

## INSTRUCTIONS FOR FILING A PROPERTY TAX RETURN

To file a "property tax return" means to declare changes to any taxable property you own in accordance with Georgia Law 48-5-15 that states; "All improved and unimproved real property in this state, subject to taxation shall be returned in person or by mail by the person owning the real property or by his agent or attorney to the tax receiver or tax commissioner of the county where the real property is located."

Additionally, Georgia Law 48-5-6 states that "All property shall be returned for taxation at its fair market value..." (Fair market value means the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale.)

**Review the return.** The gray area has been provided for you to make changes or corrections. If you do not agree with the Fair Market Value, you will need to enter what you believe to be the Fair Market Value in the space marked "Owners Estimate of Fair Market Value for January 1st."

Please read the oath, sign, date and return the application to the Board of Assessors. If you are mailing the application, it is suggested that you use **CERTIFIED MAIL**. This office cannot be responsible for items lost in the mail or incorrectly postmarked. Your return receipt will serve as proof of delivery. Your property return must be received in this office or postmarked by the U.S. Postal Service on or before **April 1st**.

## INSTRUCTIONS FOR FILING HOMESTEAD EXEMPTION

Homestead applications are accepted year round, however, to be eligible for the current year, you must have owned and occupied the property as of January 1st. Homestead exemption is not automatically granted. You must apply and qualify as an applicant for the exemption.

Legal definition of the word **Applicant**: (a) a married individual living with his spouse; (b) An individual who is unmarried but who permanently maintains a home for the benefit of one or more individuals who are related to such individual or dependent wholly or partially upon such individuals for support; (c) An individual who is widowed having one or more children and maintaining a home occupied by himself and one or more children; (d) A divorced individual living in a bona fide state of separation and having legal custody of one or more children, when the divorced individual owns and maintains a home for the child or children; (e) An individual who is unmarried or is widowed and who permanently maintains a home owned and occupied by himself.

**If you do not qualify under the definition of applicant or you did not own and occupy your home on January 1st, you are not eligible for homestead exemption.**

You are not eligible if you or your spouse claim a homestead exemption in another city, county or state. If you are currently claiming homestead elsewhere, you must notify the appropriate authority to remove the exemption. Property owners found to be claiming homestead exemption on more than one property will be subject to penalties and interest on any taxes saved. A homestead exemption cannot be applied to rental units or property owned by a business.

You must be a permanent legal resident of Fulton County and the State of Georgia to claim homestead exemption. Georgia Law 48-5-444 states, "Each motor vehicle owned by a resident of this state shall be returned in the county where the owner claims a homestead exemption."

Please read the oath, sign, date and forward the application to the Board of Assessors. If you are mailing the application, it is suggested that you use **CERTIFIED MAIL**. Your return receipt will serve as proof of delivery. This office cannot be responsible for items lost in the mail or incorrectly postmarked. Your homestead exemption application must be received in this office or postmarked by the U.S. Postal Service on or before **April 1st**.

Fulton County offers special exemptions to citizens who are disabled or 62 years and older.

**Mail your application to:  
Fulton County Board of Assessors,  
141 Pryor Street SW, Suite 1047B  
Atlanta, Georgia 30303-3446**