



---

**Georgia Department of Revenue  
Local Government Services Division  
Informational Bulletin  
COVID-19**

---

**March 23, 2020**

This bulletin provides information and guidance to County Tax Commissioners regarding best practices for certain April 1, 2020 property tax deadlines, in light of the novel coronavirus disease (COVID-19).

**Governing Authorities May Waive Penalties and Interest**

Georgia Code section 48-5-242(c) allows a governing authority, by resolution, to authorize the waiver of penalties and interest assessed for failure to comply with the laws governing the assessment and collection of ad valorem taxes (e.g., failure to file a return or failure to pay), when the failure was due to reasonable cause and not due to gross or willful neglect or disregard of the law or of regulations or instructions issued pursuant to the law. This provision can be applied to the following April 1 deadlines:

- Deadline to file returns of tangible personal property of business enterprises; boats; and airplanes.
- Deadline to pay ad valorem taxes on mobile homes.

If the governing authority wishes to waive penalties and interest for the foregoing, it should do so by resolution pursuant to Georgia Code section 48-5-242(c).

**Homestead Exemption Applications**

Taxpayers may apply for a homestead exemption year-round but must submit applications by April 1 of the year for which they are applying. Counties are encouraged to try to get the word out to taxpayers that:

- Homestead exemption application forms are available online at <https://dor.georgia.gov/lgs-homestead-application-homestead-exemption>,
- Counties are allowing flexibility in the mode of submission (mail, email, or physical drop box\*), and
- Counties should accept the postal date on a mailed document as the received date.

If counties have internal regulations which are in conflict with the above, counties are encouraged to temporarily grant waivers for any such conflicting internal regulations.

**Freeport Exemption Applications**

Taxpayers must file freeport exemption applications by April 1 to be eligible to receive the full exemption. Applications filed after April 1 can receive a partial exemption up to June 1. Counties are encouraged to try to get the word out to taxpayers that:

- The Application for Freeport Exemption Inventory is available online at <https://dor.georgia.gov/pt-50pf-application-freeport-exemption-inventory>,
- Counties are allowing flexibility in the mode of submission (mail, email, or physical drop box\*), and
- Counties should accept the postal date on a mailed document as the received date.

If counties have internal regulations which are in conflict with the above, counties are encouraged to temporarily grant waivers for any such conflicting internal regulations.

### **CUVA Applications**

Conservation Use Value Assessment (CUVA) applications are due April 1. However, O.C.G.A. § 48-5-7.4(j)(1) provides that, in the case of property which is the subject of a reassessment by the board of tax assessors, an application for current use assessment may be filed in conjunction with or in lieu of an appeal of the reassessment. This effectively gives some taxpayers a second opportunity to apply for CUVA.

### **FLPA Applications**

O.C.G.A. § 48-5-7.7(j)(1) provides that applications for conservation use assessment under the Forest Land Protection Act (FLPA) shall be filed on or before the last day for filing ad valorem tax appeals of the annual notice of assessment. There is an exception for property which is the subject of a tax appeal of the annual notice of assessment under § 48-5-311, in which case a FLPA application may be filed at any time while such appeal is pending.

*\*Please ensure that drop boxes and email accounts are secure as these applications contain confidential information.*

### **FOR MORE INFORMATION**

**For more information** on this subject, contact the Georgia Local Government Services Division at 404-724-7000 from 8:00am to 4:30pm, Monday through Friday, excluding holidays. For forms and other information, please visit our website at [www.dor.georgia.gov](http://www.dor.georgia.gov)