



DEPARTMENT
of REVENUE

HOMEOWNER TAX RELIEF GRANT

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Local Government Services

JUNE 2023

12 I. HOMEOWNER TAX RELIEF GRANT

■ **COMMON MISLEADING AND FALSE HTRG PERCEPTIONS:**

- Participation is optional.
- There is a \$500 cap.
- The credit will be sent as a direct payment to taxpayers.
- TC needs a resolution from the county governing authority and school board to put HTRG credit on tax bills.
- Only municipalities with local homestead exemptions qualify.

12 I. HOMEOWNER TAX RELIEF GRANT

- \$18,000 Additional property exemption for all qualified homestead property.
- \$18,000 HTRG exemption applies after all other State and Local homestead exemptions.
- \$18,000 HTRG exemption applies to all millage rates except Bond Millages.
- HTRG credit must be shown on the property tax bill as a credit.

12 I. HOMEOWNER TAX RELIEF GRANT

- HTRG credit calculation = \$18,000 x Applicable millage rate = HTRG credit.
 - County M&O 4.22 x 18,000 = 75.96
 - County Bond 1.6 = 0.00 **HTRG DOES NOT APPLY TO BOND MILLAGE**
 - School M&O 17.75 x 18,000 = 319.50
 - Fire District 2.5 x 18,000 = 45.00
 - **Total HTRG Credit = 440.46**

12 I. HOMEOWNER TAX RELIEF GRANT

- $\text{FMV} \times 40\% = \text{NET ASSESSMENT} - \text{EXEMPTIONS} = \text{TAXABLE VALUE} \times \text{MILLAGE RATE} = \text{TAX DUE}$
- COUNTY M&O TAX: $\$188,760 \times 40\% = \$75,504 - \$2,000 = \$73,504 \times 4.22 \text{ mils} = \310.19
- COUNTY BOND: $\$188,760 \times 40\% = \$75,504 - \$0 = \$75,504 \times 1.60 \text{ mils} = \120.81
- FIRE DISTRICT: $\$188,760 \times 40\% = \$75,504 - \$2,000 = \$73,504 \times 2.50 \text{ mils} = \183.76
- COUNTY SCHOOL : $\$188,760 \times 40\% = \$75,504 - \$2,000 = \$73,504 \times 17.75 \text{ mils} = \$1,304.70$
- TOTAL TAX DUE: **\$1,919.46**

12 I. HOMEOWNER TAX RELIEF GRANT

- $\text{FMV} \times 40\% = \text{NET ASSESSMENT} - \text{EXEMPTIONS} = \text{TAXABLE VALUE} \times \text{MILLAGE RATE} = \text{TAX DUE}$
- CO. M&O TAX: $\$188,760 \times 40\% = \$75,504 - \$2,000 = \$73,504 \times 4.22 \text{ mils} = \310.19
- HTRG CREDIT: $(\$18,000) \times 4.22 \text{ mils} = (\$75.96)$
- COUNTY BOND: $\$188,760 \times 40\% = \$75,504 - \$0 = \$75,504 \times 1.60 \text{ mils} = \120.81
- ****HTRG DOES NOT APPLY TO BOND MILLAGE****

12 I. HOMEOWNER TAX RELIEF GRANT

- FIRE DISTRICT: $\$188,760 \times 40\% = \$75,504 - \$2,000 = \$73,504 \times 2.50 \text{ mils} = \183.76
- HTRG CREDIT: $(\$18,000) \times 2.50 \text{ mils} = (\$45.00)$
- COUNTY SCHOOL : $\$188,760 \times 40\% = \$75,504 - \$2,000 = \$73,504 \times 17.75 \text{ mils} = \$1,304.70$
- HTRG CREDIT: $(\$18,000) \times 17.75 \text{ mils} = (\$319.50)$
- TOTAL TAX DUE: **\$1,919.46**
- TOTAL HTRG CREDIT: **(\$440.46)**
- **NET TAX DUE: \$1,479.00**

12 I. HOMEOWNER TAX RELIEF GRANT

- $\text{FMV} \times 40\% = \text{NET ASSESSMENT} - \text{EXEMPTIONS} = \text{TAXABLE VALUE} \times \text{MILLAGE RATE} = \text{TAX DUE}$
- CO. M&O TAX: $\$215,230 \times 40\% = \$86,092 - \$4,000 = \$82,092 \times 4.22 \text{ mils} = \346.43
- HTRG CREDIT: $(\$18,000) \times 4.22 \text{ mils} = (\$75.96)$
- COUNTY BOND: $\$215,230 \times 40\% = \$86,092 - \$4,000 = \$82,092 \times 1.60 \text{ mils} = \131.35
- ****HTRG DOES NOT APPLY TO BOND MILLAGE****

12 I. HOMEOWNER TAX RELIEF GRANT

- FIRE DISTRICT: $\$215,230 \times 40\% = \$86,092 - \$4,000 = \$82,092 \times 2.50 \text{ mils} = \205.23
- HTRG CREDIT: $(\$18,000) \times 2.50 \text{ mils} = (\$45.00)$
- COUNTY SCHOOL : $\$215,230 \times 40\% = \$86,092 - \$86,092 = \$0 \times 17.75 \text{ mils} = \0.00
- HTRG CREDIT: $(\$0.00) \times 17.75 \text{ mils} = (\$0.00)$
- TOTAL TAX DUE: **\$683.01**
- TOTAL HTRG CREDIT: **(\$120.96)**
- **NET TAX DUE: \$562.05**

12 I. HOMEOWNER TAX RELIEF GRANT

- $\text{FMV} \times 40\% = \text{NET ASSESSMENT} - \text{EXEMPTIONS} = \text{TAXABLE VALUE} \times \text{MILLAGE RATE} = \text{TAX DUE}$
- CO. M&O TAX: $\$285,000 \times 40\% = \$114,000 - \$109,986 = \$4,014 \times 4.22 \text{ mils} = \16.94
- HTRG CREDIT: $(\$4,014) \times 4.22 \text{ mils} = (\$16.94)$
- COUNTY BOND: $\$285,000 \times 40\% = \$114,000 - \$109,986 = \$4,014 \times 1.60 \text{ mils} = \6.42
- ****HTRG DOES NOT APPLY TO BOND MILLAGE****

12 I. HOMEOWNER TAX RELIEF GRANT

- FIRE DISTRICT: $\$285,000 \times 40\% = \$114,000 - \$109,986 = \$4,014 \times 2.50 \text{ mils} = \10.04
- HTRG CREDIT: $(\$4,014) \times 2.50 \text{ mils} = (\$10.04)$
- COUNTY SCHOOL : $\$285,000 \times 40\% = \$114,000 - \$109,986 = \$4,014 \times 17.75 \text{ mils} = \71.25
- HTRG CREDIT: $(\$4,014) \times 17.75 \text{ mils} = (\$71.25)$
- TOTAL TAX DUE: **\$104.65**
- TOTAL HTRG CREDIT: **(\$98.23)**
- **NET TAX DUE: \$6.42**

12 I. HOMEOWNER TAX RELIEF GRANT

- Requirements for the county to receive the HTRG reimbursement:
 1. County must compute the total number of qualified homesteads for each tax district.
 2. County must compute the total dollar value of the qualified homesteads for each tax district.
 3. County must show the HOMEOWNER TAX RELIEF GRANT as a credit on the county tax bill.
 4. County must complete the form PT-553c requesting the HOMEOWNER TAX RELIEF GRANT from DOR.
 5. County must supply the supporting documentation for the computations submitted on form PT-553c

12 I. HOMEOWNER TAX RELIEF GRANT

- Supporting documentation shall consist of:
 - a. form PT-553 Summary
 - b. complete list of the qualified homesteads for each district
 - c. copy of a county tax bill showing the HTRG credit
 - d. form PT-35 Millage Rate Certification
- All documentation for the HOMEOWNER TAX RELIEF GRANT should be submitted to DOR during the counties digest submission process.

12 I. HOMEOWNER TAX RELIEF GRANT

- Municipal taxes that are not collected by the county Tax Commissioner should remit the form PT-553m to DOR requesting the HOMEOWNER TAX RELIEF GRANT.
- Municipalities must also submit supporting documentation for the computations on the form PT 553m.

12 I. HOMEOWNER TAX RELIEF GRANT

1. Supporting documentation shall consist of:
 - a. form PT-553 Summary
 - b. complete list of the qualified homesteads for each district
 - c. copy of a municipal tax bill showing the HTRG credit
 - d. form PT-38 Millage Rate Certification

12 I. HOMEOWNER TAX RELIEF GRANT

- The following statement must be prominently displayed on the tax bill:
- **"The 'HTRG Credit' reduction shown on your bill is the result of homeowner tax relief enacted by the Governor and the General Assembly of the State of Georgia."**

EXAMPLE BILL

Cindy Cannon
White County Tax Commissioner
113 North Brooks Street
Cleveland, GA 30528
wctc@whitecounty.net
Phone: (706) 865-2225
Fax: (706) 219-0078



Tax Payer:
Map Code: Real
Description:
Location:
Bill No: District:
001

Building Value		Land Value	Acres	Fair Market Value		Due Date	Billing Date	Payment Good through		Exemptions
146,030.00		53,200.00	5.0000	\$199,230.00		11/15/2008				S1 SV
Entity			Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
COUNTY M&O			\$199,230	\$79,692	\$21,796	\$57,896	9.190000	\$532.06	\$0.00	\$532.06
HTRG COUNTY TAX CREDIT			\$199,230	\$8,000	\$0	\$8,000	-9.190000	\$0.00	-\$73.52	-\$73.52
HTRG SCHOOL TAX CREDIT			\$199,230	\$8,000	\$0	\$8,000	-14.650000	\$0.00	-\$117.20	-\$117.20
HTRG STATE TAX CREDIT			\$199,230	\$8,000	\$0	\$8,000	-0.250000	\$0.00	-\$2.00	-\$2.00
SCHOOL BOND			\$199,230	\$79,692	\$19,796	\$59,896	0.339000	\$20.30	\$0.00	\$20.30
SCHOOL M&O			\$199,230	\$79,692	\$21,796	\$57,896	14.650000	\$848.18	\$0.00	\$848.18
STATE TAX			\$199,230	\$79,692	\$21,796	\$57,896	0.250000	\$14.47	\$0.00	\$14.47
TOTALS							0.339000	\$1,415.01	-\$192.72	\$1,222.29

12 I. PT-553 HTRG REQUEST

PT-553C (Rev. 03/23)				FOR REVENUE DEPARTMENT USE ONLY		
HOMEOWNER TAX RELIEF GRANT CERTIFICATION FOR TAX YEAR 2023				PT-553C Received:		
				Revised:		
				Due Date:		
				Payment Date:		
COUNTY NAME:				Mailing Address:		
ADDRESS:				Department of Revenue		
CITY/STATE/ZIP:				Local Government Services Division		
PHONE NUMBER:			FAX:	4125 Welcome All Road SW		
CONTACT NAME:				Atlanta, Ga. 30349		
FEDERAL ID #:	58-			http://www.georgia.gov		
<p>THIS FORM IS TO BE USED FOR ALL COUNTY AND CITY TAXES THAT ARE BILLED.</p> <p>Do NOT complete Form PT-553M (for cities) if reported on this form.</p> <p><i>This certification must be accompanied by the following items in order to be processed:</i></p> <p>1. A copy of a sample tax bill showing the HTRG credit allowed with the wording required by statute; and a copy of a sample bill that reflects no credit;</p> <p>2. A copy of the printout used to arrive at the 2023 reimbursement request, i.e. mill rates, number of qualified homesteads, values and dollar amounts ;</p> <p>3. A copy of all city millage rate forms if you are the 'Local Billing Authority' for any city.</p>						
COMBINE COUNTY INCORPORATED AND COUNTY UNINCORPORATED TOTALS IF THE MILLAGE RATE IS THE SAME						
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
DISTRICT NAME	2023 NET MILLAGE RATE	NUMBER 2023 QUALIFIED HOMESTEADS	SHOW VALUE TOTAL AMOUNT 2023 TAX RELIEF CREDIT	SHOW TAX \$\$\$ TOTAL AMOUNT 2023 TAX RELIEF CREDIT	TOTAL ADJUSTMENT FROM FORM PT-553CA [+ OR -]	NET 2023 TAX RELIEF CREDIT AMOUNT AFTER ADJUSTMENTS Column 5 (+ or -) Column 4
STATE				\$ -		
COUNTY (If Inc. / Uninc. are same)				\$ -		
INCORPORATED				\$ -		
UNINCORPORATED				\$ -		
SCHOOL				\$ -		
				\$ -		
				\$ -		
				\$ -		
				\$ -		
				\$ -		
				\$ -		
				\$ -		
				\$ -		

12 I. PT-553 SUMMARY

Report Date:						
2023 HTRG FORM PT-553 SUMMARY						
Tax District	Net Millage Rate	Quailified Homestead Count	Homestead Values	HTRG Credit Amount	Prior Year Adjustments	Net HTRG Credit Amount
STATE				\$ -		\$ -
COUNTY UNINCORP				\$ -		\$ -
COUNTY INCORP				\$ -		\$ -
COUNTY SCHOOL				\$ -		\$ -
Cities/Special Dist.:						
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
TOTALS:	0.0000	0.0000	\$ -	\$ -	\$ -	\$ -



QUESTIONS?

Danny Forsyth

Compliance Specialist Supervisor

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