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# **GEORGIA DEPARTMENT OF REVENUE**

## **2023 HOMEOWNER TAX RELIEF GRANT ADJUSTMENT REQUEST CERTIFICATION**

### **MUNICIPAL AND INDEPENDENT SCHOOL INSTRUCTION WITH FORM**

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

## 2023 HOMEOWNER TAX RELIEF GRANT CREDIT INSTRUCTIONS FOR 2024 DIGEST

### FORM PT - 553M

The form PT-553M is to be completed by the fiscal authority certifying the grant information for Municipal and Independent School tax purposes. ***For tax year 2023 the amount of value for the Homeowner Tax Relief Grant is \$18,000.***

Complete all the required information for City and/or the Independent School, to include the Name, Address, City/State/Zip, Fax, Phone Number, Contact Name, and Federal ID #. List the county(s) in which your city is located.

The following items used for documentation must accompany this form:

1. A copy of form PT-38, "City & Independent School Millage Rate Certification for Tax Year 2023".
2. Two copies of sample tax bills: one showing the credit allowed with the required Governor's statement and one bill that reflects no credit;
3. A copy of your Service Bureau or In-House System computer printout totals used for the completion of this form showing the count, value, and dollar amount;

### SECTION 1 – 2023 HOMEOWNER'S TAX RELIEF CREDIT

**Column 1- District Name as Shown on Millage Rate Form PT-38:** List the entity name and any district if applicable, i.e. City, City District or Independent School. Effective tax year 2023,

**Column 2- 2023 Net Millage Rate:** List the net millage rate for each tax district listed in Column 1. The net millage rate may be found on the City / School Millage Rate Form PT-38.

**Column 3- Number of 2023 Actual Homesteads:** For each tax district listed in Column 1, show the actual number of municipal homesteads. This is generally the S1, S3, S4, S5 and SS count found in the county's set of consolidation sheet, your entity. This should equal or exceed the number of 'Qualified Homesteads' receiving the HTRG exemption.

**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 (+ or -):** If adjustments are listed in the "Adjustment Section", show the total of these adjustments for each applicable taxing district shown in Column 1.

**Column 7- Net 2023 Tax Relief Credit Amount after Adjustments (Column 6 (+) or (-) Column 7):**  
This column is the net amount of HTRG credit to be issued to the Municipality for distribution to the applicable districts listed in Column 1.

**Signature and Date:** Signature and date must be completed the local billing authority.

## FORM PT-553CA

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. Adjustments to the 'Homeowner's Tax Relief Credit' are for the 2023 digest.

This form is a summary of all adjustments to the 2023 grant broken down for 2024 digest. 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 adjustment in value that would affect the credit.

### Complete the form with the following information:

<b>District Name:</b>	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 2023.
<b>Net Millage Rate:</b>	Show the net millage rate as certified on form PT-38 for your City and Independent School systems.
<b>Number of Homesteads:</b>	For each tax district listed show the number of adjustments that have been given.
<b>Value of Homesteads:</b>	For each adjustment given, show the adjustment value. The values are not necessarily the maximum possible.
<b>Total Adjusted Credit:</b>	List the total dollar amount of adjustments for each district. For each district add together all 'Total Adjusted Credits' for 2023 and enter total for each respective district. Combine all 'Adjusted District Totals' and enter this amount.
<b>Signature and Date:</b>	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.**

Date: \_\_\_\_\_

COUNTY: \_\_\_\_\_

**2023 ADJUSTMENTS TO HOMEOWNER TAX RELIEF GRANT CERTIFICATION FOR TAX YEAR 2024**<http://www.georgia.gov>

Form PT-553CA is to be used for County, County School, Municipality, or Independent Schools. This form must accompany the PT-553C or PT-553M for Cities and Independent School Systems 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
<b>2023</b>	<b>STATE</b>									
NET MILLAGE RATE										
NUMBER OF HOMESTEADS										
VALUE OF HOMESTEADS										
TOTAL ADJUSTED CREDIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>2024</b>	<b>STATE</b>									
NET MILLAGE RATE										
NUMBER OF HOMESTEADS										
VALUE OF HOMESTEADS										
TOTAL ADJUSTED CREDIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>2025</b>	<b>STATE</b>									
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 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: \_\_\_\_\_

OR

**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	\$ -	\$ -	\$ -	\$ -