

# Tax Exemption Information

## Hall County Board of Tax Assessors



The Board of Assessors is responsible for determining the value of all property in Hall County. Property is appraised at 100% fair market value and taxed at 40% of that value.

### When to file a tax return

Georgia law requires that you make a property tax return if:

- You made improvements to property you own.
- You wish to claim homestead exemption.
- You wish to apply for special exemptions such as senior citizens, school tax or disabled veterans.
- You wish to apply for special covenants such as conservation use (farm use), transitional use or historical property (applications not received year round for conservation use exemptions).

### Deadlines

You may apply year round for exemptions. However, for the exemption to affect the current year tax statement, an application must be made by **April 1** of that year. Assessment notices are mailed to every property owner in mid-May to mid-June each year, and the assessed value may be appealed within 45 days of receipt of that notice.

### Exemptions

**You must apply for these exemptions in order to qualify. However you only need to apply once unless there is a change. For further information or if you have questions, please contact the office of the Board of Tax Assessors at 770-531-6720.**

In order to apply for partial school tax exemption or the senior citizens exemption, you must provide proof of any income you and your spouse had from any source during the previous year. This may include:

- Statement of social security income
- 1099 form and January bank statement showing interest drawn
- IRS W2 form, if employed during the previous year
- Income tax return, if available, to be filed for the year in which you are applying for exemption
- Proof of any income from other sources

#### Regular Homestead

- Available to anyone who resides in a structure as primary residence & owns underlying real property

#### Disabled veterans exemption

- Letter from the Veterans' Administration certifying you have a 100% service-related disability
- Reduces your 40% taxable value by \$67,555

### Partial school tax exemption

- 62 years of age on or before January 1 of the year in which you apply - and
- Household income from social security and other retirement pension cannot exceed \$63,408
- Net earned income from sources such as interest, rental property or work does not exceed \$25,000 for the previous calendar year
- Reduces the taxable value by your standard homestead exemption plus \$30,000 on the portion to which school taxes are applied

### Senior citizens exemption

- 65 years of age on or before January 1 of the year in which you apply - and
- Household income from social security and other retirement pension does not exceed \$63,408
- Net earned income from sources such as interest, rental property or work does not exceed \$10,000
- Reduces your taxable value by your standard homestead exemption plus \$2,000 plus \$30,000 on the portion to which school taxes are applied

### Total school tax exemption

- 70 years of age on or before January 1 of the year in which you apply for and qualify for school tax exemption (must apply by April 1)
- Proof of age required
- No income qualifier
- We will automatically grant this exemption if we have your date of birth in our database.

*\* E-mail [jasmith4@hallcounty.org](mailto:jasmith4@hallcounty.org) to verify birth date.*

### Extra homestead exemption for elderly

- State ad valorem exemption for anyone over age 65 on January 1 of the year applying for exemption
- Proof of age required
- No income qualifiers
- Exemption only applies to home and up to 10 acres

### Disabled persons exemption

- Certificate from licensed physician stating that you are mentally or physically disabled to seek gainful employment and such capacity is likely permanent
- Household income from the preceding tax year cannot exceed \$25,000
- Reduces taxable value by your standard homestead exemption plus \$30,000 on the portion to which school taxes are applied

According to Ga. Code, NO extensions may be granted by any local Board of Assessors past April 1

Phone: 770-531-6720

Fax: 770-531-3968

HCGC-2875 Browns Brdg. Rd., Gainesville, GA 30504

**\* EXEMPTIONS ARE APPLICABLE TO PRIMARY RESIDENCE ONLY \***