

LIBERTY COUNTY TAX COMMISSIONER'S OFFICE

Virgil M. Jones

Tax Commissioner

virgil.jones@libertycountyga.com / www.libertygatax.com

November 12, 2023

2023 Homeowner Tax Relief Grant

How will HB 18 affect Liberty County property owners

The one-time special exemption passed by the Georgia General Assembly and Governor Kemp will give some Georgia homeowners property tax relief

On March 13, 2023 Governor Kemp signed into law HB 18 giving to some property owners a one-time relief on the amount of property taxes that would be due. The Property Tax Relief Grant, which is also known as the Homeowner's Tax Relief Grant (HTRG), is the result of a one-time proposal by the governor to refund \$950 million in property taxes back to homestead owners in the state's Amended Fiscal Year 2023 budget. The proposal allows the Department of Revenue to authorize a reduction of the assessed value of a homestead property of \$18,000.

Here is information about the legislation that Liberty County residents should know:

- *If you have an existing Liberty County homestead exemption the HTRG will automatically be applied to your 2023 property tax bill. **No action is required by the homeowner.***
- *Persons that applied for a homestead exemption by April 1, 2023 and met the qualification to receive the homestead exemption are eligible for the special exemption.*
- *The HTRG allows for \$18,000 to be taken off the Assessed Value after any other existing exemption amount has been applied.*
- *Some properties will not have \$18,000 of Assessed Value remaining after other homesteads are applied, therefore a homestead property may not receive the benefit of the full \$18,000. For this reason the amount of property tax relief received for each homestead property will vary. The actual amount of the property tax credit will also be affected by the 2023 mill rate, therefore a property located in Hinesville will be different from a property located in unincorporated Liberty County.*
- *Rental properties and non-homesteaded properties will not be eligible for the Tax Relief Grant.*
- *The grant amount will be shown as a line-item on your property tax statement.*
- *HTRG may affect your mortgage, you should contact your mortgage company and make sure they understand that the HTRG is for 2023 only.*

For more information about the 2023 Homeowner Tax Relief Grant, please visit the Georgia Department of Revenue's website at <https://dor.georgia.gov/2023-property-tax-relief-grant>.

Virgil M. Jones

Tax Commissioner