



# Low-Income Homestead Exemption in Athens-Clarke County

## What is the low-income category for homestead exemptions?

The low-income category of homestead exemption for Athens-Clarke County property owners who meet federal poverty guidelines was first approved in 2023. For those who qualify, a base value for their home will be set based on the year they qualify.

The Athens-Clarke County Unified Government's portion of a home's property taxes each year will be calculated on this set base value of their home, even if the actual property value increases, as long as a homeowner remains eligible for the exemption. The Clarke County School District's portion of property taxes are not affected by this exemption.

## How does a property owner qualify for a low-income homestead exemption?

The property owner's household income for the previous year cannot be more than 200% of the income level based on the size of their household as indicated in the 2022 United States Federal Poverty Guidelines for the 48 Contiguous States and the District of Columbia. Refer to Table A on back for household income figures.

In addition, a person must also be the owner of the property as of January 1, 2025 and complete a low-income homestead exemption application with the Athens-Clarke County Tax Commissioner's Office, not the Tax Assessors Office, by April 1, 2025.

The application must include:

- a filed and signed copy of the owner's Federal IRS 1040 form and supplemental information for the previous calendar year
- a current Georgia driver's license or ID.

*Note: The April 1 deadline means that a Federal IRS 1040 form must be filed at least several weeks earlier than the annual federal deadline to complete the low-income homestead exemption application by April 1.*

## How does the low-income exemption help those who are eligible?

It potentially lessens an eligible property owner's taxes for ACCGov's portion of property taxes. Each year, the Athens-Clarke County Tax Assessors Office determines home assessments based on the fair market value.

Once a property owner is eligible for the low-income exemption, a base rate is set for their property. Taxes on ACCGov's portion are based on this base rate in future years, even if the property's value increases, while the owner remains eligible.

Here's an example. A qualifying home is assessed at an initial base value of \$90,000 one year. The home is assessed the next year at \$100,000 and the following year at \$110,000.

With the low-income homestead exemption, the ACCGov portion of the property tax bill would be calculated using the \$90,000 base value each year even though the home's assessed value increased.

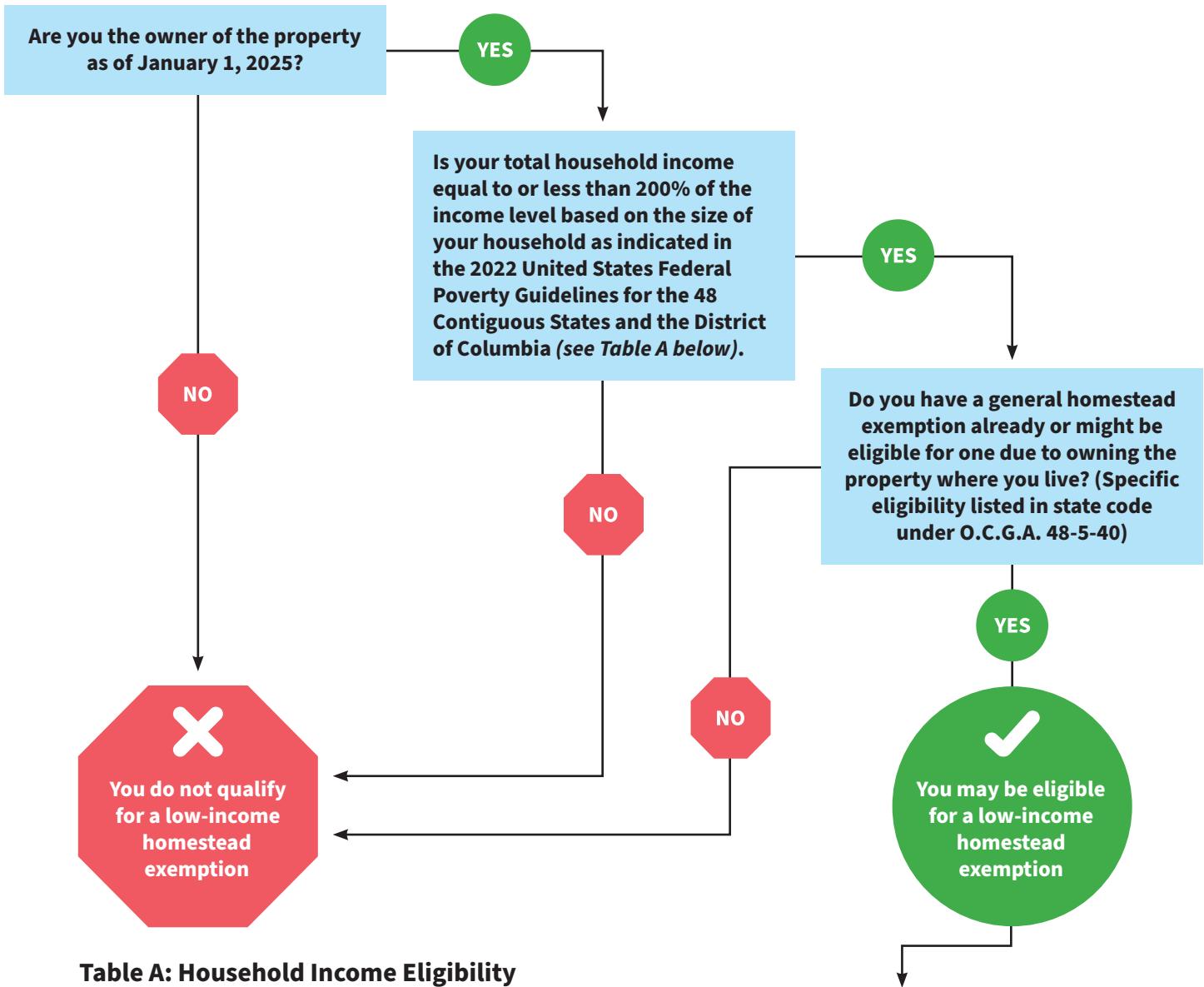
## How does a property owner apply for a low-income homestead exemption?

Schedule an appointment by calling the Tax Commissioner's Office at 706-613-3120.

## Would an eligible person receive the low-income homestead exemption each year?

Yes, as long as the owner continues to occupy the residence as a homestead, does not exceed the household income level in the 2022 federal poverty guidelines, and submits a copy of their federal income tax return by April 1 for the previous calendar year to the Tax Commissioner's Office to verify.

# Are you eligible for a low-income homestead exemption?



**Table A: Household Income Eligibility**

2022 United States Federal Poverty Guidelines for the 48 Contiguous States and the District of Columbia

Number of people in a household	Total household income (200% Federal Poverty Guidelines, 2022)
1	\$27,180 or lower
2	\$36,620 or lower
3	\$46,060 or lower
4	\$55,500 or lower
5	\$64,940 or lower
6	\$74,380 or lower
7	\$83,820 or lower
8	\$93,260 or lower
9	\$102,700 or lower
More than 9	Add \$9,440 for each person

## How to apply

Property owners seeking a low-income homestead exemption must schedule an appointment with the Tax Commissioner's Office in order to verify their eligibility.

Call the Tax Commissioner's Office at 706-613-3120 to schedule an appointment.

**NOTE:** Your application must include a filed and signed copy of your Federal IRS 1040 form for 2024. You must also have a current driver's license or ID at the time of the application.

**The deadline to apply is April 1, 2025.**