



GEORGIA DEPARTMENT OF REVENUE

2024 HOMEOWNER TAX RELIEF CREDIT

MUNICIPAL AND INDEPENDENT SCHOOL INSTRUCTION WITH FORM

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

2024 HOMEOWNER TAX RELIEF GRANT CREDIT INSTRUCTIONS

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 2024 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 2024".
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 – 2024 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 2024,

Column 2- 2024 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 2024 Actual Homesteads: For each tax district listed in Column 1, show the actual number of municipal homesteads. This is generally the count found in the county's set of consolidation sheet for your entity. This should equal or exceed the number of 'Qualified Homesteads' receiving the HTRG exemption.

Column 4- Number of 2024 Qualified Homesteads: Show the actual number of homesteads allowed the Homeowner's Tax Relief Credit for each applicable tax district listed in Column 1.

Column 5- Show Value Total Amount of 2024 Tax Relief Credit: For each tax district listed in column 1, show the actual total assessed value of the HTRG credit.

Column 6- Show Tax \$\$\$ Total Amount of 2024 Tax Relief Credit: For each tax district listed in Column 1 show the actual tax amount of the HTRG credit.

Column 7- 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 8- Net 2024 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.

SECTION 2 - ADJUSTMENTS

Adjustments to the 'Homeowner's Tax Relief Credit' are followed for three years, 2025, 2024, and 2023. It is not necessary to submit a detailed listing of adjustments, however, it is required that this listing 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.

For each tax district show the following:

Net Millage Rate: The 'net' millage rate that is certified on the PT-38 and PT-553M for the prior tax year.

Number of Adjusted Homesteads: The actual number of adjusted homesteads given the 'Homeowner's Tax Relief Credit'.

Value of Adjusted Homesteads: The total adjusted value of the credit. This value is not necessarily the maximum possible.

Total Adjusted Credit: The dollar adjustment amount for each district.

Totals: Add together all totals for City Districts and carry to the respective districts in column 7. Carry the Independent School total to the applicable district in column 7.

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 2024<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: _____

Report Date:

2024 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	\$ -	\$ -	\$ -	\$ -