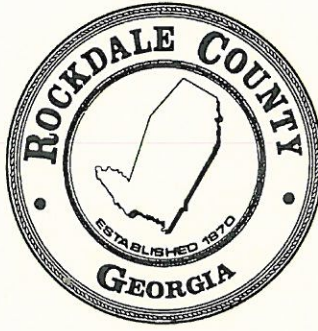


Board of Assessors

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Lynn Cumbie, Deputy Director

Will Barkley, Assistant Deputy Director



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POLICY AND PROCEDURES FOR THE REMOVAL OF HOMESTEAD EXEMPTION

Homestead exemption is automatically removed when ownership changes, with the following exceptions: Death of spouse, divorce, removing /adding a spouse's name, and/or applicant enters a nursing home.

Any other removal of homestead exemption must have approval from the Board of Assessors (BOA).

Documentation must be submitted to the BOA for removal. Examples of documentation: utility history, voter registration, automobile registration, rental lease, or a physical visit to property.

In the case of a family member being removed from ownership (ex: husband to wife), due to divorce or death, homestead will remain and no action will be taken if the exemption is standard (L1). All other exemptions will be researched and the BOA will determine if the remaining owner will need to apply.

If said owner's exemption is removed or changed (ex: L6 to L1, etc...), any and all correspondence will be mailed to owner at the last known address provided as well as the secondary address recorded. If mailing is returned, for any reason, the information will then be mailed to the address where the homestead is filed and the secondary address recorded.

In the case of a non-family member removed from ownership, the BOA will verify who the applicant is on the homestead application. If the application was taken prior to 2003, the Assessors office will contact the Tax Commissioner's office to verify the application. If the person who was removed from ownership signed the application, information will be mailed to the remaining owner notifying them that they must come in and file for homestead exemption by April 1.

In the case of an additional owner, homestead will remain and no action will be taken.

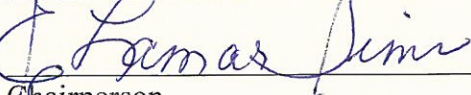
In the case of the BOA receiving information indicating a property owner's primary residence has changed from the property in his/her application, the Board will remove the existing homestead for the appropriate year(s) and mail information regarding the removal and the appeal process. The exception would be with address changes received by the BOA that include Post Office Box addresses with Conyers, Georgia listed as the city and state.

The Board of Assessors, at any time, may review homestead for prior years to determine eligibility of removal.

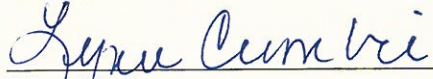
Adopted this the 7th day of June, 2001

Amended this 31st day of October, 2012

ROCKDALE COUNTY BOARD OF ASSESSORS



Chairperson



Vice Chairperson



Secretary