



GEORGIA DEPARTMENT OF REVENUE

2023 HOMEOWNER TAX RELIEF CREDIT

COUNTY INSTRUCTION WITH FORMS

These forms may be found on our website
<http://www.georgia.gov>

2023 HOMEOWNER TAX RELIEF GRANT CREDIT INSTRUCTIONS
FORM PT - 553C

The form PT-553C is to be completed by the Tax Commissioner for certifying the 2023 Homeowner Tax Relief Grant information for State, County, County School or Special District tax purposes. **For tax year 2023 the amount of value for the Homeowner Tax Relief Grant will be \$18,000.**

This form should also be used for any City or Independent School if the Tax Commissioner is the local billing authority for these municipal entities. Form PT-553M, City and Independent School certification, is NOT be completed if the grant information is requested on form PT-553C.

Complete all the required information for County Name, Address, City/State/Zip, Phone and Fax Numbers, Contact Name and Federal ID number.

The following items must accompany this form:

1. Two copies of sample tax bills, one showing the credit allowed with the required Governor's statement and one bill that reflects no credit.;
2. A copy of your Service Bureau or In-House System totals used for the completion of this form showing the count, value, and dollar amount;
3. Adjustment form PT-553C completed for each applicable tax year;
4. A copy of all PT-38's, City and Independent School millage rate forms, if you are the 'Local Billing Authority' for any City or Independent School.

Column 1 - District Name: In this column list the tax districts that are to be reported. Effective tax year 2023, If the net millage rate for the Incorporated and Unincorporated areas of the county is the same, disregard 'Incorporated' and 'Unincorporated' and use the 'County' line.

Column 2 - 2023 Net Millage Rate: For each tax district listed in Column 1, show the net millage rate, from form PT-35, for County, County School and Special Districts. For City and Independent School District tax purposes listed in Column 1, the net millage rate should be taken from the City / Independent School millage rate form PT-38.

Column 3 - Number of 2023 Qualified Homesteads: For each tax district listed in Column 1, show the actual number of homesteads allowed the Homeowner's Tax Relief Grant (HTRG).

Column 4 - Show Value: For each tax district listed in column 1, show the actual total assessed value.

Column 5 - Show Tax \$\$\$ - Total Amount of 2023 Tax Relief Credit: For each tax district listed in Column 1, show the actual tax amount of the HTRG credit.

Column 6 - Total Adjustments from form PT-553CA (+ or -): From the 'Total Adjustments' column on form PT-553CA, enter the total shown for each applicable tax district shown in Column 1.

Column 7 - Net 2023 Tax Relief Credit Amount after Adjustments Total of Columns 6 and 7:
This column is the net amount of HTRG credit, after adjustments, to be issued to the County Tax Commissioner for distribution to the applicable districts listed in Column 1.

Signature and Date: Signature and date must be completed by Tax Commissioner.

FORM PT 553 - CA

The form PT-553CA is to be completed by the Tax Commissioner certifying adjustments made to the Homeowner Tax Relief Grant for State, County, County School or Special District tax purposes. This form should also be used for adjustment certification to any City or Independent School if the Tax Commissioner is the local billing authority for these municipal entities.

Form PT-553M, used for Municipal and Independent School certification, should NOT be completed if the adjustment information is shown on the form PT-553CA.

This form is a summary of all adjustments to the 2023 grant broken down for digest years 2025, 2024 and 2023. It is not necessary to submit a detailed list of adjustments, however, it is required that a detailed list be maintained in the tax officials office for audit purposes.

Types of Adjustments include the following:

- Any Homeowner Tax Relief Credit that was not given, but should have been;
- Any Homeowner Tax Relief Credit that was given, but should not have been; and
- Any Adjustments in value that affects the credit.

Complete the form with the following information:

District Name -	The name of each district should be shown at the top of each column. These names should be the same as submitted on form PT-553C for years 2025, 2024 and 2023.
Net Millage Rate -	Show the net millage rate as certified on form PT-35 for County, County School and Special Districts and from form PT-38 for your City and Independent School systems.
Number of Homesteads -	For each tax district listed show the number of adjustments that have been given.
Value of Homesteads -	For each adjustment given, show the adjustment value. The values are not necessarily the maximum possible.
Total Adjusted Credit -	List the total dollar amount of adjustments for each district.
Adjusted District Totals -	For each district add together all 'Total Adjusted Credits' for 2025, 2024, and 2023 and enter total for each respective district.
Total Adjustments -	Combine all 'Adjusted District Totals' and enter this amount.
Signature and Date -	Signature and date must be completed by Tax Commissioner.

Failure to properly complete this form in an accurate manner and to provide the required documentation when submitting will cause your certification to be held or returned until the necessary paperwork is received, thus delaying reimbursement of your funds.

COUNTY: _____

ADJUSTMENTS TO HOMEOWNER TAX RELIEF GRANT CERTIFICATION FOR TAX YEAR 2023

<http://www.georgia.gov>

Form PT-553CA is to be used for County, County School, and any City taxes that you bill. This form must accompany the PT-553C. Cities and Independent School Systems must use Form PT-553M if billing independently.

A detailed list of adjustments for each year and each district does not have to be submitted with this form, however, that list is required to be maintained in the Tax Commissioner's office for audit purposes.

TAX YEAR	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME
2023	STATE									
NET MILLAGE RATE										
NUMBER OF HOMESTEADS										
VALUE OF HOMESTEADS										
TOTAL ADJUSTED CREDIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024	STATE									
NET MILLAGE RATE										
NUMBER OF HOMESTEADS										
VALUE OF HOMESTEADS										
TOTAL ADJUSTED CREDIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2025	STATE									
NET MILLAGE RATE										
NUMBER OF HOMESTEADS										
VALUE OF HOMESTEADS										
TOTAL ADJUSTED CREDIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTED DISTRICT TOTALS >>>										

The total adjusted credit for each district should be carried to form PT-553C, column 6, to each corresponding district.

TOTAL ADJUSTMENTS >>>

I hereby certify that the information for each of the districts listed above is a true and accurate representation of the net millage rate and the number, value and total adjustments made to the 2023, 2024 and 2025 homestead tax credits. I further understand that the grant amount for tax year 2023 will be increased or decreased according to these adjustments.

Signature of Tax Commissioner : _____

Date: _____

