



**IRVIN J. JOHNSON**

Tax Commissioner

**NICOLE M. GOLDEN,  
ESQ.**

Chief Deputy Tax Commissioner

**TERRI N. GORDON,  
ESQ.**

Assistant Tax Commissioner

**DEAR HOMEOWNER,**

In order to apply for a **Basic Homestead Exemption** on a property titled in the **name of a Trust**, a Sworn Affidavit (available on this web site) with the Basic Homestead Exemption application must be submitted. Applications are accepted by mail, in person or drop box.

The name of the trust must appear on the deed to the property. The applicant must be an **individual**, who is the beneficiary of the Trust and must occupy and claim the property as their legal residence by January 1 to be eligible for any Homestead Exemption for that tax year.

In DeKalb County, the Tax Commissioner's office processes all Homestead Exemption applications will receive final approval by the Board of Assessors. If denied, the applicant shall have the right to appeal to the County's Property Appraisal Department as provided in O.C.G.A. 48-5-311.

Homeowners who are **disabled persons, disabled veterans** or the **un-remarried surviving spouse**, the **un-remarried surviving spouse of a firefighter or peace officer** killed in the line of duty, and seniors **aged 62** or older may qualify for additional exemptions.

**Legal evidence of residency and U.S. citizenship such as a copy of a Georgia Driver's License or Georgia ID Card, etc. must be provided. A non-citizen must provide legal authorization from the United States Immigration and Naturalization Service, such as Alien or I94 number.**

**The applicant may claim a Basic Homestead exemption on only one property.** A husband and wife constitute one "individual" and may claim only one exemption. Exemptions are automatically renewed yearly, and the applicant need not reapply if the home has been refinanced. However, the applicant must notify the Tax Commissioner's Office if there is a deed change, a name change or change of ownership that occurs due to marriage, death or divorce; and provide this office with the supporting record. The Tax Commissioner's Office must also be notified in the event the applicant no longer qualifies.

Exemption applications are accepted year-round; however, the **original application (faxed or emailed copy accepted) must be received or USPS postmarked (a metered postmark is not accepted as proof of timely mailing) by April 1 to be applied to the current year tax bill.** Applications not received by the deadline will be processed for the following tax year.

Tax bills are mailed in mid-August and payment must be received or USPS postmarked (**a metered postmark is not accepted as proof of timely mailing**) by the due date. The first installment or balance paid-in-full must be received by **September 30 to avoid late fees**. The second installment must be paid in full by **November 15 to avoid late fees**. Detailed information and forms are available on our website. If there are additional questions, please contact us at 404-298-4000.

Sincerely,

A handwritten signature in black ink that reads "Irvin J. Johnson".

Irvin J. Johnson  
Tax Commissioner

**DEKALBTAX.ORG**

# DEKALB COUNTY AFFIDAVIT FOR HOMESTEAD EXEMPTION WHERE PROPERTY IS OWNED BY A TRUST



I do hereby swear or affirm that the information and statements contained herein are true and correct to the best of my knowledge. This Affidavit is submitted in support of my request that the Tax Commissioner of DeKalb County grant a **Homestead Exemption** to me as the applicant and beneficiary of the trust for the property located at:

\_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_  
(Street Address) (City) (Zip)

The above-described property is currently owned or title vested in \_\_\_\_\_  
(Name of Trust)

\_\_\_\_\_ as evidenced by a certain deed recorded in DeKalb County Superior Court, Deed Book \_\_\_\_\_, Page \_\_\_\_\_, dated \_\_\_\_\_.

I, **the applicant, am the beneficiary** of the above-named Trust and the party legally entitled to receive the Homestead Exemption for the above-described property. **I resided at the above-described property on January 1** of the year for which this application is made and **declare this to be my legal domicile**.

I understand Homestead Exemption will be granted or denied based on the statements contained herein and those on the **DEKALB COUNTY HOMESTEAD APPLICATION**. I further understand that, by law, the Tax Commissioner's Office must be notified in the event that the individual(s) who qualified for this exemption becomes deceased, no longer resides at or owns the subject property or otherwise becomes ineligible for the Homestead Exemption. If any of the information changes, I will inform the DeKalb County Tax Commissioner in writing of the change in the year the change occurs.

I declare that I do not receive a Homestead Exemption on any other property in Georgia or in any other state either individually or by virtue of a trust. I declare under penalty of perjury and other penalties of state and local laws that I am eligible to claim the state and local Homestead Exemption available to homeowners.

Applicant(s) Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Email: \_\_\_\_\_

**I do hereby swear or affirm under penalty of law that this information is true and correct to the best of my knowledge. (Note: the making of false and/or fraudulent statements may subject one to criminal prosecution under applicable provisions of Georgia law, including but not limited to O.C.G.A. 16-10-20, which upon conviction carries a fine of not more than \$1,000 or imprisonment of one to five years, or both.)**

X \_\_\_\_\_ X \_\_\_\_\_ \_\_\_\_\_  
Applicant 1's Signature Applicant 2's Signature Date

\_\_\_\_\_  
(Notary Public) My Commission Expires: \_\_\_\_\_

**PLEASE RETAIN A COPY OF THIS APPLICATION FOR YOUR RECORD.**

<b>OFFICE USE ONLY</b>	HS # _____	EXCode # _____
Date Processed _____	Year Beg _____	Tax Rep _____
<input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED	Parcel ID _____	