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GAIL DOWNING  
Tax Commissioner

Dear Homeowner:

An application for the 2007 basic **Cobb County Homestead Exemption** is available on this web site. For your convenience, we can process your application by mail and hope you find this service easy and convenient.

Cobb County has one of the highest Homestead Exemptions in the state of Georgia. Homeowners who own, occupy and declare property as their legal residence on January 1 are entitled to a \$10,000 Homestead Exemption in the County and School General tax categories. In 2005, this exemption saved eligible homeowner's \$259.00. In addition, the Governor's Tax Credit automatically applies to homestead property, which is an additional savings of up to \$230, depending on your tax district and other exemptions you receive. Also in Cobb County when your homestead property is reassessed, the Homestead Exemption is automatically increased in the County General tax category only on your bill proportionate to any increase in the net assessed value due to reassessment.

Cobb County also has one of the most valuable School Tax Exemptions in the State. Homeowners who are age 62 and older on January 1 may enjoy a complete exemption from county school taxes. You may apply for additional exemptions if you are a disabled veteran or the un-remarried surviving spouse, permanently disabled, or age 65 or older on January 1 and meet the income limitations. City of Marietta, Austell, Smyrna, and Powder Springs residents must also apply for any city exemptions with the city.

**All exemptions apply only to homestead property. To qualify you must own, occupy and claim the property as your legal residence on January 1 of the year for which you apply. By law, your personal vehicles must be registered where you claim Homestead Exemption when you apply for exemptions. If you are moving from another county or state, you must register your vehicles or transfer your registration before filing for exemptions. You must also provide legal evidence of residency, such as a Georgia driver's license or Georgia ID card. You may claim exemptions on only one property you own. A husband and wife constitute one "applicant" and may claim exemptions on only one property. Exemptions are automatically renewed and you need not reapply if you refinance your home. If a change in ownership occurs due to death or divorce, you must provide a copy of the recorded deed to the Tax Commissioner and reapply for any exemptions. You must notify the Tax Commissioner's office in the event you no longer qualify for an exemption.**

The applicant's name must appear on the deed to this property in order to qualify. You can now apply for exemptions year-round, however your **application must be received or postmarked by MARCH 1, 2007 to affect the 2007 taxes.** Applications not received by the deadline constitute a waiver of the exemption for that year. Please include a daytime phone number so that the applicant may be contacted if necessary. **April 1 is the deadline to file an "owner's declared value" in order to initiate a review of the fair market value for 2007.** Remember to **detach and retain the receipt for your records.**

If exemption is denied, the applicant may appeal in the same manner that other property tax appeals are made pursuant to Code Section 48-5-311.

Tax bills are mailed by August 15 and must be paid or postmarked by October 15. If you have additional questions, please write or contact us at 770-528-8600.

Sincerely,

Gail Downing  
Tax Commissioner