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LOCAL GOVERNMENT SERVICES DIVISION**Property Tax Guide For The Georgia Taxpayer
Property Tax Exemptions and Deferrals**[Click here to Search](#)[Online Services](#)[Individual Taxes](#)[Business Taxes](#)[Tax Professionals](#)[Tag and Title](#)[Administrative Services](#)[Agency to Agency](#)[FAQs](#)[List Serve - Sign Up](#)[Taxpayer Advocate](#)**Homestead Exemption**

Generally, a homeowner is entitled to a homestead exemption on their home and land underneath provided the home was owned by the homeowner and was their legal residence as of January 1 of the taxable year. (O.C.G.A. § 48-5-40)

Application for Homestead Exemption

To be granted a homestead exemption, a person must actually occupy the home, and the home is considered their legal residence for all purposes. Persons that are away from their home because of health reasons will not be denied homestead exemption. A family member or friend can notify the tax receiver or tax commissioner and the homestead exemption will be granted. (O.C.G.A. § 48-5-40)

Application for homestead exemption must be filed with the tax commissioner's office, or in some counties the tax assessor's office has been delegated to receive applications for homestead exemption.

A homeowner can file an application for homestead exemption for their home and land any time during the calendar year. To receive the homestead exemption for the current tax year, the homeowner must have owned the property on January 1 and filed the homestead application by the same date property tax returns are due in the county. Most counties have a due date of April 1, but some counties have a due date of March 1. Homestead applications that are filed after this date will not be granted until the next calendar year. (O.C.G.A. § 48-5-45)

Failure to apply by the deadline will result in loss of the exemption for that year. (O.C.G.A. § 48-5-45)

[Click this link for more information on when homestead applications should be filed in the county.](#)

Exemptions Offered by the State and Counties

The State of Georgia offers homestead exemptions to all qualifying homeowners. In some counties they have increased the amounts of their homestead exemptions by local legislation above the amounts offered by the State. As a general rule the [exemptions offered by the county](#) are more beneficial to the homeowner.

Homestead Exemptions Offered by the State

- **Standard Homestead Exemption**

The home of each resident of Georgia that is actually occupied and used as the primary residence by the owner may be granted a \$2,000 exemption from state, county and school taxes except for school taxes levied by municipalities and except to pay interest on and to retire bonded indebtedness. The \$2,000 is deducted from the 40% assessed value of the homestead. The owner of a dwelling house of a farm that is granted a homestead exemption may also claim a homestead exemption in participation with the program of rural housing under

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