

# HOMESTEAD EXEMPTION INFORMATION

Homestead exemptions provide a significant reduction in annual property taxes and are available to individuals who own and reside in a home in DeKalb County. In order to be eligible for the exemption the following requirements must be met:

- The property must be the legal residence for all purposes (including the filing of Federal and State income taxes, registering any owned or leased vehicles, registering to vote, etc.) on January 1<sup>st</sup>
- Only private residences are eligible for homestead exemption – rental property, vacant land and commercial entities are not eligible
- Owners of multiple properties are allowed only one homestead exemption – at their primary residence
- Married couples are considered as one entity by state law, and are entitled to a single exemption regardless of living arrangements
- Application must be completed by owner of property – exemptions are not automatically granted
- **Application must be received by April 1<sup>st</sup> deadline** – if received after deadline, it is processed for the following year

Homestead exemptions are not transferable, and must be reapplied for at the new home. Basic homestead applications may be processed by mail, in person, or online at <https://dekalbtax.org/>. **Applicant(s) for senior or disability exemptions must apply in person** and present copies of the previous year's Federal and State income tax returns, any Social Security Form 1099s, proof of age, and/or proof of 100% total and permanent disability. Once an exemption has been granted, it remains in place as long as the applicant continues to reside on the property. A Property Assessment Freeze is applied to all properties granted homestead exemption for County assessments.

## **H1 – Basic Homestead Exemption**

DeKalb homeowners receive an assessment exemption of \$12,500 for school taxes and \$10,000 for County levies (except bonds). There are no age or income requirements.

*If you are 62 years of age or 100% Permanently Disabled you may be eligible for either –*

## **H3 – Senior or Disability Exemption**

This has a household income limit of \$10,000 Georgia Net Income\*. Exempts the recipient(s) from all school taxes, and maintains the exemption of \$10,000 for County levies (except bonds).

## **H7 – Senior or Disability Exemption**

This has a household income limit of \$16,000 Gross Income. It reduces taxable value of property by \$22,500 for school taxes, and by \$10,000 for County levies (except bonds).

*If you are 65 years of age or 100% Permanently Disabled you may be eligible for either –*

## **H4 – Senior Exemption**

This has a household income limit of \$10,000 Georgia Net Income\*. This exempts the recipient(s) from all school taxes, and increases the exemption to \$14,000 for all County levies.

## **H6 – Senior or Disability Exemption**

This has a household income limit of \$15,000 Georgia Net Income\*. It increases the exemption to \$16,500 for school taxes and \$14,000 for County levies.

## **H8 – Senior Exemption**

This has a household income limit of \$16,000 Gross Income. It increases the exemption to \$22,500 for school taxes and \$14,000 for all County levies.

*If you are 70 years of age, you may be eligible for –*

### **H9 – Senior Exemption**

This has a total household income limit of **\$89,637** Federal Adjusted Gross *PLUS* Municipal Bonds. It exempts the applicant(s) from school taxes and maintains the exemption of \$10,000 for County levies (except bonds).

*If you are a Disabled Veteran, you may be eligible for either -*

### **H5 –Veteran\Veteran Spousal Exemption**

There are no age or financial requirements for this exemption. Provides an exemption of \$92,864 for school levies and \$90,364 for all other levies. Applicant must be an Honorably Discharged Veteran, residing at the property, and must meet one of the following requirements:

1 – presentation of a Letter of Adjudication from the U. S. Department of Veterans Affairs as being 100% totally disabled or being less than 100% totally disabled but is compensated at the 100% level due to individual un-employability

OR

2 – presentation of the veteran’s Honorable Discharge (DD214) and is entitled to receive a statutory award from the U.S. Department of Veterans Affairs for one or more of the following conditions:

A – Loss or permanent loss of use of one or both feet;

B – Loss of permanent loss of use of one or both hands;

C – Loss of sight in one or both eyes; or

D – Permanent impairment of vision of both eyes of the following status: central visual acuity of 20/200 or less in the better eye, with corrective glasses, or central visual acuity of more than 20/200 if there is a field defect in which the peripheral field has contracted to such an extent that the widest diameter of visual field subtends on angular distance no greater than 20 degrees in the better eye.

NOTE: This exemption may be transferred to, or applied for by, the un-remarried widow(er) of a disabled veteran or to the un-remarried surviving spouse of a US service member killed in action.

### **H10 – Disabled Veterans Exemption**

Disabled veterans who have reached the age of **65** as of January 1 **AND** meet the requirements for the H5 disabled veterans exemption (above) may be eligible. There is a household income limit of \$10,000 Georgia Net Income\*. It exempts the applicant from all school taxes, and provides exemption of \$90,364 for all other levies. This exemption may be transferred to, or applied for by, the un-remarried widow(er) of a disabled veteran or to the un-remarried surviving spouse of a US service member killed in action.

**If you are the un-remarried spouse of a Peace Officer or Firefighter killed in the line of duty** – There is an exemption that provides an exemption for all ad valorem property taxes. This will not affect any special assessments assigned to the property (sanitation, stormwater, or streetlights, etc.). This exemption must be applied for in person.

*\* The Georgia Net Income requirement used for determination of eligibility is a not a number found on income tax forms, but a formula provided by the Georgia Department of Revenue. For 2020 up to \$36,132 for an individual or \$72,264 for joint applicants in Social Security and retirement benefits may be excluded when calculating Georgia Net Income.*