

# Tax Exemption Information

## Hall County Board of Tax Assessors

"We Appraise Property & We Value People"

Revised 11/29/2023

### IMPORTANT DEADLINE NOTICE

The filing deadline for Homestead Exemptions is **April 1**. You can apply anytime during the year preceding the April 1 deadline to be eligible.

[On how to file online click here.](#)

You must apply for Homestead exemptions in order to be eligible. However, you only need to apply once **unless there is a change in ownership or primary residence. Exemptions do not transfer. If you have changed your primary residence, you must reapply.** To find out more on how to apply in person or via email please contact us at 770-531-6720 or [assessor@hallcounty.org](mailto:assessor@hallcounty.org). We want to help you successfully make your application so feel free to contact us.

### Regular Homestead

- Available to property owners at their primary residence. Homeowners are only eligible for one homestead.

### Disabled Veterans Exemption

- Must have letter from the Veterans' Administration certifying you have a 100% service-related disability.
- Reduces your 40% taxable value by **\$121,812**.
- Also applies to unremarried surviving spouse or minor child.

### Partial School Tax Exemption

- Must be 62 on or before January 1.
- Household income from social security and other retirement pension cannot exceed **\$96,432**.
- 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

- Must be 65 on or before January 1.
- Household income from social security and other retirement pension does not exceed **\$96,432**.
- 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

- Must be 70 on or before January 1.
- Proof of age required.
- No income qualifier.
- Must come into office with proof of age.
- **IF**, in the prior tax year you received a lower school tax exemption you need not reapply for this higher exemption per local legislation (**HB 1411**).
- **Exemptions do not transfer. If you've changed your primary residence you must reapply at the new residence.**

### 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 of the standard homestead exemption plus \$30,000 on the portion to which school taxes are applied.

### Un-remarried Surviving Spouse

- The un-remarried spouse of peace officer or firefighter killed in the line of duty qualifies for a full exemption from all ad valorem taxes for the full value of that homestead.
- Must file an affidavit giving such information relative to receiving such exemption so that a determination can be made as to whether such person is entitled to such exemption.

## ADDITIONAL INFORMATION

### REQUIRED DOCUMENTATION

In order to apply for income related exemptions you must provide proof of any income your household 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.

### OTHER EXEMPTIONS/COVENANTS

- Conservation Use Assessment
- Residential Transitional Property
- Rehabilitated Historical Property
- Landmark Historical Property
- Preferential Assessment (Agriculture)
- Forest Land Protection Act
- Brownfield Property

*Covenants can only be applied for from January 1 – April 1 or during the 45-day appeal period after assessment notices are mailed.*

### CITY TAXES

The City of Gainesville and other municipalities do not credit Regular Homestead Exemption.

### NEED MORE INFORMATION?

Contact our staff at 770.531.6720 or email Janene Smith at [jasmith4@hallcounty.org](mailto:jasmith4@hallcounty.org).