Tax Exemption Information
Barrow County Board of Tax Assessors/Historic Courthouse/770-307-3108/Fax 770-307-3405/M-F 8:00A.M.-5:00P.M.

The Board of Tax Assessors is responsible for determining the value of all property in Barrow County. Property is appraised at 100% Fair Market Value and is taxed at 40% of that value.

When to file a tax return
Georgia law requires you make a property tax return if:
* You made improvements to your property.
* You wish to claim homestead exemption.
* You wish to apply for special exemptions such as Senior citizens, school tax, or disabled veterans.
* You wish to apply for special covenants such as Conservation Use, transitional use or historical Property.

Deadlines
You may apply year round for exemptions. However, for the exemption to affect the current year tax bill, an application must be made on or before April 1 of that year. Assessment notices are mailed to every property owner in mid-May to mid-June each year and the assessed value may be appealed within 45 days of postmark of that notice.

Exemptions
You must apply for these exemptions in order to qualify. However you only need apply once unless your situation changes or in the case of the local House Bill 1124 for Partial School Tax Exemption, you must reapply any year there is a Revaluation of real parcels.
For questions or information please contact our office at 770-307-3108 or The Historic Courthouse.
In order to apply for the State or Local Partial School Exemptions or Senior Citizens Exemptions you must provide your Federal 1040 Tax Return (if Req. to File). Remember any exemptions can only follow property that retains Homestead Exemption.

Regular Homestead
Available to anyone who resides in a structure as Primary residence & owns underlying real property.

Disabled Veterans Exemption
MUST provide letter from VA certifying you have a 100% service related disability.
Reduces your 40% taxable value by $67,555.

Frozen Homestead Exemption (Local) HB 1485
Freezes taxable value @ prev. yr. value for County taxes on your home and up to 5.00 acres, until a transfer or a change to the real property occurs.

Partial School Tax Exemption (State) Code 48-5-52
* 62 years of age on or before Jan 1 of the year applying.
* Yours/spouse income for Social Security and retirement cannot exceed $63,408.
* All other income for both cannot exceed $10,000.
* Reduces taxable value by std. homestead plus $30,000 on portions to which school taxes apply.

Senior Citizens Exemption (State) Code 48-5-47
* 65 years of age on or before Jan 1 of the year applying.
* Yours/spouse income for Social Security and retirement pension cannot exceed $63,408.
* All other income for both cannot exceed $10,000.
* Reduces taxable value by std. homestead plus addtl. $2,000.

Extra Homestead for Seniors (State)
* Exempts state ad valorem for anyone age 65 on or before Jan 1 of year applying.
* Exemption applies to home & up to 10 acres.

Local Partial School Tax Exemption (Local) HB 985
* 62 years of age on or before Jan 1 of the year applying.
* Yours/spouse net earned income cannot exceed $20,000
* Yours/spouse income for Social Security and retirement pension cannot exceed $63,408.
* Reduces taxable value by std. homestead plus $20,000 on portions to which school taxes apply.

Extra Local School Tax Exemption (Local) HB 1124
* 62 years of age on or before Jan 1 of the year applying.
* Yours/spouse income cannot exceed an amount equal to 250% of the amount specified as poverty level for one-person family unit per Federal guidelines. For 2015 that amount is $29,425.
* Reduces taxable value by std. homestead plus $60,000 on portions to which school taxes apply.
* ANY YEAR THERE IS A REASSESSMENT OF YOUR REAL PROPERTY YOU MUST REAPPLY FOR THIS EXEMPTION PER LOCAL LEGISLATION OR YOU WILL LOSE YOUR EXEMPTION.