

2022 - 2024 Refund Request

Personal Property account 337193

William Parsons

1999 Sea Ray 340 Sundancer

Mr. Parsons has a slip at a Marina in Flowery Branch where he keeps his 1999 Sea Ray 340 Sundancer. Mr. Parsons resides in Cherokee County. Being that the boat is located in Hall County the personal property taxes are to be paid to Hall County.

Homestead exemptions are for Real Estate only and 48-5-40.3 states the following:

(3) "Homestead" means the real property owned by and in possession of the applicant on January 1 of the taxable year and upon which the applicant resides including, but not limited to, the land immediately surrounding the residence to which the applicant has a right of possession under a bona fide claim of ownership.

School Taxes fall under the Homestead exemption.

We recommend the request be sent to the BOC for denial of the refund due to there is no exemption for age and school taxes on Personal Property.

Attached are documents showing the request, paid bills, a spreadsheet showing amounts of school taxes paid for Hall County, and the code for Homestead exemptions.

MAR 10 2025

RECEIVED BY: _____

Date: 02/27/25
To: Hall County Tax Commissioner
From: William Parsons
Re: improper & illegal Taxing on water craft


Darla Eden and/or Richard Steele,

For the last 4 years you folks have charged me for School Taxes in a town & county in which I have never resided. I have lived in Cherokee County for the last 21 years and Only 'dock' my leisure watercraft vessel at a Marina in Flowery Branch (ie Hall County), but have never lived there. I have been paying school taxes in Cherokee county where I live until last year when I turned 65 yrs of age and now have been 'exempt' from school taxes. So not only have you folks illegally charged me the last 3 years (and I have paid every year!), and now a 4th year for School Taxes in a town I have never resided, but I have additionally been exempt in my own county for this year and last due to my age (>65)! This is all very upsetting, deceitful and illegal!

- 1) I need you folks to re-adjust the enclosed 2025 taxes deducting the SCHOOL M&O & SCHOOL BOND amts owed for Hall county taxes in which: 1) I don't live in Hall county & 2) I am exempt from all school taxes (> 65 yrs of age!).
- 2) I will expect a \$217.46 credit for illegally charging me for SCHOOL M&O & SCHOOL BOND taxes that I have previously paid in 2024, in which I am except from paying (> 65 yrs of age)
- 3) I will expect a \$212.70 credit for illegally charging me for SCHOOL M&O & SCHOOL BOND taxes that I have previously paid in 2023 in Hall county, for which I have already paid all School Taxes in Cherokee County, the city in which I have always resided!
- 4) I will expect a \$?? credit for illegally charging me for SCHOOL M&O & SCHOOL BOND taxes that I have previously paid in 2022, in Hall County, for which I have already paid all School Taxes in Cherokee County, the city in which I have always resided! (I Can't locate tax receipt of what I previously paid, but you folks have a record of it

I await your 2025 School Tax adjustments, as well as 2024 & 2023 & 2022 tax refunds, as well as any lost interest on these two amounts ASAP.

William Parsons


1004 Ashfern Walk
Woodstock, GA. 30189

HALL COUNTY Tax Commissioner

SERVICE | EFFICIENCY | ACCOUNTABILITY

2024 Property Tax Statement

Darla Eden CPA TAX COMMISSIONER
Richard Steele CHIEF DEPUTY TAX COMMISSIONER

www.hallcountytax.org
propertytax@hallcounty.org
Phone: 770.531.6950
Text: 833.602.8497
PO Box 1579 • Gainesville GA 30503

| PROPERTY OWNER | MAP CODE | DISTRICT | EXEMPTION | ACREAGE | TAX BILL # |
|-------------------------------|--------------------------------------|--------------------|-------------------|--|-------------|
| PARSONS WILLIAM H | P337193 | 001 UNINCORPORATED | | 0.00 | 2024-116585 |
| | LEGAL DESCRIPTION 1999 Sea Ray Boats | | | | |
| | LOCATION | | BUILDING + LAND = | FAIR MARKET VALUE x 40% = ASSESSED VALUE | |
| HALL COUNTY PERSONAL PROPERTY | 0 | | \$0 \$0 | \$34,000 | \$13,600 |

MAR 10 2025

| TAXING ENTITY | ASSESSED VALUE | EXEMPTIONS | TAXABLE VALUE | MILLAGE RATE | GROSS TAX | CREDITS | NET TAX |
|--------------------------|----------------|------------|---------------|--------------|-----------|---------|---------|
| GROSS COUNTY M&O | 13,600 | | 13,600 | 5.573 | 75.79 | | 43.98 |
| SALES TAX CREDIT | 13,600 | | 13,600 | -2.339 | | -31.81 | |
| SCHOOL M&O | 13,600 | | 13,600 | 14.990 | 203.86 | | 203.86 |
| SCHOOL BOND | 13,600 | | 13,600 | 1.000 | 13.60 | | 13.60 |
| GROSS UNINC FIRE | 13,600 | | 13,600 | 3.637 | 49.46 | | 32.64 |
| INSURANCE PREMIUM CREDIT | 13,600 | | 13,600 | -1.237 | | -16.82 | |
| EMERGENCY SERVICES | 13,600 | | 13,600 | 0.571 | 7.77 | | 7.77 |
| DEVELOPMENT SERVICES | 13,600 | | 13,600 | 1.180 | 16.05 | | 16.05 |
| PARKS & LEISURE SERVICES | 13,600 | | 13,600 | 0.437 | 5.94 | | 5.94 |

PLEASE NOTE THAT YOUR TAX COMMISSIONER IS RESPONSIBLE FOR THE BILLING AND COLLECTION OF TAX AND IS NOT RESPONSIBLE FOR THE PROPERTY VALUE OR THE MILLAGE RATES WHICH ARE USED TO DETERMINE THE TAX AMOUNT DUE.

TOTAL

23.812 \$372.47 \$-48.63 \$323.84

PAYMENT OPTIONS

- ✓ Online: www.hallcountytax.org (Online fees apply)
- ✓ By Mail: Check or Credit or Debit Cards
- ✓ In Person: (Appointments preferred): Hall County Government Center | 2875 Browns Bridge Rd | Gainesville GA 30504 M-F 8am-5pm
- ✓ Drive-Up Drop Box: (Available 24/7): Located across from front doors at the Hall County Government Center under the breezeway.

Scan this QR code to pay your bill online:



| | |
|--------------------------------|-----------------|
| 2024 Current Due | \$323.84 |
| Other Fees | - |
| Delinquent Tax as of 8-31-2024 | - |
| TOTAL DUE | \$323.84 |

203.86
13.60
217.46

Please Rebate me or credit me this amount. You can't charge me for School taxes when I do not live there! I only dock my Boat in Hall County. Additionally, I AM over 65 & are exempt in Cherokee County where I live for School taxes!

HALL COUNTY Tax Commissioner

SERVICE | EFFICIENCY | ACCOUNTABILITY

2023 Property Tax Statement

Darla Eden CPA TAX COMMISSIONER
Richard Steele CHIEF DEPUTY TAX COMMISSIONER

www.hallcountytax.org
propertytax@hallcounty.org
Phone: 770.531.6950
Text: 833.602.8497
PO Box 1579 • Gainesville GA 30503

| MAP ID # | DISTRICT | EXEMPTION | ACREAGE | TAX BILL # |
|-------------------|---------------------------------|--------------------|-------------------------|----------------|
| P337193 | 001 UNINCORPORATED | | 0.00 | 2023-116263 |
| LEGAL DESCRIPTION | | 1999 Sea Ray Boats | | |
| LOCATION | BUILDING | LAND | FAIR MARKET VALUE x 40% | ASSESSED VALUE |
| 0 | HALL COUNTY PERSONAL PROPERTY 0 | 0 | 34,000 | 13,600 |

MAR 10 2025

| TAXING ENTITY | ASSESSED VALUE | EXEMPTIONS | TAXABLE VALUE | MILLAGE RATE | GROSS TAX | CREDITS | NET TAX |
|--------------------------|----------------|------------|---------------|--------------|-----------|----------|----------|
| GROSS COUNTY M&O | 13,600 | | 13,600 | 6.009 | 81.72 | | 46.78 |
| SALES TAX CREDIT | 13,600 | | 13,600 | -2.569 | | -34.94 | |
| SCHOOL M&O | 13,600 | | 13,600 | 15.640 | 212.70 | | 212.70 |
| SCHOOL BOND | 13,600 | | 13,600 | 1.000 | 13.60 | | 13.60 |
| GROSS UNINC FIRE | 13,600 | | 13,600 | 3.887 | 52.86 | | 36.04 |
| INSURANCE PREMIUM CREDIT | 13,600 | | 13,600 | -1.237 | | -16.82 | |
| EMERGENCY SERVICES | 13,600 | | 13,600 | 0.571 | 7.77 | | 7.77 |
| DEVELOPMENT SERVICES | 13,600 | | 13,600 | 1.005 | 13.67 | | 13.67 |
| PARKS & LEISURE SERVICES | 13,600 | | 13,600 | 0.364 | 4.95 | | 4.95 |
| TOTAL | | | | 24.670 | \$387.27 | \$-51.76 | \$335.51 |

PAYMENT OPTIONS

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(American Express, Discover, MasterCard, Visa, PayPal, E-Check)
- ✓ **By Mail:** Check, American Express, Discover, MasterCard, Visa accepted
- ✓ **In Person:** (Appointments preferred, limited walk-in availability): Hall County Government Center | 2875 Browns Bridge Rd | Gainesville GA 30504 M-F 8am-5pm
- ✓ **Drive-Up Drop Box:** (Available 24/7): Located across from front doors at the Hall County Government Center under the breezeway.



| | |
|-------------------------------|-----------------|
| 2023 Current Due | \$335.51 |
| Other Fees | - |
| Delinquent Tax as of 9-1-2023 | - |
| TOTAL DUE | \$335.51 |

Credit of
212.70
+ 13.60
226.30

| | 2022 | 2023 | 2024 |
|-------------|--------|--------|--------|
| SCHOOL M&O | 236.65 | 212.7 | 203.86 |
| SCHOOL BOND | 14.80 | 13.60 | 13.60 |
| TOTAL | 251.45 | 226.30 | 217.46 |

2022 Property Tax Statement

Darla Eden CPA TAX COMMISSIONER
Richard Steele CHIEF DEPUTY TAX COMMISSIONER

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Phone: 770.531.6950
Text: 833.602.8497

PO Box 1579 • Gainesville GA
30503

| PROPERTY OWNER(S) | MAP CODE | DISTRICT | ACREAGE | EXEMPTIONS | TAX BILL # |
|---------------------------|----------|--------------|--------------|---------------------------|----------------|
| PARSONS WILLIAM H | P337193 | 001 | 0 | | 2022-114972 |
| LEGAL DESCRIPTION: | | 1999 SEA RAY | | | |
| LOCATION | | BUILDING + | LAND VALUE = | FAIR MARKET VALUE x 40% = | ASSESSED VALUE |
| 0 | | 0 | 0 | 37,000 | 14,800 |

| TAXING ENTITY | ASSESSED - VALUE | LESS = EXEMPTIONS | TAXABLE x VALUE | MILLAGE = RATE | GROSS - TAX | CREDITS = | NET TAX |
|----------------------------|------------------|-------------------|-----------------|----------------|-----------------|-----------------|-----------------|
| STATE | 14800 | 0 | 14800 | 0 | 0.00 | 0.00 | 0.00 |
| GROSS COUNTY M&O | 14800 | 0 | 14800 | 7.072 | 104.67 | 0.00 | 61.29 |
| SALES TAX CREDIT | 0 | 0 | 14800 | -2.931 | 0.00 | -43.38 | 0.00 |
| SCHOOL M&O | 14800 | 0 | 14800 | 15.99 | 236.65 | 0.00 | 236.65 |
| SCHOOL BOND | 14800 | 0 | 14800 | 1 | 14.80 | 0.00 | 14.80 |
| GROSS UNINC FIRE | 14800 | 0 | 14800 | 4.109 | 60.81 | 0.00 | 39.22 |
| INSURANCE PREMIUM CREDIT | 0 | 0 | 14800 | -1.459 | 0.00 | -21.59 | 0.00 |
| EMERGENCY SERVICES | 14800 | 0 | 14800 | 0.571 | 8.45 | 0.00 | 8.45 |
| DEVELOPMENT SERVICES | 14800 | 0 | 14800 | 1.005 | 14.87 | 0.00 | 14.87 |
| PARKS & LEISURE SERVICES | 14800 | 0 | 14800 | 0.364 | 5.39 | 0.00 | 5.39 |
| SOLID WASTE FEE | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| LATE OR NON FILING PENALTY | 0 | 0 | 0 | 0 | 38.07 | 0.00 | 38.07 |
| TOTAL | | | | 25.7210 | \$483.71 | -\$64.97 | \$418.74 |

PAYMENT OPTIONS

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(American Express, Discover, MasterCard, Visa, PayPal, E-Check)
By Mail: Check, American Express, Discover, MasterCard, Visa accepted.
In Person: (Appointments preferred, limited walk-in availability):
Hall County Government Center | 2875 Browns Bridge Rd | Gainesville GA 30504 M-F 8am-5pm
Drive-Up Drop Box: (Available 24/7) Located across from front doors at the Hall County Government Center under the breezeway.



| | |
|-----------------------------------|---------------|
| 2022 Current Due | \$418.74 |
| Penalty | \$0.00 |
| Interest | \$0.00 |
| Other Fees | \$0.00 |
| Previous Payments | \$418.74 |
| Delinquent Tax as of Billing Date | \$0.00 |
| TOTAL DUE | \$0.00 |

2022 Property Tax Statement

Darla Eden CPA TAX COMMISSIONER
Richard Steele CHIEF DEPUTY TAX COMMISSIONER
PO Box 1579 • Gainesville GA 30503

PARSONS WILLIAM H
1004 ASHFERN WALK
WOODSTOCK, GA 301896200

| BILL # | DUE DATE | TOTAL DUE | LOCATION |
|-------------|--------------|-----------|----------|
| 2022-114972 | 11/15/2022 | \$0.00 | 0 |
| MAP CODE | DESCRIPTION | | |
| P337193 | 1999 SEA RAY | | |

Make check payable to **Hall County Tax Commissioner** and include bill number on check. Payments by American Express, Discover, MasterCard, Visa accepted. Please fill out information below and return by mail, place in drop box or email:

AMOUNT \$ _____ EXPIRATION DATE _____
CARD # _____
CARD BILLING ZIP CODE _____ CVV _____
CARDHOLDER PRINTED NAME _____
CARDHOLDER SIGNATURE _____
PHONE NUMBER _____

Credit and Debit Card Fees Apply

☐ Check here if making address change (see back)

2023 Property Tax Statement

Darla Eden CPA TAX COMMISSIONER
Richard Steele CHIEF DEPUTY TAX COMMISSIONER

www.hallcountytax.org
propertytax@hallcounty.org
Phone: 770.531.6950
Text: 833.602.8497

PO Box 1579 • Gainesville GA 30503

| PROPERTY OWNER(S) | MAP CODE | DISTRICT | ACREAGE | EXEMPTIONS | TAX BILL # |
|---------------------------|----------|--------------------|--------------|---------------------------|----------------|
| PARSONS WILLIAM H | P337193 | 001 | 0 | | 2023-116263 |
| LEGAL DESCRIPTION: | | 1999 Sea Ray Boats | | | |
| LOCATION | | BUILDING + | LAND VALUE = | FAIR MARKET VALUE x 40% = | ASSESSED VALUE |
| 0 | | 0 | 0 | 34,000 | 13,600 |

| TAXING ENTITY | ASSESSED - VALUE | LESS = EXEMPTIONS | TAXABLE x VALUE | MILLAGE = RATE | GROSS - TAX | CREDITS = | NET TAX |
|--------------------------|------------------|-------------------|-----------------|----------------|-----------------|-----------------|-----------------|
| STATE | 13600 | 0 | 13600 | 0 | 0.00 | 0.00 | 0.00 |
| GROSS COUNTY M&O | 13600 | 0 | 13600 | 6.009 | 81.72 | 0.00 | 46.78 |
| SALES TAX CREDIT | 0 | 0 | 13600 | -2.569 | 0.00 | -34.94 | 0.00 |
| SCHOOL M&O | 13600 | 0 | 13600 | 15.64 | 212.70 | 0.00 | 212.70 |
| SCHOOL BOND | 13600 | 0 | 13600 | 1 | 13.60 | 0.00 | 13.60 |
| GROSS UNINC FIRE | 13600 | 0 | 13600 | 3.887 | 52.86 | 0.00 | 36.04 |
| INSURANCE PREMIUM CREDIT | 0 | 0 | 13600 | -1.237 | 0.00 | -16.82 | 0.00 |
| EMERGENCY SERVICES | 13600 | 0 | 13600 | 0.571 | 7.77 | 0.00 | 7.77 |
| DEVELOPMENT SERVICES | 13600 | 0 | 13600 | 1.005 | 13.67 | 0.00 | 13.67 |
| PARKS & LEISURE SERVICES | 13600 | 0 | 13600 | 0.364 | 4.95 | 0.00 | 4.95 |
| SOLID WASTE FEE | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| TOTAL | | | | 24.6700 | \$387.27 | -\$51.76 | \$335.51 |

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(American Express, Discover, MasterCard, Visa, PayPal, E-Check)
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Gainesville GA 30504 M-F 8am-5pm
Drive-Up Drop Box: (Available 24/7) Located across from front doors at the Hall County Government Center under the breezeway.



| | |
|-----------------------------------|---------------|
| 2023 Current Due | \$335.51 |
| Penalty | \$0.00 |
| Interest | \$0.00 |
| Other Fees | \$0.00 |
| Previous Payments | \$335.51 |
| Delinquent Tax as of Billing Date | \$0.00 |
| TOTAL DUE | \$0.00 |

2023 Property Tax Statement

Darla Eden CPA TAX COMMISSIONER
Richard Steele CHIEF DEPUTY TAX COMMISSIONER
PO Box 1579 • Gainesville GA 30503

PARSONS WILLIAM H
1004 ASHFERN WALK
WOODSTOCK, GA 301896200

| BILL # | DUE DATE | TOTAL DUE | LOCATION |
|-------------|--------------------|-----------|----------|
| 2023-116263 | 11/15/2023 | \$0.00 | 0 |
| MAP CODE | DESCRIPTION | | |
| P337193 | 1999 Sea Ray Boats | | |

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AMOUNT \$ _____ EXPIRATION DATE _____
CARD # _____
CARD BILLING ZIP CODE _____ CVV _____
CARDHOLDER PRINTED NAME _____
CARDHOLDER SIGNATURE _____
PHONE NUMBER _____

Credit and Debit Card Fees Apply

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2024 Property Tax Statement

Darla Eden CPA TAX COMMISSIONER
Richard Steele CHIEF DEPUTY TAX COMMISSIONER

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propertytax@hallcounty.org
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30503

| PROPERTY OWNER(S) | MAP CODE | DISTRICT | ACREAGE | EXEMPTIONS | TAX BILL # |
|---------------------------|----------|--------------------|--------------|---------------------------|----------------|
| PARSONS WILLIAM H | P337193 | 001 | 0 | | 2024-116585 |
| LEGAL DESCRIPTION: | | 1999 Sea Ray Boats | | | |
| LOCATION | | BUILDING + | LAND VALUE = | FAIR MARKET VALUE x 40% = | ASSESSED VALUE |
| 0 | | 0 | 0 | 34,000 | 13,600 |

| TAXING ENTITY | ASSESSED - VALUE | LESS = EXEMPTIONS | TAXABLE x VALUE | MILLAGE = RATE | GROSS - TAX | CREDITS = | NET TAX |
|--------------------------|------------------|-------------------|-----------------|----------------|-----------------|-----------------|-----------------|
| GROSS COUNTY M&O | 13600 | 0 | 13600 | 5.573 | 75.79 | 0.00 | 43.98 |
| SALES TAX CREDIT | 0 | 0 | 13600 | -2.339 | 0.00 | -31.81 | 0.00 |
| SCHOOL M&O | 13600 | 0 | 13600 | 14.99 | 203.86 | 0.00 | 203.86 |
| SCHOOL BOND | 13600 | 0 | 13600 | 1 | 13.60 | 0.00 | 13.60 |
| GROSS UNINC FIRE | 13600 | 0 | 13600 | 3.637 | 49.46 | 0.00 | 32.64 |
| INSURANCE PREMIUM CREDIT | 0 | 0 | 13600 | -1.237 | 0.00 | -16.82 | 0.00 |
| EMERGENCY SERVICES | 13600 | 0 | 13600 | 0.571 | 7.77 | 0.00 | 7.77 |
| DEVELOPMENT SERVICES | 13600 | 0 | 13600 | 1.18 | 16.05 | 0.00 | 16.05 |
| PARKS & LEISURE SERVICES | 13600 | 0 | 13600 | 0.437 | 5.94 | 0.00 | 5.94 |
| SOLID WASTE FEE | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| TOTAL | | | | 23.8120 | \$372.47 | -\$48.63 | \$323.84 |

PAYMENT OPTIONS

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By Mail: Check, American Express, Discover, MasterCard, Visa accepted.
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doors at the Hall County Government Center under the breezeway.



| | |
|-----------------------------------|---------------|
| 2024 Current Due | \$323.84 |
| Penalty | \$0.00 |
| Interest | \$0.00 |
| Other Fees | \$0.00 |
| Previous Payments | \$323.84 |
| Delinquent Tax as of Billing Date | \$0.00 |
| TOTAL DUE | \$0.00 |

2024 Property Tax Statement

Darla Eden CPA TAX COMMISSIONER
Richard Steele CHIEF DEPUTY TAX COMMISSIONER
PO Box 1579 • Gainesville GA 30503

PARSONS WILLIAM H
1004 ASHFERN WALK
WOODSTOCK, GA 301896200

| BILL # | DUE DATE | TOTAL DUE | LOCATION |
|-------------|--------------------|-----------|----------|
| 2024-116585 | 11/15/2024 | \$0.00 | 0 |
| MAP CODE | DESCRIPTION | | |
| P337193 | 1999 Sea Ray Boats | | |

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AMOUNT \$ _____ EXPIRATION DATE _____
CARD # _____
CARD BILLING ZIP CODE _____ CVV _____
CARDHOLDER PRINTED NAME _____
CARDHOLDER SIGNATURE _____
PHONE NUMBER _____

Credit and Debit Card Fees Apply

☐ Check here if making address change (see back)

48-5-40. Definitions.

As used in this part, the term:

(1) “Applicant” means a person who is:

(A)

(i) A married individual living with his or her spouse;

(ii) An individual who is unmarried but who permanently maintains a home for the benefit of one or more other individuals who are related to such individual or dependent wholly or partially upon such individual for support;

(iii) An individual who is widowed having one or more children and maintaining a home occupied by himself or herself and the child or children;

(iv) A divorced individual living in a bona fide state of separation and having legal custody of one or more children, when the divorced individual owns and maintains a home for the child or children; or

(v) An individual who is unmarried or is widowed and who permanently maintains a home owned and occupied by himself or herself; and

(B) A resident of this state as defined in paragraph (15) of Code Section 40-5-1, as amended.

(2) “Home for the aged” means a facility which provides residential services, healthcare services, or both residential services and healthcare services to the aged.

(3) “Homestead” means the **real property** owned by and in possession of the applicant on January 1 of the taxable year and upon which the applicant resides including, but not limited to, the land immediately surrounding the residence to which the applicant has a right of possession under a bona fide claim of ownership. The term “homestead” includes the following qualifications:

(A) The actual permanent place of residence of an individual who is the applicant and which constitutes the home of the family;

(B) Where the person who is the applicant holds the bona fide fee title (although subject to mortgage or debt deed), an estate for life, or under any bona fide contract of purchase providing for the conveyance of title to the applicant upon performance of the contract;

(C) Where the building is occupied primarily as a dwelling;

(D) Where the children of deceased or incapacitated parents occupy the homestead of their parents and one of the children stands in the relation of applicant. This subparagraph shall apply whether or not the estate is distributed;

(E) Where a husband or wife occupies a dwelling and the title of the homestead is in the name of the wife;

(F) In the event a dwelling house which is classed as a homestead is destroyed by fire, flood, storm, or other unavoidable accident or is demolished or repaired so that the owner is compelled to reside temporarily in another place, the dwelling house shall continue to be classed as a homestead for a period of one year after the occurrence;

(G) In the event an individual who is the applicant owns two or more dwelling houses, he shall be allowed the exemption granted by law on only one of the houses. Only one homestead shall be allowed to one immediate family group;

(H) Where property is owned and occupied jointly by two or more individuals all of whom occupy the property as a home and if the property is otherwise entitled to a homestead exemption, the homestead may be claimed in the names of the joint owners residing in the home. Where the property on which a homestead exemption is claimed is jointly owned by the occupant and others, the occupant or occupants shall be entitled to claim the full amount of the homestead exemption;

(I) The permanent place of residence of an individual in the armed forces. Any such residence shall be construed to be actually occupied as the place of abode of such individual when the family of the individual resides in the residence or when the family is forced to live elsewhere because of the individual's service in the armed forces;

(J) Absence of an individual from his residence because of duty in the armed forces shall not be considered as a waiver upon the part of the individual in applying for a homestead exemption. Any member of the immediate family of the individual or a friend of the individual may notify the tax receiver or the tax commissioner of the individual's absence. Upon receipt of this notice, the tax receiver or tax commissioner shall grant the homestead exemption to the individual who is absent in the armed forces;

(K) The homestead exempted must be actually occupied as the permanent residence and place of abode by the applicant awarded the exemption, and the homestead shall be the legal residence and domicile of the applicant for all purposes whatever;

(L) In all counties having a population of not less than 25,400 nor more than 25,500, according to the United States decennial census of 2020 or any future such census, where the person who is the applicant holds real property subject to a written lease; the applicant

has held the property subject to such a lease for not less than three years prior to the year for which application is made; and the applicant is the owner of all improvements located on the real property;

(M) The deed reflecting the actual ownership of the property for which the applicant seeks to receive a homestead exemption must be recorded in the deed records of the county prior to the filing of the application for the homestead exemption; and

(N) Absence of an individual from such individual's residence because of health reasons shall not in and of itself be considered as a waiver upon the part of the individual in applying for a homestead exemption if all other qualifications are otherwise met. Any member of the immediate family of the individual or a friend of the individual may notify the tax receiver or the tax commissioner of the individual's absence. Upon receipt of this notice, the tax receiver or tax commissioner shall grant the homestead exemption to the individual who is absent for health reasons.

(4) "Hospital" means an institution in which medical, surgical, or psychiatric care is provided to individuals who are sick, injured, diseased, mentally ill, or crippled. "Hospital" does not include an institution licensed as a nursing home under the laws of this state.

(5) "Institutions of purely public charity," "nonprofit hospitals," and "hospitals not operated for the purpose of private or corporate profit and income" mean such institutions or hospitals which may have incidental income from paying patients when the income, if any, is devoted exclusively to the charitable purpose of caring for patients who are unable to pay and to maintaining, operating, and improving the facilities of such institutions and hospitals, and when the income is not directly or indirectly for distribution to shareholders in corporations owning such property or to other owners of such property.

(6) "Occupied primarily as a dwelling" means:

(A) The applicant or members of his family occupy the property as a home; or

(B)

(i) The applicant or members of his family occupy a portion of the property as a home;

(ii) No more than one exemption may be claimed pursuant to this subparagraph in connection with the occupancy of one building, except in the case of a duplex or double occupancy dwelling when the line of division follows a natural and bona fide plan as to both land and building and the two units thus formed are separately owned and occupied.