

DISABILITY EXEMPTION FOR SCHOOL TAXES

Requirements:

Applicant must own and be living in the house on or before **January 1st** of the year in which the exemption is sought. Applicant must be **totally disabled on or before January 1st** of the tax year in which the exemption is sought.

Gross income of the entire household, from all sources, cannot exceed \$16,000.00
(Including social security, retirement, pension, and any other income from all sources of all family members residing in the household).

Applicant must submit (at the time of filing an application) letters from (2) physicians licensed to practice medicine under Chapter 34 Title 43 of the O.C.G.A. certifying that in the opinion of such physicians, such person is mentally or physically incapacitated to the extent that such person is unable to be gainfully employed and that such incapacity is permanent.

Applicant must submit a copy of their current years Federal Income Tax Return, a copy of their social security benefits statement, a copy of their 1099 retirement, IRA, and interest statements. In some circumstances, additional information may be necessary.

Applicant cannot be receiving exemptions on any other property in Forsyth County or any other county. Applicant only has to file one (1) time unless he/she moves to another location.

Application must be made by **March 1** of the tax year the exemption is sought.

Applicant is not required to meet any age limit to qualify.

It is the duty of the property owner to notify this office in the event that they become ineligible for any reason.

Also,] the Board of Tax Assessors may randomly check a taxpayer's income periodically.

Exemption Amount Breakdown:

| EXEMPTION CODE | ENTITY | AMOUNT |
|---|---------------------|--|
| L6 DISABILITY Gross Income \$16,000 County & School | COUNTY | 16,000 |
| | COUNTY BONDS | 0 |
| | SCHOOL | 3 Acres + House Value or 20,000 |
| | SCHOOL BONDS | 3 Acres + House Value or 20,000 |
| | STATE | 2,000 |
| | FIRE | 16,000 |

This exemption is a combination of the disability for county (L6) and disability for school.