COUNTY / CITYAppling	(4)		DIGEST YEAR 2023
و المجالية الله الله الله الله الله الله الله الل	and the second	en diponition and	Consolidation Sheets. Fill in the amount of
all Local Exemptions and provide the cri	iferia for each local homestead of	exemption shown on the 2023	Consolidation Sheets. Fill in the amount of
motion allowed in the corresponding field	de helow All local homestead a	vomntione approved inte local	referendum are to be listed along with the

Exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with the exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with the exemptions are Bill Number authorizing the referendum and the year passed. This form serves as documentation of the local homestead exemptions and the specific qualification criteria.

EXEMTPION CODE	* * * * * * * * * * * * * * * * * * *	QUALIFICATIONS	113. 5	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	EXEMPTION AMOUNT.	CITY EXEMPTION AMOUNT FOR BOND
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COUNTY/CITY AHKINSON

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	- NONE								

COUNTY / CITYBACON/ALMA	2023	DIGEST YEAR
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2023

EXEMITPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	THERE ARE NO LOCAL EXEMPTIONS. Bill Johnson, Bacon County Tax Commissioner								
	Bistehm								
	18-24-23								

COUNTY / CITY	BAXER	DIGEST YEAR 2023

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2023 Consolidation Sheets. Fill in the amount of Exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with the Resolution/House/Senate Bill Number authorizing the referendum and the year passed. This form serves as documentation of the local homestead exemptions and the specific qualification criteria.

CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	NO LOCALEXEMPT	IONS						-	-
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COUNTY / CITY _	BALDWIN	DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
S1	County & School Exemption for S1	HB1649	1994	10,000	10,000	10,000	10,000		
SCL, SCLF, SDL, SDLF, SEL, SELF	Age 65 & Over-Total Gross Income of Household from All Sources-Cannot Exceed \$40,000-Maximum 10 Acres	SB116	1985	10,000	10,000	100% Residence and 10 Contiguous Acres	100% Residence and 10 Contiguous Acres		
SCF, SCLF, SDF, SDLF, SEF, SELF	Age 65 or Older-Freezes the value of the homesteaded property in the year for which it is effective. Homeowners are protected from future inflationary value increases on their residence and up to 10 acres of land - County & School	SB358	2005						
S1B	Age 60 or Older-Freezes the value of the homesteaded property in the year for which it is effective. Homeowners are protected from future inflationary value increases on their residence and up to 10 acres of land - County Only	SB543	2010						
S5B, SSB	Age 60 or Older-100% Disabled Veteran-Freezes the value of the homesteaded property in the year for which it is effective. Homeowners are protected from future inflationary value increases on their residence and up to 10 acres of land - County Only	SB543	2010						

COUNTY / CI	TYHOMER	
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DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND

COUNTY / CITY_	MAYSVILLE	_
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DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
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COUNTY / CITY_	LULA
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DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND

COUNTY / CITY	GILLSVILLE
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DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND

COUNTY / CITYALTO	DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	Resident over 70 Years of Age							100%	
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COUNTY / CITY_	_BALDWIN	DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
EC4A	Standard Homestead							\$5000	
EC4B	Age 65 – No Income Restrictions							\$10,000	
EC4C	Disability Exemption							\$10,000	
	Disabled Veteran			<u> </u>				100%	
			1						
y									

	COUNTY /	CITY _	BANKS	COUNTY
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DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L2	Age 65 – No Income Limit			\$20,000		\$20,000			
L3	Age 62 – \$10,000 Net Income Limit			\$5,000		\$20,000			
L4	Age 65 - \$10,000 Net Income Limit			\$20,000		\$20,000			
L6	100% Disabled Person			\$20,000		\$20,000			

COUNTY / CITY	BARROW	DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L2	HB 985 – 62+ years old with income not exceeding \$ 20,000 HB 1124 – 62+ years old with total federal income not to exceed 250% of US Department of Health and Human Services Poverty Guidelines	HB985 – 20,000 HB1124 – 60,000	1988 2007	10,000		80,000			
L3	HB 985 – 62+ years old with income not exceeding \$ 20,000 HB 1124 – 62+ years old with total federal income not to exceed 250% of US Department of Health and Human Services Poverty Guidelines	20,000 HB1124 -	1988 2007	10,000 & HB 1485 Exemption		80,000			
L4	HB 985 – 62+ years old with income not exceeding \$ 20,000 HB 1124 – 62+ years old with total federal income not to exceed 250% of US Department of Health and Human Services Poverty Guidelines	20,000 HB1124 -	1988	20,000		80,000			
L5	HB 985 – 62+ years old with income not exceeding \$ 20,000 HB 1124 – 62+ years old with total federal income not to exceed 250% of US Department of Health and Human Services Poverty Guidelines	20,000 HB1124 - 60,000	2007	10,000 & HB 1485 Exemption		80,000			
L6	HB 1485 The amount of the current year assessed value exceeds base year value	HB 1485	2003	10,000 & HB 1485		10,000			

1-7	HB 985 – 62+ years old with income not	HB 985 – 20,000 &	1988	10,000 & HB 1485	20,000	
L7	exceeding \$ 20,000 HB 1485 The amount of the current year assessed value exceeds base year value	HB1485	2003			
L8	HB 1485 The amount of the current year assessed value exceeds base year value	HB 985 20,000 & HB 1485	1988 2003	20,000 & HB 1485	20,000	
L9	State 100% Disabled Veterans Exemption HB 1485 The amount of the current year assessed value exceeds base year value	Veterans & HB	2003	101,754 & HB 1485	64,960	
LS1	HB 1485 The amount of the current year assessed value exceeds base year value HB 1767 65+ years old with income not to exceed 25,000	Regular & HB 1485 & State	2003 1998	10,000 & HB 1485	10,000	
LSV	State 100% Disabled Veterans Exemption HB 1485 The amount of the current year assessed value exceeds base year value HB 1124 — 62+ years old with total federal income not to exceed 250% of US Department of Health and Human Services Poverty Guidelines	State & Veteran & HB 1485	2003	101,754 & HB 1485	64,960	
LV	State 100% Disabled Veterans Exemption HB 985 – 62+ years old with income not exceeding \$ 20,000 HB 1124 – 62+ years old with total federal income not to exceed 250% of US Department of Health and Human Services Poverty Guidelines	Schools HB985 - 20,000	2007	101,754	80,000	
LVH	State & State 100% Disabled Veterans Exemption HB 1124 – 62+ years old with total federal income not to exceed 250% of US Department of Health and Human Services Poverty Guidelines HB 1485 The amount of the current year assessed value exceeds base year value	State & Veterans& HB 1124 & HB1485		101,754 & HB 1485	80,000	
LVNS	State & State 100% Disabled Veterans Exemption HB 1124 — 62+ years old with tota federal income not to exceed 250% o US Department of Health and Human Services Poverty Guidelines	S State 8 Veterans & HE f 1124		101,754	80,000	

LVS	Local Schools & State 100% Disabled Veterans Exemption HB 1124 - 62+ years old with total federal income not to exceed 250% of US Department of Health and Human Services Poverty Guidelines HB 1485 The amount of the current year assessed value exceeds base year value		2007	101,754 & HB 1485	80,000	
X2	Local Double & State	Local Double & State		20,000	10,000	
X8	Local Double & State HB 1485 The amount of the current year assessed value exceeds base year value	Local Double & State & HB 1485	2003	20,000 & HB 1485	10,000	
L10	Rag. S1 & HB 1124 – 62+ years old with total federal income not to exceed 250% of US Department of Health and Human Services Poverty Guidelines	HB 1124	2007	10,000	60,000	
L11	HB 1124 – 62+ years old with total federal income not to exceed 250% of US Department of Health and Human Services Poverty Guidelines HB 1485 The amount of the current year assessed value exceeds base year value	& HB	2007	10,000	60,000	



2023 COUNTY AND CITY HOMESTEAD EXEMPTIONS

S	SC	SW	SV	ST	SP	SJ	НS	SA	SF	SG	SE	SD	S5	SS	SF SG	S5 & SS SD & SE		13U 13U 15U 15U 15U	L1E L3E L3E2 L3E3 L8E L9E	L1A L3A L3A2 L3A3 L8A L8A	Exemption Code L1 L3 L3 L32 L33 L6 L6
All tangible personal property constituting the inventory of a business shall be exempt from state ad valorem taxation	AGE 65-100% On home and up to 10 continuous acres 2000 or 4000 on balance if applicable	Environmental The difference	Conservation Use Property: The difference of the 40% fa	Residential Transitional Property	Personal Property Less than \$7,500	Forest Land Conservation Use Property	Landmark and The difference	Convenanted Agricultural Property	Freeport 100% (All Entities)	Unremarried S	Age 65-Unrem	Age 65-Disable	100% Disablec	100% Unremai	100% 100%	109,986 109,986		10,000 10,000 10,000 10,000 10,000 10,000	10,000 10,000 10,000 10,000 10,000 10,000	10,000 10,000 10,000 10,000 10,000 10,000	County M&O 10,000 10,000 10,000 10,000 10,000 10,000
sonal prope ot from state	On home a on balance i	y Sensitive of the 40%	Jse Propert of the 40%	insitional Pi	erty Less th	onservation	Rehabilitate of current y	Agricultural	(All Entitie	urviving Sp	arried Survi	ed Veteran;	l Veteran; L	ned Survivi	100% 100%	109,986 109,986		10,000 10,000 10,000 10,000 10,000	10,000 10,000 10,000 10,000 10,000	10,000 10,000 10,000 10,000 10,000	County Bond 10,000 10,000 10,000 10,000 N/A 10,000 10,000
erty constitu ad valoren	ind up to 10 f applicable	Property: fair market	y: fair market	орепту	an \$7,500	Use Prope	ed Historic I rear's asses	Property	s)	ouse of a Fi	ving Spous	Unremarrie	Inremarried	ing Spouse	100% 100%	109,986 109,986		5,000 60,000 80,000 200,000 28,000 10,000	5,000 62,000 20,000 200,000 28,000 10,000	5,000 60,000 80,000 200,000 28,000 10,000	School M. 8. O 5,000 60,000 80,000 200,000 N/A 28,000 10,000
nting the inv	continuou	value and	value and			₹	Property: ssment and			irefighter o	e of US Se	d Surviving	Surviving	of US Sen	100% 100%	109,986 109,986		5,000 60,000 80,000 200,000 28,000 10,000	5,000 60,000 80,000 200,000 28,000 10,000	5,000 60,000 80,000 200,000 28,000 10,000	School Bonds 5,000 60,000 80,000 200,000 N/A 28,000
entory of a	s acres of la	the current	the current				the assess			Peace Offi	rvice Memb	Spouse of	Spouse of D	rice Member	100% 100%	109,986 109,986	STATE	N N N N N N N N N N N N N N N N N N N	N	N N N N N N N	City of Cartersville School N/A
business	of land from state and ad valorem	Environmentally Sensitive Property: The difference of the 40% fair market value and the current use assessment	Conservation Use Property: The difference of the 40% fair market value and the current use assessment				Landmark and Rehabilitated Historic Property: The difference of current year's assessment and the assessment used at the time of certification			Unremarried Surviving Spouse of a Firefighter or Peace Office killed in the line of duty	Age 65-Unremarried Surviving Spouse of US Service Member killed in action	Age 65-Disabled Veteran; Unremarried Surviving Spouse of Disabled Veteran	100% Disabled Veteran; Unremarried Surviving Spouse of Disabled Veteran	100% Unremarried Surviving Spouse of US Service Member killed in action	100% 100%	109,986 109,986	STATE EXEMPTIONS	NNNNN	N N N N N N N N N N N N N N N N N N N	NNNNNN	Cartersville Bonds N/A
	nd ad valo	#	=				e time of a			ine of duty	ă	an	_		100% 100%	109,986 109,986		ZZZZZZ	ZZZZZZ	ZZZZZZ	Cartersville M80 DDA N/A N/A N/A
	усет						certificatio								100% 100%	109,986 109,986		X X X X X X X X X X X X X X X X X X X	ZZZZZZZ	X	
							Þ								100% 100%	109,986 109,986		N N N N N N	Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z	10,000 60,000 80,000 200,000 28,000 10,000	City of Adairsville M&O N/A
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DIGEST YEAR 2023

COUNTY / CITY BEN HILL/FITZGERALD

L1 Standard – Owner Occupied L3 Age 62+, Net Income Less than 10,000 L4 Age 65, Net Income Less than 4,000 LC Standard + Age 65 LD Age 62+ & Age 65 C1 City (Age 65) + L1 C5 City (Age 65) + L4 CC City (Age 65) + LC CC City (Age 65) + LC CC City (Age 65) + LC CD City (Age 65) + LD	RESOLUTION BILL NUMBER	YEAR PASSED	EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & 0	CITY EXEMPTION AMOUNT FOR BOND
Age 65. Net In Age 65. Net In Standard + Age 65. Net In Age 62+ & Agu Age 65) - City (Age 65)	HB229 #582-1582	1530	6,300	N/A	6,000	N/A	N/A	ΑN
Age 65, Net In Standard + Ag Age 62+ & Ag Age 65) - City (Age 65) -	HB229 #582-1582	1980	6,000	N/A	10.000	N/A	N/A	N/A
	HB229 #582-1582	1980	12,000	N/A	12,000	N/A	N/A	N/A
Age 62+ & Ag City (Age 65)	HB229 #582-1582	1930	6,000	N/A	6,000	N/A	N/A	N/A
City (Age 65)	HB229 #582-1582	1980	6,000	N/A	10.000	N/A	N/A	A/N
City (Age 65) City (Age 65) City (Age 65) City (Age 65)			6,000	N/A	6.000	N/A	10.000	N/A
City (Age 65) City (Age 65) City (Age 65)			12,000	N/A	12.000	N/A	10,000	N/A
City (Age 65)			101,754	N/A	101,754	N/A	10,000	N/A
City (Age 65)			6,000	N/A	6,000	N/A	10.000	A/A
*			6,000	N/A	10,000	N/A	10,000	N/A

COUNTY / CITY	Berrien

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
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COUNTY / CITY _	MACON-BIBB
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DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L1	REGULAR EXEMPTION			7,000	0	7.000	0	0	0
L3	REGULAR & SCHOOL TAX EXEMPTION			7,000	0	17,000	17,000	0	0
<u>L</u> A	AGE & INCOME EXEMPTION			11,000	4,000	17,000	17,000	0	С
1.9	REGULAR & STATE TAX EXEMPT AGE 65			7,000	0	7,000	0	0	0
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COUNTY/CITY Blickley

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
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COUNTY	CITY	BRANTLEY

DIGEST YEAR 2023

EXEMPTION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M. & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L1	Anyone who has applied for and is eligible to receive \$2,000 state-wide homestead exemption granted under Code Section 48-5-44 of OCGA, as amended	SB 270	2010	Amount = to the amount by which the current year AV of that homestead exceeds the base year AV of that homestead.	Amount = to the amount by which the current year AV of that homestead exceeds the base year AV of that homestead.	Amount = to the amount by which the current year AV of that homestead exceeds the base year AV of that homestead.	Amount = to the amount by which the current year AV of that homeslead exceeds the base year AV of that homestead.	N/A	N/A
L2	Age 65 or older on Jan 1st of year this homestead exemption application is made, and whose federal adjusted gross income, together with federal adjusted gross income of spouse who also occupies and resides at such homestead, does not exceed \$30,000 for immediately preceding yr.	НВ 1070	2012	N/A	N/A	\$15,000 of AV of homestead, and shall be in addition to and not in lieu of any other applicable homestead exemption.	\$15,000 of AV of homestead, and shall be in addition to and not in lieu of any other applicable homestead exemption.	N/A	N/A

NO LOCAL EXEMPTIONS FOR BROOKS COUNTY

COUNTY / CITY BROOKS

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
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COUNTY / CITY	BRYAN	

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT 1 OR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
			5000						
S1/L1	Regular – Owner Occupied	H.B.1631	2006	\$30,000	\$30,000				
SC/LC	Age 65 No income limitations Age 65 No income limitations	H.B. 1633 H.B. 1654	2006	\$50,000	\$50,000	\$50,000	\$50,000		
SC/LC	City of Pembroke – Age 65 No income limitations	H.B. 1655	2006					\$50,000	\$50,000
SC/LC	City of Richmond Hill – Age 65 No income limitations	S.B. 37	2006					\$50,000	\$50,000

COUNTY / CITY - BULLOCH

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT	COUNTY EXEMPTION AMOUNT FOR BORD	SCHOOL EXEMPTION AMOUNT FORMS O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FORMAO	CITY EXEMPTION AMOUNT FOR BOND
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COUNTY / CITY Burke	DIGEST YEAR 2023
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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L3	Age 65	SB127	2001	2000		100%*	100%*		
L4	Age 65 & Income less than \$10,000	SB127	2001	4000		100%*	100%*		
		and the second	f*e		and the same and the		4 Strippe	d - 11.18-1-1	

COUNTY / CITY BUTTS

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR \$ 8 0	COUNTY EXEMPTION AMOUNT FOR BONG	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FORM 8 0	CITY EXEMPTION AMOUNT FOR BOND
13	Age 62	S B 140	2001	2000	2000	5000	5000	N/A	N/A
L4	Age 65	S.B.140	2001	2000	2000	5000	5000	N/A	N/A
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COUNTY / CITY CALHOUN

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR # 4 9	COUNTY EXEMPTION AMOUNT FOR HONO	SCHOOL EXEMPTION AMOUNT FOR M & 0	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
NONE	NONE						= +0		
	- 1			-	A				

COUNTY / CITY	CAMDEN		DIGEST	YEAR	2023
	nd provide the	criteria for each local homestead exemption shown on the 2	023 Consolidation	Sheets.	. Fill in
the amount of	•				

Exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with the Resolution/House/Senate Bill Number authorizing the referendum and the year passed. This form serves as documentation of the local homestead exemptions and the specific qualification criteria.

GUALIFICATIONS 62 Years of Age, Primary Residence as of January 1st Must apply and be eligible for State Homestead.		YEAR PASSED	AMOUNT FOR ELS 0	COUNTY (***********************************	SCHOOL FLEMPTION AMOUNT FOR M & 0 25,000	SCHOOL LEBRITICAL AMOUNT FOR BOND	CITY EXAMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
January 1 st Must apply and be eligible for State Homestead.			25,000		25,000			
Must apply and be eligible for State Homestead.	SB 496	0000	L					
		2006	= current yr exceeds base yr					
Must apply and be eligible for State Homestead.	SB497	2006			= current yr exceeds base yr			
	HR640	1982	4,000		4,000			
65 Yrs of age Income not to exceed \$10,000	HB26EX	1991						
65 Yrs of Age, Income not exceed \$25,000	HB 2016	1992					25,000	
62 Yrs of age, primary residence as of January 1st, must apply to be eligible.	SB561	1984	25,000					
DISABLED VETERAN			101,754		101,754			
65 YRS OF AGE AND 100% DISABLED VETERAN								
SURVIVING SPOUSE								
	Primary Residence as of January 1st, Must apply and be eligible. 65 Yrs of age Income not to exceed \$10,000 65 Yrs of Age, Income not exceed \$25,000 62 Yrs of age, primary residence as of January 1st, must apply to be eligible. DISABLED VETERAN 65 YRS OF AGE AND 100% DISABLED VETERAN	Primary Residence as of January 1st, Must apply and be eligible. 65 Yrs of age Income not to exceed \$10,000 65 Yrs of Age, Income not exceed \$25,000 62 Yrs of age, primary residence as of January 1st, must apply to be eligible. DISABLED VETERAN 65 YRS OF AGE AND 100% DISABLED VETERAN	Primary Residence as of January 1st, HR640 Must apply and be eligible. 65 Yrs of age Income not to exceed HB26EX \$10,000 65 Yrs of Age, Income not exceed HB 2016 \$25,000 62 Yrs of age, primary residence as of January 1st, must apply to be eligible. DISABLED VETERAN 65 YRS OF AGE AND 100% DISABLED VETERAN	Primary Residence as of January 1st, HR640 1982 4,000 Must apply and be eligible. 65 Yrs of age Income not to exceed HB26EX 1991 \$10,000 65 Yrs of Age, Income not exceed HB 2016 1992 \$25,000 62 Yrs of age, primary residence as of January 1st, must apply to be eligible. DISABLED VETERAN 55 YRS OF AGE AND 100% DISABLED VETERAN 101,754	Primary Residence as of January 1st, HR640 1982 4,000 Must apply and be eligible. 65 Yrs of age Income not to exceed HB26EX 1991 \$10,000 65 Yrs of Age, Income not exceed HB 2016 1992 \$25,000 62 Yrs of age, primary residence as of January 1st, must apply to be eligible. DISABLED VETERAN 65 YRS OF AGE AND 100% DISABLED VETERAN	Primary Residence as of January 1st, HR640 1982 4,000 4,000 Must apply and be eligible. 65 Yrs of age Income not to exceed \$10,000 \$10,000 \$10,000 \$125,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$	Primary Residence as of January 1st, HR640 1982 4,000 4,000 Must apply and be eligible. 65 Yrs of age Income not to exceed \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$1	Primary Residence as of January 1st, HR640 1982 4,000 4,000 Must apply and be eligible. 65 Yrs of age Income not to exceed HB26EX 1991 25,000 65 Yrs of Age, Income not exceed HB 2016 1992 25,000 62 Yrs of age, primary residence as of January 1st, must apply to be eligible. DISABLED VETERAN 101,754 101,754

COUNTY / CITY	Candler

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION	COUNTY EXEMPTION AMOUNT FOLISHING	SCHOOL EXEMPTION ARR AUNX	SCHOOL EXEMPTION ALLOUNT COLLEGES	CITY EXEMPTION APPOUNT FOR EAC	CITY EXEMPTION A WORKEY STANDARD
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COUNTY / CIT	Y CARROLL	

DIGEST YEAR 2023

EXEMTPIO N CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTI ON AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L1	HOMESTEAD		1992	4,000		4,000			
L3	HOMESTEAD AGE 62 - INCOME LESS THAN \$10,000		1992	4,000		10,000			
LC/LCM	65 YEARS OF AGE/ 65 YEARS OF AGE WITH MULTIPLE DWELLINGS	HB1115	2008	8,000		TOTAL/MINUS			
L4/L4M	65 YEARS OF AGE/65 YEARS OF AGE WITH MULTIPLE DWELLINGS	HB1115	2008	8,000		TOTAL/MINUS ADDITIONAL DWELLINGS			
LF	HOMESTEAD LOCAL FLOAT	SB88	2001	VARIES					
L1	CITY OF CARROLLTON HOMESTEAD		1978					4,000	
L4/L4M	CARROLLTON AGE 65/CARROLLTON MULTIPLE DWELLINGS		2008			TOTAL/MINUS ADDITIONAL DWELLINGS		4,000	
L4/L4M	CITY OF BREMEN - NET INCOME OF \$10,000 AGE 62 OR OLDER		2009			20,000			
L4/L4M	CITY OF BOWDON AGE 65/65 MULTIPLE DWELLINGS		2013			TOTAL/MINUS ADDITIONAL DWELLINGS		6,000	
L4/L4M	CITY OF MT ZION AGE 65/65 MULTIPLE DWELLINGS		2014			TOTAL/MINUS ADDITIONAL DWELLINGS		2,000	

COUNTY / CITY	_Catoosa	DIGEST YEAR 2023
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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L10	Age 62, working earned over \$10,000								
L11	Age 75, working earned over \$10,000	98-1309	1998						
L16	Age under 62, Disabled, Total income less than \$20,000	2008- 1353	2008						
L12	Age 75, total income \$10,000 or less	98-1309	1998						
L14	Age 75, total income less than \$20,000	98-1309	1998						
L15	Age over 75, 100% Disabled Veteran								
L24/L23	Age 62, total income less than \$20,000	2008- 1354	2008						
L54	Age 65, total income less than \$30,000	274	2019						
L24S	Age 65, total income less than \$20,000	274	2019						
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DIGEST YEAR 2023

QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
Preside IN Res. 3 Own LAND Home W Charlen G.	9		2,000		2,000			
SILocal3 Hash 20 polder	Ski	2001	22,000		22,000			
51 3 Age 22 M/14/2,000	5/21	2001	24,000		30,000			
Age 65 3 62 =			23,000		23000			
* *								
*			-					
		QUALIFICATIONS BILL NUMBER Reside IN Res. 3 Dwn Land 3 Home W Charlen 6. SI Cocal 3 Home W Charlen 6. SI Cocal 3 Home WI 4 10,000 561 Age 65 3 62 "	QUALIFICATIONS BILL NUMBER PASSED Res. de IN Res. 3 Dun Liand 3 Home W Char Hon G. S I Goal 3 Hage 42 0 20 tder Skil 2001 SI 3 Age on All 410,000 Skil 2001 Age 65 3 62	QUALIFICATIONS BILL NUMBER PASSED EXEMPTION AMOUNT FOR M & O DWN LAND 3 Home W Charlen 6. \$ 160013 Home W Charlen 6. \$ 160013 Home W Charlen 6. \$ 1 3 Age 52 N/1 40000 Age 65 3 62 " 2000 24,000 22,000 24,000	QUALIFICATIONS BILL NUMBER PASSED EXEMPTION AMOUNT FOR BOND PASSED EXEMPTION AMOUNT FOR BOND 2,000 2,000 5160613 Hga62620Ider 511 2001 22,000 Age65 3 62 Age65 3 62 23,000 24,000 23,000	QUALIFICATIONS BILL NUMBER PASSED EXEMPTION AMOUNT FOR M&O EXEMPTION AMOUNT FOR BOND EXEMPTION AMOUNT FOR BOND EXEMPTION AMOUNT FOR M&O 2,000 2,000 5165613 Flage620 & other 5161 2001 24,000 30,000 Age65 3 62 23,000 23,000	QUALIFICATIONS BILL NUMBER PASSED EXEMPTION AMOUNT FOR M & O EXEMPTION AMOUNT FOR M & O Reside IN Res. 3 Than Land 3 Home Wilder for Bond Silver for Bond Silver for Bond 2,000 2,000 27000 12,000 27,000 27,000 27,000 27,000 27,000 27,000 27,000 27,000 27,000 27,000 27,000 27,000 27,000 27,000 27,000 27,000 27,000 27,000 27,000 27,000 27,000 27,000	QUALIFICATIONS BILL NUMBER PASSED EXEMPTION AMOUNT FOR M & 0 EXEMPTION AMOUNT FOR M

COUNTY CHATHAM

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND
L1	Own and Occupy			\$12,000					
L3	Disabled or 65, Net Income less than \$10,000	GA LAW P 2373	1978	\$30,000	\$30,000				
L4	62 with Net Income than \$25,000	GA LAW P 1918	1981			\$30,000	\$30,000		
LA	Totally & Permanently Disabled; Unemployable	HB 1731	2002			EXEMPT	EXEMPT		
L9	Own and Occupy; Property up to 5 acres	HB 1023, 1024,& 965 Amended by HB 1729	1999, 2000	VARIES	VARIES	VARIES	VARIES	VARIES	VARIES
L8	Savannah-\$30,000, Disabled or 65; Net Income less than \$11,500								
L8	Thunderbolt-\$30,000, Senior and Income								
L8	Tybee-\$80,000, Own and Occupy								
L8	Pooler-\$30,000, Senior and Income Garden City-\$40,000, Own and Occupy								
L8	Port Wentworth-\$40,000, Own and Occupy								
LT	Tybee, Senior 65+, Value Frozen								

COUNTY	/ CITY	CHATTAHOOCHEE

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
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COUNTY CHATTOOGA

DIGEST YEAR 2023

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EXEMPTION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTI ON AMOUNT FOR BOND	INDEPENDENT SCHOOL EXEMPTION AMOUNT FOR M & O
L12	AGE 70+ & \$20,000 "Gross Income" from all sources, including the income of members of the family residing within the homestead	HB 838	1997	4,000	0	40,000	0	0	0	
L13	AGE 70+ & \$20,000 "Gross Income" from all sources, including the income of members of the family residing within the homestead	HB 838	1997	2,000	0	40,000	0	0	0	
L21	AGE 70+ & 18,751 to \$20,000 Federal Adjusted Gross	SB 242	2007	20% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	0	0	
L22	AGE 70+ & 17,501 to \$18,750 Federal Adjusted Gross	SB 242	2007	40% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	0	0	
L23	AGE 70+ & 16,251 to \$17,500 Federal Adjusted Gross	SB 242	2007	60% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	0	0	
L24	AGE 70+ & 15,001 to \$16,250 Federal Adjusted Gross	SB 242	2007	80% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	0	0	
L25	AGE 70+ & 15,000 or less Federal Adjusted Gross	SB 242	2007	100% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	0	0	
L26	AGE 70+ & 18,751 to \$20,000 Federal Adjusted Gross + S5 qualifications	SB 242	2007	20% of value of House & 5 acres /+ S5 (\$100,896 off remainder of property value)	0	100,896	0	0	0	
L27	AGE 70+ & 17,501 to \$18,750 Federal Adjusted Gross + S5 qualifications	SB 242	2007	40% of value of House & 5 acres / + S5 (\$100,896 off remainder of property value)	0	100,896	0	0	0	

L28	AGE 70+ & 16,251 to \$17,500 Federal Adjusted Gross + S5 qualifications	SB 242	2007	60% of value of House & 5 acres /+ S5 (\$100,896 off remainder of property value)	0	100,896	0	0	0	
L29	AGE 70+ & 15,001 to \$16,250 Federal Adjusted Gross + S5 qualifications	SB 242	2007	80% of value of House & 5 acres /+ S5 (\$100,896 off remainder of property value)	0	100,896	0	0	0	
L30	AGE 70+ & 15,000 or less Federal Adjusted Gross + S5 qualifications	SB 242	2007	100% of value of House & 5 acres /+ S5 (\$100,896 off remainder of property value)	0	100,896	0	0	0	
L31	AGE 70+ & 18,751 to \$20,000 Federal Adjusted Gross	SB 242	2007	20% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	0	0	
L32	AGE 70+ & 17,501 to \$18,750 Federal Adjusted Gross	SB 242	2007	40% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	0	0	
L33	AGE 70+ & 16,251 to \$17,500 Federal Adjusted Gross	SB 242	2007	60% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	0	0	
L34	AGE 70+ & 15,001 to \$16,250 Federal Adjusted Gross	SB 242	2007	80% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	0	0	
L35	AGE 70+ & 15,000 or less Federal Adjusted Gross	SB 242	2007	100% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	0	0	
L36	AGE 70+ & 18,751 to \$20,000 Federal Adjusted Gross	SB 242	2007	20% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	0	0	
L37	AGE 70+ & 17,501 to \$18,750 Federal Adjusted Gross	SB 242	2007	40% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	0	0	
L38	AGE 70+ & 16,251 to \$17,500 Federal Adjusted Gross	SB 242	2007	60% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	0	0	
L39	AGE 70+ & 15,001 to \$16,250 Federal Adjusted Gross	SB 242	2007	80% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	0	0	
L40	AGE 70+ & 15,000 or less Federal Adjusted Gross	SB 242	2007	100% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	0	0	

CITY LYERLY

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTI ON AMOUNT FOR BOND	INDEPENDENT SCHOOL EXEMPTION AMOUNT FOR M & O
L004	AGE 65+	HB1705	2004	4,000	0	0	0	4,000	0	
L124	AGE 70+ & \$20,000 "Gross Income" from all sources, including the income of members of the family residing within the homestead	HB 838	1997	4,000	0	40,000	0	4,000	0	
L134	AGE 70+ & \$20,000 "Gross Income" from all sources, including the income of members of the family residing within the homestead	HB 838	1997	2,000	0	40,000	0	4,000	0	
L214	AGE 70+ & 18,751 to \$20,000 Federal Adjusted Gross	SB 242	2007	20% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	4,000	0	
L224	AGE 70+ & 17,501 to \$18,750 Federal Adjusted Gross	SB 242	2007	40% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	4,000	0	
L234	AGE 70+ & 16,251 to \$17,500 Federal Adjusted Gross	SB 242	2007	60% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	4,000	0	
L244	AGE 70+ & 15,001 to \$16,250 Federal Adjusted Gross	SB 242	2007	80% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	4,000	0	
L254	AGE 70+ & 15,000 or less Federal Adjusted Gross	SB 242	2007	100% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	4,000	0	
L264	AGE 70+ & 18,751 to \$20,000 Federal Adjusted Gross	SB 242	2007	20% of value of House & 5 acres / \$100,896 off remainder of property value	0	100,896	0	4,000	0	

L274	AGE 70+ & 17,501 to \$18,750 Federal Adjusted Gross	SB 242	2007	40% of value of House & 5 acres / \$100,896 off remainder of property value	0	100,896	0	4,000	0	
L284	AGE 70+ & 16,251 to \$17,500 Federal Adjusted Gross	SB 242	2007	60% of value of House & 5 acres / \$100,896 off remainder of property value	0	100,896	0	4,000	0	
L294	AGE 70+ & 15,001 to \$16,250 Federal Adjusted Gross	SB 242	2007	80% of value of House & 5 acres / \$100,896 off remainder of property value	0	100,896	0	4,000	0	
L304	AGE 70+ & 15,000 or less Federal Adjusted Gross	SB 242	2007	100% of value of House & 5 acres / \$100,896 off remainder of property value	0	100,896	0	4,000	0	
L314	AGE 70+ & 18,751 to \$20,000 Federal Adjusted Gross	SB 242	2007	20% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	4,000	0	
L324	AGE 70+ & 17,501 to \$18,750 Federal Adjusted Gross	SB 242	2007	40% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	4,000	0	
L334	AGE 70+ & 16,251 to \$17,500 Federal Adjusted Gross	SB 242	2007	60% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	4,000	0	
L344	AGE 70+ & 15,001 to \$16,250 Federal Adjusted Gross	SB 242	2007	80% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	4,000	0	
L354	AGE 70+ & 15,000 or less Federal Adjusted Gross	SB 242	2007	100% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	4,000	0	
L364	AGE 70+ & 18,751 to \$20,000 Federal Adjusted Gross	SB 242	2007	20% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	4,000	0	
L374	AGE 70+ & 17,501 to \$18,750 Federal Adjusted Gross	SB 242	2007	40% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	4,000	0	
L384	AGE 70+ & 16,251 to \$17,500 Federal Adjusted Gross	SB 242	2007	60% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	4,000	0	
L394	AGE 70+ & 15,001 to \$16,250 Federal Adjusted Gross	SB 242	2007	80% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	4,000	0	
L404	AGE 70+ & 15,000 or less Federal Adjusted Gross	SB 242	2007	100% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	4,000	0	

CITY TRION

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTI ON AMOUNT FOR BOND	INDEPENDENT SCHOOL EXEMPTION AMOUNT FOR M & O
T001	AGE 65+	HR544- 1416	1980					2,000	0	2,000
T002	AGE 70+ & \$20,000 "Gross Income" from all sources, including the income of members of the family residing within the homestead	HB721	1999	Includes Trion T001 exemption				2,000	0	40,000
T003	AGE 62+ /\$10,000 "Gross Income" from all sources, including the income of members of the family residing within the homestead	State Exemption		= State S3				0	0	10,000
T006	AGE 65+ /\$10,000 "Gross Income" from all sources, including the income of members of the family residing within the homestead	HR 544- 1416 + S3		= Trion T001 + S3				2,000	0	10,000
T121	AGE 70+ & \$20,000 "Gross Income" from all sources, including the income of members of the family residing within the homestead	HB 838/ HR544- 1416	1997/ 1980	4,000	0	40,000	0	2,000	0	2,000
T131	AGE 70+ & \$20,000 "Gross Income" from all sources, including the income of members of the family residing within the homestead	HB 838/ HR544- 1416	1997/ 1980	2,000	0	40,000	0	2,000	0	2,000
T211	AGE 70+ & 18,751 to \$20,000 Federal Adjusted Gross	HB 838/ HR544- 1416	1997/ 1980	20% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	2,000	0	2,000

T221	AGE 70+ & 17,501 to \$18,750 Federal Adjusted Gross	HB 838/ HR544- 1416	1997/ 1980	40% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	2,000	0	2,000
T231	AGE 70+ & 16,251 to \$17,500 Federal Adjusted Gross	HB 838/ HR544- 1416	1997/ 1980	60% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	2,000	0	2,000
T241	AGE 70+ & 15,001 to \$16,250 Federal Adjusted Gross	HB 838/ HR544- 1416	1997/ 1980	80% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	2,000	0	2,000
T251	AGE 70+ & 15,000 or less Federal Adjusted Gross	HB 838/ HR544- 1416	1997/ 1980	100% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	2,000	0	2,000
T261	AGE 70+ & 18,751 to \$20,000 Federal Adjusted Gross	HB 838/ HR544- 1416	1997/ 1980	20% of value of House & 5 acres / \$100,896 off remainder of property value	0	100,896	0	2,000	0	2,000
T271	AGE 70+ & 17,501 to \$18,750 Federal Adjusted Gross	HB 838/ HR544- 1416	1997/ 1980	40% of value of House & 5 acres / \$100,896 off remainder of property value	0	100,896	0	2,000	0	2,000
T281	AGE 70+ & 16,251 to \$17,500 Federal Adjusted Gross	HB 838/ HR544- 1416	1997/ 1980	60% of value of House & 5 acres / \$100,896 off remainder of property value	0	100,896	0	2,000	0	2,000
T291	AGE 70+ & 15,001 to \$16,250 Federal Adjusted Gross	HB 838/ HR544- 1416	1997/ 1980	80% of value of House & 5 acres / \$100,896 off remainder of property value	0	100,896	0	2,000	0	2,000
T301	AGE 70+ & 15,000 or less Federal Adjusted Gross	HB 838/ HR544- 1416	1997/ 1980	100% of value of House & 5 acres / \$100,896 off remainder of property value	0	100,896	0	2,000	0	2,000
T311	AGE 70+ & 18,751 to \$20,000 Federal Adjusted Gross	HB 838/ HR544- 1416	1997/ 1980	20% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	2,000	0	2,000
T321	AGE 70+ & 17,501 to \$18,750 Federal Adjusted Gross	HB 838/ HR544- 1416	1997/ 1980	40% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	2,000	0	2,000

T331	AGE 70+ & 16,251 to \$17,500 Federal Adjusted Gross	HB 838/ HR544- 1416	1997/ 1980	60% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	2,000	0	2,000
T341	AGE 70+ & 15,001 to \$16,250 Federal Adjusted Gross	HB 838/ HR544- 1416	1997/ 1980	80% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	2,000	0	2,000
T351	AGE 70+ & 15,000 or less Federal Adjusted Gross	HB 838/ HR544- 1416	1997/ 1980	100% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	2,000	0	2,000
T361	AGE 70+ & 18,751 to \$20,000 Federal Adjusted Gross	HB 838/ HR544- 1416	1997/ 1980	20% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	2,000	0	2,000
T371	AGE 70+ & 17,501 to \$18,750 Federal Adjusted Gross	HB 838/ HR544- 1416	1997/ 1980	40% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	2,000	0	2,000
T381	AGE 70+ & 16,251 to \$17,500 Federal Adjusted Gross	HB 838/ HR544- 1416	1997/ 1980	60% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	2,000	0	2,000
T391	AGE 70+ & 15,001 to \$16,250 Federal Adjusted Gross	HB 838/ HR544- 1416	1997/ 1980	80% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	2,000	0	2,000
T401	AGE 70+ & 15,000 or less Federal Adjusted Gross	HB 838/ HR544- 1416	1997/ 1980	100% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	2,000	0	2,000
T122	AGE 70+ & \$20,000 "Gross Income" from all sources, including the income of members of the family residing within the homestead	HB 838/721	1997/ 1999	4,000	0	40,000	0	2,000	0	40,000
T132	AGE 70+ & \$20,000 "Gross Income" from all sources, including the income of members of the family residing within the homestead	HB 838/721	1997/ 1999	2,000	0	40,000	0	2,000	0	40,000
T212	AGE 70+ & 18,751 to \$20,000 Federal Adjusted Gross	HB 838/721	1997/ 1999	20% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	2,000	0	40,000

T222	AGE 70+ & 17,501 to \$18,750 Federal Adjusted Gross	HB 838/721	1997/ 1999	40% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	2,000	0	40,000
T232	AGE 70+ & 16,251 to \$17,500 Federal Adjusted Gross	HB 838/721	1997/ 1999	60% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	2,000	0	40,000
T242	AGE 70+ & 15,001 to \$16,250 Federal Adjusted Gross	HB 838/721	1997/ 1999	80% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	2,000	0	40,000
T252	AGE 70+ & 15,000 or less Federal Adjusted Gross	HB 838/721	1997/ 1999	100% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	2,000	0	40,000
T262	AGE 70+ & 18,751 to \$20,000 Federal Adjusted Gross	HB 838/721	1997/ 1999	20% of value of House & 5 acres / \$100,896 off remainder of property value	0	100,896	0	2,000	0	40,000
T272	AGE 70+ & 17,501 to \$18,750 Federal Adjusted Gross	HB 838/721	1997/ 1999	40% of value of House & 5 acres / \$100,896 off remainder of property value	0	100,896	0	2,000	0	40,000
T282	AGE 70+ & 16,251 to \$17,500 Federal Adjusted Gross	HB 838/721	1997/ 1999	60% of value of House & 5 acres / \$100,896 off remainder of property value	0	100,896	0	2,000	0	40,000
T292	AGE 70+ & 15,001 to \$16,250 Federal Adjusted Gross	HB 838/721	1997/ 1999	80% of value of House & 5 acres / \$100,896 off remainder of property value	0	100,896	0	2,000	0	40,000
Г302	AGE 70+ & 15,000 or less Federal Adjusted Gross	HB 838/721	1997/ 1999	100% of value of House & 5 acres / \$100,896 off remainder of property value	0	100,896	0	2,000	0	40,000
Г312	AGE 70+ & 18,751 to \$20,000 Federal Adjusted Gross	HB 838/721	1997/ 1999	20% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	2,000	0	40,000
⁻ 322	AGE 70+ & 17,501 to \$18,750 Federal Adjusted Gross	HB 838/721	1997/ 1999	40% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	2,000	0	40,000
332	AGE 70+ & 16,251 to \$17,500 Federal Adjusted Gross	HB 838/721	1997/	60% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	2,000	0	40,000
342	1 \$16 250	HB 838/721	1997/	80% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	2,000	0	40,000
352	Orlose Fillian	HB 838/721	1997/	100% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	2,000	0	40,000

Г362	AGE 70+ & 18,751 to \$20,000 Federal Adjusted	HB 838/721	1997/ 1999	20% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	2,000	0	40,000
Т372	Gross AGE 70+ & 17,501 to \$18,750 Federal Adjusted	HB 838/721	1997/ 1999	40% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	2,000	0	40,000
T382	Gross AGE 70+ & 16,251 to \$17,500 Federal Adjusted	HB 838/721	1997/ 1999	60% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	2,000	0	40,000
T392	Gross AGE 70+ & 15,001 to \$16,250 Federal Adjusted	HB 838/721	1997/ 1999	80% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	2,000	0	40,000
T402	Gross AGE 70+ & 15,000 or less Federal Adjusted Gross	HB 838/721	1997/ 1999	100% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	2,000	0	40,000
T123	AGE 70+ & \$20,000 "Gross Income" from all sources, including the income of members of the family residing within the homestead	HB 838 + S3	1997	4,000	0	40,000	0	0	0	10,000
T133	AGE 70+ & \$20,000 "Gross Income" from all sources, including the income of members of the family residing within the homestead	HB 838 + S3	1997	2,000	0	40,000	0	0	0	10,000
T213	AGE 70+ & 18,751 to \$20,000 Federal Adjusted	SB 242 + S3	2007	20% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	0	0	10,000
T223	Gross AGE 70+ & 17,501 to \$18,750 Federal Adjusted	SB 242 + S3	2007	40% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	0	0	10,000
T233	Gross AGE 70+ & 16,251 to \$17,500 Federal Adjusted	SB 242 + S3	2007	60% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	0	0	10,000
T243	Gross AGE 70+ & 15,001 to \$16,250 Federal Adjusted	SB 242 + S3	2007	80% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	0	0	10,000
T253	Gross AGE 70+ & 15,000 or less Federal Adjusted Gross	SB 242 +	2007	100% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	0	0	10,000
T263	AGE 70+ & 18,751 to \$20,000 Federal Adjusted Gross	SB 242 + S3	2007	20% of value of House & 5 acres / \$100,896 off remainder of property value	0	100,896	0	0	0	10,000

T273	AGE 70+ & 17,501 to \$18,750 Federal Adjusted	SB 242 + S3	2007	40% of value of House & 5 acres / \$100,896 off remainder of property value	0	100,896	0	0	0	10,000
T283	Gross AGE 70+ & 16,251 to \$17,500 Federal Adjusted Gross	SB 242 + S3	2007	60% of value of House & 5 acres / \$100,896 off remainder of property value	0	100,896	0	0	0	10,000
T293	AGE 70+ & 15,001 to \$16,250 Federal Adjusted Gross	SB 242 + S3	2007	80% of value of House & 5 acres / \$100,896 off remainder of property value	0	100,896	0	0	0	10,000
T303	AGE 70+ & 15,000 or less Federal Adjusted Gross	SB 242 + S3	2007	100% of value of House & 5 acres / \$100,896 off remainder of property value	0	100,896	0	0	0	10,000
T313	AGE 70+ & 18,751 to \$20,000 Federal Adjusted Gross	SB 242 + S3	2007	20% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	0	0	10,000
T323	AGE 70+ & 17,501 to \$18,750 Federal Adjusted Gross	SB 242 + S3	2007	40% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	0	0	10,000
T333	AGE 70+ & 16,251 to \$17,500 Federal Adjusted Gross	SB 242 + S3	2007	60% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	0	0	10,000
T343	AGE 70+ & 15,001 to \$16,250 Federal Adjusted Gross	SB 242 + S3	2007	80% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	0	0	10,000
T353	AGE 70+ & 15,000 or less Federal Adjusted Gross	SB 242 + S3	2007	100% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	0	0	10,000
T363	AGE 70+ & 18,751 to \$20,000 Federal Adjusted Gross	SB 242 + S3	2007	20% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	0	0	10,000
T373	AGE 70+ & 17,501 to \$18,750 Federal Adjusted Gross	SB 242 + S3	2007	40% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	0	0	10,000
T383	AGE 70+ & 16,251 to \$17,500 Federal Adjusted Gross	SB 242 + S3	2007	60% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	0	0	10,000
T393	AGE 70+ & 15,001 to \$16,250 Federal Adjusted Gross	SB 242 + S3	2007	80% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	0	0	10,000
T403	AGE 70+ & 15,000 or less Federal Adjusted Gross	SB 242 + S3	2007	100% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	0	0	10,000

T126	Gross Income" from all sources, including the income of members of the family residing within the homestead/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes	HB 838/HR 544- 1416 + S3	1997	4,000	0	40,000	0	2,000	0	10,000
T136	AGE 70+ & \$20,000 "Gross Income" from all sources, including the income of members of the family residing within the homestead/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes	HB 838/HR 544- 1416 + S3	1997	2,000	0	40,000	0	2,000	0	10,000
T216	AGE 70+ & 18,751 to \$20,000 Federal Adjusted Gross/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes	SB 242/ HR 544- 1416 + S3	2007	20% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	2,000	0	10,000
T226	AGE 70+ & 17,501 to \$18,750 Federal Adjusted Gross/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes	SB 242/ HR 544- 1416 + S3	2007	40% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	2,000	0	10,000
T236	AGE 70+ & 16,251 to \$17,500 Federal Adjusted Gross/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes	SB 242/ HR 544- 1416 + S3	2007	60% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	2,000	0	10,000
T246	AGE 70+ & 15,001 to \$16,250 Federal Adjusted Gross/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes	SB 242/ HR 544- 1416 + S3	2007	80% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	2,000	0	10,000
T256	AGE 70+ & 15,000 or less Federal Adjusted Gross/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes	SB 242/ HR 544- 1416 + S3	2007	100% of value of House & 5 acres / \$4,000 off remainder of property value	0	10,000	0	2,000	0	10,000
T266	AGE 70+ & 18,751 to \$20,000 Federal Adjusted Gross/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes	SB 242/ HR 544-	2007	20% of value of House & 5 acres / \$100,896 off remainder of property value	0	100,896	0	2,000	0	10,000
T276	AGE 70+ & 17,501 to \$18,750 Federal Adjusted Gross/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes	SB 242/ HR 544-	2007	40% of value of House & 5 acres / \$100,896 off remainder of property value	0	100,896	0	2,000	0	10,000

T286	AGE 70+ & 16,251 to	SB 242/	2007	60% of value of House & 5	0	100,896	0	2,000	0	10,000
	\$17,500 Federal Adjusted Gross/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes	HR 544- 1416 + S3		acres / \$100,896 off remainder of property value						
T296	AGE 70+ & 15,001 to \$16,250 Federal Adjusted Gross/ AGE 65+ "Gross Income" from	SB 242/ HR 544-	2007	80% of value of House & 5 acres / \$100,896 off remainder of property value	0	100,896	0	2,000	0	10,000
T306	all sources for city/ind. School taxes AGE 70+ & 15,000	1416 + S3 SB 242/	2007		0	100,896	0	2,000	0	10,000
	or less Federal Adjusted Gross/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes	HR 544- 1416 + S3	2001	100% of value of House & 5 acres / \$100,896 off remainder of property value	· ·	,		2,000		10,000
T316	AGE 70+ & 18,751 to \$20,000 Federal Adjusted Gross/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes	SB 242/ HR 544- 1416 + S3	2007	20% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	2,000	0	10,000
T326	AGE 70+ & 17,501 to \$18,750 Federal Adjusted Gross/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes	SB 242/ HR 544- 1416 + S3	2007	40% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	2,000	0	10,000
T336	AGE 70+ & 16,251 to \$17,500 Federal Adjusted Gross/ AGE 65+ "Gross Income" from	SB 242/ HR 544- 1416 + S3	2007	60% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	2,000	0	10,000
T346	all sources for city/ind. School taxes AGE 70+ & 15,001 to \$16,250 Federal Adjusted Gross/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes	SB 242/ HR 544- 1416 + S3		80% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	2,000	0	10,000
T356	AGE 70+ & 15,000 or less Federal Adjusted Gross/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes	SB 242/ HR 544- 1416 + S3	2007	100% of value of House & 5 acres / \$4,000 off remainder of property value	0	40,000	0	2,000	0	10,000
T366	AGE 70+ & 18,751 to \$20,000 Federal Adjusted Gross/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes	SB 242/ HR 544-	2007	20% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	2,000	0	10,000
T376	AGE 70+ & 17,501 to \$18,750 Federal Adjusted Gross/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes	SB 242/ HR 544-	2007	40% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	2,000	0	10,000
T386	AGE 70+ & 16,251 to \$17,500 Federal Adjusted Gross/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes	SB 242/ HR 544-	2007	60% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	2,000	0	10,000

T396	AGE 70+ & 15,001 to \$16,250 Federal Adjusted Gross/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes	ı	544-	2007	80% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	2,000	0	10,000
T406	AGE 70+ & 15,000 or less Federal Adjusted Gross/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes	HR	242/ 544- + S3		100% of value of House & 5 acres / \$2,000 off remainder of property value	0	40,000	0	2,000	0	10,000

COUNTY / CITY CHEROKEE

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
S1		HB 1671	1998	5,000		2,000			
L3	62 AND OVER	HB 803	1996			194,200			
L4	65 AND OVER	HB 803	1996			194,200			
L6	DISABLED	HB 803	1996			194,200			
ELCA	65 AND OVER							112,000 100% OF Improvement	
ELHS	65 AND OVER							1,000 Land	
L3	62 AND OVER							100%	
L4	65 AND OVER						-	100%	

COUNTY / CITY	CLARKE	

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L1	Additional S1, SC, SD, SE, Exemption	SB861, HB1719 & HB 797	1992, 2002 & 2023	23,000 & FLOATING	0	8,000 & FLOATING	0	0	0
L3	Additional S3 Exemption	SB861, HB1719 & HB 797	1992, 2002 & 2023	23,000 & FLOATING	0	0 & FLOATING	0	0	0
L4	Additional S4 Exemption	SB861, HB1719 & HB 797	1992, 2002 & 2023	21,000 & FLOATING	0	0 & FLOATING	0	0	0

COUNTY / CITY _	_Clay	DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L1	Age 66 on or before January 1st of the year in which the application for exemption is made	HB1146	2005			Primary Residence and up to 5 acres			
				(

COUNTY / CITY Clayton	DIGEST YEAR 202
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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
1.4	Regular (owned & occupy as	SB 661- 1992		8,000		8,000			
L1	of January 1, 2022) Double (65 years old or older with Taxable income less than \$10,000)	HB 219- 1993		10,000	10,000	10,000	10,000		
L3	Regular/School (Reg. same as L1, 65 years of age or older)	SB 661 SB 261		8,000					
L4	Double/Sch. (Double same as L2 total School persons over 65 years of age	HB 219 SB 261		10,000		14,000	Total		
L5	Veterans (\$109,986) set by Veteran's Administration	Fed. C.S. 802, Tit 38 Sec. 2102 2000					Total		
L6	Veteran/School-Veterans same as L5 School-65 years or older	Fed. C.S. 802, Tit 38 Sec. 2102					Total		
L7	Veteran Surviving Spouse no school (109,986) set by Veteran's Administration	2000 O.C.G.A. 48-5-52.1							
L8	Spouse-Veterans Same as L7/School-65 years or older						Total		

COUNTY / CITY	CLINCH	DIGEST YEAR 2023
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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	NONE								
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COUNTY / CITY	COBB	DIGEST YEAR 2023
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EXEMPTION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
01.4	Regular Homestead Exemption	LID 4500	1983	10,000		10,000			
CL1	Own & Occupy Property & Apply Local School Tax Exemption	HB 1522 Cobb Co.	1963	10,000		10,000			
SL3	Age 62 & Over – Pay No School Tax	Sec1-55-2	1978			100%	100%		
CL6	Disability Exemption Totally & Permanently Disabled	HB 1894 HB 1895	1988	22,000	22,000	22,000	22,000		
CL7	Cobb Co. Taxpayer Reassessment Relief Act	HB 1166	2000	Amount Equal to Reassessment					
	Already receiving Homestead Exemption - Exempts amount equal to increase in assessment after all other exemptions applied								

COUNTY / CITY	Offee
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DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND

COUNTY / CITY Colquitt	DIGEST YEAR 2023
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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L1	Disabled Paralyzed Homeowner. Income not to exceed \$30,000	1804	1996	\$10,000	-0-	\$10,000	-0-	\$10,000	-0-
							.		

COUNTY COLUMBIA

DIGEST YEAR 2023

CODE USED ON CONSOLIDATION SHEET	QUALIFICATIONS	RESOLUTION HOUSE/SENATE BILL NUMBER	YEAR PASSED	EXEMPTION AMOUNT FOR COUNTY M & O PURPOSES	EXEMPTION AMOUNT FOR COUNTY BOND PURPOSES	EXEMPTION AMOUNT FOR COUNTY SCHOOL M & O PURPOSES	EXEMPTION AMOUNT FOR COUNTY SCHOOL BOND PURPOSES
L1		H.B. 578 ACT 237	1987	\$8,000	\$8,000	Total Exemption	Total Exemption
L2	Age 65 by Jan. 1st of qualifying year, Net taxable income not to exceed \$10,000 annually (Does not include retirement, social security, pensions or disability income up to maximum of \$63,912)	H.B. 1792 Act 1031	1988	\$8,000	\$8,000	\$8,000	\$8,000
L3	Age 62 by Jan 1st of qualifying year, Net taxable income of both spouses not to exceed \$15,000 (Does not include retirement, social security, pensions or disability income up to maximum of \$63,912)	H.B. 2014 ACT 761	1994	\$40,000	\$40,000	\$40,000	\$40,000
L4	Age 65 by Jan 1 st of qualifying year, Net taxable income of both spouses not to exceed \$15,000 (Does not include retirement, social security, pensions or disability income up to maximum of \$63,912)	H.B. 2014 ACT 761	1994	\$40,000	\$40,000	\$40,000	\$40,000
L5	No age requirement, Net taxable income of both spouses not to exceed \$15,000 (Does not include retirement, social security, pensions or disability income up to maximum of \$63,912). One homeowner must be totally disabled (Affidavits from two physicians required)	H.B. 2014 ACT 761	1994	\$40,000	\$40,000	\$40,000	\$40,000
L6	Age 70 by Jan 1st of qualifying year, No income requirement (Proof of date of birth required)	H.B. 2014 ACT 761	2002	\$-0-	\$-0-	Primary residence and 3 contiguous acres	Primary residence and 3 contiguous acres



List all Local Exemptions and provide the criteria for each local homestead exemption shown on the Current Year Consolidation Sheets. Fill in the amount of Exemption
allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with the Resoulution/House/Senate
Bill Number authorizing the referendum and the year passed. This form serves as documentation of the local homestead exemptions and the specific qualifications

COUNTY/CITY

criteria.

Cook County

Exemption Code	Qualifications	Resolution Bill Number	Year Passed	County Exemption Amount for M&O	<u>County</u> Exemption Amount For Bond	School Exemption Amount for M&O	<u>School</u> Exemption Amount for Bond	City Exemption Amount for M&O	<u>City</u> Exemption Amount for Bond
N/A	No Local Exemptions								
			-						

COUNTY / CITY_	Coweta	DIGEST YEAR 2023

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2016 Consolidation Sheets. Fill in the amount of Exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with the Resolution/House/Senate Bill Number authorizing the referendum and the year passed. This form serves as documentation of the local homestead exemptions and the specific qualification criteria.

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L1	Totally & Permanently Disabled, Gross household income <12,500	HB 1828	1988	N/A	N/A	Total on hse/1ac	Total on hse/1ac	N/A	N/A
L2	Same as L1 but for those aged 65+ added benefits of SC – No longer used	HB 1828	1988	N/A	N/A	Same	Same	N/A	N/A
LB	Totally & Permanently Disabled, Gross income <25,000	HB 1653	1998	N/A	N/A	20,000	20,000	N/A	N/A
LC	Age 65 – 70, No income restrictions	HB 462	2019	N/A	N/A	60,000	60,000	N/A	N/A
LD	Same as LC but stacked with Veterans	HB 989	2002	109,986	109,986	169,986	169,986	109,986	109,986
LE	Age 71 – 74, No income restrictions	HB 462	2019	N/A	N/A	85,000	85,000	N/A	N/A
LF	Same as LE but stacked with Veterans	HB 989	2002	109,986	109,986	194,986	194,986	109,986	109,986
LG	Age 75 and above, No income restrictions	HB 462	2002	N/A	N/A	115,000	115,000	N/A	N/A
LH	Same as LG but stacked with Veterans	HB 989	2002	109,986	101,754	224,986	224,986	109,986	109,986
P1	Palmetto City Tax, age 65+, net income <16,000 (Includes SC & LC)	HB 314	2009	N/A	N/A	60,000(LC	60,000(LC)	25,000	25,000
P2	Palmetto City Tax, age 65+, net income <16,000 (Includes SC & LE)	HB 314	2009	N/A	N/A	85,000(LE)	85,000(LE)	25,000	25,000
P3	Palmetto City Tax, age 65+, net income <16,000 (Includes SC & LG)	HB 314	2009	N/A	N/A	115,000(L G)	115,000(L G)	25,000	25,000
P4	Palmetto City Tax, age 65+, net income <16,000 (Includes Veterans & LC)	HB 314	2009	109,986	109,986	169,986 (LD)	169,986 (LD)	134,986	134,986
P5	Palmetto City Tax, age 65+, net income <16,000 (Includes Veterans & LF)		2009	109,986	109,986	194,986 (LF)	194,986 (LF)	134,986	134,986

Note - HB 1646 increased S1 to 10,000 for all qualified applicants in 2002 - no "local code"

COUNTY / CITY_	CRAWFORD	DIGEST YEAR 2023
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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L3	62 Years of age, Gross Income LOR \$14,000	House Bill #1744	1998	\$2,000		\$12,000	\$12,000		
L4	65 Years of age. Gross Income LOR \$30,000	House Bill #1562	1994	\$4,000		\$30,000	\$30,000		
L5	100% Total & Permanent Disabled Adjusted Gross LOR \$30,000	House Bill #1562	1994	\$2,000		\$30,000	\$30,000		

COUNTY / CITY	CRISP	DIGEST YEAR 20

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
Ll	65 YEARS OF AGE ON JAN. 1 OWNER & RESIDE IN THAT HOUSE		1997	\$10,000		\$20,000		6	
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1				103 \$24 Z	1.00 M M		41 H 72"		

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DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
C	70 years of age or older 15,000 or less earned income	HB1912	1998	Hsetup to Sacs	H				
E	65 or older	HB 302	2005			Hse+up to Secs	и		
HB	County resident	H13918	2002	Floating Hee+ up	11 b 3aos (Base yr)	> (curre	ntyr)	"
НВ	County resident	HB919	2002	t1		٠,			• (

DAWSON COUNTY EXEMPTIONS

HOUSE & 5 ACRES in ADDITION TO

SCHOOL > 70, REGULAR, SC

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X24

L10,SC

LINE DEFINITION ONLY

120,000

120,000

2.000

MAX S.S. FOR 2023 = \$87,048 LOCAL STATE LOCAL STATE LOCAL STATE HOUSE & 5 ACRES IN LIEU OF ANY OTHER Dis Vet/Surviving S. For 2023 = \$109,986 COUNTY COUNTY | SCHOOL | SCHOOL | SCHOOL **EXEMPTION** WINGAP **EXEMPT HARRIS** BOND BOND M&O M&O M&O M&O CODE CODE CODE 109,986 10.000 109.986 10.000 DISABLED VET., LOCAL SENIOR 62 109.986 L6,S5 165 109.986 109,986 10.000 10,000 109.986 68 SURVIVING SPOUSE, LOCAL SENIOR 62 L6.SS X2 100% 100% 109.986 75 DISABLED VET., LOCAL SENIOR 75, SC L7,S5 X3 100% 100% 109,986 SURVIVING SPOUSE, LOCAL SENIOR 75, SC 78 L7,SS X4 65,000 2,000 65.000 65.000 2.000 lac. REGULAR, SC, LOCAL SENIOR 65 X5 18.SC 120.000 120,000 65,000 REGULAR, SC, LOCAL SENIOR 65 SENIOR SCHOOL 70 2.000 l9F X5A L8.L10.SC 65,000 65.000 10,000 4.000 65,000 10,000 STATE 65, SC, LOCAL SENIOR 65 84 X6 L8.S4 120,000 120,000 STATE 65, SC. LOCAL SENIOR 65 SENIOR SCHOOL 70 4.000 65,000 96 X6A L8.S4.10 65.000 65.000 10,000 12,000 12,000 65.000 REGULAR, SC. LOCAL SENIOR 62 & 65 1C L8.L6.SC X7 65,000 120.000 120,000 12,000 REGULAR, SC, LOCAL SENIOR 62 & 65 SCH SENIOR 70 9H X7A L8,L6,SC,L10 65,000 20.000 65,000 65.000 20,000 14,000 STATE 65, SC, LOCAL SENIOR 62 & 65 14 X9 L8,L6,S4 120,000 65,000 120.000 14.000 STATE 65, SC, LOCAL SENIOR 62 & 65 SCHOOL >70 91 X9A L8,L6,S4,L10 100% 100% 12,000 65,000 REGULAR, SC, LOCAL SENIOR 65 & 75 2C L8.L7.SC X10 100% 100% 14,000 65.000 STATE 65, SC, LOCAL SENIOR 65 & 75 24 L8.L7.S4 X11 65,000 109,986 65,000 109,986 65.000 109.986 DISABLED VET, LOCAL DISABLED, LOCAL SENIOR 62 9J X12 L9.L6.S5 120,000 120,000 DIS VET, LOCAL DIS, LOCAL SENIOR 62, SCHOOL >70 109,986 65.000 l9K L9,L6,S5, L10 X12A 109.986 65.000 109,986 65,000 65.000 SURVIVING SPOUSE, LOCAL DISABLED, LOCAL SENIOR 62 109,986 L9,L6,SS X13 120,000 65,000 120,000 SURV SPOUSE, LOCAL DIS, LOCAL SENIOR 62, SCHOOL >70 109.986 9L L9.L6.SS, L10 X13A 65.000 2,000 65.000 2,000 65.000 91 REGULAR, LOCAL DISABLED X14 L9.S1 65,000 2,000 65.000 2,000 65.000 LOCAL DISABLED, SC. REGULAR L9.SC 9C X15 120,000 120,000 65.000 2.000 LOCAL DISABLED, SC, REGULAR, SCHOOL> 70 9М L9,SC,L10 X15A 65,000 2.000 65.000 10,000 65,000 10.000 STATE 62, LOCAL DISABLED 93 X16 L9,S3 65,000 10.000 65,000 4.000 65,000 10.000 STATE 65. SC. LOCAL DISABLED 94 X17 L9.S4 120,000 120,000 4,000 65,000 STATE 65, SC, LOCAL DISABLED, SCHOOL > 70 9N. L9,S4,L10 X17A 109.986 65,000 109,986 65,000 109,986 65,000 95 DISABLED VET., LOCAL DISABLED X18 L9. S5 120,000 65,000 120,000 DISABLED VET., LOCAL DISABLED, SCHOOL >70 109.986 L9, S5, L10 90 X18A 65,000 65.000 109,986 65,000 109,986 SURVIVING SPOUSE, LOCAL DISABLED 109,986 9D X19 L9, SS 120.000 120,000 109.986 65,000 SURVIVING SPOUSE, LOCAL DISABLED, SCHOOL > 70 9P L9, SS, L10 X19A 100% LOCAL DISABLED, LOCAL SENIOR 75, SC.REGULAR 65.000 100% 12,000 L9,L7,SC 4C X20 100% 100% STATE 65, LOCAL DISABLED, LOCAL SENIOR 75, SC 14.000 65,000 44 X21 L9.L7.S4 100% 100% 109,986 65,000 DISABLED VET, LOCAL DISABLED, LOCAL SENIOR 75, SC 45 L9.L7.S5 X22 100% 100% 65,000 SURVIVING SPOUSE, LOCAL DISABLED, LOCAL SENIOR 75, SC 109,986 **4S** L9.L7.SS X23

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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
None									

COUNTY DEKALB

DIGEST YEAR 2023

CODE USED ON CONSOLIDATION SHEET	QUALIFICATIONS	RESOLUTION HOUSE/SENATE BILL NUMBER	YEAR PASSED	EXEMPTION AMOUNT FOR COUNTY M & O PURPOSES	EXEMPTION AMOUNT FOR COUNTY BOND PURPOSES	EXEMPTION AMOUNT FOR COUNTY SCHOOL M & O PURPOSES	EXEMPTION AMOUNT FOR COUNTY SCHOOL BOND PURPOSES
L1	Basic Homestead- Own and occupy as primary and legal residence on Jan 1.	Act 178, HR 789 GA L pg 2657. Effective 1/1/83	1983	\$10,000	\$0	\$12,500	\$0
L2	Enterprise Zone	OCGA 38-55-6 Ord. 13-02 § 24- 101-110	2003	20% - 100% Incrementally over 10 years	20% - 100% Incrementally over 10 years	NONE	NONE
L2	Exemption on Improvements	Act 1978 p. 2378 § 1	1978	100%	100%	100%	100%
L3	Basic Homestead/Full School Tax – Age ≥ 62 or disabled with GA NET INCOME ≤ \$10,000. ****Chg from FAGI w SS January 1, 2003.** Constitutional Amendment No 179 HR 793 Includes disability exception	See L1 and L7		\$10,000	\$0	ALL	ALL
L4	Senior County/Full School- Age ≥ 65 years with Ga. Net Income ≤ \$10,000 excluding Social Security.	See L6 and L7		\$14,000	\$14,000	ALL	ALL
L6	Senior County/School- Age ≥ 65 years or disabled with Ga. Net Income<_\$15, 000 excluding Social Security	Act 980, H.B. 1649(school) GA. L 1988, P 4160 Act 974, H.B. 1721 (county) GA. L. 1988, P 4114	1995 1988	\$14,000	\$14,000	\$16,500	\$16,500
L7	Basic Homestead/Extended School Tax- Age ≥ 62 Years or disabled with FAGI Including Social Security ≤ \$16,000.	Act 179, HR 793 GA L., P 2659 Effective 1/1/83	1982	\$10,000	\$0	\$22,500	\$22,500

and meet qualifications of L6 for county L7 for partial school.			\$14,000	\$14,000	\$22,500	\$22,500
Age 70 Special School Tax – Age ≥ 70 years with FAGI + income derived from municipal bonds ≤ \$88,226.	Act 1353, H. B. 2151 GA. L, P. 6845 Effective 1/1/93	1992	\$10,000	\$0	ALL	ALL
Assessment Freeze at base year (prior year)	HB595 eff 1/01/2007 SB 544 ex thru 2016 HB 596 ex thru 2021		VARIABLE	N/A	N/A	N/A
	Age 70 Special School Tax – Age ≥ 70 years with FAGI + income derived from municipal bonds ≤ \$88,226.	Age 70 Special School Tax – Age ≥ 70 years with FAGI + income derived from municipal bonds ≤ GA. L, P. 6845 Effective 1/1/93 Assessment Freeze at base year (prior year) HB595 eff 1/01/2007 SB 544 ex thru 2016	Age 70 Special School Tax – Age ≥ 70 years with FAGI + income derived from municipal bonds ≤ \$88,226. Assessment Freeze at base year (prior year) Act 1353, H. B. 2151 GA. L, P. 6845 Effective 1/1/93 1992 HB595 eff 1/01/2007 SB 544 ex thru 2016	Age 70 Special School Tax – Age ≥ 70 years with FAGI + income derived from municipal bonds ≤ \$88,226. Act 1353, H. B. 2151 GA. L, P. 6845 Effective 1/1/93 \$10,000 **HB595 eff 1/01/2007 SB 544 ex thru 2016 VARIABLE	Age 70 Special School Tax – Age ≥ 70 years with FAGI + income derived from municipal bonds ≤ \$88,226. Act 1353, H. B. 2151 GA. L., P. 6845 Effective 1/1/93 1992 \$10,000 \$0 Assessment Freeze at base year (prior year) HB595 eff 1/01/2007 SB 544 ex thru 2016 VARIABLE N/A	Age 70 Special School Tax – Age ≥ 70 years with FAGI + income derived from municipal bonds ≤ \$88,226. Act 1353, H. B. 2151 GA. L, P. 6845 Effective 1/1/93 1992 \$10,000 \$0 ALL Assessment Freeze at base year (prior year) HB595 eff 1/01/2007 SB 544 ex thru 2016 VARIABLE N/A N/A

COUNTY / CITY_	DODGE	DIGEST YEAR 2023
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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	*****NONE*****								
119			171						
	(4)								
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COUNTY/CITY	Dooly	
List all Local Exemption	s and provide the criteria for each local homestead exemption shown on the Current Year Consolidation Sheets. Fill in the	amo

Exemption Code	Qualifications	Aesolution Bill Number	Year Passed	COURTY Exemption Amount for M&O	County Exemption Amount For Bond	School Exemption Amount for M&O	<u>School</u> Exemption Amount for Bond	City_ Exemption Amount for M&O	City Exemption Amount for Bond
L1	Age 62, No Income Requirements	НВ 938	1997	4,000	4,000				
L3	Age 62, Gross Income <\$ 10,000	HB 938	1997	4,000	4,000				
LC	Age 65, No Income Requirements	нв 938	1997	4,000	4,000				
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COUNTY / CITY DOUGHERTY / CITY OF ALBANY

DIGEST YEAR 2023

QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
AGE 65 Years – Additional \$2,000 Homestead Exemption	Act#1171 ordinance #89-159	1989	0	0	0	0	\$2,000	0
9		2						
	AGE 65 Years – Additional \$2,000 Homestead Exemption	AGE 65 Years — Additional \$2,000 Act#1171 Homestead Exemption drdinance #89-159	AGE 65 Years — Additional \$2,000 Act#1171 ordinance #89-159	AGE 65 Years — Additional \$2,000 Act#1171 ordinance #89-159	AGE 65 Years — Additional \$2,000 Act#1171 ordinance #89-159	AGE 65 Years — Additional \$2,000 Homestead Exemption Homestead Exemption Homestead Exemption Result of the second	AGE 65 Years — Additional \$2,000 Homestead Exemption Resembly 159 Passed Resembly 159 Passed Resembly 159 Passed Resembly 150	AGE 65 Years — Additional \$2,000 Homestead Exemption ordinance #89-159

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		5	VENIEN	[8	COLINITY STX
EXEMPTION	DESCRIPTION	3		3	VIC 1110
17	AGF 62 TO 64	ς,	6,000.00	\$	6,000.00 \$ 6,000.00
J.//cC	AGE 65 UP	\$	6,000.00	\$	6,000.00
) 	VETERAN 62 TO 64	\$	109,986.00	❖	109,986.00
5 =	DISABILITY	δ.	6,000.00	\$	6,000.00
	VETERAN 65 & UP	Υ.	109,986.00	U)	109,986.00
27.7	REGULAR	\$	6,000.00	\$	6,000.00
d)					
JSVS	AGE 65 SC	Ŷ	8,000.00	\$	8,000.00 \$ 8,000.00
55	VETERAN UNDER 65	ς,	109,986.00	\$	109,986.00 \$ 109,986.00
5 5	SS (OFFICER OR FIREFIGHTER)	ALL		ALI	
200	SS (UNDER 65 - ARMED FORCES)	↔	109,986.00 \$ 109,986.00	\$	109,986.00
SE	SS (65 OR OLDER - ARMED FORCES)	\$	109,986.00	ş	109,986.00 \$ 109,986.00

DIGEST POSITION	TYLER CODE WING	WINGAP CODE
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S5	AJ LA	
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S1	S1 S1	
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S5	S5 S5	
SS	SS SS	

2022 HOMESTEAD EXEMPTIONS	XEMPTIONS					
SCHOOL	SCHOOL BOND	AUSTELL	DONG	ASVILLE	DOUGLASVILLE DOUGLASVILLE STX	E STX
	ALL	\$ 2,000.00	ب	10	Ş	î
	ALL	ALL	Ş	(1)	\$	ì
All	ALL	\$ 109,986.00	\$ 109	00'986'601	\$ 109,9	109,986.00
\$2 000 ± 1/2 ASSESSED VALUE 1/2 ASSESSED VALUE	1/2 ASSESSED VALUE	\$ 2,000.00	\$		Ş	(M)
AII	ALL		\$	109,986.00	\$ 109,	00.986,601
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	ALL	ALL	\$	4,000.00	\$	4,000.00
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)	ALL	ALL	ALL		ALL	
\$ 109.986.00 \$		\$ 00,986.00 \$ 109,986.00		109,986.00	Ş	109,986.00
110		\$ 109,986.00 \$		\$ 00.986,601		109,986.00
ALL						

7 = L8 = L9	18 + SC = 18SC	TD = LD	S4 = S4SC	SD = LVSD	S5 = S5 + LA	S1L1 = S1 (CLOSE)	SF = PP	SP = PP
7	8	9	S 4	SD	S 2	S	SF	SP

VILLA RICA	불	A RICA STX	VILLA RICA STX RESOLUTION #/ YEAR PASSED
Ş	\$	•	НВ1861/1990, НВ551/2002
\$ 8,000.00	\$	8,000.00	8,000.00 HB1861/1990, HB551/2002, HB848/2006
\$ 109,986.00	\$	109,986.00	109,986.00 HB551/2002
:ı . .	\$	ı	HB1861/1990, HB1855/1990
\$ 109,986.00	Ŷ	109,986.00	109,986.00 НВ551/2002, НВ848/2006
· •	Ş	1	HB1861/1990
\$ 8,000.00 \$	\$	8,000.00	8,000.00 HB1859/1990, HB551/2002, HB848/2006
\$ 109,986.00	S	109,986.00	
ALL	ALL		48-5-48.4
\$ 109,986.00	❖	109,986.00 48-5-52.1	48-5-52.1
\$ 109,986.00 \$	ş	109,986.00 48-5-52.1	48-5-52.1

COUNTY / CITY _	Early	DIGEST YEAR 2022
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CODE	QUALIFICATIONS	BILL NUMBER	PASSED	EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND	EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L1	AGE 70 W/ S1 STATE	SB305	2021	0	0	150,000	0	0	0
L12	AGE 80 W/ S1 STATE	SB305	2021	0	0	300,000	0	0	0
L4	AGE 70 W/ S4 STATE	SB305	2021	0	0	150,000	0	0	0
L42	AGE 80 W/ S4 STATE	SB305	2021	0	0	300,000	0	0	0
LC1	AGE 70 W/ SC STATE	SB305	2021	0	0	150,000	0	0	0
LC2	AGE 80 W/ SC STATE	SB305	2021	0	0	300,000	0	0	0
	i i								

COUNTY / CITY	Echol5
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DIGEST YEAR 2023

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2023 Consolidation Sheets. Fill in the amount of Exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with the Resolution/House/Senate Bill Number authorizing the referendum and the year passed. This form serves as documentation of the local homestead exemptions and the specific qualification criteria.

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	None								
		7!							
		334							
				3					
// // // // // // // // // // // // //									

Addle 10-13-23

COUNTY / CITY_	_Effingham	DIGEST YEAR 2023
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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L1	Regular Homestead	HB 999	2008			Local Floating			
L1	Regular Homestead	HB 1001	2008	Local Floating					
S1 & S4	Homestead & 65 and over	HB 925	1997	\$4000 & \$2000					
S4	65 and over	HB 1800	1990			\$10,000.			

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DIGEST	YEAR	2023
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COUNTY / CITY ____ELBERT____

QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	- CITY EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND
APPLICANT MUST BE 65 ON JAN 1ST OF YEAR OF FILING-NO INCOME LIMITS	CO RES 01-97 EFF 1998	1997	10,000	10,000	N/A	NA/	N/A	N/A
L1 + STATE ELDERLY EXEMPTION FOR SCHOOL	SB323		10,000	10,000	STATE AMT	STATE AMT	N/A	N/A
			*					
				*				
		#1 1x						
34								
	APPLICANT MUST BE 65 ON JAN 1ST OF YEAR OF FILING-NO INCOME LIMITS L1 + STATE ELDERLY EXEMPTION FOR SCHOOL	APPLICANT MUST BE 65 ON JAN 1 ST CO RES OF YEAR OF FILING-NO INCOME LIMITS LIMITS L1 + STATE ELDERLY EXEMPTION SB323 FOR SCHOOL	APPLICANT MUST BE 65 ON JAN 1 ST OF YEAR OF FILING-NO INCOME LIMITS L1 + STATE ELDERLY EXEMPTION SB323 FOR SCHOOL BILL NUMBER PASSED 1997 01-97 EFF 1998	APPLICANT MUST BE 65 ON JAN 1ST OF YEAR OF FILING-NO INCOME LIMITS L1 + STATE ELDERLY EXEMPTION SB323 L1 + STATE ELDERLY EXEMPTION FOR SCHOOL L1 - STATE ELDERLY EXEMPTION SB323 10,000	APPLICANT MUST BE 65 ON JAN 1 ST CO RES O1-97 EFF 1998 L1 + STATE ELDERLY EXEMPTION SB323 L1 + STATE ELDERLY EXEMPTION SB323 L1 + STATE ELDERLY EXEMPTION SB323 L2 EXEMPTION AMOUNT FOR BOND AMOUNT FOR BOND 10,000 10,000 10,000	APPLICANT MUST BE 65 ON JAN 1 ST OF YEAR OF FILING-NO INCOME LIMITS L1 + STATE ELDERLY EXEMPTION FOR SCHOOL L1 + STATE ELDERLY EXEMPTION SB323 L2 + STATE ELDERLY EXEMPTION SB323 L3 + STATE ELDERLY EXEMPTION SB323 L3 + STATE ELDERLY EXEMPTION SB323 L3 + STATE ELDERLY EXEMPTION SB323 L4 + STATE ELDERLY EXEMPTION SB323 L5 + STATE ELDERLY EXEMPTION SB323 L6 + STATE ELDERLY EXEMPTION SB323	APPLICANT MUST BE 65 ON JAN 1 ST OF YEAR OF FILING-NO INCOME LIMITS L1 + STATE ELDERLY EXEMPTION SB323 L2 + STATE AMT AMOUNT FOR BOND EXEMPTION AMOUNT FOR BOND EXEMPTION AMOUNT FOR BOND L1 + STATE ELDERLY EXEMPTION SB323 L2 + STATE AMT AMT AMT AMT AMT AMT AMT AMT	APPLICANT MUST BE 65 ON JAN 1ST OF YEAR OF FILING-NO INCOME LIMITS L1 + STATE ELDERLY EXEMPTION SB323 L1 + STATE ELDERLY EXEMPTION FOR SCHOOL L2 + STATE ELDERLY EXEMPTION FOR SCHOOL L3 + STATE ELDERLY EXEMPTION FOR SCHOOL L3 + STATE ELDERLY EXEMPTION FOR SCHOOL L3 + STATE ELDERLY EXEMPTION FOR SCHOOL L4 + STATE ELDERLY EXEMPTION FOR SCHOOL L5 + STATE FOR SCHOOL L6 + STATE FOR SCHOOL L7 + STATE FOR SCHOOL L7 + STATE FOR SCHOOL L8 + STATE FOR SCHOOL L9 + STATE FOR SCHOOL L1 + STATE FOR SCHOOL L2 + STATE FOR SCHOOL L3 + STATE FOR SCHOOL L3 + STATE FOR SCHOOL L4 + STATE FOR SCHOOL L5 + STATE FOR SCHOOL L7 + STATE FOR SCHOOL L1 + STATE FOR SCHOOL L2 + STATE FOR SCHOOL L3 + STATE FOR SCHOOL L4 + STATE FOR SCHOOL L5 + STATE FOR SCHOOL L6 + STATE FOR SCHOOL L7 + STATE FOR SCHOOL L7 + STATE FOR SCHOOL L7 + STATE FOR SCHOOL L8 + STATE FOR SCHOOL L8 + STATE FOR SCHOOL L1 + STATE FOR SCHOOL L1 + STATE FOR SCHOOL L3 + STATE FOR SCHOOL L5 + STATE FOR SCHOOL L5 + STATE FOR SCHOOL L6 + STATE FOR SCHOOL L7 + STATE FOR SCHOOL L7 + STATE FOR SCHOOL L8 + STAT

LOCAL EXEMPTION COUNTY/CITY FULTON COUNTY

_				-		qualitie	cation criteria									
			COUNTY	COUNTY	SCHOOL	SCHOOL	ATLANTA	ATLANTA	ATLSCH	ATLSCH	MTPRK	SANSPR	JCREEK	JCREEK	CHATTAH	SOFULT
Code	Definition/Qualififcation	Resolution/Bill Number	OPER	BONDS	OPER	BOND	OPER/PARKS	BONDS	OPER	BONDS	OPER	OPER	OPER	BONDS	OPER	OPER
L1_	Basic/Regular	O.C.G.A. \$48-5-44 CPI	\$30,000 CPI	\$0	2,000	\$0	\$30,000	\$0	\$30,000	\$0	\$4,000	\$15,000	\$15,000	\$0	\$15,000	\$30,000
L1	Age 65 (fed agi<=\$39,000)	O.C.G.A. \$48-5-52 SF CPI	\$30,000 SF CPI	\$0 SF	\$2,000	\$0	\$30,000 SF	\$0 SF	\$30,00	\$0	4,000	\$15,000 SF CPI	\$15,000	\$0	\$15,000	\$30,000
L2	AGE 70 OR DISABLE	10/1/1973	FULL VALUE	FULL	\$10,000	\$10,000					\$4,000	\$15,000	\$15,000	\$0	FULL	FULL
L3	EDERLY-AGE 62 (NET INCOME<=\$10,000)	O.C.G.A. #48-5-52	\$30,000	\$0	\$10,000	\$10,000	\$30,000	\$0	\$30,000	\$0	\$4,000	\$15,000	\$15,000	\$0	\$15,000	\$30,000
		CPI	CPI													
L4	Age 65 -100% Disabled Veteran; unremamed survivng spouse ot minor children od Disabled veteran:	O.C.G.A.\$48-5-48	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080
		SF	SF	SF			SF	SF				SF				
		CPI	CPI									CPI				
L5	100% Dsabled verteran; Unmarrried survivg spouse or minor children od disabled verteran	O.C.G.A \$48-5-48	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080
	Ederly-Age 65(Net income															
L6	,_\$10,000)	O.C.G.A \$48-5-48 CPI	\$4,000 CPI	\$4,000	\$10,000	\$10,000	\$30,000	\$0	\$30,000	\$0	\$4,000	\$15,000	\$15,000	\$0	\$15,000	\$30,000
_L7	Ederly- Age 65(net income<=\$10,000 & Fed AGI<=\$39,000	O.C.G.A \$48-5-47	\$4,000	\$4,000	\$10,000	\$10,000	\$30,000	\$0	\$30,000	\$0	\$4,000	\$15,000	\$15,000	\$0	\$15,000	\$30,000
L8	Age 70 or older-or disabled		FULL	FULL	54000	1000	30000	30000	4000	35000	4000	FULL	FULL	0	FULL	FULL
Lg	AGE 65 or older-city of Atlanta	hb1741	na	na	na	na	40000	0	40000	35000	na	na	na	na	NA	NA

L12	Senior Frozen Homestead/Poverty	HB1797/HB1267/HB1205	30000	10000	54000	10000	40000	0	40000	35000	4000	23000	40000	0	40000	30000
	Tromockage: Crary		50%				FROZEN									
			FROZEN						-						-	
L13	Veteran's Spouse		FULL	FULL	81080	81080					81080	FULL	FULL	0	FULL	FULL
LIS	Veterairo opodeo															-
L14	CPI FROZEN	5B610														
	Age 65-5 Years Residency Fulton School	HB1556	NA NA	NA	10,000	NA	NA .	NA	NA	NA_	NA	NA	NA	NA	NA	NA
F- SENI	OR FREEZE-HB1267 7 HB17	797 2002-Age 65 Annual Hous lue kess- on home & up to 5 a	sehold Income	e (Fed AGE	e)<= \$39,000	- fulton voun	ly operating/Bond/ emption	SSD, Atlanta	Operating/ E	Bond &						

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COUNTY / CITY	EMANUEL	DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	NONE								

COUNTY	/ CITY	Evans

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIO	ONS	RESOLUTION BILL NUMBER	YEAR PASSED	EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR ROND	EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND
	No Local Exemptions									
			+	-	- We					
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				-	-	-	_	1		-
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-		_	-					-		-
			_1			L			1	L

COUNTY / CITY: FANNIN COUNTY

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
S1	OWNER OCCUPIED- PRINCIPAL RESIDENCE	HB 1762	2004	FREEZE ON PROPERTY					
F3	OWNER OCCUPIED- PRINCIPAL RESIDENCE	HB 1762	2004	FREEZE ON PROPERTY					
F4	OWNER OCCUPIED- PRINCIPAL RESIDENCE	HB 1762	2004	FREEZE ON PROPERTY					
S5	OWNER OCCUPIED- PRINCIPAL RESIDENCE	HB 1762	2004	FREEZE ON PROPERTY					
F7	OWNER OCCUPIED- PRINCIPAL RESIDENCE	HB 1762	2004	FREEZE ON PROPERTY					
SC	OWNER OCCUPIED- PRINCIPAL RESIDENCE	HB 1762	2004	FREEZE ON PROPERTY					
SD	OWNER OCCUPIED- PRINCIPAL RESIDENCE	HB 1762	2004	FREEZE ON PROPERTY					
FD	OWNER OCCUPIED- PRINCIPAL RESIDENCE	HB 1762	2004	FREEZE ON PROPERTY					
SE	OWNER OCCUPIED- PRINCIPAL RESIDENCE	HB 1762	2004	FREEZE ON PROPERTY					
SS	OWNER OCCUPIED- PRINCIPAL RESIDENCE	HB 1762	2004	FREEZE ON PROPERTY					
SG	OWNER OCCUPIED- PRINCIPAL RESIDENCE	HB 1762	2004	FREEZE ON PROPERTY					
S6	OWNER OCCUPIED- PRINCIPAL RESIDENCE	HB 1762	2004	FREEZE ON PROPERTY					
F8	OWNER OCCUPIED- PRINCIPAL RESIDENCE	HB 1762	2004	FREEZE ON PROPERTY					
F9	OWNER OCCUPIED- PRINCIPAL RESIDENCE	HB 1762	2004	FREEZE ON PROPERTY					

COUNTY / CITY: FANNIN COUNTY

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L3	OWNER OCCUPIED- PRINCIPAL RESIDENCE	HB 1762	2004	FREEZE ON PROPERTY					
L4	OWNER OCCUPIED- PRINCIPAL RESIDENCE	HB 1762	2004	FREEZE ON PROPERTY					
L7	OWNER OCCUPIED- PRINCIPAL RESIDENCE	HB 1762	2004	FREEZE ON PROPERTY					
F3	AGE 62 - ANNUAL INCOME >10,000 & < 20,0000	HB 554	1999			20,000			
F4	AGE 62 – ANNUAL INCOME >10,000 & < 20,0000	HB 554	1999			20,000			
F7	AGE 62 – ANNUAL INCOME >10,000 & < 20,0000	HB 554	1999			20,000			
L3	AGE 62 – ANNUAL INCOME <10,000	HB554	1999			30,000			
L4	AGE 62 – ANNUAL INCOME <10,000	HB554	1999			30,000			
L7	AGE 62 – ANNUAL INCOME <10,000	HB554	1999			30,000			

COUNTY / CITY: FANNIN

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L7	AGE 70 - ANNUAL INCOME <10,000	HB1762	2004			FREEZE ON PROPERTY			
F7	AGE 70 - ANNUAL INCOME >10,000 & < 20,000	HB1762	2004			FREEZE ON PROPERTY			
FD	DISABLED VETERAN	HB1762	2004			FREEZE ON PROPERTY			
						3.6			

COUNTY / CITY	Fayette	DIGEST YEAR 2023
0001111701117	1 4 7 5 11 5	

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L2	Own & Occupy Home Age 62 on January 1st	989	1996	5,000	0	4,000	0	0	0
L3	Own & Occupy Home/100% permanently Disabled or age 65 on January 1st	780	1985	5,000	0	50%	50%	0	0
L4	Own & Occupy Home/100% permanently Disabled or age 65 on January 1st	780	1985	5,000	0	100%	100%	0	0
	And household taxable income less Than \$15,000								
L7	Own & Occupy Home on January 1st	HB1166	2020	0	0	Floating	0	0	0

DAD K/VENY

YEAR	2023

listed on your Consolidation Sheet, Fill in the amount of exemption allowed in the corresponding fields below, xemption in which your county had voted and approved. The Resolution/House/Senate Bill Number and the :umentation of the local exemptions and the specific criteria allowed.

ICATIONS	RESOLUTION HOUSE/SENATE BILL #	YEAR PASSED	EXEMPTION AMOUNT FOR COUNTY M & 0	EXEMPTION AMOUNT FOR COUNTY BOND	EXEMPTION AMOUNT FOR COUNTY SCHOOL M & O	EXEMPTION AMOUNT FOR COUNTY SCHOOL BOND
	1704	24-Feb-92	\$ 5,000 - LESS STATE EXEMPTIONS	\$ 5,000 - LESS STATE EXEMPTIONS		
LESS THAN \$25,000	1692	26-Feb-96			THE CREATION OF THE \$10,000	THE CREATION OF THE \$10,001
					STATE SCHOOL TAX	STATE SCHOOL TAX
					EXEMPTION OR 50% OF TAX	EXEMPTION OR 50% OF TAX
					ON ASSESSED VALUE OF	ON ASSESSED VALUE OF
-					RESIDENCE/GARAGE AND ONE ACRE.	RESIDENCE/GARAGE AND ONE ACRE.
LESS THAN \$30,000	1692	26-Feb-96			THE CREATION OF THE \$10,000	THE CREATION OF THE \$10,001
					STATE SCHOOL TAX	STATE SCHOOL TAX
					EXEMPTION OR 100% OF TAX	EXEMPTION OR 100% OF TAX
					ON ASSESSED VALUE OF	ON ASSESSED VALUE OF
-					RESIDENCE/GARAGE AND ONE ACRE	RESIDENCE/GARAGE AND ONE ACRE.
-	HB1785	2002	ASSESSED VALUE ABOVE BASE	ASSESSED VALUE ABOVE BASE		
			YEAR (2002) ASSESSED VALUE	YEAR (2002) ASSESSED VALUE		
			FOR HOMESTEAD RESIDENCE/GARAGE	FOR HOMESTEAD RESIDENCE/GARAGE		
<u> </u>			AND UP TO 5 ACRES OF LAND	AND UP TO 5 ACRES OF LAND		
·						

COUNTY FORSYTH

DIGEST YEAR 2023

CODE USED ON CONSOLIDATION SHEET	QUALIFICATIONS	RESOLUTION HOUSE/SENATE BILL NUMBER	YEAR PASSED	EXEMPTION AMOUNT FOR COUNTY M & O PURPOSES	EXEMPTION AMOUNT FOR COUNTY BOND PURPOSES	EXEMPTION AMOUNT FOR COUNTY SCHOOL M & O PURPOSES	EXEMPTION AMOUNT FOR COUNTY SCHOOL BOND PURPOSES
S1	Regular Homestead	HB 957	1999	\$8,000	0	\$2,000	0
S3	Local School & Disability Gross Income \$16,000 – Age 62	HB 1918	1990	\$8,000	0	3 Ac & House value or \$20,000	3 Ac & House value or \$20,000
S 4	Local School – Age 65	HB 1709	2000	Dependant	Dependant	100%	100%
S4	Double Homestead Gross Income \$40,000 – Age 65	HB 957	1999	\$16,000	0	\$4,000	\$4,000
S5	Disabled Veterans	HB 957	1999	\$88,000	\$50,000	\$50,000	\$50,000
L6	Disability Gross Income - \$40,000	HB 957	1999	\$16,000	0	\$2,000	0
L6	Disability Gross Income - \$16,000	HB 1918	1990	\$16,000	0	3 Ac & House value or \$20,000	3 Ac & House value or \$20,000
L7	Floating Homestead Same as Regular Homestead	HB 469	2001	Varies	0	0	0

COUNTY / CITY	Franklin	DIGEST YEAR
all Local Exemptions and	provide the criteria for each k	ocal homestead exemption shown on the 2023 Consolidation Sheets. Fill in the amount of ocal homestead exemptions, approved in a local referendum, are to be listed, along with the

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L4	Age 65 or older	HB 1199	2020	20,000		20,000			

COUNTY / CITYLavonia DIG	GEST YEAR 202
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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L4	Age 65 or older	HB 1233	2020					20,000	

LOCAL EXEMPTION COUNTY/CITY FULTON COUNTY

						quanno	allon Citteria					7				
			COUNTY	COUNTY	SCHOOL	SCHOOL	ATLANTA	ATLANTA	ATLSCH	ATLSCH	MTPRK	SANSPR	JCREEK	JCREEK	CHATTAH	SOFULT
ode	Definition/Qualififcation	Resolution/Bill Number	OPER	BONDS	OPER	BOND	OPER/PARKS	BONDS	OPER	BONDS	OPER	OPER	<u>OPER</u>	BONDS	OPER	OPER
V								\$0	\$30,000	\$0	\$4,000	\$15,000	\$15,000	\$0	\$15,000	\$30,000
L1	Basic/Regular	O.C.G.A. \$48-5-44	\$30,000	\$0	2,000	\$0	\$30,000	\$0	\$30,000	\$U	\$4,000	\$15,000	\$15,000	90	310,000	400,000
		CPI	CPI													
		0.000 0.000 0.000	\$30,000	\$0	\$2,000	\$0	\$30,000	so	\$30,00	\$0	4,000	\$15,000	\$15,000	\$0	\$15,000	\$30,000
L1	Age 65 (fed agi<=\$39,000)	O.C.G.A. \$48-5-52 SF	\$50,000 SF	SF	\$2,000	Ψ0	SF	SF				SF				
		CPI	CPI									CPI				
			FULL						-							
L2	AGE 70 OR DISABLE	10/1/1973	VALUE	FULL	\$10,000	\$10,000					\$4,000	\$15,000	\$15,000	\$0	FULL	FULL
L3	EDERLY-AGE 62 (NET INCOME<=\$10,000)	O.C.G.A. #48-5-52	\$30,000	\$0	\$10,000	\$10,000	\$30,000	\$0	\$30,000	\$0	\$4,000	\$15,000	\$15,000	\$0	\$15,000	\$30,000
LO	INGOINE - PTOJOGO	CPI	CPI										-			_
						-		-								
L4	Age 65 -100% Disabled	O.C.G.A.\$48-5-48	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080
	Veteran; unremarried			1												
	survivng spouse of minor						-									
	children od Disabled veteran:	SF	SF	SF			SF	SF				SF				
		CPI	CPI									CPI				-
															-	
	100% Dsabled verteran;	O.C.G.A \$48-5-48	\$81,080	1												T
	Unmarrried survivg spouse	0.0.0.7710	1	1									V.			1
	or minor children od disabled			\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,080	\$81.080	\$81,080	\$81,080	\$81,080	\$81,080	\$81,08
L5	verteran		-	\$01,000	\$61,060	Φ01,000	\$61,000	401,000	Ψ01,000							
	Ederly-Age 65(Net income				240.000	040,000	\$30,000	\$0	\$30,000	\$0	\$4,000	\$15,000	\$15,000	\$0	\$15,000	\$30,00
L6	,_\$10,000)	O.C.G.A \$48-5-48 CPI	\$4,000 CPI	\$4,000	\$10,000	\$10,000	\$30,000	Φ0	ψ30,000	ΨΟ	01,000	410,000	V101000			
		GFI	OF 1													
	Ederly- Age 65(net															
	income<=\$10,000 & Fed AGI<=\$39,000	O.C.G.A \$48-5-47	\$4,000	\$4,000	\$10,000	\$10,000	\$30,000	\$0	\$30,000	\$0	\$4,000	\$15,000	\$15,000	\$0	\$15,000	\$30,00
L7	AGI<=\$39,000	U.C.G.A \$40-3-41	\$4,000	\$4,000	\$10,000	\$10,000										
L8	Age 70 or older-or disabled		FULL	FULL	54000	1000	30000	30000	4000	35000	4000	FULL	FULL	0	FULL	FULL
	AGE 65 or older-city of						40000	0	40000		na.	, na .		4	NA	THE STATE OF

									4							_
	Senior Frozen omestead/Poverty	HB1797/HB1267/HB1205	30000	10000	54000	10000	40000	0	40000	35000	4000	23000	40000	0_	40000	30000
	,		50% FROZEN				FROZEN									
_13 V	/eteran's Spouse		FULL	FULL	81080	81080					81080	FULL	FULL	0	FULL	FULL
_14	CPI FROZEN	5B610														
-14	CITTROZEN	CDOTO														
	65-5 Years Residency Fulton School	HB1556	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
- SENIOR FR	REEZE-HB1267 7 HB17	97 2002-Age 65 Annual Hous ue kess- on home & up to 5 a	ehold Income cres of land i	e (Fed AGE n addition t)<= \$39,000 o any other h	 fulton vount iomested exe 	y operating/Bond/ mption	SSD, Atlanta	Operating/ E	lond &						

GILMER COUN), EXEMPTIONS 2023

LOCAL	STATE			COUNTY M & O &	COUNTY BOND &	SCHOOL.	HB OR	
CODE	CODE	AGE	DESCRIPTION	*HB 820 FREEZE	*HB 820 FREEZE	**HB 1383	CODE SECTION	NOTES
F1	S1	ANY	Regular	\$2,000 + FREEZE	\$0 + FREEZE	\$2,000	48-5-44	
F3	S3	62	Senior	\$2,000 + FREEZE	\$ 0 + FREEZE	\$10,000	48-5-52	****NET INCOME < \$10,000 FOR SCHOOL TAX ONLY
L3	NONE	62	Senior	\$2,000 + FREEZE	\$ 0 + FREEZE	\$50,000	HB 656	GROSS INCOME <\$20,000 FOR SCHOOL TAX ONLY
F4	84	65	Senior	\$4,000 + FREEZE	\$4,000 + FREEZE	100% EXEMPT	48-5-47	*4**NET INCOME <\$10,000 FOR COUNTY M&O and BOND/ HB 1383 SCHOOL TAX
L4	sc	65	Senior	\$2,000 + FREEZE	\$ 0 + FREEZE	100% EXEMPT	HB 1383	IF TAXPAYER DOES NOT QUALIFY FOR F4, THEY GE AN L4/HB 1383 SCHOOL TAX
FC	sc	65	Senior	\$2,000 + FREEZE	\$ 0 + FREEZE	100% EXEMPT	HB 1383	IF TAXPAYER DOES NOT QUALIFY FOR F4, THEY GET AN FC/HB 1383 SCHOOL TAX
F5	S5	ANY	Disabled Vet/Unmarried SS	\$109,986*** + FREEZE	\$109,986*** + FREEZE	\$109,986***	48-5-48	COVERS COUNTY M&O, BOND & SCHOOL
FS	SS	ANY	Unremarried SS of Vet Killed in Action	\$109,986*** + FREEZE	\$109,986*** + FREEZE	\$109,986***	48-5-52.1	COVERS COUNTY M&O, BOND & SCHOOL
F9	SG	ANY	Unremarried SS of FF or PO Killed in Line of Duty	100% EXEMPT	100% EXEMPT	100% EXEMPT	48-5-48.4	
LD	\$D	65	Disabled Vet/Unmarried SS - Senlor	\$109,986*** + FREEZE	\$109,986*** + FREEZE	100% EXEMPT	48-5-48	COVERS COUNTY M&O & BOND/HB 1383 FOR SCHOOL TAX
LE	SE	65	Unremarried SS of Vot Killed in Action-Senior	\$109,986*** + FREEZE	\$109,986*** + FREEZE	100% EXEMPT	48-6-52.1	COVERS COUNTY M&O & BOND/HB 1383 FOR SCHOOL TAX

^{*} HB 820 FREEZE INCLUDES 1 HOME, 1 HOMESTEAD HOMESITE AND UP TO 10 ACRES OF LAND/APPLICABLE WHEN FREEZE BASE IS LOWER THAN CURRENT FMV

^{**}HB1383 INCLUDES 1 HOME, 1 HOMESTEAD HOMESITE, ALL ACCESSORIES THAT ARE NON COMMERICAL USE AND ALL ACREAGE. DOES NOT INCLUDE COMMERICAL BLDGS OR MULTIPLE HOMES

^{***} THIS AMOUNT IS SUBJECT TO CHANGE ON AN ANNUAL BASIS BY THE INDEX RATE SET BY THE U.S. SECRETARY OF VETERANS AFFAIRS. TOTAL EXEMPTION FOR 2023 IS \$ 109,986 ADJUSTED WITH THE INDEX FACTOR.

^{****} SET BY THE DOR FOR SOCIAL SECURITY MAXIMUM - \$ 87,048 FOR 2023

COUNTY / CITY	Colascock
OCCIVITY OFF	

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	MONE								

COUNTY	/ CITY	Glynn	County	-	063

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS ::	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTIO N AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & 0	CITY EXEMPTION AMOUNT FOR BOND
L1	Age 62 or disabled with gross income less than \$12,000	HB 108	1987	167,604		167,604			
L2	Automatic Homestead must be getting Homestead	SB 651	1999	141,132,863		0			
L3	Age 62 and getting Homestead	SB 651	1999	56,694,446		0			
L4	Age 62, Gross Income Less than \$20,000 and getting Homestead	SB 651	1999	10,076,649		0		2 W	
L5	Must be getting Homestead	HB1690 HB 1691	2000	1,131,413,065		1,135,654,154			
L6	Age 65 with Georgia taxable Net income less than \$40,000	SB 486	2008	0		509,748,328			
	Tax Copinistionel J. L. Jeff 'Chapman				**************************************				
	Date: 7-21-2023								

HOMESTEAD EXEMPTION CHART

7000	SINCITACITIES	VINIO	STATE	SCHOOL
CODE		M&O		M&O
S1	MUST OWN & LIVE IN THE HOME FOR WHICH YOU ARE APPLYING	2,000	2,000	2,000
83	MUST BE AT LEAST <u>62</u> YEARS OF AGE WITH AN ANNUAL HOUSEHOLD NET INCOME OF LESS THAN \$10,000 (Income from retirement, pensions, and disability are excluded. SS max benefit	2,000	2,000	10,000
S 2	100% DISABLED VETERAN, UNREMARRIED SURVING SPOUSE OF DISABLED VETERAN. (Requires supporting documentation stating service-related disability at 100%)	100,896	100,896	100,896
SG	UNREMARRIED SURVIVING SPOUSE OF PEACE OFFICER/FIREFIGHTER KILLED IN THE LINE OF DUTY	100%	100%	100%
SS	UNREMARRIED SURVING SPOUSE OF US SERVICE MEMBER KILLED IN ACTION	100,896	100,896	100,896
[1]	AGE REQUIREMENT OF AT LEAST <u>65</u> YEARS OF AGE	2,000	100% ON HOUSE & 10 CONT. ACRES. 2,000 ON BALANCE	40,000
[7]	MUST BE AT LEAST <u>65</u> YEARS OF AGE WITH AN ANNUAL HOUSEHOLD NET INCOME OF LESS THAN \$10,000 (Income from retirement, pensions, and disability are excluded. SS max benefit \$72,264)	4,000	100% ON HOUSE & 10 CONT. ACRES. 2,000 ON BALANCE	40,000
13	AGE REQUIREMENT OF AT LEAST <u>70</u> YEARS OF AGE	2,000	100% ON HOUSE & 10 CONT. ACRES. 2,000 ON BALANCE	100,000
14	MUST BE AT LEAST <u>70</u> YEARS OF AGE WITH AN ANNUAL HOUSEHOLD NET INCOME OF LESS THAN \$10,000 (Income from retirement, pensions, and disability are excluded. SS max benefit	4,000	100% ON HOUSE & 10 CONT. ACRES. 2,000 ON BALANCE	100,000
	\$72,264)			

None

LOCAL EXEMPTIONS

COUNTY/CITY Grady

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
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2	ESIL 11 - 35								
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COUNTY / CITY	_Greene County	V.
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DIGEST YEAR 2023

EXEMITPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L	Residents who are 65 years of age or over	HB44	2003	8000	8000			- · · · · · · · · · · · · · · · · · · ·	
L	Residents who are 65 years of age or over	HB42	2003			8000	8000		
LF	Homestead Exemption	HB143	2005	Value Freeze	Value Freeze				
LF	Homestead Exemption	HB144	2005			Value Freeze	Value Freeze	(4)	
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DIGEST YEAR 2023

CODE USED ON CONSOLIDATION SHEET	QUALIFICATIONS	RESOLUTION HOUSE/SENATE BILL NUMBER	YEAR PASSED	EXEMPTION AMOUNT FOR COUNTY M & O PURPOSES	EXEMPTION AMOUNT FOR COUNTY BOND PURPOSES	EXEMPTION AMOUNT FOR COUNTY SCHOOL M & O PURPOSES	EXEMPTION AMOUNT FOR COUNTY SCHOOL BOND PURPOSES
L1	Disability – Certified as 100% disabled by physician or SS Admin.	HB 1493	1990	\$10,000	\$4000	\$4000	\$4000
L3	Aged - Age 65, Net income < \$10,000. Guidelines as used in OCGA 48-5-52.	HB 213	1981	\$20,000		\$20,000	
L5	Special School – Age 65 or 100% disabled. Total taxable income for claimant and spouse. Deduct maximum amount by SS and the state deductions. Remaining balance cannot exceed \$25,000.	HB 841	1985	\$10,000		100% (House+1 acre)	100% (House+1 acre)
L6	Value Offset Exemption	SB 292	2000	floating (House+5 acre)	floating (House+5 acre)		



COUNTY / CITY	_Habersham	DIGEST YEAR 2021
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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L1	Age 65 No Income restrictions	House Resolution No 662- 1850	1978	8,000		8,000		0	
L2	Age 65 Income less than \$12,000 Excludes Social Security & Retirement	ESSECTE ET	1980	000,8	75	Total School			S Svine o
L7F	Homestead Freeze Residence and up to 5.00 acres	HB1166	2002	Current Year Value – Base Year Value		N/A			
L3	Disabled Person		1980	2,000		Total School	, , , , , , , , , , , , , , , , , , ,		
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2023 Hall County Exemption & Fee Chart

Legal Justification	O.C.G.A. 48-5-44	HB 848 (2006)	O.C.G.A. 48-5-52, HB 705 (2001), HB 1411 (2008)	O.C.G.A. 48-5-52, HB 705 (2001), HB 848 (2006), HB 1411 (2008)	O.C.G.A. 48-5-47, O.C.G.A. 48-5-52, HB 705 (2001), HB 848 (2006), HB 1411 (2008)	O.C.G.A. 48-5-48, HB 1446 (2004)	O.C.G.A. 48-5-48, HB 1446 (2004), HB 848 (2006)	O.C.G.A. 48-5-52.1	HB 848 (2006)	HB 848 (2006)	HB 81 (2006)	O.C.G.A. 48-5-47, HB 705 (2001), HB 1411 (2008)	O.C.G.A. 48-5-44, HB 705 (2001), HB 1411 (2008)	O.C.G.A. 48-5-47, HB 705 (2001), HB 1411 (2008)
Notes												Inside Gainesville		Outside Gainesville
Fire	2,000	2,000	2,000	2,000	4,000	109,986	109,986	109,986	109,986	109,986	TOTAL	4,000	2,000	4,000
School	2,000	2,000	30,000	30,000	30,000	109,986	109,986	109,986	109,986	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
County	2,000	2,000	2,000	2,000	4,000	109,986	109,986	109,986	109,986	109,986	TOTAL	4,000	2,000	4,000
State	2,000	100% on home and up to 10 contiguous acres of land AND 2,000 on balance of value	2,000	100% on home and up to 10 contiguous acres of land AND 2,000 on balance of value	100% on home and up to 10 contiguous acres of land AND 4,000 on balance of value	109,986	100% on home and up to 10 contiguous acres of land AND 109,986 on balance of value	109,986	100% on home and up to 10 contiguous acres of land AND 109,986 on balance of value	100% on home and up to 10 contiguous acres of land AND 109,986 on balance of value	TOTAL	100% on home and up to 10 contiguous acres of land AND 4,000 on balance of value	2,000	100% on home and up to 10 contiguous acres of land AND 4,000 on balance of value
Description	Regular Homestead	Regular Homestead, State Tax	Regular Homestead, Partial School Tax	Regular Homestead, Partial School Tax, State Tax	Regular Homestead, State Tax, Senior Citizen, Partial School Tax	Disabled Veteran	Disabled Veteran, State Tax	Surviving Spouse (Military)	Surviving Spouse (Military), State Tax	Surviving Spouse (Military), State Tax, Total School Tax	Surviving Spouse (Firefighter & Peace Officer)	Senior Citizen, Total School Tax	Regular Homestead, Total School Tax	Regular Homestead, Senior Citizen, Total School Tax
Code	ß	သင	S3	(S3)	S4	SS	SD	SS	SE	SL	SG	(54)	L3 (51)	44.6

O.C.G.A. 48-5-41.1	O.C.G.A. 48-5-7.4	HR 1276 (2008) HB 1211 (2008)
TOTAL	Varies	Varies
Personal Property <\$7,500- Combined total	Conservation Use	Forest Land
g.	>S	rs.

Fees

County Solid Waste Fee	\$75.00		Ū	Applies to County Uninc except S5 & L5	County Ordinance: 8.60.290
Street Light Fee	Varies per Subdivision			Applies only to subdivisions who have opted in	County Ordinance: 16.90
Stormwater Management	\$35 Private \$35 Public			Applies only to subdivisions that exceed a certain grade	Applies only to subdivisions County Ordinance: that exceed a 8.180.700 & 8.180.710 certain grade



COUNTY/CITY_	Hancock		
List all Local Exe	mptions and provide the criteria for each local	homestead exemption shown on the Current Year Consol	idation Sheets. Fill in the amount of Exemption
allowed in the co	orresponding fields below. All local homestead	d exemptions, approved in a local referendum, are to be lit	sted, along with the Resoulution/House/Senat
Bill bi	basising the referendum and the year nassed	This form serves as documentation of the local homestead	d exemptions and the specific qualifications

criteria.

Exemption Code	Qualifications	Resolution Bill Number	Year Passed	County Exemption Amount for M&O	County Exemption Amount For Bond	School Exemption Amount for M&O	<u>School</u> Exemption Amount for Bond	City Exemption Amount for M& O	City Exemption Amount for Band
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Date: 06/15/2023 Expiration Date: 12/31/2023 Contract Number: DCHANCOC2023

SEE CHART ATTACHED LOCAL EXEMPTIONS

COUNTY / CITY_	HARALSON	DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
S1	REGULAR HOMESTEAD								
\$3	SCHOOL TAX EXEMPTION	14	114.						
S4	DOUBLE HOMESTEAD								
L4	ADDITIONAL LOCAL SENIOR EXEMPTION								
LX/LS	ADDITIONAL LOCAL SENIOR EXEMPTION								
S 5	DISABLED VETERAN'S EXEMPTION								
SS	SURVIVING SPOUSE OF US SERVICE MEMBER KILLED IN ACTION								
SG	SURVIVING SPOUSE OF FIREFIGHTER OR OFFICER KILLED IN THE LINE OF DUTY						i,		
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COUNTY / CITYHARRIS	
all Local Exemptions and provide the criteria for each local homestead exemption shows as the coast	DIGEST YEAR 2023
notion allowed in the provide the criteria for each local homestead exemption about	

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2023 Consolidation Sheets. Fill in the amount of Exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with the exemptions and the specific qualification criteria.

CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT	CITY EXEMPTION AMOUNT	CITY EXEMPTION AMOUNT
L6	LOCAL BLIND DISABLED INCOME <50000	LC149726 /AP	2009	20000.00	0	4000.00	FOR BOND	FOR M & O	FOR BOND
L6S	LOCAL BLIND-DISABLED INCOME <35000	HB788 LC149726 /AP HB788	2009	20000.00	0	20000,00	0	0	0
	LOCAL AGE 65 INCOME >35000<50000	LC149726 /AP HB788	2009	20000.00	0	4000.00	0	0	0
-70	LOCAL AGE 65 INCOME <35000	LC149726 /AP HB 788	2009	20000.00	0	20000.00	0	0	0

HART COUNTY / CITY_

DIGEST YEAR 2023

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2023 Consolidation Sheets. Fill in the amount of Exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with homestead exemptions and the specific qualification criteria.

CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT	COUNTY EXEMPTION AMOUNT	SCHOOL EXEMPTION AMOUNT	SCHOOL EXEMPTION	CITY	CITY
7	65 + Blder	1199	2		-	-	FOR BOND	FOR M & O	AMOUNT FOR BOND
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COUNTY / CITY Heard	
	DIGEST YEAR 2023

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2023 Consolidation Sheets. Fill in the amount of Exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with the exemptions and the specific qualification criteria.

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L6	Own and live on property 65 Years of age	HSE 2101	1992	10,000	0	10,000	0	0	0
L5	Own and live on property, age 65 with Earned income over \$10,000	HSE 693	2007			20,000	0	0	0
L6	Own and live on property, age 65 with Earned income less than \$10,000	HSE 693	2007			20,000	0	0	0
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	COU	NTY /	CITY	HENRY
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DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L1	RESIDENT	HB303	1995	15,000		4,000	0		
L2	AGE 62	HB834	2001	15,000		20,000	20,000		
L3	AGE 65	HB834	2001	15,000	15,000	80,000	80,000		
L6	AGE 68	HB834	2001	15,000	15,000	120,000	120,000		
L9	AGE 70	HB834	2001	15,000	15,000	FULL	FULL		
L12	TOTAL DISABLED UNDER 65	HB1865	1988	15,000		50,000	50,000		
-									

COUNTY HOUSTON

DIGEST YEAR 2023

CODE USED ON CONSOLIDATION SHEET	QUALIFICATIONS	RESOLUTION HOUSE/SENATE BILL NUMBER	YEAR PASSED	EXEMPTION AMOUNT FOR COUNTY M & O PURPOSES	EXEMPTION AMOUNT FOR COUNTY BOND PURPOSES	EXEMPTION AMOUNT FOR COUNTY SCHOOL M & O PURPOSES	EXEMPTION AMOUNT FOR COUNTY SCHOOL BOND PURPOSES
L3	62 Years of Age, Income Cannot Exceed \$10,000, Excluding Retirement	HB 95	1980	\$8,000	\$8,000	\$8,000	\$8,000
L4	65 Years of Age, Income Cannot Exceed \$10,000, Excluding Retirement	HB 95	1980	\$8,000	\$8,000	\$10,000	\$10,000
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COUNTY / CITY_	IRWIN	DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	NONE								

parties on the parties of the partie		
all Local Exemptions and provide the criteria for each local homestead exemption shown of	on the 2022 Consolidation S	heets. Fill in the amount of

DIGEST YEAR 2022

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2022 Consolidation Sheets. Fill in the amount of Exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with the Resolution/House/Senate Bill Number authorizing the referendum and the year passed. This form serves as documentation of the local homestead exemptions and the specific qualification criteria.

COUNTY / CITY

Jackson

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION . AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
\$3	AGE 62 AND INCOME LESS THAN \$25,000	HB1332	2008			\$10,000			
\$3 \$4	AGE 65 AND INCOME LESS THAN \$25,000	HB1332	2008		ts	\$40,000			
				85	15				
		M.		(4)					
								Name and the same of the same	
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COUNTY / CITY	Jackson/Jefferson	DIGEST YEAR
all Local Exemptions and p	rovide the criteria for each local homestead exemption show	on the 2022 Consolidation Sheets. Fill in the amount of

DIGEST YEAR 2022

List a Exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with the Resolution/House/Senate Bill Number authorizing the referendum and the year passed. This form serves as documentation of the local homestead exemptions and the specific qualification criteria.

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
S3	AGE 62 AND INCOME LESS THAN \$25,000	HB1333	2008			\$10,000			
S4	AGE 65 AND INCOME LESS THAN \$25,000	HB1333	2008			\$40,000			
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COUNTY / CITYJackson/Commerce	· · · · · · · · · · · · · · · · · · ·	DIGEST YEAR 2022
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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
63	AGE 62 AND INCOME LESS THAN \$25,000	HB1334	2008			\$10,000			
S3 S4	AGE 65 AND INCOME LESS THAN \$25,000	HB1334	2008			\$40,000	G SHIP		
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County_	Jasper	_
	County_	_County Jasper

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L1	SAME AS STATE S1	HB 1862	1998	8000	N/A	8000	0	N/A	N/A
L3	SAME AS STATE S3	HB 1862	1998	8000	N/A	16000	16000	N/A	N/A
L4	SAME AS STATE S4	HB 1862	1998	10000	N/A	16000	16000	N/A	N/A
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COUNTY/CIT	JEFF DAVIS_	 •		

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	NONE					a			
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COUNTY / CITY	Jo Fferson

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
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COUNTY / CITY	Jenkins	DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	NONE								
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Γ YEAR 2023
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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	NO LOCAL EXEMPTIONS								

COUNTY / CITY	JONES	DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
S1-S4	Same as standard homestead	HB1727	1992	6000	0	0	0	0	0
L1-L5	Homestead with age 62 as of Jan 01 of taxable year	HB1789	2002	0	0	15000	0	0	0

COUNTY / CITY _	LAMAR	DIGEST YEAR 2023
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QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
AGE 65	849	2000	20,000	20,000				
AGE 70	249	2014			7,000	7,000		
TOTALLY DISABLE ANNUAL NET INCOME<20,000	1798	1996			15,000			
	AGE 65 AGE 70 TOTALLY DISABLE	AGE 65 AGE 70 TOTALLY DISABLE BILL NUMBER 249 1798	QUALIFICATIONS BILL NUMBER PASSED AGE 65 849 2000 AGE 70 249 2014 TOTALLY DISABLE 1798 1996	QUALIFICATIONS BILL NUMBER PASSED EXEMPTION AMOUNT FOR M & O AGE 65 849 2000 20,000 AGE 70 249 2014 TOTALLY DISABLE 1798 1996	Description Passed Exemption Exemption Exemption Amount For m & o Exemption Amount For m & o Exemption Exemption Amount For m & o Exemption Ex	Record	NUMBER PASSED EXEMPTION EXEMPTION AMOUNT FOR M & O F	Recomption Rec

COUNTY / CITY LANIER

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
NONE									
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COUNTY / CITY	_LAURENS	

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
None									
-									

COUNTY / CITY	Lee	

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	NA								
	des:								
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LIBERTY COUNTY

Exemptions	State Tax	County M & O	School M & O	Qualifications
51 Regular Homestead	2,000	2,000		Standard Exemption
6C Elderly	100% on house and 10 acers + 2,000	2,000		Age 65
33 Elderly	2,000			Standard Age 62
64 Elderly	100% on house and 10 acers + 4,000	15,000		Standard Age 65 with Local Additional County and School (\$80,280 income limit)
55 Disabled Veteran	109,986			100% Disabled Veterans or Unremarried Surviving Spouse of Disabled Veteran
SD Age 65 100% Disabled Vet	100% on House and 10 Acres + 109986	109,986	109,986	age 65 - and otherwise qualifies for S5
SS Surviving Spouse	109,986	109,986	109,986	Unremarried Surviving Spouse of US Member Killed in action
G Unremarried Spouse	100% Exempt	100% Exempt	100% Exempt	Unremarried Surviving Spouse of a Firefighter or Peace Officer killed in the line of duty
F Freeport				
SN State Only Inventory Exemp	otion			
SA Preferential Agricultural				
SP Personal Property < 7,500				
SV Conservation Use				
SJ Forest Land Protection		3		
SY Heavy Duty Equipment				
L1 Local 1	2,000	5,000	5,000	Standard with Local \$3,000 Additional County and School
LC SC with Local & School	100% on house and 10 acres + 2,000	15,000	17,000	Standard with Local Additional County and School (Age 65)
L4 Local 4	2,000	15,000	17,000	Standard with Local Additional County and School (Age 62)
LF Local Freeze				
X4 S4 With Local But No KDW				
W1 L1/S1	2,000	5,000	5,000	Standard with Local \$3,000 Additional County and School with Local Freeze
W4 S4 with Local	100% on house and 10 acers + 4,000	15,000	25,000	Standard Age 65 with Local Additional County and School with Local Freeze
W5 S5 w/KDW	109,986	109,986	109,986	100% Disabled Vet. or Unremarried Surviving Spouse of Disabled Vet. with local freeze
W6 S1/L4	2,000	15,000	17,000	Standard with Local Additional County and School (Age 62) with Local Freeze
WD SD w/KDW	100% on House and 10 Acres + 109,986	109,986		ge 65 - and otherwise qualifies for S5 with Local Freeze
WL SC w/KDW	100% on house and 10 acres + 2,000	15,000		Standard with Local Additional County and School (Age 65) with Local Freeze
WS SS w/KDW	109,986	109,986	109,986	Unremarried Surviving Spouse of US Member Killed in action with Local Freeze
Solid Waste Exemption				\$25,000 Maximum Household Income (Age 65)
Over 65 Exemption	100% Disabled Military Exemption	1		
Over 62 Exemption	Unremarried Surving Spouse Exemption	1		
Solid Waste Exemption	Regular & Other Exemptions	1		

COUNTY / CITY	Lincoln County, Georgia
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DIGEST YEAR 2023

EXEMTPION	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	None								
				2672			o meno in lika sebisa		
					15.00				

	_			
all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2023	Consolidation Shee	ts. Fill in	the amou	unt of

DIGEST YEAR 2023

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2023 Consolidation Sheets. Fill in the amount of Exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with the Resolution/House/Senate Bill Number authorizing the referendum and the year passed. This form serves as documentation of the local homestead exemptions and the specific qualification criteria.

COUNTY / CITY

LONG

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	N/A								

COUNTY	/ CITY	LOWNDES

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
S1	OWN AND LIVE IN HOME	568-1523	1980	6,000		6,000			
SC	OWN AND LIVE IN HOME AGE 65 AND OLDER	568-1523	1980	10,000		10,000			

LOCAL EXEMPTION	ONS	
COUNTY / CITYCounty_Lumpkin YEAR 2023	Sidler (DIGEST
YEAR 2023	3	e e
List all Local Exemptions and provide the criteria for each local homestead exemption seemption allowed in the corresponding fields below. All local homestead exemptions, Resolution/House/Senate Bill Number authorizing the referendum and the year passed exemptions and the specific qualification criteria.	approved in a local referendum, a	are to be listed, along with the

EXEMTPION CODE		PASSEQUALIFICATIONS	TREM TEN	RESOLUTION BILL NUMBER	YEAR PASSED	EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
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COUNTY / CITY MACON COUNTY

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
NONE									

COUNTY / CITY Madison

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	Age 65 as of Dec 31 of prior year income more than \$10,000	HB1498	1992	10000		10000	10000		
L4	Age 65 as of Dec 31 and income less than \$10,000	HB 1498	1992	10000		10000	10000		
L5	Age 70 as of Dec 31 the prior year	HB 975	2020	8000		8000	8000		
C4	Residents of the city of Colbert in an amount to be fixed by the Governing Authority at not more than \$6000	HB 1498	1984					6000	
						,			

COUNTY / CITY	Marian	Buena	Vista

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	Λ/A								
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COUNTY / CITY MCDUFFIE

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L10	LOCAL HOMESTEAD EXEMPTION	HB1791	1/24/90	\$4,000		\$4,000			
L11	AGE 62 INCOME LESS THAN \$15,000	HB 1791	1/24/90	\$15,000		\$15,000		ı	
L13 /L14	AGE 65 NO INCOME LIMITATION	HB 857	1/1/17			\$30,000			

COUNTY / CITY_	McIntosh	
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DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & 0	CITY EXEMPTION AMOUNT FOR BOND
F1	Add S1	HB382	2006	Floating	Floating	Floating	Floating	Floating	Floating
F3	Add S3	HB382	2006	Floating	Floating	Floating	Floating	Floating	Floating
F4	Add S4	HB382	2006	Floating	Floating	Floating	Floating	Floating	Floating
F5	Add S5	HB382	2006	Floating	Floating	Floating	Floating	Floating	Floating
FC	Add SC	HB382	2006	Floating	Floating	Floating	Floating	Floating	Floating
LC	Add SC & Floating	HB1013	2008	Floating	Floating	Floating	Exempted	Floating	Floating
L4	Add S4 & Floating	HB1013	2008	Floating	Floating	Floating	Exempted	Floating	Floating
L5	Add S5 & Floating	HB1013	2008	Floating	Floating	Floating	Exempted	Floating	Floating



COUNTY/CITY

Exemption Code	Qualifications	Resolution Bill Humber	Year Passed	County Exemption Amount for M&O	County Exemption Amount For Bond	School Exemption Amount for M&O	School Exemption Amount for Bond	factors of Amount for M&O	City furmption Amount for Bond
Fl	Add SI	HB382	2006	Float	Float	Float	Float	Float	Float
F3	Add 53	HB382		100	11	14	1,	1.1	11
F4	Add S4	10		- ()	1.	Li	11	11	1.
F5	Add 55	- 11	()	, ,		1.5		1.5	J =
FC	Add SC		1.	1.00	11	. 1	11	13	1.1
LC	Add SC + Floating	HB 1013	2008	1 -	, ,	11	(-	t v	11
4	Add St + Floating	11	1.	, (١.,	1.	()	1,	1.1
15	Add \$5 + Floating	1.	1 C	1.1	11	11	(1	11	11





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COUNTY/CITY	Lity	

Exemption Code	Qualifications	Resolution Bill Huiribes	Year Passed	County Exemption Amount for M&O	County Exemption Amount For Bond	Silve! Exemption Amount for M&O	<u>School</u> Exemption Amount for Bond	City Exemption Amount for M&C	City Exemption Amount for Bond
F	Add SI	HB 382	2006	Float	Float	Float	Float	Float	Float
F3	Add 53	1.	13	11	11	11	11	r l	11
4	Add SI & Floating	HB 1013	2008	11	11	- 1	()	11	11
L4	Add 54 & Floating'	11	4 (1	L •	3,		13	(•	t)



COUNTY / CITY	Meriwether	DIGEST YEAR 2023
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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTIO N AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
LF	ALL HOMESTEADS	SB 540	2000	FLOATING		FLOATING			

COUNTY / CITY Miller / Colquitt

DIGEST YEAR 2023

QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND
N/A						11-777		and the second of the second
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	QUALIFICATIONS	QUALIFICATIONS BILL	QUALIFICATIONS BILL PASSED	QUALIFICATIONS BILL NUMBER PASSED EXEMPTION AMOUNT FOR M & O	QUALIFICATIONS BILL NUMBER PASSED EXEMPTION AMOUNT FOR BOND EXEMPTION AMOUNT FOR BOND	QUALIFICATIONS BILL NUMBER PASSED EXEMPTION AMOUNT FOR M& O EXEMPTION	QUALIFICATIONS BILL NUMBER PASSED EXEMPTION AMOUNT FOR M&O EXEMPTION AMOUNT FOR BOND EXEMPTION EX	QUALIFICATIONS BILL PASSED EXEMPTION EXEMPTION AMOUNT FOR M&O FOR BOND FOR M&O FOR M&O

COUNTY/CITY MITCHELL / CANILLA

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
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COUNTY / CITYMONROE	DIGEST YEAR 2023
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EXEMTPION CODE		QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L1	REGULAR				\$12,000		\$12,000		\$2,000	
L3	AGE 62 NET	INCOME <\$10.000			\$12,000		\$12,000		\$2,000	103
L4	AGE 65 NET	INCOME			\$32,000		\$32,000		\$4,000	
LC	AGE 65 INC	ME TO HIGH			\$12,000		\$24,000		\$4,000	
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COUNTY	1	CITY	MONTGOMERY
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DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
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COUNTY / CITY Morgan

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M &O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	Cry EXEMPTION AMOUNT FOR BOND
C1	Age 65, Own & Occupy	SB453	2000	\$12,000		\$12,000			
C4	Age 65, Own & Occupy, Income	SB455	2000	\$14,000		\$20,000			
X1	Age 65, Own & Occupy	SB453	2000	\$12,000		\$12,000			
X4	Age 65, Own & Occupy, Income	SB455	2000	\$14,000		\$20,000			
X1, X4, L1, & L4	Age 65, Own & Occupy	HB948	1999					Madison \$10,000	
X1, X4, L1, & L4	Age 65, Own & Occupy	HB125	2015					Rutledge \$10,000	
МС	Local Pilot	N/A	2014	15 Year Savings				Madison \$10,000	
S5	Disabled Veteran			\$109,986		\$109,986			

DIGEST YEAR 2023

COUNTY / CITY	_MURRAY_	
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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
S5 & SS	VETERAN- VA LETTER REQUIRED			109986	109986	109986			
FREEZE	PRIOR HMSTD VALUE IS BASE YEAR	HB1666/ HB1667	2004						
L1	62 LESS THAN 20,000 EARNED INC	HB 32	1999	2000	2000	32000	32000		
L3	62 LESS THAN 10,000 EARNED INC	HB 299	2001	2000	2000	40000	40000		
L4	65 LESS THAN 10,000 EARNED INC	HB 1024	1997	12000	12000	40000	40000		
L5	LESS THAN 15,000 EARNED INC	HB 1025	1997	4000	4000	2000	2000		
L7	62 LESS THAN 20,000 EARNED VET			109986	109986	109986	109986		
L8	62 LESS THAN 10,000 EARNED VET			109986	109986	109986	109986		
L10	L4 & OVER 70 YEARS OLD	HB 1351	2006	12000	12000	80000	80000		
L11	HMSTD & OVER 70 YEARS OLD	HB 1351	2006	2000	2000	80000	80000		

COUNTY / CITY _	MUSCOGEE

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND
L1	Regular	Act No. 726	1992	\$13,500	:	\$13,500	:==========
L2	Elderly 65 plus income less than \$10,000	Act No. 726	1992	\$21,500	\$21,500	\$21,500	\$21,500
L3	Elderly 62 and over, income less than \$6,000	Ga L. 1973 p. 2016	1973	\$13,500		All Exempt	All Exempt
L4	Elderly 65 and over, income less than \$6,000	See above		\$21,500	\$21,500	All Exempt	All Exempt
L5	Disabled Veteran Replace by O.C.G.A 48-5-48 in 2014	Act. No. 168 (1991)	1992	\$67,200	\$67,200	\$67,200	\$67,200
L6	Enterprise Zone and Development Authority	O.C.G.A 36-88-8 Ord. No. 98-30	1997				
L7	Frozen Assessments (Homestead Real Property)	Act. No. 76 (1981)	1982				
L8	Frozen Assessments (Personal Property)	Act. No. 76 (1981)	1982				
L9	Frozen Assessments (Historic Property)	Act. No. 76 (1981)	1982				

COUNTY / CITY NEWTON 107

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L1	Owns and resides in home Jan 1	ACT 179 H.B. 105	1992	\$4,000		\$4,000			
L3	Age 62, gross income of household does not exceed \$15,000	ACT 179 H.B. 105	1992	\$20,000		\$20,000	\$20,000		
L6	100% totally and permanently disabled, letter from doctor and net income \$15,000 plus maximum allowed under Federal Social Security Act	ACT 179 H.B. 105	1992	\$20,000		\$20,000	\$20,000		
L9	Lease lots homestead, owner of all improvements has held lease for not less than 3 years prior to application		1996	\$4,000					
L4	Age 65, Net income does not exceed \$25,000 plus maximum allowed under the Federal Social Security Act	S.B. 544	2008	\$30,000	\$30,000				
L4	Age 65, Net income does not exceed \$25,000 plus maximum allowed under the Federal Social Security Act	S.B. 316	2008			\$30,000	\$30,000		
L1 DIST 2	The homestead of each resident of the City of Covington as actually occupied by the owner primarily	H.B. 1398	2022					\$10,000	
L1 DIST 3	Homestead exemption from the City of Oxford taxes for municipal purposes. Owns and occupy the home Jan. 1 of the tax year.	H.B. 522	2011					\$10,000	
L1 DIST 4	Homestead exemption from the City of Porterdale taxes for municipal purposes. Owns and occupy the home Jan. 1 of the tax year.							\$10,000	

COUNTY / CITY NEWTON 107

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L1	Owns and resides in home Jan 1	ACT 179 H.B. 105	1992	\$4,000		\$4,000			
L3	Age 62, gross income of household does not exceed \$15,000	ACT 179 H.B. 105	1992	\$20,000		\$20,000	\$20,000		
L6	100% totally and permanently disabled, letter from doctor and net income \$15,000 plus maximum allowed under Federal Social Security Act	ACT 179 H.B. 105	1992	\$20,000		\$20,000	\$20,000		
L9	Lease lots homestead, owner of all improvements has held lease for not less than 3 years prior to application	ACT 179 H.B. 105	1996	\$4,000					
L4	Age 65, Net income does not exceed \$25,000 plus maximum allowed under the Federal Social Security Act	S.B. 544	2008	\$30,000	\$30,000				
L4	Age 65, Net income does not exceed \$25,000 plus maximum allowed under the Federal Social Security Act	S.B. 316	2008			\$30,000	\$30,000		
L1 DIST 2	The homestead of each resident of the City of Covington as actually occupied by the owner primarily	H.B. 1398	2022					\$10,000	
L1 DIST 3	Homestead exemption from the City of Oxford taxes for municipal purposes. Owns and occupy the home Jan. 1 of the tax year.	H.B. 522	2011					\$10,000	
L1 DIST 4	Homestead exemption from the City of Porterdale taxes for municipal purposes. Owns and occupy the home Jan. 1 of the tax year.	1						\$10,000	

COUNTY / CITY	Oconee	DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTIO N AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTIO N AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L1	Age 65 – Net income less than \$15,000 excluding Social Security & Retirement	HB # 1334 Act # 569	1998	\$15,000	0	\$15,000	\$15,000	0	0
L4	Age 65 – Net income less than \$10,000 excluding Social Security & Retirement		1998	\$15,000	0	\$15,000	\$15,000	0	0
MC	Age 65 - Gross household income does not exceed \$40,000	HB # 1648 Act #783	2006	5 Acres And Primary Residence	0	5 Acres And Primary Residence	0	0	0
LF	Age 65 - Gross household income exceeds \$40,000	HB # 1647 Act # 785	2006	An amount equal to the amount by which the current year assessed value of that homestead exceeds the base year assessed value of that homestead.	0	An amount equal to the amount by which the current year assessed value of that homestead exceeds the base year assessed value of that homestead.	0	0	0

COUNTY/CITY Oglethorpe

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	No local exemptions.					17-12-1			

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Exemption	Local Alias	Resolution Bill #	Year Passed	Description	
S1	LS1			Standard Exemption Under 65 + Local Standard	
SC	LSC			Age 65	
S3	LS3			Age 62 -Net income of applicant and spouse is under 10k	
S4	LS4			Age 65 -Net income of applicant and spouse is under 10k	
S5	LS5			Disabled Veteran or Unremarried Surviving Spouse of a Disabled Veteran	
SD	LSD			Age 65 -Unremarried Surviving Spouse of a Disabled Veteran	
SS	LSS			Unremarried Surviving Spouse of Service Member Killed in Action	
SE	LSE			Age 65 -Unremarried Surviving Spouse of Service Member Killed in Action	
SG	LSG			Unremarried Surviving Spouse of a Firefighter or Peace Officer Killed in Action	
S6	LS6			Age 62 -Gross income of total household not exceeding 30k	
S8	LS8			Age 62 -Gross income of total household not exceeding 30k	
30	LOU			and net income of applicant and spouse is under 10k	
S9	LS9			Age 65 -Gross income of total household not exceeding 30k	
29	LOS			and net income of applicant and spouse is under 10k	
			ALEXANDER DE L'ANDRE	and not moone of approach and appears is allowed to the	Dis
L1		HR-823-1875 HB-988	1980 & 2022	100% Disabled - Under Age 65 & Net Income less than 12k	100000
L2		HR-823-1875	1980 & 2022	100% Disabled - Over Age 65 & Net Income less than 10k	
		HR-823-1875	1980 & 2022	100% Disabled - 65 - 68 & Net Income greater than 10k and under 12k	
L5		HR-823-1875	1980 & 2022	100% Disabled - 65 - 68 & Net Income less than 10k	
L6		HR-823-1875	1980 & 2022	100% Disabled - 69+ & Net Income greater than 10k and under 12k	
L9				•	
L10 (LO)		HR-823-1875	1980 & 2022	100% Disabled - 69+ & Net Income less than 10k	
L12 (LB)		HR-823-1875	1980 & 2022	Age 65 - 68 Disabled Veteran or Unremarried Surviving Spouse	
				of service member killed in action	
L13 (LC)		HR-823-1875	1980 & 2022	Age 69+ - Disabled Veteran or Unremarried Surviving Spouse	
				of service member killed in action	,
		SR266	2022	Age 65 - 68 & Net Income greater than 10k	A
L3					
L4		SR266	2022	Age 65 - 68 & Net Income less than 10k	
L7		SR266	2022	Age 69+ & Net Income greater than 10k	
L8		SR266	2022	Age 69+ & Net Income less than 10k	
L11 (LA)		SR266	2022	Over 65 & Gross Income less than 10k	_
State Exemption				Should be Paulding County Local Exemption	
SD or SE	'			Age 65 - 68 L12 or Age 69+ L13	
SC				All Paulding Age Exemptions are greater than State Exemption	
SC				All Faulding Age Exemptions are greater than state Exemption	
County & Schoo		Date Passed	Effective Date	Description	
		11/4/1980	1/1/1981	Disability Net Income -12k	
HR 823-1875		Date Passed	Effective Date	Description	
HR 823-1875 School					
School		11/2/1982	1/1/1984	M&O/Bond (50% age 65, 100% age 70)	
				M&O/Bond (50% age 65, 100% age 70) Description	

HB445	11/7/2017	1/1/2018	Age 65-69
HB444	11/7/2017	1/1/2018	Age 70+
County M&O	Date Passed	Effective Date	Description
HB988	11/8/2022	1/1/2023	Standard-65
HB988	11/8/2022	1/1/2024	Standard-65
School	Date Passed	Effective Date	Description
HB1507	11/8/2022	1/1/2023	+65 100% Bond, 100% M&O at 69
HB1507	11/8/2022	1/1/2024	+65 100% Bond, 100% M&O at 68

County M&O	County	School M&O	School Bond	Fire	State	Hiram M&O	Hiram Bond	Dallas M&O	Dallas Bond	Special State
-6000	Bolia	-2000		-2000	-2000	-40000	-40000			
-6000 -2000		-2000		-2000	-2000	-55000	-55000			100% on home and 10 acres
-2000		-10000	-10000	-2000	-2000	-40000	-40000			
-2000 -4000	-4000	-10000	-10000	-4000	-4000	-55000	-55000			100% on home and 10 acres
-4000 -109,986	-109,986	-109,986	-109,986	-109,986	-109,986	-109,986	-109,986	-109,986	-109,986	
-109,986	-109,986	-109,986	-109,986		-109,986	-109,986	-109,986	-109,986	-109,986	100% on home and 10 acres
-109,986	-109,986	-109,986	-109,986	-109,986	-109,986	-109,986	-109,986		-109,986	
-109,986	-109,986	-109,986	-109,986	-109,986	-109,986	-109,986	-109,986	-109,986	-109,986	100% on home and 10 acres
100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
Floating	10070	-2000	,	Floating	Floating					
		-10000	-10000	Floating	Floating					
Floating		-10000	10000							
El-ati	-4000	-10000	-10000	Floating	Floating					100% on home and 10 acre
Floating	-4000	10000								
Exemptions					2222	40000	-40000		0.075	
-18000		-14000		-14000	-2000	-40000	-55000			100% on home and 10 acre
-20000	-4000	-22000 & Half	100%	-16000	-4000	-55000				100% on home and 10 acre
-18000		-14000 & Half	100%	-14000	-2000	-55000	-55000 -55000			100% on home and 10 acre
-20000	-4000	-22000 & Half	100%	-16000	-4000	-55000				100% on home and 10 acre
-18000		100%	100%	-14000	-2000	100%	100% 100%			100% on home and 10 acre
-20000	-4000	100%	100%	-16000	-4000	100%		100.006	100 086	100% on home and 10 acre
-113,986	-109,986	-109,986 & Half	100%	-109,986	-109,986	-109,986	-109,966	-109,900	-105,500	100 /0 011 1101110 4114 10 4014
-113,986	-109,986	100%	100%	-109,986	-109,986	100%	100%	-109,986	-109,986	100% on home and 10 acre
emptions			1000	0000	0000	55000	-55000			100% on home and 10 acre
-6000		-2000 & Half	100%	-2000	-2000	-55000	-55000			100% on home and 10 acre
-8000	-4000	-10000 & Half	100%	-4000	-4000	-55000	100%			100% on home and 10 acre
-6000		100%	100%	-2000	-2000	100%	100%			100% on home and 10 acr
-8000	-4000	100%	100%	-4000	-4000	100%				100% on home and 10 acr
-0000	-4000	-10000 & Half	100%	-4000	-4000	-55000	-55000			100% on nome and 10 acr

Exempt Assessment Amount 12000

Exempt Assessment Amount Varies

Exempt Assessment Amount 40000

55000

100% Exempt

Exempt Assessment Amount

6000

10000

Exempt Assessment Amount

100% Exempt 100% Exempt

COUNTY- PEACH

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L2	62 TO 64 SCHOOL TAX EXEMPTION	1746	1988	\$2,000		\$12,000			
L3	DISABLED SCHOOL TAX EXEMPTION	1122	2006	\$2,000		\$30,000			
L4	65 AND OVER SCHOOL TAX EXEMPTION	1122	2006	\$4,000		\$30,000			
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CITY OF BYRON GA.

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	NO LOCAL EXEMPTIONS								
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CITY OF FORT VALLEY, GA

DIGEST YEAR 2023

QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
NO LOCAL EXEMPTIONS								
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		NO LOCAL EXEMPTIONS BILL NUMBER	QUALIFICATIONS BILL NUMBER PASSED NO LOCAL EXEMPTIONS	QUALIFICATIONS BILL NUMBER PASSED EXEMPTION AMOUNT FOR M & O	QUALIFICATIONS BILL NUMBER PASSED EXEMPTION AMOUNT FOR M & O EXEMPTION AMOUNT FOR BOND	QUALIFICATIONS BILL NUMBER PASSED EXEMPTION AMOUNT FOR M & O EXEMPTION AMOUNT FOR M	RUMBER PASSED EXEMPTION AMOUNT FOR M& O FOR BOND EXEMPTION AMOUNT FOR BOND FOR BOND FOR BOND EXEMPTION AMOUNT FOR BOND F	PASSED EXEMPTION AMOUNT FOR M&O FOR M&

CITY OF PERRY, GA

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	OVER 62 AND AGI LESS THAN \$10,000							\$8,000	
	DISABLED-MUST PROVIDE TWO CERTIFICATIONS FROM PHYSICIANS							\$8,000	
	NO RESIDENTS OF CITY OF PERRY WITHIN PEACH COUNT QUALIFT FOR LOCAL EXEMPTIONS								
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CITY OF WARNER ROBINS, GA

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	S3 & S4 6 5 AND OVER-RESIDENT FOR PRECEEDING 5 YEARS							\$24,000	
	AUMUNTUM, OUR TAX SOFTWARE PROVIDER DOES NOT HAVE A CODE THAT CORRESPONDENDS TO CITY'S EXEMPTION CRITERIA. THEREFORE, IT IS COMBINED UNDER S3 AND S4								
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all Local Exemp	tions and provide	the criteria for	each local	homestead	exemption	shown on the	2022 Cor	solidation	Sheets. F	ill in the an	nount of
an zoodi zxomp	action with provide				'		1 1 . 6		المطاحة منا	محام لمحطم:	محالة حالانيين

DIGEST YEAR 2023

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2022 Consolidation Sheets. Fill in the amount of Exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with the Resolution/House/Senate Bill Number authorizing the referendum and the year passed. This form serves as documentation of the local homestead exemptions and the specific qualification criteria.

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L1	Regular Homestead Exemption		2000	5000		5000	0	3000	
LC	State Tax Exemption for Persons Over 65 Years of Age-state mill	HB-1055	2010	2000		2000		3000	
L3	Local School Tax Exemption Persons 62 and above, gross income under 25,000	HB-854	1997	5000		99,000		4000	
L3C	Local School Tax Exemption for Persons 65 with State Tax Exemptions included	HB-854	1997	5000		99,000		3000	
L4	Local School Tax Exemptions for Persons 62 Total Gross Income under 25,000	HB-854	1997	5000		5000		4000	
L6	Disability No Age limit 3 letters from Doctor, gross income 25,000 or less		1997	5000		99000		3000	
				V Survey State			2500300		COMMUNICATION OF THE PERSON OF

COUNTY / CITY

Pickens

COUNTY / CITY	Pierce_	 	DIOLOT TEAR 2020
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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
LF	48-5-49,48-5-50.1	HB-1666 HB-1670	2000	71586837	0	71586837	0	0	0

COUNTY / CITY	_Pike	DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L1	S1 + Local County (Age 65 +)	HB1825	2002	10000					
L2	S1 + Local Disabled	HB1827	2002	12000					
L3	S3 + Local School (Age 62 +)	HB1551	2022			20000	20000		
L4	S4 + Local County (Age 65+) Local School (Age 65-69)	HB1825 HB1551	2002 2022	10000		30000	30000		
L5	S3 + L2 + Local School (Age 62+)	HB1827 HB1551	2002 2022	12000		20000	20000		
L6	S4 + Local County 65+ Local School 65+ Local Disabled	HB1825& 1827 HB1551	2002 2022	22000		30000	30000		
L7	S4 +L1 + Local School 70+	HB1825 HB1551	2022	10000		50000	50000		
L8	L1 + Local School 70+ based on age only	HB1825 HB1551	2002 2022	10000		20000	20000		
	~								
	7) 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	- 1							r 5



COUNTY/CITY	Polk	
List all Local Exer	nptions and provide the criteria for each local homestead exemption shown on the Current Year Consolidation Sheets.	Fill in the amount of Exemption
	সাহেsponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with	
Bill Number auth	iorizing the referendum and the year passed. This form serves as documentation of the local homestead exemptions or	nd the specific qualifications

criteria.

Exemption Code	Qualitalians	Resolution Bill flumber	Year Possed	MEO Vindah fat Exemption Constr	COUNTY Exemption Amount For Nond	<u>Sthool</u> Exemption Amount for M&O	<u>School</u> Exemption Amount for Bond	City Exemption Amount for M& O	Elix. Exemption Amount for Bond
L1	ELDERLY 62 < 10,000 INCOME	SB 865	1992	4,000		20,000			
L2	ELDERLY 65	SB 865	1992	4,000		20,000			
L3	ELDERLY 70 < 10,000 INCOME	HB615 & HB616		30,000		30,000			
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COUNTY / CITY PULASKI

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
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COUNTY / CITY __Putnam / Eatonton

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L1	Homestead Increased to \$10,000	HB 1648	1994	\$10,000		\$10,000			1770
F1, F5	Homestead > 70 years old, frozen base valuation	HB 1364	2004	See Resolution					
L1	Homestead – taxable value increase capped at 3% or CPI	HB 1365	2004			See Resolution			
F1, F5	Homestead > 70 years old, frozen base valuation	HB 1366	2004			See Resolution			
L1	Homestead – taxable value increase capped at 3% or CPI	HB 1367	2004	See Resolution					
L1	Homestead increased to \$10,000	HB 1093	2014					\$10,000	
FE, F1, F5	Homestead > 70 years old, frozen base valuation	HB 1094	2014				_	See Resolution	
L1	Homestead – taxable value increase capped at 3% or CPI	HB 1095	2014					See Resolution	
	**								

COUNTY / CITY QUITMAN COUNTY/GEORGETOWN

DIGEST YEAR 2023

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EXEMTPIO N CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTIO N AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTI ON AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L1-M4	66 years of age before Jan. 1 of the year in which application is made	1143	2004					"Homestead" Primary Res. No more than 5 acres	"Homestead" Primary Res. No more than 5 acres

COUNTY / CITYRabun	DIGEST YEAR 2023
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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L4	Age & Income	1849	1992	12500	12500				
			ľ						

COUNTY	/ CITY	RANDOLPH	

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L1	AGE 66+	HB1144	2004	0	0	HOME & UP TO 5 ACRES OF LAND	0	0	0
L4	AGE 65+ & SENIOR EXEMPTION	HB1144	2004	0	0	HOME & UP TO 5 ACRES OF LAND	0	0	0
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COUNTY / CITY	RICHMOND	- 121	

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L1	Regular	HR 525-1379	1980	3,000		3,000			
H2A	Elderly - Age 65	HR 1764	1996	3,000		ALL			
L3	Elderly – Age 62 (Gross Income less than \$10,000	HB 528-1379	1980	3,000		0			
L4	Elderly – Age 65 (Gross Income less than \$10,000	HB 1478	1988	6,000		ALL			
H5A	100% Disabled (Net Income less than \$20,000)	SB 152	1997	ALL		ALL			
H10	100% Disabled	HR 525-1379	1980	8,000		8,000			

2023 Rockdale Homestead Exemptions Application Deadline: April 1, 2023

You must be a U.S. Citizen or Legal Alien

EXEMPTION TYPE	STATE.	COUNTY M&O**	COUNTY BOND SCHOOL M&O		SCHOOL BOND
L1 REGULAR HOMESTEAD	100%	15,000	0	15,000	0
L3 LOW INCOME HOMESTEAD 62 TO 65 YEARS OLD and NET INCOME less than \$10,000	100%	15,000	a	15,000	10,000
L4 LOW INCOME HOMESTEAD 65 YEARS OLD & OLDER NET INCOME less than \$10,000	100%	15,000	4,000	50,000	50,000
L6 65 YEARS OLD & OLDER	100%	15,000	0	50,000	50,000
LD DISABLED, MUST BE PERMANENTLY AND TOTALLY DISABLED AND CERTIFIED SO BY A M.D.	100%	15,000	0	50,000	50,000
\$5 DISABLED VETERAN OR UNREMARRIED SURVIVING SPOUSE OF DISABLED VETERAN	100%	109,986	109,986	109,986	109,986
SD DISABLED VETERAN OR UNREMARRIED SURVIVING SPOUSE OF DISABLED VETERAN, 65+ YEARS OLD	100%	109,986	109,986	109,986	109,986
SS SURVIVING SPOUSE OF A VETERAN KILLED IN A WAR, UNREMARRIED	100%	109,986	109,986	109,986	109,986
SE SURVIVING SPOUSE OF A VETERAN KILLED IN A WAR, UNREMARRIED 65+ YEARS OLD	100%	109,986	109,986	109,986	109,986
SG SURVIVING SPOUSE, UNREMARRIED, OF A FIREFIGHTER OR PEACE OFFICE KILLED IN THE LINE OF DUTY	100%	100%	100%	100%	100%
S6 62 TO 65 YEARS OLD STANDARD VARIABLE EXEMPTION TOTAL HOUSEHOLD AGI <= \$30,000	100%	VARIABLE	0	15,000	0
S8 62 TO 65 YEARS OLD LOW INCOME VARIABLE EXEMPTION NET INCOME less than \$10,000 TOTAL HOUSEHOLD AGI <= \$30,000	100%	VARIABLE	0	15,000	10,000
L8 65 YEARS OLD & OLDER STANDARD VARIABLE EXEMPTION TOTAL HOUSEHOLD AGI <= \$30,000	100%	VARIABLE	0	50,000	50,000
S9 65 YEARS OLD & OLDER LOW INCOME VARIABLE EXEMPTION NET INCOME less than \$10,000 TOTAL HOUSEHOLD AGI <= \$30,000	100%	VARIABLE	4,000	50,000	50,000
NET INCOME Is defined as the APPLICANT'S AND SPOUSE'S TOTAL INCOME LESS THEIR SOCIAL SECURITY, RETIREMENT,	SPOUSE'S T	OTAL INCOME LESS TH	EIR SOCIAL SECURIT	TY, RETIREMENT,	

NET INCOME is defined as the APPLICANT'S AND SPUBSES TOTAL INCOME LESS THEIR SOCIAL SECTION 1, AN INCOME ANY DISABILITY INCOME UP TO A MAXIMI MUM OF \$87,048. THE REMAINING INCOME MUST NOT EXCEED \$10,000.

AGI is defined as your FEDERAL ADJUSTED GROSS INCOME.

Reference the appropriate State law for details of how to qualify for each exemption. Only one Homestead allowed per family unit.

REMEMBER THE DEADLINE TO APPLY IS APRIL 1st. Bring Current Drivers License, Recorded Deed and current Utility Statement. You must be permanently and totally disabled and unable to be gainfully employed to qualify for the disabled exemption. Income driven exemptions are only approved with the current Federal and State Returns.

^{* 100%} State Exemption is limited to a maximum of 10 acres and primary residence.

^{**} County HOST Exemption is in addition to the standard exemption, but is limited to a maximum of 5 acres and your primary residence.
The HOST Exemption amount is determined each year by the Board of Commissioners and is based on the previous year's sales tax collections.

COUNTY / CITY	Schley	DIGEST YEAR 202
COUNTY / CITY	Schley	DIGEST

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND

Screven County Board of Assessors 103 South Community Drive P.O. Box 180 Sylvania, GA 30467

Memo

To: Georgia Department of Revenue, Local Government Services Division

From: Screven County Board of Assessors

Subject: 2023 LOCAL EXEMPTIONS

exemptions for City of Sylvania residents only. A list of exemption codes used for the City Screven County does not have any local exemptions. The City of Sylvania does offer of Sylvania is attached.

Sincerely,

James Snow

Chairman

Screven County Board of Assessors

Fax: 912-564-2047 Phone: 912-564-7918

Screven County Board of Assessors 103 South Community Drive P.O. Box 180 Sylvania, GA 30467

Memo

Georgia Department of Revenue, Local Government Services Division

From: Screven County Board of Assessors

Subject: 2023 LOCAL EXEMPTIONS

exemptions for City of Sylvania residents only. A list of exemption codes used for the City Screven County does not have any local exemptions. The City of Sylvania does offer of Sylvania is attached.

Sincerely,

James Snow

Chairman

Screven County Board of Assessors

Phone: 912-564-7918

COUNTY / CITY	Seminole

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	NO LOCAL EXEMPTION	DNS							
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COUNTY / CITY SPALDING

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSE D	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTI ON AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M& 0	CITY EXEMPTION AMOUNT FOR BOND
LM6	65-69 Years of age on January 1 Net income of husband & wife (exclusive of \$80,200 in Social Security and	HB1475 (SCHOOL) HB2045	2008 1994	10,000	-0-	10,000	-0-	4,000	-0-
	Retirement) is \$40,000 or less	(COUNTY)				1			
LM7	70-74 Years of age on January 1 Net income of husband & wife (exclusive	HB1475 (SCHOOL)	2008	10,000	-0-	20,000	-0-	4,000	-0-
	of \$80,200 in Social Security and Retirement) is \$40,000 or less		1994	}		İ			
LM8	75 Years of age or older on January 1	(COUNTY) HB1475	2008	10,000	-0-	30,000	-0-	4,000	-0-
LIVIO	Net income of husband & wife (exclusive of \$80,200 in Social Security and Retirement) is \$40,000 or less	(SCHOOL) HB2045 (COUNTY)	1994						
LS6	65-69 of age on January 1, regardless of income; Own and occupy home as primary residence		2008	2,000	-0-	10,000	-0-	4,000	-0-
LS7	70-74 Years of age on January 1, regardless of income; Own and occupy home as primary residence	HB175 (SCHOOL	2008	2,000	-0-	20,000	-0-	4,000	-0-
LS8	75 years of age or older on January 1, regardless of income; Own and occupy home as primary residence	HB175 (SCHOOL	2008	2,000	-0-	30,000	-0-	4,000	-0-
L7, L8	Age 62 on January 1 or 100% disabled, regardless of age, and GROSS INCOME Of all family members residing in the household is less than \$12,500, HOUSE AND 3 ACRES ONLY	SB581 COUNTY WIDE	1986	100%	-0-	100%	-0-	100%	-0
L10	100% DISABLED, REGARDLESS OF AGE, gross income more than \$12,500	Hb1496 Count only	2010	100%	-0-	2,000	-0-	4,000	-0-

	but less than \$20,000								
LM9	62-64 GROSS INCOME IS MORE THAN \$12,500 BUT LESS THAN \$20,000	HB1496 (COUNTY) HB1475 (SCHOOL)	2010	100%	-0-	(S3) 10,000	-0-	4,000	-0-
LM10	65-69 GROSS INCOME IS MORE THAN \$12,500 BUT LESS THAN \$20,000	HB1496 (COUNTY) HB1475 (SCHOOL)	2010	100%	-0-	10,000	-0-	4,000	-0-
LM11	70-74 GROSS INCOME IS MORE THAN \$12,500 BUT LESS THAN \$20,000	HB1496 (COUNTY) HB1475 (SCHOOL)	2010 2008	100%	-0-	20,000	-0-	4,000	-0-
LM12	75 & OLDER GROSS INCOME IS MORE THAN \$12,500 BUT LESS THAN \$20,000	HB1496	2010	100%	-0-	30,000	-0-	4,000	-0-
LS6Z LS7Z LS8Z	Same as LS6 + Freeze value Same as LS7 + Freeze value Same as LS8 + Freeze value	HB1028 SCHOOL ONLY	2018		-0-	Value frozen @ year prior to application	-0-		
LM6Z LM7Z LM8Z	Same as LM6 + Freeze value Same as LM7 + Freeze value Same as LM8 + Freeze value	HB1028 SCHOOL ONLY	2018		-0-	Value frozen @ year prior to application	-0-		
LM0Z LM1Z LM2Z	Same as LM10 + Freeze value Same as LM11 + Freeze value Same as LM12 + Freeze value	HB1028 SCHOOL ONLY	2018		-0-	Value frozen @ year prior to application	-0-		

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LOCAL EXEMPTIONS

COUNTY	STEPHENS	DIGEST YEAR 2023
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CODE USED ON CONSOLIDATION SHEET	QUALIFICATIONS	RESOLUTION HOUSE/SENATE BILL NUMBER	YEAR PASSED	EXEMPTION AMOUNT FOR COUNTY M & O PURPOSES	EXEMPTION AMOUNT FOR COUNTY BOND PURPOSES	EXEMPTION AMOUNT FOR COUNTY SCHOOL M & O PURPOSES	EXEMPTION AMOUNT FOR COUNTY SCHOOL BOND PURPOSES
L1	REG EXEMPTION + DISABILITY	HB1526 1529	2006	25000		25000	
L2	SENIOR CITIZEN EXEMPTION 65	HB1526 1529	2006	25000		25000	
L3	SENIOR 62/LIMITED INCOME AND DISABILITY	HB1526 1529	2006	25000		25000	
L4	SENIOR CITIZEN EXEMPTION 65 + LIMITED INCOME	HB1526 1529	2006	25000		25000	_
L5	100% SERVICE DISABLED VETERAN OR UNREMARRIED WIDOW	HB1526 1529	2006	25000		25000	
L6	LIMITED INCOME	HB411	1997	2000		0	
D1	REG + LIMITED INCOME + DISABILITY	HB1526 1529	2006	25000		25000	
D2	SENIOR 62 + LIMITED INCOME	HB411	1997	2000		8000	
LD	100% DISABLED VET AGE 65 OR UNREMARRIED WIDOW	HB1526 1529	2006	25000		25000	
LE	UNREMARRIED SPOUSE OF US SERVICE PERSON KILLED + 65	HB1526 1529	2006	25000		25000	
LS	UNREMARRIED SPOUSE OF FIRE FIGHTER KILLED + DISABILITY	HB1526 1529	2006	25000		25000	
L7	REGULAR FLOATING EXEMPTION + DISABILITY	HB1526 1529	2006	FLOAT		25000	
L8	REGULAR FLOATING EXEMPTION + DISABILITY + LIMITED INCOME	HB1526 1529	2006	FLOAT		25000	

COUNTY / CITYSTEWART	DIGEST YEAR 2023
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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
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COUNTY / CITY	SUMTER	DIGEST YEAR 202

QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
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COUNTY / CITY	SYLVANIA	

DIGEST YEAR 2023

EXEMPTION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
LA; LC; LE; LG; LI; LK; LM	CITY OF SYLANIA (TAX DISTRICT 02) RESIDENT	CITY SPECIAL ELECTION	1991	0	0	0	0	10,000	0
LB; LD; LF; LH; LJ; LL; LN	CITY OF SYLVANIA (TAX DISTRICT 02) RESIDENT; AGE 65+	CITY SPECIAL ELECTION	1991	0	0	0	0	100%	0

COUNTY / CITY	SYLVANIA	
COUNTY ON	OILIMIA	

DIGEST YEAR 2023

EXEMPTION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
LA; LC; LE; LG; LI; LK; LM	CITY OF SYLANIA (TAX DISTRICT 02) RESIDENT	CITY SPECIAL ELECTION	1991	0	0	0	0	10,000	0
LB; LD; LF; LH; LJ; LL; LN	CITY OF SYLVANIA (TAX DISTRICT 02) RESIDENT; AGE 65+	CITY SPECIAL ELECTION	1991	0	0	0	0	100%	0





DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
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COUNTY / CITY TALIAFERRO	TALIAFERRO
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DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
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	NO LOCAL EXEMPTIO	NS							

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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	NO LOCAL EXEMPTION	IS				10-11			712-211
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COUNTY/CITY TAYLOR

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L11	To orolder	HB 1607	2022			392608			
L14	70 or older 70 or older 70 or older	HB 1607 HB 1607	2022			392608 1640144 54946	0		
L15	70 or older	HB 1601	2022			54946			
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COUNTY / CITY	10	Hair	

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & C	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
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COUNTY / CITY TERRELL

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
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county/city_Thomas	DIGEST YEAR 202
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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
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COUNTY / CITY _	_TIFT	DIGEST YEAR 2023
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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
M1	Regular Homestead	92-14	1993					10,000	
M2	AGE 65 AND OLDER	2102-84	2013					35,000	
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COUNTY/CITY TOOM 65

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
FI	principal Residence	182 186	2004	2,000	0	2,000	D	Float	pnly
FC	Age 65	182/186	2004	2,000	D	2,000	D	Float Dnly	Float
F3	Age 62 Net Income of Appl + Spoyse less than 10 000 Age 65 Net Income of Appl + Spoyse less than 10,000	782/186	2004	2,000	0	10,000	10,000	Float	FIDAT
F-4	Age 65 Net Encome of App A Spouse less than 10,000	782/786	2004	4,000	4,000	10,000	10,000	Float	Float
F.5	Disable Veteran 100070 Unremarried Suriving Spouse	1		109,986	109,986	109,986	109,986	109,986	109,986
	Spouse								

OUNTY / CITY _Towns	DIGEST YEAR 2023
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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L11 L4 L21	LOCAL COUNTY 8000	HB782	2009	8000	0	0	0	0	0
23 24 25	LOCAL SCHOOL 8000	HB524	2010	0	0	8000	0	0	0
27 31 33	CITY OF HIAWASSEE	HB393	2010	0	0	0	0	10000	0
34 35 37	CITY OF YOUNG HARRIS	HB540	2010	0	0	0	0	10000	0
	LOCAL COUNTY	HB934	2009	3%CAP	0	0	0	0	0
	LOCAL SCHOOL	HB933	2009	0	0	3%CAP	0	0	0
	CITY OF HIAWASSEE	HB935	2009	0	0	0	0	3%CAP	0
	CITY OF YOUNG HARRIS	HB936	2009	0	0	0	0	3%CAP	0
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COUNTY / CITY	Troup	DIGEST YEAR 2023
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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L4	65 and over, Gross income 22,000 or less	HB 1865	1992	10,000		· ·	10,000		
L8	Disability through Social Security	HB 1992	1992	10,000			10,000		
L6	School Exemption 65 and over, Gross Income 40,000 Maximum	HB 1604	2020			40,000			
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COUNTY / CITY	TURNER	& CITY OF	ASHBURN

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L8	AGE 62 OR DISABLED, ADJUSTED GROSS INCOME LESS THAN \$10.000, EXCLUSIVE OF CERTAIN INCOME	H.R. #785 1850	1980	\$8,000	\$8.000	\$8,000	\$8,000		
L9	AGE 65 OR DISABLED, ADJUSTED GROSS INCOME LESS THAN \$10.000, EXCLUSIVE OF CERTAIN INCOME	H.R. #785 1850	1980	\$8,000	\$8.000	\$8,000	\$8,000		
								ASHBURN	ASHBURN
L8	AGE 62 OR DISABLED, ADJUSTED GROSS INCOME LESS THAN \$10.000, EXCLUSIVE OF CERTAIN INCOME	H.R. #679- 1700	1981					\$8,000	\$8,000
L9	AGE 65 OR DISABLED, ADJUSTED GROSS INCOME LESS THAN \$10.000, EXCLUSIVE OF CERTAIN INCOME	H.R. #679- 1700	1981					\$8,000	\$8,000

COUNTY / CITY	TWIGGS	DIGEST YEAR 2023
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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L1	SAME AS REGULAR HOMESTEAD	HR518	1981	6000		6000		-	
L2	AGE 62 NET INCOME OF \$ 15,000	HB1496	2007	25000		25000			
L3	AGE 62 NET INCOME OF \$ 15,000	HB1383	2002	25000		25000		11-11-1	
L4	AGE 62 NET INCOME OF \$ 15,000	HB1476 HB1383	2007 2002	25000		25000			
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				-3000					

COUNTY / CITY_	UNION	DIGEST YEAR 2023
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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	NONE								
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COUNTY / CITY	UPSON	

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L-1	Property owner must own & reside at the property on January 1 st .	#1326	2022	\$10,000					
L-3	Age 62 on Jan 1, net income husband & wife < \$15,000 for School M&O. County M&O-No income requirement.	#2104 #1327	1992 2022	\$12,000		\$15,000	\$5,000		
L-4	Age 65 on Jan 1, net income for husband & wife < \$15,000. County M&O-No income requirement.	#2104 #1323	1992 2022	\$14,000		\$15,000	\$5,000		
L-5	Age 62 on Jan 1. County M&O only. No income requirement	#1327	2022	\$12,000					
L-6	Age 65 on Jan 1. County M&O only. No income requirement	#1323	2022	\$14,000					
L-7	Statement from Dr. stating total disability. AGI husband & wife.	#1328 #1683	2022 1988	\$20,000	\$10,000	0	\$10,000		
L-8	Same as L-7 but must be 62 on Jan 1.	#1325 #1683 #2104	2022 1988 1992	\$22,000	\$10,000	\$15,000	\$10,000		
L-9	Same as L-7 but must be 65 on Jan 1.	#1062 #1683 #2104	2022 1988 1992	\$24,000	\$10,000	\$15,000	\$10,000		
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COUNTY / CITY: WALKER

DIGEST YEAR 2023

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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L-1	70 YEARS OF AGE OR OLDER ADJUSTED GROSS ANNUAL INCOME OF \$15,000 OR LESS FOR APPLICANT AND SPOUSE	HB 1920	1988	NOT TO EXCEED FULL VALUE OF HOMESTEAD	NONE	NONE	NONE		
L-2	75 YEARS OF AGE OR OLDER ADJUSTED GROSS INCOME FROM ALL SOURCES \$15,000 OR LESS	HB 1922	1988	NONE	NONE	NOT TO EXCEED FULL VALUE OF HOMESTEAD	NONE		
L-3	70 YEARS OF AGE OR OLDER, NO INCOME LIMITS. \$50,000 OFF ASSESSED VALUE OF HOMESTEAD	HB 1616	2006	NONE	NONE	\$50,000	NONE		
L-4	70 YEARS OF AGE OR OLDER. NET INCOME OF APPLICANT AND SPOUSE IS LESS THAN \$15,000 FOR COUNTY TAXES. \$50,000 AND ANY OTHER EXEMPTION AMOUNT FOR COUNTY SCHOOL TAXES	HB 1920 & HB 1616 COMBINED	1988 & 2006	NOT TO EXCEED FULL VALUE OF HOMESTEAD	NONE	\$50,000	NONE		
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Walten

2023 SOCIAL SECURITY MAX AMOUNT \$87,048

		401,040			
	ODE comput	er QUALIFICATIONS	0011117/1400	2011001 1100	
tate Code	system	QUALIFICATIONS	COUNTY M&0	SCHOOL M&0	STATE
S 1	L28	Regular Homestead + floating base(1)	Floating amt(1) + \$4,000	\$2,000	\$2,000
S3	L29	Regular Homestead + floating base(1)/School exemption - 62 YRS / net income less than \$10,000 (excludes ss & retirement)	Floating amt(1) + \$4,000		\$2,000
		Double state + floating base(1)/ floating school(2)+School Exemption = +			
54	L14	floating (3)state exemption - 65 YRS (Double state net income less than \$10,000) (School net income Less than \$15,000)*(excludes as & retirement)	Floating amt(1) + \$4,000	Floating aint(2) + \$20,000	(3) +4,000 on balance Floating amt
sc	L16	Regular Homestead + Floating base(1)+Floating school (2) + Double State exemption + state floating amt (3)-65 Yrs) Regular Homestead + Floating amt (1) + Double State + Floating amt (3) /	Floating amt(1) + \$4,000	Floating Amt(2) + \$2,000	
S4	L47	Floating amt (2)+ School exemption - 70 Yrs (net income less than \$10,000) *(excludes ss & retirement)	Floating amt(1) + \$4,000	Floating amt(2) + \$30,000	
		Regular Homestead + floating Base(1)/ School Exemption (any age) disabled			
\$1	L19	person - no income limit / spouse out income less than \$15,000(excludes ss & retirement)	+ \$4,000	\$10,000	52,000
\$5	L26	Disabled Veterans (no age limit) + floating base(1)(Unremarried Spouse or Minor Children)	Floating amt(1) + \$85645	\$85,645	\$85,645
SD	L27	Disabled Veterans (AGE 65) + floating amt(1) + FLOATING amt(2) + State Exemption+ floating amt (3)(Unremarried Spouse or Minor Children)	Floating amt(1) + \$85645		Floating amt (3) + \$85645 on balance
		DARFLYLISED			
		RARELY USED STATE CODES			
S1	S1	Regular Homestead	\$2,000	\$2,000	\$2,000

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Exemption Id	Short Name	Name	Exemption T	ype Consol Sheet Exer	npt Id State Consol Sheet Exempt Id Lo
1	F1- S1 PLUS FRE	F1- S1 PLUS FREEZE	RH	S1	F1
2	F2- S2 PLUS FRE	F2- S2 PLUS FREEZE	RH	S2	F2
	F3- S3 PLUS FRE	F3- S3 PLUS FREEZE	RH	S3	F3
4	F4- S4 PLUS FRE	F4- S4 PLUS FREEZE	RH	S4	F4
- 5	F5- S5 PLUS FRE	F5- S5 PLUS FREEZE	RH	S5	F5
F6	F6- LOC FL + 5A	F6- LOCAL FLOAT + 5 ACRES	RH	S1	F6
=8	F8- LOC FL + 5A	F8- LOCAL FLOAT + 5 ACRES	RH	S3	F8
F9	F9- LOC FL +10A	F9- LOCAL FLOAT + 10 ACRES	RH	S4	F9
FC	FC- LOCAL SC/FL	FC- LOCAL SC WITH FLOATING	RH	SC	FC
FD	FD- LOCAL SD/FL	FD- LOCAL SD WITH FLOATING	RH	SD	FD
FE.	FE- LOCAL SE/FL	FE- LOCAL SE WITH FLOATING LOCAL	RH	SE	FE
FG	FG- LOCAL SG/FL	FG- LOCAL SG WITH FLOATING LOCAL	RH	SG	FG
FS	FS- LOCAL SS/FL	FS- LOCAL SS WITH FLOATING LOCAL	RH	SS	FS
G1	G1- S1 + FL&FR	G1- S1 + LOCAL FLOAT & FREEZE	RH	S1	G1
G3	G3- S3 + FL&FR	G3- S3 + LOCAL FLOAT & FREEZE	RH	S3	G3
G4	G4- S4 + FL&FR	G4- S4 + LOCAL FLOAT & FREEZE	RH	S4	G4
G5	G5- S5 + FL&FR	G5 - S5 + LOCAL FLOAT & FREEZE	RH	S5	G5
G6	G6- LOC FL + 5A	G6- LOCAL FLOAT + 5 ACRES	RH	S1	G6
G8	G8- LOC FL + 5A	G8- LOC FLOAT + 5 ACRES	RH	S3	G8
G9	G9- LOC FL +10A	G9- LOCAL FLOAT + 10 ACRES	RH	S4	G9
GC	GC- LC PLUS FLO	GC-LC PLUS FLOAT	RH	SC	GC
GD	GD- LD PLUS FLO	GD- LD PLUS LOCAL FLOAT	RH	SD	GD
GE	GE- LE PLUS FLO	GE- LE PLUS LOCAL FLOAT	RH	SE	GE
GG	GG- LG PLUS FLO	GG- LG PLUS LOCAL FLOAT	RH	SG	GG
GS	GS- LS PLUS FLO	GS- LS PLUS LOCAL FLOAT	RH	SS	GS
HC	HC- HOMESTEAD C	HC- HOMESTEAD CREDIT	RH	HC	нс
	K1-S1 + LOC FL	K1- S1 + LOCAL FLOATING	RH	S1	K1
K1	K3- S3 + LOC FL	K3- S3 + LOCAL FLOATING	RH	S3	КЗ
K3	K4- S4 + LOC FL	K4- S4 + LOCAL FLOATING	RH	S4	K4
K5	K5- S5 + LOC FL	K5 - S5 + LOCAL FLOATING	RH	S5	K5
K6	K6-LOC FL 5 ACR	K6-LOC FL PLUS 5 ACRES	RH	S1	K6
K8	K8-LOC FL 5 ACR	K8-LOC FL PLUS 5 ACRES	RH	S3	K8
K9	K9- 100% FL +10	K9- 100% FL +10 ACRES	RH	\$4	K9
KC	KC-SC + LOC FL	KC- SC + LOCAL FLOATING	RH	SC	KC
KD	KD-SD + LOC FL	KD- SD + LOCAL FLOATING	RH	SD	KD
	KE- SE + LOC FL	KE - SE + LOCAL FLOATING	RH	SE	KE
KE	KG- SG + LOC FL	KG- SG + LOCAL FLOATING	RH	SG	KG
KG	KS-SS + LOC FL	KS-SS + LOCAL FLOATING	RH	SS	KS
	L1 - LOCAL S1	L1 - LOCAL S1	RH	S1	L1
L1 L2	L2- LOCAL S2	L2- LOCAL S2	RH	S2	L2
L3	L3 - LOCAL S3	L3 - LOCAL S3	RH	S3	L3

Special Exemption		Input By	Input Date	Updated By	Updated Date
	ACTIVE 🔻	TONIA	11/04/2010		
▼	ACTIVE 🔻	TONIA	11/04/2010		
-	ACTIVE -	TONIA	11/04/2010	Manatron	12/05/2012
-	ACTIVE ▼	TONIA	11/04/2010	Manatron	07/15/2013
▼	ACTIVE -	TONIA	11/04/2010		
~	ACTIVE -	TONIA	11/15/2010		
	ACTIVE -	TONIA	11/15/2010		
¥	ACTIVE -	TONIA	11/15/2010		
_	ACTIVE -	TONIA	11/03/2010		
V	ACTIVE -	TONIA	11/04/2010	TONIA	11/04/2010
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	ACTIVE -	TONIA	11/04/2010		
·	ACTIVE -	TONIA	11/04/2010	Manatron	07/15/2013
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•	ACTIVE -	TONIA	11/04/2010	TONIA	11/15/2010
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•	ACTIVE -	TONIA	11/04/2010	TONIA	11/04/2010
	ACTIVE -	TONIA	11/04/2010	TONIA	11/04/2010
,	ACTIVE •	TONIA	11/04/2010	TONIA	11/04/2010
	ACTIVE -	TONIA	11/04/2010	TONIA	11/04/2010
-	ACTIVE -	TONIA	11/04/2010	TONIA	11/04/2010
	ACTIVE -	TONIA	11/04/2010	TONIA	11/04/2010
	ACTIVE -	TONIA	11/04/2010		
	ACTIVE	TONIA	11/04/2010		
	ACTIVE	TONIA	11/04/2010	Manatron	07/15/2013
	ACTIVE	TONIA	11/04/2010		
	ACTIVE	TONIA	11/15/2010		
	ACTIVE -	TONIA	11/15/2010		
	ACTIVE	TONIA	11/15/2010		
	ACTIVE	TONIA	11/04/2010		
	ACTIVE	TONIA	11/04/2010		
	ACTIVE	TONIA	11/04/2010		
	ACTIVE	TONIA	11/04/2010		
	ACTIVE	TONIA	11/04/2010		
	ACTIVE	TMANION	04/07/2010	SWBURCH	05/27/2010
	ACTIVE	TONIA	11/04/2010		
	ACTIVE .	SWBURCH	05/27/2010	SWBURCH	05/27/2010

Exemption Id	Short Name	Name	Exemption Type	Consol Sheet Exemp	t Id State Consol Sheet Exempt Id Lo
L4	L4 - LOCAL S4	L4 - LOCAL S4	RH	S4	L4
L5	L5 - LOCAL S5	L5 - LOCAL S5	RH	S5	L5
 L6	L6-LOC FL + 5A	L6- LOCAL FLOAT PLUS 5 ACRES	RH	S1	L6
L8	L8- LOC FL + 5A	L8- LOCAL FLOAT PLUS 5 ACRES	RH	S3	L8
L9	L9- LOC FL +10A	L9- LOCAL FLOAT PLUS 10 ACRES	RH	S4	L9
LC	LC - LOCAL SC	LC - LOCAL SC	RH	sc	LC
LD	LD- SD LOCAL FL	LD- SD WITH LOCAL FLOATING	RH	SD	LD
LE	LE- SE LOCAL FL	LE- SE WITH LOCAL FLOATING	RH	SE	LE
LF	LF- LOCAL FREEZ	LF- LOCAL FREEZE/ FLOATING	RH	LF	LF
LG	LG- SG WITH LOC	LG- SG WITH LOCAL	RH	SG	LG
LS	LS- SS WITH LOC	LS-SS WITH LOCAL	RH	SS	LS
M1	M1- L1 + LOC FL	M1- L1 + LOCAL FLOATING	RH	S1	M1
M3	M3- L3 + LOC FL	M3- L3 + LOCAL FLOATING	RH	S3	M3
M4	M4- L4 + LOC FL	M4- L4 + LOCAL FLOATING	RH	S4	M4
M5	M5- L5 + LOC FL	M5- L5 + LOCAL FLOATING	RH	S5	M5
M6	M6- LOC FL + 5A	M6- LOCAL FLOAT PLUS 5 ACRES	RH	S1	M6
M8	M8- LOC FL + 5A	M8- LOCAL FLOAT PLUS 5 ACRES	RH	S3	M8
M9	M9- LOC FL +10A	M9- LOCAL FLOAT PLUS 10 ACRES	RH	S4	M9
MC	MC- LC + LOC FL	MC- LC + LOCAL FLOATING	RH	sc	MC
MD	MD- LD + LOC FL	MD- LD + LOCAL FLOATING	RH	SD	MD
ME	ME- LE + LOC FL	ME - LE + LOCAL FLOATING	RH	SE	ME
MG	MG- LG + LOC FL	MG_ LG + LOCAL FLOATING	RH	SG	MG
MS	MS- LS + LOC FL	MS- LS + LOCAL FLOATING	RH	SS	MS
S1	S1 - REGULAR	S1 - REGULAR	RH	S1	S1
S2	S2 - ELDERLY	S2 - ELDERLY	RH	S2	S2
S3	S3 - ELDERLY-62	S3 - ELDERLY - 62	RH	S3	S3
S4	S4 - ELDERLY-65	S4 - ELDERLY - 65	RH	S4	S4
S5	S5 - DIS. VET.	S5 - DISABLED VETERAN	RH	S5	S5
S6	S6- FLOAT + 5AC	S6- FLOATING PLUS 5 ACRES	RH	S6	S6
S8	S8- FLOAT + 5 A	S8- FLOATING PLUS 5 ACRES	RH	S8	S8
S9	S9- FLOAT + 10A	S9- FLOATING PLUS 10 ACRES	RH	S9	S9
SA	SA - PREFERENT	SA - PREFERENTIAL	RO	SA	
SB	SB - BROWNFIELD	SB - BROWNFIELD	RH	SB	
SC	SC- AGE 65 S1	SC - S1 AGE 65	RH	SC	SC
SD	SD - DIS VET 65	SD - DISABLED VET AGE 65	RH	SD	SD
SE	SE - SURV SP 65	SE - SURVING SPOUSE AGE 65	RH	SE	SE
SF	SF - FREEPORT	SF - FREEPORT	PP	SF	
SG	SG- SURV SPOUSE	SG - SURV SPOUSE FIRE POLICE	RH	SG	SG
SH	SH - HISTORIC	SH - HISTORIC	RO	SH	
SJ	SJ - FLPA	SJ - FOREST LAND PROTECTION ACT	RO	SJ	
SN	SN - INV EXEMPT	SN - STATE INVENTORY EXEMPTION	PP	SN	SN

Special Exemption	Row Status	Input By	Input Date	Updated By	Updated Date
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Ţ	ACTIVE -	SWBURCH	05/27/2010	SWBURCH	05/27/2010
-	ACTIVE -	TONIA	11/15/2010		
-	ACTIVE -	TONIA	11/15/2010		
•	ACTIVE -	TONIA	11/15/2010		
•	ACTIVE -	SWBURCH	05/27/2010	SWBURCH	05/27/2010
•	ACTIVE -	TONIA	11/04/2010	TONIA	11/04/2010
-	ACTIVE -	TONIA	11/04/2010		
•	ACTIVE -	TONIA	11/04/2010	TONIA	11/04/2010
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-	ACTIVE -	TONIA	11/04/2010		
-	ACTIVE -	TONIA	11/04/2010	Manatron	07/15/2013
	ACTIVE •	TONIA	11/04/2010		
T	ACTIVE -	TONIA	11/15/2010		
-	ACTIVE .	TONIA	11/15/2010		
1	ACTIVE -	TONIA	11/15/2010		
Ţ	ACTIVE -	TONIA	11/04/2010		
	ACTIVE .	TONIA	11/04/2010		
·	ACTIVE -	TONIA	11/04/2010		
-	ACTIVE -	TONIA	11/04/2010		
	ACTIVE	TONIA	11/04/2010		
	ACTIVE -	SWBURCH	05/27/2010		
	ACTIVE	TMANION	04/07/2010		
1	ACTIVE	RDHARDIN	06/24/1999	SWBURCH	02/08/2010
1	ACTIVE	RDHARDIN	06/24/1999	SWBURCH	02/08/2010
1	ACTIVE	RDHARDIN	06/24/1999	SWBURCH	02/08/2010
	ACTIVE	TONIA	11/17/2010		
	ACTIVE	TONIA	11/17/2010		
	ACTIVE	TONIA	11/17/2010		
	ACTIVE	RDHARDIN	06/24/1999	SWBURCH	11/30/2007
	ACTIVE	TMANION	04/07/2010		
,	ACTIVE	SWBURCH	11/30/2007	SWBURCH	02/08/2010
	ACTIVE .	SWBURCH	11/30/2007	SWBURCH	02/08/2010
1	ACTIVE	SWBURCH	12/04/2007	SWBURCH	02/08/2010
	ACTIVE	RDHARDIN	06/24/1999	TMANION	04/07/2010
1	ACTIVE	SWBURCH	01/30/2008	SWBURCH	02/08/2010
	ACTIVE	BURFORD	01/14/2000	SWBURCH	11/30/2007
	ACTIVE	SWBURCH	03/11/2009		
1	ACTIVE	bookeeping	06/03/2011	Manatron	06/03/2011

Exemption Id	Short Name	Name	Exemption	Type Consol Sheet Exe	empt Id State Consol Sheet Exempt Id
	SP-P P <7500	SP- P P <7500	PP	SP	
01	SS-SURV SPOUSE	SS-SURVIVING SPOUSE	RH	SS	SS
	ST - TRANSIT	ST - TRANSITIONAL USE	RO	ST	*
-	SV - CONSERV	SV - CONSERVATION USE	RO	SV	
9.00	SW - ENVIRMENT	SW - ENVIRONMENTALLY SENSITIVE	RO	sw	
7.55	SY- HEAVY DUTY	SY- HEAVY DUTY EQUIPMENT	PP	SY	

Special Exemption	Row Status	Input By	Input Date	Updated By	Updated Date
	ACTIVE -	RDHARDIN	06/24/1999	DGIARRIZZO	09/22/2003
7	ACTIVE -	sself	07/25/2006	SWBURCH	02/08/2010
	ACTIVE -	SWBURCH	11/30/2007		
·	ACTIVE -	RDHARDIN	06/24/1999	SWBURCH	11/30/2007
	ACTIVE -	SWBURCH	11/30/2007		
	ACTIVE -	TONIA	11/04/2010		



COUNTY/CITY	namon	
COUNTY/CITY	MUIL	

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the Current Year Consolidation Sheets. Fill in the amount of Exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with the Resoulution/House/Senate Bill Number authorizing the referendum and the year passed. This form serves as documentation of the local homestead exemptions and the specific qualifications criteria.

Exemption Code	Qualifications	Resolution Bill Number	Year Passed	County Exemption Amount for MBO	COUNTY Elemption Amount For Bond	School Exemption Amount for M& O	School Exemption Amount for Bond	City Exemption Amount for M&O	City. Exemption Amount for Bond
					10	15		The second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second secon	
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	411								
	No								



Date: 06/15/2023 Expiration Date: 12/31/2023 Contract Number: DCWARREN2023

COUNTY / CITY _WASHINGTON

DIGEST YEAR

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & 0	CITY EXEMPTION AMOUNT FOR BOND
L7	EACH PERSON WHO IS 65 YEARS OF AGE OR OVER IS HEREBY GRANTED AN EXEMPTION FROM ALL SCHOOL AND COUNTY AD VALOREM TAXES IN THE AMOUNT OF \$10,000 ON A HOMESTEAD OWNED BY HIM/HER AS A RESIDENCE IF HIS/HER NET INCOME, TOGETHER WITH THE NET INCOME OF HIS/HER SPOUSE WHO ALSO RESIDES AT SUCH HOMESTEAD AS NET INCOME IS DEFINED BY 1974 GEORGIA LAW, PAGE 1648, DOES NOT EXCEED \$10,000 FOR THE IMMEDIATELY PRECEEDING TAXABLE YEAR FOR INCOME TAX PURPOSES.	1078/1738	1986	\$10,000	\$.0.00	\$10,000.	\$10,000	\$0.00	\$0.00
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COUNTY / CITY WAYNE	DIGEST YEAR 202
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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
S1	REGULAR OWNER-OCCUPIED PRINCIPAL RESIDENCE	HR 510- 1346	1980	\$3,000	N/A	\$3,000	N/A	N/A	N/A
sc	AGE 65	HB 620	2002	\$3,000	N/A	FULL AMOUNT	N/A	N/A	N/A
S3	AGE 62 \$ <\$10,000	HR 510- 1346	1980	\$3,000	N/A	\$10,000	N/A	N/A	N/A
S4	AGE 65 & <\$10,000	HB 620	2002	\$3,000	N/A	FULL AMOUNT	N/A	N/A	N/A
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COUNTY / CITY	WEBSTER
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DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	NO LOCAL								
	EXEMPTIONS								

COUNTY	/ CITY	Wheeler County

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY CEXEMPTION AMOUNT FOR BOND
N/A	NO LOCAL EXEMPTIONS ARE OFFERED IN WHEELER COUNTY OR THE CITIES OF ALAMO, GLENWOOD OR SCHTLAND				•				
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			•	1221					
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Ku	m H. Clark, Ja	Con	mis	ioner	(4)	hondo	\$ Ca	Ion (hiel

COUNTY / CITY - WHITE

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L1	Elderly – 65 Net Income <15,000 from all sources			15,000		15,000			
L2	Elderly - 70 Gross Income less than \$25,000			.0,000		100,000			
L7	Freeze Exemption	HB1425							
L4	Elderly – 65 Gross Income <15,000	HB1422		15,000					

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DIGEST YEAR 2023

CODE USED ON CONSOLIDATION SHEET	QUALIFICATIONS	STATE M & O	COUNTY M & O	COUNTY SCHOOL M & O	CITY OF DALTON M & O	CITY SCHOOL M & O	CITY OF VARNELL M & O
L1 (L1-V)	Same As State Criteria	2,000 48-5-44	20,000 1996 / HB 1880	2,000 48-5-44	10,000 1993 / HB 152	10,000 1993 / HB 153	. 50
L1-7 (L17V)	Age 70 No Income Restrictions	2,000 48-5-44	20,000 1996 / HB 1880	60,000 2003 / HB 915	150,000 2004 / HB 1783	150,000 2004 / HB 1782	100% 2016 / HB 787
L3	Age 62 Net Income < 10,000	2,000 48-5-44	20,000 1996 / HB 1880	10,000 48-5-52	10,000 1993 / HB 152	10,000 48-5-52	
L4 (L4-V)	Age 65 Gross Income < 35,000	100% on Home & 10 Acres 48-5-47	20,000 1996 / HB 1880	35,000 1999 / HB 931	75,000 2000 / HB 1746	75,000 2000 / 1748	100% 2016 / HB 787
L4-7 (L47V)	Age 70 Gross Income < 35,000	100% on Home & 10 Acres 48-5-47	20,000 1996 / HB 1880	60,000 2003 / HB 915	150,000 2004 / HB 1783	150,000 2004 / HB 1782	100% 2016 / HB 787
L5 (L5-V)	Disabled Veteran	101,754 48-5-48	101,754 48-5-48	101,754 48-5-48	101,754 48-5-48	101,754 48-5-48	100% 2016 / HB 787
L5-7 (L57V)	Disabled Veteran Age 70	101,754 48-5-48	101,754 48-5-48	101,754 48-5-48	150,000 2004 / HB 1783	150,000 2004 / HB 1782	100% 2016 / HB 787
L5-D	Disabled Veteran In City of Dalton	101,754 48-5-48	101,754 48-5-48	78	150,000 2000 / HB 1746	150,000 2004 / HB 1782	

COUNTY / CITY	Wileax	

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	NIA								
					W.				

COUNTY / CITY_	Wilkes	*	DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	NONE								*
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	14,								
									<u></u>

COUNTY / CITY	WILKINSON
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DIGEST YEAR

2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND
L1, L3	Basic homestead exemption	HB 961	1984	6,000					
L4	Age 65 or older/ Income less than 8,000			000,8					
L3, L4	Age 62 or older/ Income less than 10,000					10,000			
G1, G3, G4	City of Gordon basic homestead exemptions							4,000	
				1000					
a Lawrence								-	
									-
			-					 	
						-	-		
		_			-				

COUNTY /	CITY	WORTH

DIGEST YEAR 2023

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
S3L3	62 income \$10,000 or less	HR678	1988	\$8,000		\$8,000			
S4L4	65 income \$10,000 or less	HR678	1988	\$8,000		\$8,000			
								101	