COUNTY / CITY	Apolina
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DIGEST YEAR 2024

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
2,894	181	1980	8,000	_				
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	QUALIFICATIONS 2,894	QUALIFICATIONS RESOLUTION BILL NUMBER 181	QUALIFICATIONS RESOLUTION BILL NUMBER YEAR PASSED 181 1980	QUALIFICATIONS RESOLUTION BILL NUMBER PASSED EXEMPTION AMOUNT FOR M & O 18) 1980 8,000	QUALIFICATIONS RESOLUTION BILL NUMBER PASSED REMPTION AMOUNT FOR M & O REMPTION AMOUNT FOR BOND REMPTION AMOUNT FOR B	RESOLUTION BILL NUMBER PASSED COUNTY EXEMPTION AMOUNT FORM & O PASSED PA	QUALIFICATIONS RESOLUTION BILL NUMBER RESOLUTION BILL NUMBER PASSED RESOLUTION PASSED REMEDION AMOUNT FOR M & O REMEDION AMOUNT FOR BOND REME	QUALIFICATIONS RESOLUTION PASSED BILL NUMBER RESOLUTION PASSED REMPTION AMOUNT FOR M&O REMPTION AMOUNT FOR BOND REMPTION AMOUNT FOR BOND REMPTION AMOUNT FOR M&O REMPTION AMOUNT FOR MAO REMPTION AMOUNT FOR M&O REMPTION AMOUNT FOR MAO REMP

COUNTY / CITY	Atkinson
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DIGEST YEAR 2024

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	BACON/Alma
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DIGEST YEAR 2024

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
	There are no loca	l exempt	ions.						
	Bill Hohnson								
	Bacon County Tax	Commissi	oner						
	Sill John								
	Bell John 10-24								

COUNTY / CITY	Baker
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DIGEST YEAR 2024

EXEMTPION CODE		QUALIFIC		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	BALDWIN	DIGEST YEAR 2024

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 / CITY _	_BANKS COUNTY
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DIGEST YEAR 2024

XEMTPION 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
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	<u> </u>		
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COUNTY / CITY _	_BALDWIN	

DIGEST YEAR 2024

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					ļ		100%	
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COUNTY / CIT	YHOMER	
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DIGEST YEAR 202.4

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

COUNTY / CITY	_MAYSVILLE
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DIGEST YEAR 2024

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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DIGEST YEAR 2024

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	_GILLSVILLE
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DIGEST YEAR 2024

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

COUNTY / CITYALTO	DIGEST YEAR 2024
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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
	Resident over 70 Years of Age				-			100%	
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COUNTY / CITY	BARROW

DIGEST YEAR 2024

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	20,000 HB1124 -	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 2007	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	1988 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			

	HB 985 – 62+ years old with income not	HB 985 -	1988	10,000 &		20,000			
L7	exceeding \$ 20,000	20,000 &		HB 1485		ĺ			
	HB 1485 The amount of the current year	HB1485	2003						
	assessed value exceeds base year value								
	,								
	HB 1485 The amount of the current year	HB 985 -	1988	20,000 &		20,000			
L8	assessed value exceeds base year value			HB 1485					
		HB 1485	2003						
	State 100% Disabled Veterans	Veterans		101,754 &		64,960			
L9	Exemption	& HB		HB 1485					
	HB 1485 The amount of the current year	1485	2003						
	assessed value exceeds base year value								
	HB 1485 The amount of the current year	Regular &	2003	10,000 &		10,000			
LS1	assessed value exceeds base year value	HB 1485		HB 1485		,			
	HB 1767 65+ years old with income not	& State	1998						
	to exceed 25,000								
LSV	State 100% Disabled Veterans	State &	2003	101,754 &		64,960			
	Exemption	Veteran &		HB 1485		,			
	HB 1485 The amount of the current year	HB 1485	2007						
	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								
LV	State 100% Disabled Veterans	Veterans	1988	101,754		80,000			
	Exemption	& Both		ŕ		,			
	HB 985 – 62+ years old with income not	Local	2007						
	exceeding \$ 20,000	Schools							
	HB 1124 - 62+ years old with total	HB985 –							
	federal income not to exceed 250% of								
	US Department of Health and Human	HB 1124 –							
	Services Poverty Guidelines	60,000							
	State & State 100% Disabled Veterans	State &	2007	101,754 &		80,000			
LVH	Exemption	Veterans&		HB 1485		,			
	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								
LVNS	State & State 100% Disabled Veterans	State &	2007	101,754		80,000			
	Exemption	Veterans				30,000			
	HB 1124 – 62+ years old with total	& HB	2003						
	federal income not to exceed 250% of								
	US Department of Health and Human								
	Services Poverty Guidelines								
	Convided Foverty Caldellines	<u> </u>	l	I	1	l	1	1	1

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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	1124 &	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		2007	10,000	60,000	

2024 COUNTY AND CITY HOMESTEAD EXEMPTIONS

					City of				City of	City of	Cityof
Exemption	County	County	School	School	Cartersville	Cartersville	Carte	ersville	Adairsville	City of Emerson	City of Euharlee
Code	<u>M&O</u>	Bond	M & O	Bonds	School	Bonds	<u>M&O</u>	DDA	M&O	<u>0.8M</u>	M & O
L1	10,000	10,000	5,000	5,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
L3 L32	10,000 10,000	10,000 10,000	60,000 80,000	60,000 80,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
L33	10,000	10,000	200,000	200,000	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A	N/A
L6	10,000	N/A	N/A	N/A	60,000	60,000	N/A	N/A	N/A	N/A N/A	N/A N/A
L8	10,000	10,000	28,000	28,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
L9	10,000	10,000	10,000	10,000	10,000	10,000	N/A	N/A	N/A	N/A	N/A
1.4.4	40.000	40.000	5 000					No. 12 miles	a lan escacio		N/A
L1A L3A	10,000 10,000	10,000 10,000	5,000 60,000	5,000	N/A	N/A	N/A	N/A	10,000	N/A	N/A
L3A2	10,000	10,000	80,000	60,000 80,000	N/A N/A	N/A N/A	N/A N/A	N/A N/A	60,000 80,000	N/A	N/A
L3A3	10,000	10,000	200,000	200,000	N/A	N/A	N/A	N/A	200,000	N/A N/A	N/A N/A
L8A	10,000	10,000	28,000	28,000	N/A	N/A	N/A	N/A	28,000	NA	N/A
L9A	10,000	10,000	10,000	10,000	N/A	N/A	N/A	N/A	10,000	NA	N/A
L1E	10,000	10,000	5,000	5,000	NI/A	NI/A	NI/A	A1/A		40.000	
L3E	10,000	10,000	60,000	60,000	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	10,000	N/A
L3E2	10,000	10,000	80,000	80,000	N/A	N/A	N/A	N/A	N/A	60,000 80,000	N/A N/A
L3E3	10,000	10,000	200,000	200,000	N/A	N/A	N/A	N/A	N/A	200,000	N/A
L8E	10,000	10,000	28,000	28,000	N/A	N/A	N/A	N/A	N/A	28,000	N/A
L9E	10,000	10,000	10,000	10,000	N/A	N/A	N/A	N/A	N/A	10,000	N/A
L1U	10,000	10,000	5,000	5,000	N/A	N/A	N/A	N/A	NI/A	NI/A	10.000
L3U	10,000	10,000	60,000	60,000	N/A	N/A	N/A	N/A	N/A N/A	N/A N/A	10,000 60,000
L3U2	10,000	10,000	80,000	80,000	N/A	N/A	N/A	N/A	N/A	N/A	80,000
LEU3	10,000	10,000	200,000	200,000	N/A	N/A	N/A	N/A	N/A	N/A	200,000
L8U	10,000	10,000	28,000	28,000	N/A	N/A	N/A	N/A	N/A	N/A	28,000
L9U	10,000	10,000	10,000	10,000	N/A	N/A	N/A	N/A	N/A	N/A	10,000
					STATE E	XEMPTIONS					
S5 & SS	117,014	117,014	117,014	117,014	117,014	117,014	117,014	117,014	117,014	117,014	
SD & SE	117,014	117,014	117,014	117,014	117,014	117,014	117,014	117,014	117,014	117,014	
SF	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
SG	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
SS	100% Unrema	rried Surviv	ina Spouse	of US Servi	ce Member kil	led in action					
S5	100% Disable	d Veteran; L	Inremarried	Surviving S	pouse of Disa	bled Veteran					
SD	Age 65-Disabl	ed Veteran;	Unremarrie	d Surviving	Spouse of Dis	abled Veteran					
SE	Age 65-Unrem	arried Survi	ving Spous	e of US Sen	vice Member k	tilled in action					
SG	Unremarried S	urviving Sp	ouse of a Fi	refighter or I	Peace Office k	illed in the line	of duty				
SF	Freeport 100%										
SA	Convenanted /	• Control and American									
SH	Landmark and The difference				ne assessmen	t used at the tir	me of certifica	ition			
SJ	Forest Land Co	onservation	Use Proper	ty							
SP	Personal Propo	erty Less tha	an \$7,500								
ST	Residential Tra	ansitional Pr	operty								
sv	Conservation U			alue and th	e current use :	assessment					
sw	Environmental The difference			alue and the	e current use :	assessment					
sc	AGE 65-100% 2000 or 4000 d	On home a	nd up to 10				ad valorem				
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COUNTY / CITY BEN HILL/FITZGERALD

DIGEST YEAR 2024

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	Standard – Owner Occupied	HB229 #582-1582	1980	6,000	N/A	6,000	N/A	N/A	N/A
L3	Age 62+, Net Income Less than 10,000	HB229 #582-1582	1980	6,000	N/A	10,000	N/A	N/A	N/A
L4	Age 65, Net Income Less than 4,000	HB229 #582-1582	1980	12,000	N/A	12,000	N/A	N/A	N/A
LC	Standard + Age 65	HB229 #582-1582	1980	6,000	N/A	6,000	N/A	N/A	N/A
LD	Age 62+ & Age 65	HB229 #582-1582	1980	6,000	N/A	10,000	N/A	N/A	N/A
C1	City (Age 65) + L1			6,000	N/A	6,000	N/A	10,000	N/A
C4	City (Age 65) + L4			12,000	N/A	12,000	N/A	10,000	N/A
C5	City (Age 65) + S5			117,014	N/A	117,014	N/A	10,000	N/A
СС	City (Age 65) + LC			6,000	N/A	6,000	N/A	10,000	N/A
CD	City (Age 65) + LD			6,000	N/A	10,000	N/A	10,000	N/A

COUNTY / CITY	Berilen	
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DIGEST YEAR 2024

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	DIGEST YEAR 2024
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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

COUNTY/CITY Ble Chley Co.

DIGEST YEAR 2024

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/CITYBRANILEY	COUNTY / CITY	BRANTLEY	
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DIGEST YEAR 2024

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 homestead 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.	HB 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

BROOKS COUNTY DIGEST YEAR 2024

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
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DIGEST YEAR 2024

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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
51/1	Regular-Owner occupied Principal residence	H.B. 1434	2006	‡ 30,000	\$ 30,000				
SC/LC	Age 65 No Income limitations Age 65	H.B.1633	2006	\$50,000	\$50,000				
sclic	Age 65 No Income limitations	H.B. 1654	2006			\$50,000	\$50,000		
SC/LC	No Income limitations City of Pembroke - Age 65 No Income limitations City of Richmond Hill-Age 65 No Income limitations	H.B.1655	2006					\$50,000	F 50,000
5c/LC	No Income limitations	S.B. 37	2006					\$50,000	\$ 50,000

COUNTY / CITY : _Bulloch	DIGEST YEAR 2024
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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								
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COUNTY / CITY	Burke

DIGEST YEAR 2025

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 BUTTS

DIGEST YEAR 2024

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 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

COUNTY / CITY_	Calhoun	DIGEST YEAR 2024
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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 _	CAMDEN	DIGEST YEAR 202
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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
SC	62 Years of Age, Primary Residence as of January 1st	SB 561	1984	25,000		25,000			
L1/LC	Must apply and be eligible for State Homestead.	SB 496	2006	= current yr exceeds base yr					
L1/LC	Must apply and be eligible for State Homestead.	SB497	2006			= current yr exceeds base yr			
S1	Primary Residence as of January 1 st . Must apply and be eligible.	HR640	1982	4,000		4,000			
MC/MH	65 Yrs of age Income not to exceed \$10,000	HB26EX	1991					25,000	
KC/K3 /KH	65 Yrs of Age, Income not exceed \$25,000	HB 2016	1992					25,000	
L3	62 Yrs of age, primary residence as of January 1st, must apply to be eligible.	SB561	1984	25,000		25,000			
L5	DISABLED VETERAN			101,754		101,754			
LD	65 YRS OF AGE AND 100% DISABLED VETERAN								
LS	SURVIVING SPOUSE								

COUNTY/CITY (groler / metter

DIGEST YEAR 2024

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 / CITYCARROLL	DIGEST YEAR 2024
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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	HOMESTEAD		1992	\$2,000		\$2,000			
L3	HOMESTEAD AGE 62 - INCOME LESS THAN \$10,000		1992	\$4,000					
LC/LCM	65 YEARS OF AGE/65 YEARS OF AGE WITH MULTIPLE DWELLINGS	HB1115	2008	\$4,000		TOTAL/MINI ADDITIONA		SS .	
	65 YEARS OF AGE/65 YEARS OF AGE WITH MULTIPLE DWELLINGS	HB1115	2008	\$4,000		TOTAL/MINI ADDITIONA		SS	
LF	LOCAL FLOAT	SB88	2001	VARIES					
L1	CITY OF CARROLLTON		1978					\$2,000	
L4/L4M LC/LCM	CARROLLTON AGE 65		2008			TOTAL/MIN	US L DWELLIN	\$4,000	
L4/L4M	CITY OF BREMEN - NET INCOME OF \$10,000 AGE 62 OR OLDER		2009			\$20,000			
L4/L4M	CITY OF BOWDON AGE65		2013					\$6,000	
L4/L4M	CITY OF MT ZION AGE 65		2014					\$2,000	

COUNTY / CITY	Catoosa	DIGEST YEAR 2024

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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		Charlton	
COUNTY / CITY	County_	Martie	

DIGEST YEAR 224

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
51	Reside IN Res. 3 Own LAND 3 Home W Charlon 6. SI Cocal 3 Age 62 0 potder SI 3 Age 62 N/1 40,000 Age 65 3 62			2,000		2,000			
NI	5/6cal3 Age62020tder	Stel	2001	22,000		22,000			
N3	51 3 Age 52 N/1 410,000	Siel	2001	20,000		30,000			
N3 Nc	Age 65 3 62 "		0,	26,000		26,000			
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COUNTY CHATHAM DIGEST YEAR 2024

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	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								
L8	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 2024

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 CHATHAM DIGEST YEAR 2024

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	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								
L8	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 2024

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 2024

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	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 2024

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	
_324	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	
-334	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	
_344	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	
_354	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	
₋ 364	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	
<u>-</u> 374	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	
.384	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	
_394	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 2024

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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 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
T302	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
T312	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
T322	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
T332	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	40,000	0	2,000	0	40,000
T342	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	40,000	0	2,000	0	40,000
T352	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	40,000	0	2,000	0	40,000

T362	AGE 70+ & 18,751 to \$20,000 Federal Adjusted Gross	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
T372	AGE 70+ & 17,501 to \$18,750 Federal Adjusted Gross	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	AGE 70+ & 16,251 to \$17,500 Federal Adjusted Gross	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	AGE 70+ & 15,001 to \$16,250 Federal Adjusted Gross	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	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	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	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 Gross	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	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	10,000	0	0	0	10,000
T233	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	10,000	0	0	0	10,000
T243	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	10,000	0	0	0	10,000
T253	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	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 Gross	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	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 + \$3	1997	4,000	0	40,000	0	2,000	0	10,000
T136	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- 1416 + S3	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- 1416 + S3	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 \$17,500 Federal Adjusted Gross/ AGE 65+ "Gross Income" from	SB 242/ HR 544-	2007	60% of value of House & 5 acres / \$100,896 off remainder of property value	0	100,896	0	2,000	0	10,000
T296	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	1416 + S3 SB 242/ HR 544- 1416 + S3	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	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 / \$100,896 off remainder of property value	0	100,896	0	2,000	0	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 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	40,000	0	2,000	0	10,000
T346	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	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- 1416 + S3	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- 1416 + S3	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- 1416 + S3	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		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 2024
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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		HB 1671	1998	5,000		2,000			
L3	62 AND OVER	HB 803	1996			200,400			
L4	65 AND OVER	HB 803	1996			200,400			
L6	DISABLED	HB 803	1996			200,400			
ELCA	62 AND OVER							112,000	
ELHS	62 AND OVER	Į,						100% OF IMPROVEMENT	
								1,000 LAND	
L3	62 AND OVER							100%	
L4	65 AND OVER							100%	

COUNTY / CITY	CLARKE

DIGEST YEAR 2024

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

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 exempting	HB1146	2005				Primary Residence		
	the application for exemption						& upto		
	is made.						5 acres		

COUNTY / CITY	<u>C</u> layton	DIGEST YEAR 2024
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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
	Regular (owned & occupy as	SB 661-		0.000		0.000			
L1	of January 1, 2024)	1992		8,000		8,000			
L2	Double (65 years old or older with Taxable income less than \$10,000)	HB 219- 1993		10,000	10,000	10,000	10,000		
	Regular/School (Reg. same as L1,	SB 661							
L3	65 years of age or older)	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		
	Veterans (\$117,014) set by	Fed. C.S.							
L5	Veteran's Administration	802, Tit 38					Total		
		Sec. 2102 2000							
L6	Veteran/School-Veterans same as L5 School-65 years or older	Fed. C.S. 802, Tit 38					Total		
	Veteran Surviving Spouse no	Sec. 2102 2000							
L7	school (\$117,014) set by Veteran's Administration	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 2024
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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 2024
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EXEMPTION 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
CL1	Regular Homestead Exemption Own & Occupy Property & Apply	HB 1522	1983	10,000		10,000			
SL3	Local School Tax Exemption Age 62 & Over	Cobb Co. Sec 1-55-2	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 Already receiving Homestead Exemption – Exempts amount equal to increase in assessment after all other exemptions applied	HB 1166	2000	Amount Equal to Reassessment					

COUNTY/CITY	COUNTY / CITY	COLQUITT	DIGEST YEAR 2024
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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-
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COUNTY COLUMBIA

DIGEST YEAR 2024

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	Age 65 by Jan. 1st of qualifying year, Annual gross income not to exceed \$12,000 from all sources, (House and up to three acres only)	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 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
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 1 st 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

COUNTY / CITY	Cook	DIGEST YEAR 2024

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	Coweta	

DIGEST YEAR 2024

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	117,014	117,014	177,014	177,014	117,014	117,014
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	117,014	117,014	202,014	202,014	117,014	117,014
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	117,014	101,754	232,014	232,014	117,014	117,014
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 (LG)	115,000 (LG)	25,000	25,000
P4	Palmetto City Tax, age 65+, net income <16,000 (Includes Veterans & LC)	HB 314	2009	117,014	117,014	177,014 (LC)	177,014 (LC)	142,014	142,014
P5	Palmetto City Tax, age 65+, net income <16,000 (Includes Veterans & LF)	HB 314	2009	117,014	117,014	202,014 (LF)	202,014 (LF)	142,014	142,014

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

COUNTY / CITY _	Coweta	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
P6	Palmetto City Tax, age 65+, net income <16,000 (Includes Veterans & LG)	HB 314	2009	117,014	117,014	232,014 (LG)	232,014 (LG)	142,014	142,014
C1	Chatt Hills Tax, age 65+, net income <91,728 (Includes SC & LC)	SB 553	2011	N/A	N/A	60,000 (LC)	60,000 (LC)	20,000	20,000
C2	Chatt Hills Tax, age 65+, net income <91,728 (Includes SC & LE)	SB 553	2011	N/A	N/A	85,000 (LE)	85,000 (LE)	20,000	20,000
C3	Chatt Hills Tax, age 65+, net income <91,728 (Includes SC & LG)	SB 553	2011	N/A	N/A	115,000 (LG)	115,000 (LG)	20,000	20,000
C4	Chatt Hills Tax, age 65+, net income <91,728 (Includes Veterans & LC)	SB 553	2011	117,014	117,014	177,014 (LC)	177,014 (LC)	137,014	137,014
C5	Chatt Hills Tax, age 65+, net income <91,728 (Includes Veterans & LF)	SB 553	2011	117,014	117,014	202,014 (LF)	202,014 (LF)	137,014	137,014
C6	Chatt Hills Tax, age 65+, net income <91,728 (Includes Veterans & LG)	SB 553	2011	117,014	117,014	232,014 (LG)	232,014 (LG)	137,014	137,014

DIGEST YEAR 2024

	BILL NUMBER	PASSED	EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND	EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND	EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND
62 Years of age. Gross Income LOR \$14,000	House Bill #1744	1998	\$2,000		\$12,000	\$12,000		
65 Years of age.	House	1004	\$4,000		£20,000	20.000		
Gross Income OR \$30,000	Bill #1562	1994	\$4,000		\$30,000	30,000		
100% Total & Permanent Disabled Adjusted Gross LOR \$30,000	House	1994	\$2,000		\$30,000	\$30,000		
	Gross Income LOR \$14,000 65 Years of age. Gross Income OR \$30,000	Gross Income LOR \$14,000 Bill #1744 65 Years of age. Gross Income OR \$30,000 House Bill #1562	Gross Income LOR \$14,000 Bill #1744 1998 65 Years of age. Gross Income OR \$30,000 House Bill #1562 100% Total & Permanent Disabled House	62 Years of age. Gross Income LOR \$14,000 65 Years of age. Gross Income OR \$30,000 House Bill #1744 1998 \$2,000 100% Total & Permanent Disabled House 1004 \$2,000	62 Years of age. Gross Income LOR \$14,000 65 Years of age. Gross Income OR \$30,000 House Bill #1744 1998 \$2,000 100% Total & Permanent Disabled House Bill #1562 House Bill #1562 House Bill #1562 1994 \$4,000	62 Years of age. Gross Income LOR \$14,000 \$12,000 \$12,000 65 Years of age. Gross Income OR \$30,000 \$1000 \$30,000 \$10000 \$10000 \$10000 \$10000 \$1000 \$1000 \$10000 \$10000 \$10000 \$10000 \$10000 \$10000 \$10000 \$10000	62 Years of age. Gross Income LOR \$14,000 \$12,000 \$12,000 65 Years of age. Gross Income OR \$30,000 Bill #1562 1994 \$4,000 \$30,000 30,000	62 Years of age. Gross Income LOR \$14,000 House Bill #1744 1998 \$2,000 \$12,000

COUNTY / CITY	CRISP			DIGEST YEAR 2	2024
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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	65 YEARS OF AGE ON JAN.1 OWNER & RESIDE IN THAT HOUSE	;	1997	10,000		.20,000			
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COUNTY / CITY Dade DIGEST YEAR 20

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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
C	70 years of age or older \$ 15,000 or less carned income	HB 1912	1998	Hset up to Sacs	/*				
	\$ 15,000 or less carned income					_			
E	65 or dder	HB 302	2005			Her tup to Sacs	11		
HB	County resident	HB918	2002	Floating	h		4,	**	11
HB	County resident	HB919	2002	1tse Floatrig	4 up to	"3acs	4 *	7.	71 .

Tax Type 1 = State Tax Type 2 = County Tax Type 3 = School Tax Type 5 = School Bond

Please notice the Max Acres and the HS FLG and In Lieu of boxes as well. This is from Wingap Tables

ТАХ ТҮРЕ	EXEMPT CODE	STATE HS FLG	IN LIEU OF	UNLTD EXMPT	MAX ACRES	MAX EXEMPT
1	S1	0	0	0	0	\$2,000
1	S3	0	0	0	0	\$2,000
1	S4	1	0	0	0	\$4,000
1	S5	0	0	0	0	\$117,014
1	S6	0	1	0	5	\$0
1	S8	0	0	0	5	\$0
1	SC	1	0	0	0	\$2,000
1	SD	1	0	0	0	\$117,014
1	SE	1	0	0	0	\$117,014
1	SG	0	0	1	0	\$9,999,999,999
1	SF	0	0	1	0	\$0
1	SH	0	0	1	0	\$9,999,999,999
1	SJ	0	0	1	0	\$9,999,999,999
1	SP	0	0	0	0	\$3,000
1	SS	0	0	0	0	\$117,014
1	ST	0	0	1	0	\$9,999,999,999
1	SV	0	0	1	0	\$9,999,999,999
1	SW	0	0	1	0	\$9,999,999,999
1	SY	0	0	1	0	\$9,999,999,999
1	SA	0	0	1	0	\$9,999,999,999
1	SB	0	0	1	0	\$9,999,999,999
1	S9	1	0	0	10	\$9,999,999,999
1	L6S1	0	0	0	0	\$2,000
1	L6S3	0	0	0	0	\$2,000
1	L6S4	1	0	0	0	\$4,000
1	L6SC	1	0	0	0	\$2,000
1	L7S4	1	0	0	0	\$4,000
1	L7SC	1	0	0	0	\$2,000
1	X1	0	0	0	0	\$117,014
1	X2	0	0	0	0	\$117,014
1	Х3	0	0	0	0	\$117,014
1	X4	0	1	0	0	\$117,014
1	X5	1	0	0	0	\$2,000
1	X5A	1	0	0	0	\$2,000
1	Х6	1	0	0	0	\$4,000
1	X6A	1	0	0	0	\$4,000
1	X7A	1	0	0	0	\$2,000
1	X7	1	0	0	0	\$2,000
1	X8	1	0	0	0	\$0
1	Х9	1	0	0	0	\$4,000
1	X9A	1	0	0	0	\$4,000
1	X10	1	0	0	0	\$2,000
1	X11	1	0	0	0	\$4,000

1	X12	0	0	0	0	\$117,014
1	X12A	1	0	0	0	\$117,014
1	X13	0	0	0	0	\$75,000
1	X13A	1	0	0	0	\$75,000
1	X14	0	0	0	0	\$2,000
1	X15	1	0	0	0	\$2,000
1	X15A	1	0	0	0	\$2,000
1	X16	0	0	0	0	\$2,000
1	X17	1	0	0	0	\$4,000
1	X17A	1	0	0	0	\$4,000
1	X18	1	0	0	0	\$117,014
1	X18A	1	0	0	0	\$117,014
1	X19	0	0	0	0	\$109,986
1	X19A	1	1	0	0	\$117,014
1	X20	1	0	0	0	\$2,000
1	X21	1	0	0	0	\$4,000
1	X22	0	0	0	0	\$117,014
1	X23	0	0	0	0	\$117,014
1	X24	1	0	0	0	\$2,000
2	S1	0	0	0	0	\$2,000
2	S3	0	0	0	0	\$2,000
2	S4	0	0	0	0	\$4,000
2	S5	0	0	0	0	\$117,014
2	S6	0	1	0	5	\$0
2	S8	0	1	0	5	\$0
2	SC	0	0	0	0	\$2,000
2	SD	0	0	0	0	\$117,014
2	SE	0	0	0	0	\$117,014
2	SG	0	0	1	0	\$9,999,999,999
2	SF	0	0	1	0	\$0
2	SH	0	0	1	0	\$9,999,999,999
2	SJ	0	0	1	0	\$9,999,999,999
2	SP	0	0	0	0	\$3,000
2	SS	0	0	0	0	\$117,014
2	ST	0	0	1	0	\$9,999,999,999
2	SV	0	0	1	0	\$9,999,999,999
2	SW	0	0	1	0	\$9,999,999,999
2	SY	0	0	1	0	\$9,999,999,999
2	SA	0	0	1	0	\$9,999,999,999
2	SB	0	0	1	0	\$9,999,999,999
2	S9	1	0	0	5	\$9,999,999,999
2	L6S1	0	0	0	0	\$10,000
2	L6S3	0	0	0	0	\$10,000
2	L6S4	0	0	0	0	\$10,000
2	L6SC	0	0	0	0	\$10,000
2	L7S4	0	0	0	0	\$10,000
2	L7SC	0	0	0	0	\$10,000

2 X1 0 0 0 \$10,000 2 X2 0 0 0 \$10,000 2 X3 0 1 0 0 \$117,014 2 X4 0 1 0 0 \$117,014 2 X5 0 0 0 5 \$65,000 2 X6 0 0 0 5 \$65,000 2 X6A 0 0 0 5 \$65,000 2 X7A 0 0 0 5 \$75,000 2 X9A 0 0 0 5 \$75,000 2 X11 0 0 0 5 \$75,000 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th></t<>							
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2 X4 0 1 0 0 \$117,014 2 X5 0 0 0 5 \$65,000 2 X5A 0 0 0 5 \$65,000 2 X6A 0 0 0 5 \$65,000 2 X7A 0 0 0 5 \$75,000 2 X7A 0 0 0 5 \$75,000 2 X8 1 0 0 5 \$77,000 2 X9 0 0 0 5 \$77,000 2 X9 0 0 0 5 \$77,000 2 X9A 0 0 0 5 \$775,000 2 X9A 0 0 0 5 \$775,000 2 X11 0 0 0 5 \$775,000 2 X12 0 0 0 5	2	X2	0	0	0	0	\$10,000
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2 X13 0 0 0 5 \$75,000 2 X13A 0 1 0 5 \$75,000 2 X14 0 0 0 5 \$65,000 2 X15A 0 0 0 5 \$65,000 2 X15A 0 0 0 5 \$65,000 2 X16 0 0 0 5 \$65,000 2 X17A 0 0 0 5 \$65,000 2 X17A 0 0 0 5 \$65,000 2 X18A 1 0 0 5 \$65,000 2 X18A 1 0 0 5 \$65,000 2 X19A 0 0 0 5 \$65,000 2 X19A 0 0 0 5 \$75,000 2 X20 0 0 0 <	2	X12	0	0	0	5	\$75,000
2 X13A 0 1 0 5 \$75,000 2 X14 0 0 0 5 \$65,000 2 X15A 0 0 0 5 \$65,000 2 X16A 0 0 0 5 \$65,000 2 X16 0 0 0 5 \$65,000 2 X17A 0 0 0 5 \$65,000 2 X17A 0 0 0 5 \$65,000 2 X18A 1 0 0 5 \$65,000 2 X18A 1 0 0 5 \$65,000 2 X19A 0 0 0 5 \$65,000 2 X19A 0 0 0 5 \$65,000 2 X21 0 0 0 5 \$75,000 2 X22 0 0 0 <	2	X12A	0	0	0	5	\$75,000
2 X14 0 0 0 5 \$65,000 2 X15 0 0 0 5 \$65,000 2 X15A 0 0 0 5 \$65,000 2 X16 0 0 0 5 \$65,000 2 X17A 0 0 0 5 \$65,000 2 X17A 0 0 0 5 \$65,000 2 X18 1 0 0 5 \$65,000 2 X18A 1 0 0 5 \$65,000 2 X19A 0 0 0 5 \$65,000 2 X19A 0 0 0 5 \$65,000 2 X20 0 0 0 5 \$75,000 2 X21 0 0 0 5 \$75,000 2 X22 0 0 0	2	X13	0	0	0	5	\$75,000
2 X14 0 0 0 5 \$65,000 2 X15 0 0 0 5 \$65,000 2 X15A 0 0 0 5 \$65,000 2 X16 0 0 0 5 \$65,000 2 X17A 0 0 0 5 \$65,000 2 X17A 0 0 0 5 \$65,000 2 X18 1 0 0 5 \$65,000 2 X18A 1 0 0 5 \$65,000 2 X19A 0 0 0 5 \$65,000 2 X19A 0 0 0 5 \$65,000 2 X19A 0 0 0 5 \$65,000 2 X21 0 0 0 5 \$75,000 2 X22 0 0 0 <td< td=""><th>2</th><td>X13A</td><td>0</td><td>1</td><td>0</td><td>5</td><td>\$75,000</td></td<>	2	X13A	0	1	0	5	\$75,000
2 X15 0 0 0 5 \$65,000 2 X16 0 0 0 5 \$65,000 2 X16 0 0 0 5 \$65,000 2 X17A 0 0 0 5 \$65,000 2 X18A 1 0 0 5 \$65,000 2 X18A 1 0 0 5 \$65,000 2 X18A 1 0 0 5 \$65,000 2 X19A 0 0 0 5 \$65,000 2 X19A 0 0 0 5 \$65,000 2 X19A 0 0 0 5 \$65,000 2 X20 0 0 0 5 \$75,000 2 X21 0 0 0 5 \$75,000 2 X22 0 0 0 <td< td=""><th>2</th><td>X14</td><td>0</td><td>0</td><td>0</td><td>5</td><td></td></td<>	2	X14	0	0	0	5	
2 X15A 0 0 0 5 \$65,000 2 X16 0 0 0 5 \$65,000 2 X17A 0 0 0 5 \$65,000 2 X18A 1 0 0 5 \$65,000 2 X18A 1 0 0 5 \$65,000 2 X19A 0 0 0 5 \$75,000 2 X21 0 0 0 5 \$75,000 2 X21 0 0 0 5 \$75,000 2 X22 0 0 0 <		X15					
2 X16 0 0 0 5 \$65,000 2 X17 0 0 0 5 \$65,000 2 X17A 0 0 0 5 \$65,000 2 X18 1 0 0 5 \$65,000 2 X19A 1 0 0 5 \$65,000 2 X19A 0 0 0 5 \$65,000 2 X20 0 0 0 5 \$75,000 2 X21 0 0 0 5 \$75,000 2 X22 0 0 0 5 \$75,000 2 X24 0 0 0							
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2 X17A 0 0 0 5 \$65,000 2 X18 1 0 0 5 \$65,000 2 X18A 1 0 0 5 \$65,000 2 X19 0 0 0 5 \$65,000 2 X19A 0 0 0 5 \$65,000 2 X20 0 0 0 5 \$65,000 2 X20 0 0 0 5 \$75,000 2 X21 0 0 0 5 \$75,000 2 X22 0 0 0 5 \$75,000 2 X23 0 0 0 \$0 \$0 3 \$1 0 0 0 \$2,000 3 \$3 0 0 0 \$10,000 3 \$4 0 0 0 \$10,000 3 <th></th> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
2 X18 1 0 0 5 \$65,000 2 X18A 1 0 0 5 \$65,000 2 X19A 0 0 0 5 \$65,000 2 X19A 0 0 0 5 \$65,000 2 X20 0 0 0 5 \$75,000 2 X21 0 0 0 5 \$75,000 2 X22 0 0 0 5 \$75,000 2 X23 0 0 0 5 \$75,000 2 X23 0 0 0 5 \$75,000 2 X24 0 0 0 \$0 \$0 3 \$51 0 0 0 \$2,000 3 \$53 0 0 0 \$10,000 3 \$54 0 0 0 \$10,000 3 \$55 0 0 0 \$11,000 3 \$56 0 <th></th> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
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2 X24 0 0 0 0 \$0 3 \$1 0 0 0 0 \$2,000 3 \$3 0 0 0 0 \$10,000 3 \$4 0 0 0 0 \$10,000 3 \$5 0 0 0 0 \$117,014 3 \$6 0 1 0 0 \$2,000 3 \$8 0 1 0 0 \$12,000 3 \$5 0 0 0 \$2,000 3 \$5 0 0 0 \$2,000 3 \$5 0 0 0 \$2,000 3 \$5 0 0 0 \$117,014 3 \$5 0 0 0 \$117,014 3 \$6 0 0 0 \$117,014 3 \$6 0 0 0 \$9,999,999,999 3 \$6 0 0 0 \$0 <t< td=""><th></th><td></td><td></td><td></td><td></td><td></td><td></td></t<>							
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3 \$3 0 0 0 0 \$10,000 3 \$4 0 0 0 0 \$10,000 3 \$5 0 0 0 \$117,014 3 \$6 0 1 0 0 \$2,000 3 \$8 0 1 0 0 \$12,000 3 \$C 0 0 0 0 \$2,000 3 \$C 0 0 0 0 \$2,000 3 \$D 0 0 0 \$117,014 3 \$E 0 0 0 \$117,014 3 \$G 0 0 1 0 \$9,999,999,999 3 \$F 0 0 1 0 \$9,999,999,999 3 \$H 0 0 1 0 \$9,999,999,999		X24					
3 S4 0 0 0 0 \$10,000 3 S5 0 0 0 \$117,014 3 S6 0 1 0 0 \$2,000 3 S8 0 1 0 0 \$12,000 3 SC 0 0 0 0 \$2,000 3 SD 0 0 0 \$2,000 3 SD 0 0 0 \$117,014 3 SE 0 0 0 \$9,999,999,999 3 SF 0 0 1 0 \$9,999,999,999 3 SH 0 0 1 0 \$9,999,999,999	3	S1	0	0	0	0	\$2,000
3 S5 0 0 0 0 \$117,014 3 S6 0 1 0 0 \$2,000 3 S8 0 1 0 0 \$12,000 3 SC 0 0 0 0 \$2,000 3 SD 0 0 0 0 \$117,014 3 SE 0 0 0 0 \$117,014 3 SG 0 0 1 0 \$9,999,999,999 3 SF 0 0 1 0 \$9,999,999,999 3 SH 0 0 1 0 \$9,999,999,999	3	S3	0	0	0	0	\$10,000
3 S5 0 0 0 0 \$117,014 3 S6 0 1 0 0 \$2,000 3 S8 0 1 0 0 \$12,000 3 SC 0 0 0 0 \$2,000 3 SD 0 0 0 0 \$117,014 3 SE 0 0 0 0 \$117,014 3 SG 0 0 1 0 \$9,999,999,999 3 SF 0 0 1 0 \$9,999,999,999 3 SH 0 0 1 0 \$9,999,999,999	3	S4	0	0	0	0	\$10,000
3 S6 0 1 0 0 \$2,000 3 S8 0 1 0 0 \$12,000 3 SC 0 0 0 0 \$2,000 3 SD 0 0 0 0 \$117,014 3 SE 0 0 0 0 \$117,014 3 SG 0 0 1 0 \$9,999,999,999 3 SF 0 0 1 0 \$9,999,999,999 3 SH 0 0 1 0 \$9,999,999,999	3	S5	0	0	0	0	
3 S8 0 1 0 0 \$12,000 3 SC 0 0 0 0 \$2,000 3 SD 0 0 0 0 \$117,014 3 SE 0 0 0 0 \$117,014 3 SG 0 0 1 0 \$9,999,999,999 3 SF 0 0 1 0 \$9,999,999,999 3 SH 0 0 1 0 \$9,999,999,999	3	S6	0	1	0	0	
3 SC 0 0 0 0 \$2,000 3 SD 0 0 0 0 \$117,014 3 SE 0 0 0 0 \$117,014 3 SG 0 0 1 0 \$9,999,999,999 3 SF 0 0 1 0 \$9,999,999,999 3 SH 0 0 1 0 \$9,999,999,999							
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3 SF 0 0 1 0 \$0 3 SH 0 0 1 0 \$9,999,999,999							
3 SH 0 0 1 0 \$9,999,999,999							
<u> </u>							
3 5J U U 1 0 \$9,999,999,999							
	3	SJ	0	0	1	0	\$9,999,999,999

3	SP	0	0	0	0	\$3,000
3	SS	0	0	0	0	\$117,014
3	ST	0	0	1	0	\$9,999,999,999
3	SV	0	0	1	0	\$9,999,999,999
3	SW	0	0	1	0	\$9,999,999,999
3	SY	0	0	1	0	\$9,999,999,999
3	SA	0	0	1	0	\$9,999,999,999
3	SB	0	0	1	0	\$9,999,999,999
3	S9	0	1	0	0	\$12,000
3	L6S1	0	0	0	0	\$10,000
3	L6S3	0	0	0	0	\$10,000
3	L6S4	0	0	0	0	\$10,000
3	L6SC	0	0	0	0	\$10,000
3	L7S4	0	0	0	0	\$9,999,999,999
3	L7SC	0	0	0	0	\$9,999,999,999
3	X1	0	0	0	0	\$10,000
3	X2	0	0	0	0	\$10,000
3	X3	0	0	0	0	\$9,999,999,999
3	X4	0	0	0	0	\$9,999,999,999
3	X5	0	0	0	5	\$65,000
3	X5A	0	1	0	5	\$120,000
3	X6	0	0	0	5	\$71,000
3	X6A	0	1	0	5	\$120,000
3	X7A	0	1	0	5	\$120,000
3	X7A X7	0	0	0	5	\$75,000
3	X8	1	0	0	5	\$85,000
3	X9	0	0	0	5	\$75,000
3	X9A	0	1	0	5	
3	X9A X10	0	0	0	0	\$120,000
3			0			\$9,999,999,999
	X11	0		0	0	\$9,999,999,999
3	X12	0	0	0	5	\$75,000
3	X12A	0	1	0	5	\$120,000
3	X13	0	0	0	5	\$75,000
3	X13A	0	1	0	5	\$120,000
3	X14	0	0	0	5	\$65,000
3	X15	0	0	0	5	\$65,000
3	X15A	0	1	0	5	\$120,000
3	X16	0	0	0	5	\$65,000
3	X17	0	0	0	5	\$65,000
3	X17A	0	1	0	5	\$120,000
3	X18	1	0	0	5	\$65,000
3	X18A	1	1	0	5	\$120,000
3	X19	0	0	0	5	\$65,000
3	X19A	0	1	0	5	\$120,000
3	X20	0	0	0	0	\$9,999,999,999
3	X21	0	1	0	0	\$9,999,999,999
3	X22	0	1	0	0	\$9,999,999,999

3	X23	0	1	0	0	\$9,999,999,999
3	X24	0	1	0	5	\$120,000
5	S1	0	0	0	0	\$0
5	S3	0	0	0	0	\$10,000
5	S4	0	0	0	0	\$10,000
5	S5	0	0	0	0	\$117,014
5	S6	0	0	0	5	\$9,999,999,999
5	S8	0	0	0	5	
						\$9,999,999,999
5	SC	0	0	0	0	\$0
5	SD	0	0	0	0	\$117,014
5	SE	0	0	0	0	\$117,014
5	SG	0	0	1	0	\$9,999,999,999
5	SF	0	0	1	0	\$0
5	SH	0	0	1	0	\$9,999,999,999
5	SJ	0	0	1	0	\$9,999,999,999
5	SP	0	0	0	0	\$3,000
5	SS	0	0	0	0	\$117,014
5	ST	0	0	1	0	\$9,999,999,999
5	SV	0	0	1	0	\$9,999,999,999
5	SW	0	0	1	0	\$9,999,999,999
5	SY	0	0	1	0	\$9,999,999,999
5	SA	0	0	1	0	\$9,999,999,999
5	SB	0	0	1	0	
						\$9,999,999,999
5	S9	0	0	0	0	\$9,999,999,999
5	L6S1	0	0	0	0	\$10,000
5	L6S3	0	0	0	0	\$10,000
5	L6S4	0	0	0	0	\$10,000
5	L6SC	0	0	0	0	\$10,000
5	L7S4	0	0	0	0	\$9,999,999,999
5	L7SC	0	0	0	0	\$9,999,999,999
5	X1	0	0	0	0	\$117,014
5	X2	0	0	0	0	\$117,014
5	Х3	0	0	0	0	\$9,999,999,999
5	X4	0	0	0	0	\$9,999,999,999
5	X5	0	0	0	5	\$65,000
5	X5A	0	1	0	5	\$120,000
5	X6	0	0	0	5	\$75,000
5	X6A	0	1	0	5	\$120,000
5	X7A	0	1	0	5	\$120,000
5	X7A X7	0	0	0	5	\$75,000
5	X7 X8		0	0	5	
		1				\$85,000
5	X9	0	0	0	5	\$75,000
5	X9A	0	1	0	5	\$120,000
5	X10	0	0	0	0	\$9,999,999,999
5	X11	0	0	1	0	\$9,999,999,999
5	X12	0	0	0	5	\$117,014
5	X12A	0	1	0	5	\$120,000

5	X13	0	0	0	5	\$75,000
5	X13A	0	1	0	5	\$120,000
5	X14	0	0	0	5	\$65,000
5	X15	0	0	0	5	\$65,000
5	X15A	0	1	0	5	\$120,000
5	X16	0	0	0	5	\$75,000
5	X17	0	0	0	5	\$65,000
5	X17A	0	1	0	5	\$120,000
5	X18	1	0	0	5	\$65,000
5	X18A	0	1	0	5	\$120,000
5	X19	0	0	0	5	\$65,000
5	X19A	0	1	0	5	\$120,000
5	X20	0	0	0	0	\$9,999,999,999
5	X21	0	1	0	0	\$9,999,999,999
5	X22	0	1	0	0	\$9,999,999,999
5	X23	0	1	0	0	\$9,999,999,999
5	X24	0	1	0	5	\$120,000
1	SN	0	0	0	0	\$9,999,999,999

COUNTY / CITY	ecatur	DIGEST YEAR 2024
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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 2024

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	HB 594	2023	\$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.	HB 593	2023	\$10,000	\$0	\$22,500	\$22,500

L8	Senior County/Extended School- Age ≥ 65 years and meet qualifications of L6 for county L7 for partial school.	HB 591	2023	\$14,000	\$14,000	\$22,500	\$22,500
L9	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
L16	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

COUNTY / CITY_	DODGE	DIGEST YEAR 2024
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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	EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
	***** NONE****								
					:				



COUNTY/CITY	Dooly	

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 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	нв 938	1997	4,000	4,000				
LC	Age 65, No Income Requirements	нв 938	1997	4,000	4,000				

HARRIS LOCAL GOVERNMENT

COUNTY / CITY DOUGHERTY / CITY OF ALBANY

DIGEST YEAR 2024

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 Years – Additional \$2,000 Homestead Exemption	Act#1171 ordinance #89-159	1989	0	0	0	0	\$2,000	0

		-		2024 HOMESTEA	D EXEMPTIONS							
CODE	DESCRIPTION		UNTY AND	SCHOOL	SCHOOL BOND		AUSTELL		DOUGLASVILLE AND DOUGLASVILLE STX		LA RICA AND LA RICA STX	RESOLUTION #/ YEAR PASSED
S1	REGULAR	\$	6,000.00	\$ 2,000.00	\$ -	\$	2,000.00	\$	-	\$	-	HB1861/1990
L7	AGE 62 TO 64	\$	6,000.00	ALL	ALL	\$	2,000.00	\$	-	\$	-	HB1861/1990, HB551/2002
L8SC	AGE 65 UP (SSI/RET OVER \$91,728 & NET INCOME OVER \$10,000	\$	6,000.00	ALL	ALL		ALL	\$	-	\$	8,000.00	HB1861/1990, HB551/2002, HB848/2006
S4SC	AGE 65 SC (SSI/RET UNDER \$91,728 & NET INCOME OVER \$10,000	\$	8,000.00	ALL	ALL		ALL	\$	4,000.00	\$	8,000.00	HB1859/1990, HB551/2002, HB848/2006
LD	DISABILITY	\$	6,000.00	\$2,000 + 1/2 ASSESSED VALUE	1/2 ASSESSED VALUE	\$	2,000.00	\$	-	\$	-	HB1861/1990, HB1855/1990
S5	DISABILITY VETERAN UNDER 62	\$	117,014.00	\$ 117,014.00	\$ 117,014.00	\$	117,014.00	\$	117,014.00	\$	117,014.00	HB551/2002
LA	DISABILITY VETERAN 62 TO 64	\$	117,014.00	ALL	ALL	\$	117,014.00	\$	117,014.00	\$	117,014.00	HB551/2002
LVSD	DISABILITY VETERAN 65 & UP	\$	117,014.00	ALL	ALL	\$	117,014.00	\$	117,014.00	\$	117,014.00	HB551/2002, HB848/2006
SG	SURVIVING SPOUSE (OFFICER OR FIREFIGHTER)		ALL	ALL	ALL		ALL		ALL		ALL	48-5-48.4
SS	SURVIVING SPOUSE (UNDER 65 - ARMED FORCES)	\$	117,014.00	\$ 117,014.00	\$ 117,014.00	\$	117,014.00	\$	117,014.00	\$	117,014.00	48-5-52.1
SE	SURVIVING SPOUSE (65 OR OLDER - ARMED FORCES)	\$:	117,014.00	ALL	ALL	\$	117,014.00	\$	117,014.00	\$	117,014.00	48-5-52.1

COUNTY / CITY	Early		•	DIGEST YEAR 2024
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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 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
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DIGEST YEAR 2024

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	Effingham	DIGEST YEAR 2024
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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.			

COUNTY CITY	ELBERT	

DIGEST YEAR 2025

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	APPLICANT MUST BE 65 ON JAN 1 ST 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
L-4	L1 + STATE ELDERLY EXEMPTION FOR SCHOOL	SB323		10,000	10,000	STATE AMT	STATE AMT	N/A	N/A
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COUNTY / CITY	Emanuel

DIGEST YEAR 2024

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 _	Evans	DIGEST YEAR 2024

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
	No Local Exemptions								

COUNTY / CITY: FANNIN COUNTY

DIGEST YEAR 2024

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

DIGEST YEAR 2024

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			

COUNTY	1	CITY	Fayette
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DIGEST YEAR 2024

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
L2	Own & Occupy Home Age 62 on January 1st	989	1996	5,000	0	4,000	0	0	FOR BOND
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

PT-10B (rev. 3/99)
LOCAL EXEMPTIONS
Department of Revenue
Property Tax Division
270 Washington St. Room 405
Atlanta, Georgia 30334

LOCAL EXEMPTIONS

COUNTY NAME	FLOYD	YEAR	2024
	-		

List all Local Exemptions and provide the criteria for each exemption listed on your Consolidation Sheet. Fill in the amount of exemption allowed in the corresponding fields below. This form is part of the digest file for each year. Please list all local exemption in which your county had voted and approved. The Resolution/House/Senate Bill Number and the year passed is important to each year's file. This form serves as documentation of the local exemptions and the specific criteria allowed.

CODE USED (ON CONSOLIDATION SHEET)	QUALIFICATIONS	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
L1	HOMESTEAD	1704	24-Feb-92	\$ 5,000 - LESS STATE EXEMPTIONS	\$ 5,000 - LESS STATE EXEMPTIONS		
L2	AGE 65 GROSS INCOME 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.
L3	AGE 75 GROSS INCOME 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.
L4	HOMESTEAD	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		
				AND UP TO 5 ACRES OF LAND	AND UP TO 5 ACRES OF LAND		

COUNTY FORSYTH DIGEST YEAR 2024

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
S4	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 2024
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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 1199	2020	20,000		20,000			
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COUNTY / CITY	Franklin School	DIGEST YEAR 2024
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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 1199	2020	20,000		20,000			
	·								

COUNTY / CITY	Lavonia	DIGEST YEAR 2024
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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	
									10 17 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
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LOCAL EXEMPTION COUNTY/CITY FULTON COUNTY

	ocal referendum, are top be lis	ted, along with the Resolution														
			COUNTY	COUNTY	SCHOOL		ATLANTA	ATLANTA	ATLSCH		MTPRK	SANSPR	JCREEK	JCREEK	CHATTAH	
<u>Code</u>	<u>Definition/Qualififcation</u>	Resolution/Bill Number	<u>OPER</u>	BONDS	<u>OPER</u>	BOND	OPER/PARKS	BONDS	<u>OPER</u>	BONDS	<u>OPER</u>	<u>OPER</u>	<u>OPER</u>	<u>BONDS</u>	<u>OPER</u>	<u>OPER</u>
	D : /D	0.000 0.005 44	***	00	0.000	00	* 00.000	**	***	00	* 4.000	#45.000	045.000	00	045.000	000 000
L1	Basic/Regular	O.C.G.A. \$48-5-44	\$30,000	\$0	2,000	\$0	\$30,000	\$0	\$30,000	\$0	\$4,000	\$15,000	\$15,000	\$0	\$15,000	\$30,000
		CPI	CPI													
L1	Age 65 (fed agi<=\$39,000)	O.C.G.A. \$48-5-52	\$30,000	\$0	\$2,000	\$0	\$30,000	\$0	\$30,00	\$0	4,000	\$15,000	\$15,000	\$0	\$15,000	\$30,000
	Age 03 (led agi = \$39,000)	SF	\$50,000 SF	SF	\$2,000	ΨΟ	\$50,000 SF	SF	φ30,00	ΨΟ	4,000	\$13,000 SF	\$13,000	ΨΟ	\$15,000	ψ30,000
		CPI	CPI	01			OI .	Oi Oi				CPI				
		011	011									011				
		Ga.L. 2006,p.3831 Section	FULL													
L2	AGE 70 OR DISABLE	5.09	VALUE	FULL	\$10,000	\$10,000					\$4,000	\$15,000	\$15,000	\$0	FULL	FULL
	7.02 10 01.2107.022	0.00	***************************************	. 022	ψ.ο,σσσ	ψ.ο,οοο					ψ1,000	ψ.ο,οοο	ψ.ο,σσσ	Ψ.	. 022	. 022
	ELDERLY-AGE 62 (NET															
L3	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	O.C.G.A.\$48-5-48	\$117,014	\$117,014	\$117,014	\$117,014	\$117,014	\$117,014	\$117,014	\$117,014	\$117,014	\$117,014	\$117,014	\$117,014	\$117,014	\$117,014
	Veteran; unremarried	•				,										
	survivng spouse ot minor															
	children od Disabled veteran;															
		SF	SF	SF			SF	SF				SF				
		CPI	CPI									CPI				
		<u> </u>	0									0				
	100% Dsabled verteran;	O.C.G.A \$48-5-48	\$117,014	\$117,014	\$117,014	\$117,014	\$117,014	\$117,014	\$117,014	\$117,014	\$117,014	\$117,014	\$117,014	\$117,014	\$117,014	\$117,014
	Unmarrried survivg spouse															
	or minor children od disabled															
L5	verteran															
	Elderly-Age 65(Net income		****			***	***		***	••	***	***				***
L6	,_\$10,000)	O.C.G.A \$48-5-48	\$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
		CPI	CPI													
	Eldada Asa CE/a 1															
	Elderly- Age 65(net income<=\$10,000 & Fed															
L7	AGI<=\$39,000 & Fed	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
L/	AGI\=\$39,000	0.0.G.A \$40-3-47	\$4,000	\$4,000	\$10,000	φ10,000	ψ30,000	ΨΟ	ψ30,000	ΨΟ	\$4,000	ψ15,000	ψ13,000	ΨΟ	\$15,000	ψ30,000
L8	Age 70 or older-or disabled		FULL	FULL	54000	1000	30000	30000	4000	35000	4000	FULL	FULL	0	FULL	FULL
<u> </u>	. igo . o or order or disabled		1022	1 011	0-1000	1000	00000	00000	-1000	00000	4000	1 011	1011		1 011	, 011
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	AGE 65 or older-city of															
L9	Atlanta	hb1741	na	na	na	na	40000	0	40000	35000	na	na	na	na	NA	NA
						1						1				

																-
	Senior Frozen					40000			40000	0.5000	4000		10000		40000	
L12	Homestead/Poverty	HB1797/HB1267/HB1205	30000	10000	54000	10000	40000	0	40000	35000	4000	23000	40000	0	40000	30000
			50%				FROZEN									
			FROZEN													-
L13	Veteran's Spouse		FULL	FULL	81080	81080					81080	FULL	FULL	0	FULL	FULL
																\vdash
L14	CPI FROZEN	SB610, 2004														
	Age 65-5 Years Residency Fulton School	HB1556	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		797 2002-Age 65 Annual Hou s- on home & up to 5 acres of					y operating/Bond/S	SD, Atlanta O	perating/ Bor	nd & Sandy						

GILMER COUNTY EXEMPTIONS 2024

LOCAL	1 1		DESCRIPTION	COUNTY M & O & *HB 820 FREEZE	COUNTY BOND & *HB 820 FREEZE	SCHOOL **HB 1383	HB OR CODE SECTION	NOTES
F1	\$500 Exp(\$)	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 556	GROSS INCOME <\$20,000 FOR SCHOOL TAX ONLY
F4	S4	65	Senior	\$4,000 + FREEZE	\$4,000 + FREEZE	100% EXEMPT	48-5-47	****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 GET 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	\$117,014*** + FREEZE	\$117,014*** + FREEZE	\$117,014***	48-5-48	COVERS COUNTY M&O, BOND & SCHOOL
FS	ss	ANY	Unremarried SS of Vet Killed in Action	\$117,014*** + FREEZE	\$117,014*** + FREEZE	\$117,014***	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	SD	65	Disabled Vet/Unmarried SS - Senior	\$117,014*** + FREEZE	\$117,014*** + FREEZE	100% EXEMPT	48-5-48	COVERS COUNTY M&O & BOND/HB 1383 FOR SCHOOL TAX
LE	SE	65	Unremarried SS of Vet Killed in Action-Senior	\$117,014*** + FREEZE	\$117,014*** + FREEZE	100% EXEMPT	48-5-52.1	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 2024 IS \$ 117,014 ADJUSTED WITH THE INDEX FACTOR.

^{****} SET BY THE DOR FOR SOCIAL SECURITY MAXIMUM - \$ 91,728 FOR 2024

COUNTY / CITY	Glascock	/

DIGEST YEAR 2024

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	Glynn County - 063	DIGEST YEAR 2024
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List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2024 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	Age 62 or disabled with gross income less than \$12,000	HB 108	1987	41,502	41,502	41,502	41,502		
L2	Automatic Homestead must be getting Homestead	SB 651	1999	146,097,278	146,411,470	0	0		
L3	Age 62 and getting Homestead	SB 651	1999	59,259,415	59,449,712	0	0		
L4	Age 62, Gross Income Less than \$20,000 and getting homestead	SB 651	1999	10,880,952	10,905,152	0	, 0		
L5	Must be getting Homestead	HB 1690 HB 1691	2000	1,200,982,092	1,201,462,273	1,205,374,687	448,062,243		
L6	65 with Georgia taxable Net income less than \$40,000	SB 486	2008	0	0	549,817,445	559,590,873		
	Tax Commissioner J. L. Jeff ' Chapman		,	v v					

Date: 7-15-2034

COUNTY/CITY GURDON	COUNTY / CITY	GORDON
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DIGEST YEAR 2024

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
Li	≥ AGE 65	HB 1428	2006			F40,000	40,000		
L2	ZAGE 65 INCOME 5 LOSSO								
L3	≥ AGE 70					100,000	180,000		
L4	2 AGE 70 INDME & \$19000					100,000	100,000		
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More

LOCAL EXEMPTIONS

COUNTY/CITY Grady

DIGEST YEAR 2024

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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	Greene County	DIGEST YEAR	2024

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
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		

DIGEST YEAR 2024

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 2027
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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			
L2	Age 65 Income less than \$12,000 Excludes Social Security & Retirement		1980	8,000		Total School			
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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2024 Hall County Exemption & Fee Chart

Code	<u>Description</u>	<u>State</u>	<u>County</u>	<u>School</u>	<u>Fire</u>	Notes	Legal Justification
S1	Regular Homestead	2,000	2,000	2,000	2,000		O.C.G.A. 48-5-44
sc	Regular Homestead, State Tax	100% on home and up to 10 contiguous acres of land AND 2,000 on balance of value	2,000	2,000	2,000		HB 848 (2006)
S 3	Regular Homestead, Partial School Tax	2,000	2,000	30,000	2,000		O.C.G.A. 48-5-52, HB 705 (2001), HB 1411 (2008)
LS (S3)	Regular Homestead, Partial School Tax, State Tax	100% on home and up to 10 contiguous acres of land AND 2,000 on balance of value	2,000	30,000	2,000		O.C.G.A. 48-5-52, HB 705 (2001), HB 848 (2006), HB 1411 (2008)
S4	Regular Homestead, State Tax, Senior Citizen, Partial School Tax	100% on home and up to 10 contiguous acres of land AND 4,000 on balance of value	4,000	30,000	4,000		O.C.G.A. 48-5-47, O.C.G.A. 48-5-52, HB 705 (2001), HB 848 (2006), HB 1411 (2008)
S 5	Disabled Veteran	117,014	117,014	117,014	117,014		O.C.G.A. 48-5-48, HB 1446 (2004)
SD	Disabled Veteran, State Tax	100% on home and up to 10 contiguous acres of land AND 117,014 on balance of value	117,014	117,014	117,014		O.C.G.A. 48-5-48, HB 1446 (2004), HB 848 (2006)
ss	Surviving Spouse (Military)	117,014	117,014	117,014	117,014		O.C.G.A. 48-5-52.1
SE	Surviving Spouse (Military), State Tax	100% on home and up to 10 contiguous acres of land AND 117,014 on balance of value	117,014	117,014	117,014		HB 848 (2006)
SL	Surviving Spouse (Military), State Tax, Total School Tax	100% on home and up to 10 contiguous acres of land AND 117,014 on balance of value	117,014	TOTAL	117,014		HB 848 (2006)
SG	Surviving Spouse (Firefighter & Peace Officer)	TOTAL	TOTAL	TOTAL	TOTAL		HB 81 (2006)
L2 (S4)	Senior Citizen, Total School Tax	100% on home and up to 10 contiguous acres of land AND 4,000 on balance of value	4,000	TOTAL	4,000	Inside Gainesville	O.C.G.A. 48-5-47, HB 705 (2001), HB 1411 (2008)
L3 (S1)	Regular Homestead, Total School Tax	2,000	2,000	TOTAL	2,000		O.C.G.A. 48-5-44, HB 705 (2001), HB 1411 (2008)
L4 (S4)	Regular Homestead, Senior Citizen, Total School Tax	100% on home and up to 10 contiguous acres of land AND 4,000 on balance of value	4,000	TOTAL	4,000	Outside Gainesville	O.C.G.A. 48-5-47, HB 705 (2001), HB 1411 (2008)
L5 (S5)	Disabled Veteran, Total School Tax	117,014	117,014	TOTAL	117,014		O.C.G.A. 48-5-48, HB 1446 (2004), HB 1411 (2008)

L6 (S1)	Regular Homestead, Disabled Person	2,000	2,000	30,000	2,000		HB 1606 (2005), HB 1411 (2008)
LA (\$4)	Regular Homestead, State Tax, Senior Citizen, Total School Tax	100% on home and up to 10 contiguous acres of land AND 4,000 on balance of value	4,000	TOTAL	4,000	Inside Gainesville	HB 848 (2006), O.C.G.A. 48-5-47, HB 705 (2001), HB 1411 (2008)
LB (SC)	Regular Homestead, State Tax, Total School Tax	100% on home and up to 10 contiguous acres of land AND 2,000 on balance of value	2,000	TOTAL	2,000		HB 848 (2006), HB 705 (2001), HB 1411 (2008)
LC (S4)	Regular Homestead, State Tax, Senior Citizen, Total School Tax	100% on home and up to 10 contiguous acres of land AND 4,000 on balance of value	4,000	TOTAL	4,000	Outside Gainesville	HB 848 (2006), O.C.G.A. 48-5-47, HB 705 (2001), HB 1411 (2008)
LD (SD)	State Tax, Disabled Veteran, Total School Tax	100% on home and up to 10 contiguous acres of land AND 117,014 on balance of value	117,014	TOTAL	117,014		HB 848 (2006), HB 1446 (2004), HB 705 (2001), HB 1411 (2008)
LE (sc)	Regular Homestead, State Tax, Disabled Person	100% on home and up to 10 contiguous acres of land AND 2,000 on balance of value	2,000	30,000	2,000		HB 848 (2006), HB 1606 (2004), HB 1411 (2008)
LF (S1)	Split Homestead	1,000	1,000	1,000	1,000		
G2 (\$4)	Regular Homestead, Senior Citizen	100% on home and up to 10 contiguous acres of land AND 4,000 on balance of value	4,000	4,000	4,000	Inside Gainesville	O.C.G.A. 48-5-47
GA (S4)	Regular Homestead, State Tax, Senior Citizen	100% on home and up to 10 contiguous acres of land AND 4,000 on balance of value	4,000	4,000	4,000	Inside Gainesville	O.C.G.A. 48-5-47, HB 848 (2006)
GB (sc)	Regular Homestead, State Tax, Total School Tax	100% on home and up to 10 contiguous acres of land AND 2,000 on balance of value	2,000	TOTAL	2,000	Inside Gainesville	HB 848 (2006), HB 705 (2001), HB 1411 (2008)
SB	Brownfield Property	Difference of the 40% assessment & base year assessment	Varies	Varies	Varies		O.C.G.A. 48-5-7.6
SF	Freeport	Varies	Varies	Varies	Varies		
SH	Historic	Varies	Varies	Varies	Varies		O.C.G.A. 48-5-7.2 & O.C.G.A. 48-5-7.3
SN	Inventory	TOTAL	0	0	0		O.C.G.A. 48-5-41.2
SP	Personal Property <\$7,500- Combined total	TOTAL	TOTAL	TOTAL	TOTAL		O.C.G.A. 48-5-41.1
sv	Conservation Use	Varies	Varies	Varies	Varies		O.C.G.A. 48-5-7.4

Fees

County Solid Waste Fee	\$75.00		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	County Ordinance: 8.180.700 & 8.180.710

COUNTY/CITY Hancock/Sparter

DIGEST YEAR 2024

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	HARALSON	DIGEST YEAR 2024
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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 HOMESTEAD			2,000					
S3	SCHOOL TAX EXEMPTION - 62 OR OLDER					10,000			
S4	DOUBLE HOMESTEAD - 65 O OLDER			4.000					
L4	ADDITIONAL LOCAL SENIOR EXEMPTION	HB 1138	2017	4,000					
LX/LS	ADDITIONAL LOCAL SCHOOL SENIOR EXEMPTION (IN ADDITION TO THE S3 EXEMPTION)	HB 1221	2021			4,000			
LC	BUCHANAN (65 OR OLDER)	HOMESTEAD	EXEMPTIO	N IN THE AMO	UNT OF 35,000	OF ASSESSED	VALUE OF HO	MESTEAD FOR	CITY RESIDEN

COUNTY / CITY	HARRIS	DIGEST YEAR 2024
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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
L6	LOCAL BLIND DISABLED INCOME <50000	LC149726 /AP HB788	2009	20000.00	0	4000.00	0	0	0
L6S	LOCAL BLIND-DISABLED INCOME <35000	LC149726 /AP HB788	2009	20000.00	0	20000.00	0	0	0
L7	LOCAL AGE 65 INCOME >35000<50000	LC149726 /AP HB788	2009	20000.00	0	4000.00	0	0	0
L7S	LOCAL AGE 65 INCOME <35000	LC149726 /AP HB 788	2009	20000.00	0	20000.00	0	0	0

COUNTY / CITY	Hart	DIGEST YEAR 202
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List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2024 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
LI	65 + older	House Bi	2020	15,000	0	15,000	0		

Page 20 of 235

COUNTY / CITY	Heard	DIGEST YEAR 2024
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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
L6	Own and Live on Property 65 Years of age	HSE 210	1 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	0	0	20,000	0	0	0
L6	Own and live on property earned income less than \$10,000	HSE 693	2007	0	0	20,000	0	0	0
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COUNTY	/ CITY	HENRY	

DIGEST YEAR 2024

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		
H1	BASIC HOMESTEAD EXEMPTION	SB 309	2023					15,000	
H2	AGE 62	SB 309	2023					25,000	
Н3	AGE 68	SB 309	2023					50,000	
H4	TOTAL DISABLED UNDER 65	SB 309	2023					50,000	

COUNTY HOUSTON

DIGEST YEAR 2024

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		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
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DIGEST YEAR 2024

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 / CITYJackson	DIGEST YEAR 2022

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
S3	AGE 62 AND INCOME LESS THAN \$25,000	HB1332	2008			\$10,000			
S3 S4	AGE 65 AND INCOME LESS THAN \$25,000	HB1332	2008			\$40,000			
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•	Jasper
COUNTY / CITY	County

DIGEST YEAR 2024

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	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/CITY Jeff Davis Hazlehurst

DIGEST YEAR 2024

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2024 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
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Have House 1/16/25

COUNTY/CITY Jefferson

DIGEST YEAR 2024

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
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DIGEST YEAR 2024

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 JOHNSON	DIGEST YEAR 2024
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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	JONES	COUNTY	

DIGEST YEAR 2024

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	НВ1727	1992	6000	0	0	0	0	0
L1-L5	Homestead with age 62 as of Jan 01 of taxable year	нв1789	2002	0	0	15000	0	0	0

COUNTY / CITY	LAMAR	
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DIGEST YEAR 2024

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	849	2000	20,000	20,000				
LC	AGE 70	249	2014			7,000	7,000		
LS	TOTALLY DISABLE ANNUAL NET INCOME<20,000	1798	1996			15,000			
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COUNTY / CITY	LANIER	DIGEST YEAR	2024
COUNTY / CITY	LANIER	DIGEST YEA	R

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	LAURENS

DIGEST YEAR 2024

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									

DIGEST YEAR 2024

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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LIBERTY COUNTY

138、温温工工	2024	Exempti	ion Codes	(updated January 2024)
Exemptions	State Tax	County M & O	School M & O	Qualifications
S1 Regular Homestead	2,000	2,000	2,000	Standard Exemption
SC Elderly	100% on house and 10 acers + 2,000	2,000	2,000	Age 65
S3 Elderly	2,000	2,000	10,000	Standard Age 62
S4 Elderly	100% on house and 10 acers + 4,000	15,000	25,000	Standard Age 65 with Local Additional County and School (\$91,728 income limit)
S5 Disabled Veteran	117,014	117,014	117,014	100% Disabled Veterans or Unremarried Surviving Spouse of Disabled Veteran
SD Age 65 100% Disabled Vet	100% on House and 10 Acres + 117,014	117,014		age 65 - and otherwise qualifies for S5
SS Surviving Spouse	117,014	117,014		Unremarried Surviving Spouse of US Member Killed in action
SG Unremarried Spouse	100% Exempt	100% Exempt	100% Exempt	Unremarried Surviving Spouse of a Firefighter or Peace Officer killed in the line of duty
SF Freeport				
SN State Only Inventory Exemp	otion			
SA Preferential Agricultural				
SP Personal Property < 7,500				
SV Conservation Use				,
SJ Forest Land Protection				
SY Heavy Duty Equipment				
L1 Local 1	2,000	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	AND RESIDENCE OF THE PARTY OF T	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		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		Standard Age 65 with Local Additional County and School with Local Freeze
W5 S5 w/KDW	117,014			100% Disabled Vet. or Unremarried Surviving Spouse of Disabled Vet. with local freeze
W6 S1/L4	2,000	15,000		Standard with Local Additional County and School (Age 62) with Local Freeze
WD SD w/KDW	100% on House and 10 Acres + 117,014	117,014		age 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	117,014	117,014	117,014	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			

Solid Waste Exemption

Regular & Other Exemptions

Liberty County Homestead Exemptions 2024

Codes and Descriptions	Exemption Value	Stipulations
L1-Basic Homestead, No KDW -W1-w/ KDW	\$5,000 (County Exemption)	Georgia Resident Liberty County Car Registration Vote in Liberty County Live in the Home
L4-Age 62-64 Homestead, No KDW -W6-w/ KDW	\$15,000 (County Exemption) \$17,000 (School Exemption)	 Georgia Resident Liberty County Car Registration Vote in Liberty County Live in the Home Age between 62-64
S4-Age 65 Homestead, No KDW -W4-w/ KDW Income limit - \$91,728 Working Income Limit - \$10,000	\$15,000 (County Exemption) \$25,000 (School Exemption)	 Georgia Resident Liberty County Car Registration Vote in Liberty County Live in the Home Income Verification Amount per Department of Revenue
LC-Age 65 (Income Over) Homestead, No KDW -WL-w/ KDW	\$15,000 (County Exemption) \$17,000 (School Exemption)	 Georgia Resident Liberty County Car Registration Vote in Liberty County Live in the Home Income Verification Amount per Department of Revenue (Over Limit)
Elderly Solid Waste Exemption Income limit - \$25,000	Exempt from solid waste charge on tax bill	 Be receiving Homestead on the property. Age 65 and Older House Hold Income be less \$25,000 a year
S5-100% Disabled Veteran, No KDW -W5-w/ KDW	Taxable Value Exempt up to \$117,014	Georgia Resident Liberty County Car Registration Vote in Liberty County Live in the Home 100% Totally and Permanently Disabled from the V.A. or Paid at 100% due to Service Connected Unemployability
SS-Unremarried Surviving Spouse of U.S. Service Member Killed in Action, No KDW -WS-w/ KDW	Taxable Value Exempt up to \$117,014	 Georgia Resident Liberty County Car Registration Vote in Liberty County Live in the Home 100% Totally and Permanently Disabled from the V.A. at time of death or killed in the line of duty
SG-Unremarried Surviving Spouse of Fire Fighter or Peace Officer Killed in the line of duty	100% Exempt	 Georgia Resident Liberty County Car Registration Vote in Liberty County Live in the Home Spouse of a Fire Fighter or Peace Office killed in the line of duty

COUNTY / CITY _	Lincoln County	DIGEST YEAR 2024
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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 / CITY	LONG	•	DIGEST YEAR 2024
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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
	N/A								
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COUNTY / CITY <u>LOWNDES</u>	
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DIGEST YEAR 2024

CITY EXEMPTION AMOUNT	CITY
FOR M & O	AMOUNT FOR BOND

		2024 LUI	MPKIN C	OUNTY	HOMES	TEAD GF	RID		
STATE EXEMPTIONS		STATE	COUNTY	COUNTY	SCHOOL	SCHOOL	DAHLONEGA	DAHLONEGA	COUNTY/CITY EXE
CODE	QUALIFICATIONS	TAX	M&O TAX	BOND TAX	M&O TAX	BOND TAX	M&O TAX	BOND TAX	CODE
S1 - Regular	O.C.G.A. 48-5-44	2,000	2000	0	2000	0	0	0	
S1 - Regular	O.C.G.A. 48-5-44	2,000	2000	0	30000	30000	0	0	L1 - Age 62;FED AGI 20,000 or less
S1 - Regular	O.C.G.A. 48-5-44	2,000	62000	60000	122000	120000	60000	60000	L2 - Disabled
SC - Age 65	O.C.G.A. 48-5-48.3	100% on home & up to 10 acres of land and \$2,000 on balance	68000	60000	128000	120000	60000	60000	L3 - Age 65
S2 - Reserved	Reserved - DO NOT USE								
S3 - Elderly - Age 62 (Net Income < \$10,000)	O.C.G.A 48-5-52	2,000	2000	0	10000	10000	0	0	FED AGI>20000
S3 - Elderly - Age 62 (Net Income < \$10,000)	O.C.G.A. 48-5-52	2,000	62000	60000	130000	130000	60000	60000	L4-Age 62, Disabled NET<10,000
S4 - Elderly - Age 65 (Net Income < \$10,000)	O.C.G.A. 48-5-47	100% on home & up to 10 acres of land and \$4,000 on balance	70000	64000	136000	130000	60000	60000	L5 - Age 65 NET<10,000
S5 - Disabled Veteran & surviving spouse or minor children	O.C.G.A. 48-5-48	117,014	117,014	117,014	117,014	117,014	117,014	117,014	
S5 - Disabled Veteran & surviving spouse or minor children	O.C.G.A. 48-5-48	117,014	177,014	177,014	237,014	237,014	177,014	177,014	L6 - Disabled Veteran
SD - Age 65 - 100% Dis. Veteran; Unremarried surviving spouse or minor children of Dis.Veteran	O.C.G.A. 48-5-48	100% on home & up to 10 acres of land and \$117,014 on balance	177,014	177,014	243,014	237,014	117,014	117,014	L7 - Age 65, Dis Vet
SS - Surviving Spouse of US service member killed in action	O.C.G.A. 48-5-52.1	117,014	117,014	117,014	117,014	117,014	117,014	117,014	
SS - Surviving Spouse of US service member killed in action	O.C.G.A. 48-5-52.1	117,014	177,014	177,014	237,014	237,014	177,014	177,014	L8 - Surviving Spouse of US service member KIA
SE - Age 65 - Unremarried surviving spouse of US service member killed in action	O.C.G.A. 48-5-48.3 & 48-5-52.1	100% on home & up to 10 acres of land and \$117,014 on balance	177,014	177,014	243,014	237,014	177,014	177,014	L9 - Age 65 Surviving Spouse of US SM KIA
SG - Unremarried surviving spouse of a firefighter or peace officer killed in line of duty	O.C.G.A. 48-5-48.4	100%	100%	100%	100%	100%	100%	100%	
S6 - Elderly Floating - Age 62 (Fed Agi < \$30,000)	O.C.G.A. 48-5-47.1 & 48-5-52	Floating on home & up to 5 acres of land	Floating	0	2000	0	0	0	FED AGI>20000
S6 - Elderly Floating - Age 62 (Fed Agi < \$30,000)	O.C.G.A. 48-5-47.1 & 48-5-52	Floating on home & up to 5 acres of land	Floating Floating+	0	30000	%	0	0	L10 - Age 62;FED AGI \$20,000 or less
S6 - Elderly Floating - Age 62 (Fed Agi < \$30,000)	O.C.G.A. 48-5-47.1 & 48-5-52	Floating on home & up to 5 acres of land	\$60,000	60000	122000	120000	60000	60000	L11 - Age 62, Disabled AGI<30,000
67 - Reserved	Reserved - DO NOT USE								
S8 - Elderly Floating - Age 62 (Fed AGI < \$30,000 & Net Income < \$10,000)	O.C.G.A. 48-5-47.1 & 48-5-52	Floating on home & up to 5 acres of land	Floating	0	10000	10000	0	0	FED AGI>20000
S8 - Elderly Floating - Age 62 (Fed AGI < \$30,000 & Net Income < \$10,000)	O.C.G.A. 48-5-47.1 & 48-5-52	Floating on home & up to 5 acres of land	Floating	0	30000	30000	0	0	L12 - Age 62;FED AGI 20,000 or less
S8 - Elderly Floating - Age 62 (Fed AGI < \$30,000 & Net Income < \$10,000)	O.C.G.A. 48-5-47.1 & 48-5-52	Floating on home & up to 5 acres of land	Floating+ \$60,000	60000	130000	130000	60000	60000	L13 - Age 62, Disabled AGI <30,000 NET <10,000
S9 - Elderly Floating - Age 65 (Fed AGI < \$30,000 & Net Income < \$10,000)	O.C.G.A. 48-5-47, 48-5-47.1 & 48-5- 52	100% on home & up to 10 acres of land	Floating+ \$66,000	64000	136000	130000	60000	60000	L14 - Age 65 AGI<30,000 NET<10000
		ND when age 62 and Fed AGI is \$20,00							826)
1995 HB826 : \$30,000 exemption from S	SCHOOL M&O and BO	ND when age 62 and Fed AGI is \$20,00	00 or less - this	exemption is	IN LIEU OF a	and not in addit	tion to any othe	er exemption.	
2002 HB1469 : \$6,000 exemption from C0	OUNTY M&O when age	e 65 - this exemption shall be IN ADDITI	ION TO any ot	her exemption	l.				
2002 HB1470 : \$6,000 exemption from S0	CHOOL M&O when age	e 65 - this exemption shall be IN ADDIT	ION TO any ot	her exemption					
2005 HB88 : \$120,000 exemption from	SCHOOL M&O age 70	- this exemption is IN LIEU OF and no	ot in addition to	any other exe	emption.(Repl	aced by HB14	25 in 2008)		
2008 HB1424: \$60,000 exemption from 0	COUNTY M&O and BO	ND when age 65 or Disabled - this exen	nption shall be	IN ADDITION	TO any othe	r exemption.			
2008 HB1425: \$120,000 exemption from	SCHOOL M&O and BC	ND when age 65 or Disabled - this exe	emption shall be	e IN ADDITIO	N TO any oth	er exemption.			
	CITY OF DAHLONEGA	M&O and BOND when age 65 or Disab	oled - this exem	nption shall be	IN ADDITIO	N TO any othe	r exemption.		i

TIONS
QUALIFICATIONS
IB826
IB1424;HB1425; HB1426
IB1469;HB1470;HB1424;HB1425; HB1426
HB1424;HB1425; HB1426
IB1469;HB1470;HB1424;HB1425; HB1426
IB1424;HB1425; HB1426
IB1469;HB1470;HB1424;HB1425; HB1426
IB1424;HB1425; HB1426
IB1469;HB1470;HB1424;HB1425; HB1426
IB826
IB1424;HB1425; HB1426
IB826
IB1424;HB1425; HB1426
IB1469;HB1470;HB1424;HB1425; HB1426

COUNTY / CITY	Macon	
COUNTY / CITY	Macin	

DIGEST YEAR 2024

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
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	QUALIFICATIONS	OUALISICATIONS BILL	OUALIEICATIONS BILL PASSED	QUALIFICATIONS BILL NUMBER EXEMPTION AMOUNT	QUALIFICATIONS BILL PASSED EXEMPTION EXEMPTION AMOUNT AMOUNT	QUALIFICATIONS RESOLUTION BILL NUMBER PASSED EXEMPTION AMOUNT AMOUNT AMOUNT AMOUNT	QUALIFICATIONS BILL PASSED NUMBER RESOLUTION YEAR COUNTY COUNTY PASSED EXEMPTION EXEMPTION AMOUNT AMOUNT AMOUNT AMOUNT COUNTY	QUALIFICATIONS RESOLUTION YEAR COUNTY COUNTY SOMEON EXEMPTION EXEMPTION EXEMPTION AMOUNT AMOUNT AMOUNT CORPORATE FOR MA O

COUNTY / CITY Madison

DIGEST YEAR 2024

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 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 2024

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								

COUNTY / CITY MCDUFFIE

DIGEST YEAR 2024

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			
L13 /L14	AGE 65 NO INCOME LIMITATION	HB 857	1/1/17			\$30,000			

COUNTY / CITY MCINTO	JSH
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DIGEST YEAR 2024

				COUNTY	COUNTY	SCHOOL	SCHOOL	CITY	CITY
EXEMPTION	QUALIFICATIONS	RESOLUTION	YEAR	EXEMPTION	EXEMPTION	EXEMPTION	EXEMPTION	EXEMPTION	EXEMPTION
CODE	QUALIFICATIONS	BILL NUMBER	PASSED	AMOUNT FOR					
				M&O	BOND	M&O	BOND	M&O	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 / CITYMERIWETHER DIGE	EST YEAR 2024
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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	ALL HOMESTEADS	SB 540	2000	FLOATING		FLOATING			
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COUNTY / CITY ____Miller_____

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.

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
	State Code Only No Local								
		Manual Advantus Erro Conditional Control Condition (Condition Condition Cond							
					-		-		
						of Assault 1888 (Mark Passer) and the property of the Assault of the Assault			

Manufacture of the Control of the Co									

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COUNTY / CITY Mitchell

DIGEST YEAR 2024

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								

	MONROE	DIGEST YEAR 2024
COUNTY / CITY		Electrical State of the State o

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	EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND
L1	REGULAR			\$12,000		\$ \$12,000)	\$2,000	
L3	AGE 62 NET INCOME <\$10,000			\$12,00	0	\$12,000		\$2,000	
L3	AGE 65 NET INCOME	-		\$32,00	0	\$32,000		\$4,000	
LC	AGE 65 INCOME TO HGH	<u> </u>		\$12,000		\$24,00	3	\$4,000	
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COUNTY/CITY Montgomery

DIGEST YEAR 2024

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
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COUNTY / CITY Morgan

DIGEST YEAR 2024

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	CTY 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			\$117,014		\$117,014			

COUNTY / CITY	MURRAY	
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DIGEST YEAR 2024

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
S5 & SS	VETERAN- VA LETTER REQUIRED			117014	117014	117014			
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			117014	117014	117014	117014		:
L8	62 LESS THAN 10,000 EARNED VET			117014	117014	117014	117014		
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		

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DIGEST YEAR 2024

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	Abatements (Personal Property)	Act. No. 76 (1981)	1982				
L9	Frozen Assessments (Historic Property)	Act. No. 76 (1981)	1982				

COUNTY / CITY NEWTON 107

DIGEST YEAR 2024

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			
L6	100% totally and permanently disabled, letter from doctor and net income \$15,000 plus maximum allowed under Federal Social Security Ac	ACT 179 H.B. 105	1992	\$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.	S.B. 422	2010					\$10,000	

COUNTY / CITY	Oconee	DIGEST YEAR 2024

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	HB # 1336 Act # 571	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 2024

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.			-					

Exemption	Local Alias	Resolution Bill #	Year Passed
S1	LS1		
SC	LSC		
S3	LS3		
S4	LS4		
S5	LS5		
SD	LSD		
SS	LSS		
SE	LSE		
SG	LSG		
S6	LS6		
S8	LS8		
S9	LS9		

Exemption	Resolution Bill #	Year Passed
L1	HR-823-1875 HB-988	1980 & 2022
L2	HR-823-1875	1980 & 2022
L5	HR-823-1875	1980 & 2022
L6	HR-823-1875	1980 & 2022
L9	HR-823-1875	1980 & 2022
L10 (LO)	HR-823-1875	1980 & 2022
L12 (LB)	HR-823-1875	1980 & 2022
L13 (LC)	HR-823-1875	1980 & 2022

Exemption		olution	Year
		Bill #	Passed
L3	S	R266	2022
L4	S	R266	2022
L7	S	R266	2022
L8		R266	2022
L11 (LA)	S	R266	2022

State Exemption SD or SE SC

County & School	Date Passed	Effective Date
HR 823-1875	11/4/1980	1/1/1981
School	Date Passed	Effective Date
SR266	11/2/1982	1/1/1984
City of Hiram	Date Passed	Effective Date
HB433	11/7/2017	1/1/2018
HB445	11/7/2017	1/1/2018
HB444	11/7/2017	1/1/2018
County M&O	Date Passed	Effective Date
HB988	11/8/2022	1/1/2023
HB988	11/8/2022	1/1/2024
School	Date Passed	Effective Date
HB1507	11/8/2022	1/1/2023
HB1507	11/8/2022	1/1/2024

State Exemptions			
December 1	County	County	School
Description	M&O	Bond	M&O
Standard Exemption Under 65 + Local Standard	-10,000		-2,000
Age 65	-10,000		-2,000
Age 62 -Net income of applicant and spouse is under 10k	-10,000		-10,000
Age 65 -Net income of applicant and spouse is under 10k	-12,000	-4,000	-10,000
Disabled Veteran or Unremarried Surviving Spouse of a Disabled Veteran	-125,014	-117,014	-117,014
Age 65 -Unremarried Surviving Spouse of a Disabled Veteran	-125,014	-117,014	-117,014
Unremarried Surviving Spouse of Service Member Killed in Action	-125,014	-117,014	-117,014
Age 65 -Unremarried Surviving Spouse of Service Member Killed in Action	-125,014	-117,014	-117,014
Unremarried Surviving Spouse of a Firefighter or Peace Officer Killed in Action	100%	100%	100%
Age 62 -Gross income of total household not exceeding 30k	Floating		-2000
Age 62 -Gross income of total household not exceeding 30k	Floating		-10000
and net income of applicant and spouse is under 10k			
Age 65 -Gross income of total household not exceeding 30k	Floating	-4000	-10000
and net income of applicant and spouse is under 10k			
Disability Exemptions			
Description	County	County	School
Description	M&O	Bond	M&O
100% Disabled - Under Age 65 & Net Income less than 12k	-22,000		-14,000
100% Disabled - Over Age 65 & Net Income less than 10k	-24,000	-4,000	-22,000 & Half
100% Disabled - 65 - 67 & Net Income greater than 10k and under 12k	-22,000		-14,000 & Half
100% Disabled - 65 - 67 & Net Income less than 10k	-24,000	-4,000	-22,000 & Half
100% Disabled - 68+ & Net Income greater than 10k and under 12k	-22,000		100%
100% Disabled - 68+ & Net Income less than 10k	-24,000	-4,000	100%
Age 65 - 67 Disabled Veteran or Unremarried Surviving Spouse	-125,014	-117,014	-117,014 & Half
of service member killed in action			
Age 68+ - Disabled Veteran or Unremarried Surviving Spouse	-125,014	-117,014	100%
of service member killed in action			
Age Exemptions			
Description	County	County	School
Description	M&O	Bond	M&O
Age 65 - 67 & Net Income greater than 10k	-10,000		-2,000 & Half
Age 65 - 67 & Net Income less than 10k	-12,000	-4,000	-10,000 & Half
Age 68+ & Net Income greater than 10k	-10,000		100%
Age 68+ & Net Income less than 10k	-12,000	-4,000	100%
Over 65 & Gross Income less than 10k	-12.000	-4,000	-10.000 & Half

Should be Paulding County Local Exemption Age 65 - 67 L12 or Age 68+ L13

All Paulding Age Exemptions are greater than State Exemption

Age 65 Birth Year Age 68 Birth Year

Description	Exempt Assessment Amount
Disability Net Income -12k	12000
Description	Exempt Assessment Amount
M&O/Bond (50% age 65, 100% age 70)	Varies
Description	Exempt Assessment Amount
Standard -65	40000
Age 65-69	55000
Age 70+	100% Exempt
Description	Exempt Assessment Amount
Standard-65	6000
Standard-65	10000
Description	Exempt Assessment Amount
+65 100% Bond, 100% M&O at 69	100% Exempt
+65 100% Bond, 100% M&O at 68	100% Exempt

School	Fire	State	Hiram	Hiram	Dallas	Dallas	
Bond	rire	State	M&O	Bond	M&O	Bond	Special State
	-2,000	-2,000	-40000	-40000			
	-2,000	-2,000	-55000	-55000			100% on home and 10 acres
-10,000	-2,000	-2,000	-40000	-40000			
-10,000	-4,000	-4,000	-55000	-55000	447.044	447.044	100% on home and 10 acres
-117,014	-117,014	-117,014			-117,014	,	4000/
		-117,014 -117,014			-117,014		100% on home and 10 acres
		,					100% on home and 10 acres
100%	100%	100%	100%	100%	100%	100%	100 % Off florife and 10 acres
10070	Floating	Floating	10070	10070	10070	10070	
-10000	Floating	Floating					
-10000	Floating	Floating					100% on home and 10 acres
School	Fire	State	Hiram	Hiram	Dallas	Dallas	
Bond	•	- Clare	M&O	Bond	M&O	Bond	Special State
	44.000	0.000	40000	40000			
100%	-14,000 -16,000	-2,000 -4,000	-40000 -55000	-40000 -55000			100% on home and 10 acres
100%	-14,000	,	-33000	-33000			
		-2 000	-55000	-55000			
		-2,000 -4 000	-55000 -55000	-55000 -55000			100% on home and 10 acres
100%	-16,000	-4,000	-55000 -55000 100%	-55000 -55000 100%			
100% 100%	-16,000 -14,000	-4,000 -2,000	-55000	-55000			100% on home and 10 acres 100% on home and 10 acres
100%	-16,000	-4,000	-55000 100% 100%	-55000 100% 100%	-117,014	-117,014	100% on home and 10 acres 100% on home and 10 acres 100% on home and 10 acres
100% 100% 100%	-16,000 -14,000 -16,000	-4,000 -2,000 -4,000	-55000 100% 100%	-55000 100% 100%	-117,014	-117,014	100% on home and 10 acres 100% on home and 10 acres 100% on home and 10 acres 100% on home and 10 acres
100% 100% 100%	-16,000 -14,000 -16,000	-4,000 -2,000 -4,000 -117,014	-55000 100% 100%	-55000 100% 100%			100% on home and 10 acres 100% on home and 10 acres 100% on home and 10 acres 100% on home and 10 acres
100% 100% 100% 100%	-16,000 -14,000 -16,000 -117,014	-4,000 -2,000 -4,000 -117,014	-55000 100% 100% -117,014	-55000 100% 100% -117,014			100% on home and 10 acres 100% on home and 10 acres
100% 100% 100% 100% 100%	-16,000 -14,000 -16,000 -117,014	-4,000 -2,000 -4,000 -117,014	-55000 100% 100% -117,014 100%	-55000 100% 100% -117,014 100%	-117,014	-117,014	100% on home and 10 acres 100% on home and 10 acres
100% 100% 100% 100% 100%	-16,000 -14,000 -16,000 -117,014	-4,000 -2,000 -4,000 -117,014	-55000 100% 100% -117,014 100%	-55000 100% 100% -117,014 100%	-117,014 Dallas	-117,014 Dallas	100% on home and 10 acres 100% on home and 10 acres
100% 100% 100% 100% 100% School Bond	-16,000 -14,000 -16,000 -117,014 -117,014	-4,000 -2,000 -4,000 -117,014 -117,014	-55000 100% 100% -117,014 100% Hiram M&O	-55000 100% 100% -117,014 100% Hiram Bond	-117,014	-117,014	100% on home and 10 acres 100% on home and 10 acres
100% 100% 100% 100% 100% School Bond 100%	-16,000 -14,000 -16,000 -117,014 -117,014 Fire -2,000	-4,000 -2,000 -4,000 -117,014 -117,014 State -2,000	-55000 100% 100% -117,014 100% Hiram M&O -55000	-55000 100% 100% -117,014 100% Hiram Bond -55000	-117,014 Dallas	-117,014 Dallas	100% on home and 10 acres Special State 100% on home and 10 acres
100% 100% 100% 100% 100% School Bond 100% 100%	-16,000 -14,000 -16,000 -117,014 -117,014 Fire -2,000 -4,000	-4,000 -2,000 -4,000 -117,014 -117,014 State -2,000 -4,000	-55000 100% 100% -117,014 100% Hiram M&O -55000 -55000	-55000 100% 100% -117,014 100% Hiram Bond -55000 -55000	-117,014 Dallas	-117,014 Dallas	100% on home and 10 acres Special State 100% on home and 10 acres 100% on home and 10 acres
100% 100% 100% 100% 100% School Bond 100% 100%	-16,000 -14,000 -16,000 -117,014 -117,014 -117,014 -2,000 -4,000 -2,000	-4,000 -2,000 -4,000 -117,014 -117,014 -117,014 -2,000 -4,000 -2,000	-55000 100% 100% -117,014 100% Hiram M&O -55000 -55000 100%	-55000 100% 100% -117,014 100% Hiram Bond -55000 -55000 100%	-117,014 Dallas	-117,014 Dallas	100% on home and 10 acres
100% 100% 100% 100% 100% School Bond 100% 100%	-16,000 -14,000 -16,000 -117,014 -117,014 Fire -2,000 -4,000	-4,000 -2,000 -4,000 -117,014 -117,014 State -2,000 -4,000	-55000 100% 100% -117,014 100% Hiram M&O -55000 -55000	-55000 100% 100% -117,014 100% Hiram Bond -55000 -55000	-117,014 Dallas	-117,014 Dallas	100% on home and 10 acres Special State 100% on home and 10 acres 100% on home and 10 acres

COUNTY / CITY BYRON, GA	DIGEST YEAR 2024
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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 EXEMPTIONS								
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	COUNTY / CITY	FORT VALLEY, GA
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DIGEST YEAR 2024

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 EXEMPTIONS								
-									

DIGEST YEAR 2024

COUNTY / CITY PERRY

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 PHYSICIAN							8,000	
	NO RESIDENT OF CITY OF PERRY WITHIN PEACH COUNTY QUALIFY FOR LOCAL EXEMPTIONS								
			:						

COUNTY /	CITY	WARNER ROBINS, GA

DIGEST YEAR 2024

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 65 AND OVER - RESIDENT FOR PRECEEDING 5 YEARS							24,000	
	AUMENTUN, DOES NOT HAVE A CODE THAT								
	CORRESPONDS TO CITY'S EXEMPTION CRITERIA. THEREFORE, IT IS COMBINED UNDER S3 & S4	-							

COUNTY - PEACH DIGEST YEAR 2024

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	62 TO 64 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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COUNTY / CITY _	Pickens	DIGEST YEAR 2024
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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 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	

COUNTY / CITY _	_PIERCE	DIGEST YEAR 2024
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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
LF	48-5-49,48-5-50.1	HB-1666 HB-1670	2000	70692565	0	70692565	0	0	0

COUNTY / CITY	- Pike
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DIGEST YEAR 2024

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER HOWEBILS	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
LI	SI + Local County (Agr 65+)	1825	2002	10,000					
L2	51 + Local Disabled	1827	2002	12,000					
L3	53 + Local School (Age 62+)	1551	3027			2000	20,000		
14	SH + Local County (Acr 65+) Local School (Agr 65-69)	1825 1551	2002 2022	10,006		30,000	30,000		
L5		1827 1551	2002 2022	12,000		20,000	70,000		
16	53 + L2 + Local School (Age 62+) 54 + Local County (Age 657) + Local school (Age 65-69) + Local Disable	1825, 1827 1551	2022 2003	22,000		30,006	30,000		
17	54 + L1 + Local School (Age 70+)	1825 1872	5055 5055	10,006		50,000	50,000		
L8	LI + Local School 70+ bisedon	155 %	2075 5085	10,006		20,000	20,006		
	, ,			,	- · · · - · · - · · - · · · - · · · · ·				

COUNTY/CITY	POLK					
List all Local Execu	ptions and provide the criteria for each local homestead exemption shown	on the Current Yea	Consolidation Si	ieets. Fill	in the an	nvon

it of Exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be fisted, 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.

tremption Code	Qualitic atkons	Resolution Bill Humber	Year Passed	COUNTY Exemption Amount for M&O	County Exemption Amount For Band	<u>School</u> Exemption Amount for M&O	<u>School</u> Exemption Amount for Bond	City Exemption Amount for MR ()	City. 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 &	2012	30,000		30,000			
		HB616	,						
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Pulaski LOCAL EXEMPTIONS

COUNTY / CITY _	DIGEST YEAR 2024

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
		1/2							
		 							

COUNTY / CITY Putnam / Eatonton

DIGEST YEAR 2024

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			
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					NAME OF THE OWNER, AND THE OWNER, AN
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	
	••••								
							- 17/MP18		

COUNTY / CITY QUITMAN COUNTY/GEORGETOWN

DIGEST YEAR 2024

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 / CITY	Rabun	DIGEST YEAR 2024
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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				



	COUNTY/CITY	RANDOLPH
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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	<u>City</u> Exemption Amount for M&O	<u>City</u> Exemption Amount for Bond
L1	AGE 66+	HB1144	2004	0	0	HOME & UP TO 5 ACRES OF LAND	0	0	0
L4	AGE 66+ & SENIOR EXEMPTION	H1144	2004	0	0	HOME & UP TO 5 ACRES OF LAND	0	0	0
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COUNTY / CITY RICHMOND - 121

DIGEST YEAR 2024

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			

COUNTY / CITY ROCKDALE COUNTY

DIGEST YEAR 2024

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			\$15,000		\$15,000			
L3	LOW INCOME HOMESTEAD Age 62-65 Net Income < \$10,000			\$15,000		\$15,000	\$10,000		
L4	LOW INCOME HOMESTEAD Age =>65 Net Income < \$10,000			\$15,000	\$4,000	\$50,000	\$50,000		
L6	65 YEARS OLD & OLDER			\$15,000		\$50,000	\$50,000		
L8	65 YEARS OLD & OLDER Variable Total AGI <= \$30,000			VARIABLE		\$50,000	\$50,000		
LD	DISABLED, PERMANENTLY AND TOTALLY; CERTIFIED BY AN M.D			\$15,000		\$50,000	\$50,000		

COUNTY/CITY Schley

DIGEST YEAR 2024

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	SYLVANIA	

DIGEST YEAR 2024

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
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COUNTY / CITY _	Semihole	

DIGEST YEAR 2024

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 __SPALDING_

DIGEST YEAR 2024

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
LM6	65-69 years of age on January 1 Net income of husband & wife (exclusive of \$91,728 in Social Security and Retirement) is \$40,000 or less	HB1475 (School) HB2045 (County)	2008 1994	10,000	-0-	10,000	-0-	4,000	-0-
LM7	70-74 years of age on January 1 Net income of husband & wife (exclusive of \$91,728 in Social Security and Retirement) is \$40,000 or less	HB1475 (School) HB2045 (County)	2008 1994	10,000	-0-	20,000	-0-	4,000	-0-
LM8	75 years of age or older on January 1 Net income of husband & wife (exclusive of \$91,728 in Social Security and Retirement) is \$40,000 or less	HB1475 (School) HB2045 (County)	2008 1994	10,000	-0-	30,000	-0-	4,000	-0-
LS6	65-69 YEARS OF AGE ON January 1 Own and occupy home, regardless of income	HB1475 (School)	2008	2,000	-0-	10,000	-0-	4,000	-0-
LS7	70-74 YEARS OF AGE ON January 1 Own and occupy home, regardless of income	HB1475 (School)	2008	2,000	-0-	20,000	-0-	4,000	-0-
LS8	75 YEARS OF AGE AND OLDER on January 1, Own and occupy home, regardless of income	HB1475 (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 the household is less than \$20,000 ON HOUSE & 3 AC. ONLY	SB581 (County)	1986	100%	-0-	100%	-0-	100%	-0-
L10	100% DISABLED, REGARDLESS OF AGE, gross income more than \$12,500 but less than \$20,000.	HB1496 (County)	2010	100%	-0-	100%	-0-	4,000	-0-

LM9	62-64, (HOUSE & 3 AC.) GROSS income more than \$12,500, less than \$20,000	HB1496 (County) HB1475 (School)	2010	100%	-0-	(\$3) 10,000	-0-	4,000	-0-
			ļ						
LM10	65-69 (HOUSE & 3 AC.) GROSS income more than \$12,500, less than \$20,000	HB1496 (County) HB1475	2010	100%	-0-	10,000	-0-	4,000	-0-
LM11	70-74 (HOUSE & 3 AC.) GROSS income more than \$12,500, less than \$20,000	(School) HB1496 (County) HB1475	2010	100%	-0-	20,000	-0-	4,000	-0-
LM12	75 & OLDER (HOUSE & 3 AC.) GROSS income more than \$12,500, less than	(School) HB1496 (County)	2010	100%	-0-	30,000	-0-	4,000	-0-
LS6Z	\$20,000 Same as LS6 + Floating value	HB1475 (School) HB1028	2008	2,000	-0-	VALUE	-0-	4,000	
LS7Z LS8Z	Same as LS7 + Floating value Same as LS8 + Floating value	SCHOOL ONLY				FREEZE PRIOR YEAR			
LM6Z LM7Z LM8Z	Same as LM6 + Floating Value Same as LM7 + Floating Value Same as LM8 + Floating Value	HB1028 SCHOOL ONLY	2018	10,000	-0-	VALUE FREEZE PRIOR YEAR	-0-	4,000	
LM0Z LM1Z LM2Z	Same as LM10 + Floating value Same as LM11 + Floating value Same as LM12 + Floating value	HB1028 SCHOOL ONLY	2018	100%	-0-	VALUE FREEZE PRIOR YEAR	-0-	4,000	

COUNTY	_STEPHENS	DIGEST YEAR 2024

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 / CITY	DIGEST YEAR 2024
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List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2024 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.

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	Sumter

DIGEST YEAR 2024

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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LOCAL EXEMPTIONS

COUNTY/CITY Talbot County

all Local Exemptions

DIGEST YEAR 2024

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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DIGEST YEAR 2024

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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DIGEST YEAR 2024

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	JAYLOR	
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DIGEST YEAR 2024

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	10 or older 10 or Older 10 or Older	HB1607	2022			628464			
L14	10 or Older	HB 1607 HB 1607 HB 1607	2022	•		628464 2295012			
L15	70 or Older	HB 1607	2022			83078			
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COUNTY / CITY	
	DIGEST YEAR 2024

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 _, Terrell	DIGEST YEAR 202
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List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2024 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.

			VEAD	COUNTY	COUNTY	SCHOOL	SCHOOL	CITY	CITY
EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND	EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND	EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND
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COUNTY / CIT	Υ	THOMAS County	

DIGEST YEAR 2024

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 2024

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
M1	Regular Homestead	92-14	1993					10,000	
M2	AGE 65 AND OLDER	2102-84	2013					35,000	
85			i i						

2024 ENTERPRIZE ZONE CERTIFICATION

CONUM	CONAME	TYPE	ACCOUNTNO	PARCEL NO	CLASS	TAXDISTRICT	OWNER NAME	CURR VAL	EZ %	TAXABLE VALUE
137	Tift	REAL	2691	T042 090	С	02-TIFTON	SOUTHWEST GEORGIA BANK	2,114,534	80.0	422,907
137	Tift	REAL	2700	T042 099	С	02-TIFTON	ROWELLJERMAINE SHAUNTE &	143,873	40.0	86,324
137	Tift	REAL	2774	T042 171	С	02-TIFTON	ATWATER LAND & DEVELOPMENT LLC	283,151	40.0	169,891
137	Tift	REAL	2942	T043 130	R	02-TIFTON	TIFTON MAGNOLIA PROPERTIES LLC	675,192	40.0	405,116
137	Tift	REAL	2953	T043 141	С	02-TIFTON	BAXLEY PROPERTIES & INVESTMENTS LLC	889,162	20.0	711,330
137	Tift	REAL	2968	T043 156	С	02-TIFTON	PD & C LLC	189,210	40.0	113,526
137	Tift	REAL	2969	T043 157	Н	02-TIFTON	TIFTON MAGNOLIA PROPERTIES LLC	2,359,637	80.0	2,130,413
137	Tift	REAL	2970	T043 157A	Н	02-TIFTON	TIFTON MAGNOLIA PROPERTIES LLC	2,046,596	100.0	1,883,126
137	Tift	REAL	2985	T043 173	С	02-TIFTON	HARPER FAMILY LP	776,788	100.0	(
137	Tift	REAL	3024	T044 029	С	02-TIFTON	BAXLEY PROPERTIES AND INVESTMENTS	464,250	100.0	(
37	Tift	REAL	3025	T044 030	С	02-TIFTON	RAILROAD STREET DEVELOPMENTS, LLC	33,000	80.0	6,600
137	Tift	REAL	3026	T044 031	С	02-TIFTON	BAXLEY PROPERTIES & INVESTMENT LLC	193,000	80.0	38,600
137	Tift	REAL	3030	T044 035	Н	02-TIFTON	YELLOW MONKEY, LLC	150,000	100.0	19,503
137	Tift	REAL	3050	T044 055	С	02-TIFTON	BURGESSMELISSA	184,600	40.0	110,760

I hereby certify that this is a complete listing of property included in Enterprize Zones as of January 1, 2024 and the values stated represent the 2024 assessment of such property made by the Tift County Board of Assessors and included on the 2024 tax digest.

O1 -10 - 2025

Chairman County Board of Assessors

Date

COUNTY	CITY	100mbs

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
FI	principal Residence	782/786	2004	2,000	D	2000	D	Float	Float
FC	Age 65	1821786			D	2,000	D	Float	Float
F3	Age 62 Net Income of App + Spouse less than 10 ou Age 65 Net Income of Ap + Spouse less than 10,000	782/186	2004	2,000	D	10000	10,000	Float	FIDET
F-4 F-5	7 Spouse less than 10,000	782/786	2004	4,000	4,000	10,000	10,000	Float	Dnly
F.5	100000 Unie married Surivin	Y4		109,986	109,986	109,986	109,986	109,986	109,984
	Spouse								
		12		2					- 6.5
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LOCAL EXEMPTIONS

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DIGEST YEAR 2024

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
LII L4 L21	Local County 8000	HB782	2009	8000	0	4	4	4	4
23,24	Local School 8000	HB524	2010	0	Ð	8000	8	O	0
27 31	City Of Hiawassee	HB393	2010	0	0	0	0	10 000	D
34 35 37	City Of Hiawassee City Of Young Harris	48540	2010	0	A	0	0	10000	0
	Local County	HB934	2009	38 Cap	0	Ð	0	0	0
	Local School	HB 933	2009	-	0	38 cap	0	0	+
	City of Hawassee	48935	2009	0	Ð	Ð	-0	390 Cap	Ð
	City of Y. Harris	HB936	2009	Ð	0	0	0	3% Cap	4

COUNTY / CITY	TREUTLEN	DIGEST YEAR 2024
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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	_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
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DIGEST YEAR 2024

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
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 2024
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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
Ll	SAME AS REGULAR HOMESTEAD	HR518	1981	6000		6000		,	
L2	AGE 62 NET INCOME OF \$ 15,000	НВ1496	2007	25000		25000			
L3	AGE 62 NET INCOME OF \$ 15,000	нв1383	2002	25000		25000			-
L4	AGE 62 NET INCOME OF \$ 15,000	HB1476 HB1383	2007 2002	25000		25000	-		

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DIGEST YEAR 2024

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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DIGEST YEAR 2024

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	\$10,300					
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	\$12,360		\$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	\$14,420		\$15,000	\$5,000		
L-5	Age 62 on Jan 1. County M&O only. No income requirement	#1327	2022	\$12,360					
L-6	Age 65 on Jan 1. County M&O only. No income requirement	#1323	2022	\$14,420					
L-7	Statement from Dr. stating total disability. AGI husband & wife.	#1328 #1683	2022 1988	\$20,600	\$10,000	0	\$10,000		
L-8	Same as L-7 but must be 62 on Jan 1	#1325 #1683 #2104	2022 1988 1992	\$22,660	\$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	\$24,720	\$10,000	\$15,000	\$10,000		
	Note: County M&O exemption includes inflation factor of 3%			Inflation factor 3%					

COUNTY / CITY: WALKER

DIGEST YEAR 2024

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		

COUNTY / CITY: CITY OF CHICKAMAUGA

DIGEST YEAR 2024

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	CITY SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
C2, C4, C7, C10 & C11	62 YEARS OF AGE OR OLDER ADJUSTED GROSS ANNUAL INCOME OF \$10,000 OR LESS FOR APPLICANT AND SPOUSE	OCGA 48- 5-50.1	2014			10,000			
C1, C3, C5, C6, C8 & C9	75 YEARS OF AGE OR OLDER ADJUSTED GROSS INCOME OF \$15,000 OR LESS FOR APPLICANT AND SPOUSE	HB 1921	1998			100%			

COUNTY / CITY: CITY OF FORT OGLETHORPE

DIGEST YEAR 2024

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	HOMESTEAD	2008-06	2008					10,000	NONE
S3 OR SC OR S4	AGE 60 BUT LESS THAN 70	2008-06	2008					40,000	NONE
S4L2 OR SCL3	AGE 70 AND ABOVE	2008-06	2008					100%	NONE
F4	TOTAL DISABLED	2008-06	2008					100%	NONE

COUNTY / CITY: CITY OF LAFAYETTE

DIGEST YEAR 2024

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
ALL LF EXEMPTIONS	HOMESTEAD	ORDINANCE #08-09	2008					10,000	NONE

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1			2024 SOCIAL SECURITY MAX AMOUNT \$91,728	1975 State State 1975 State 1975	Patricia de la Companya del Companya de la Companya del Companya de la Companya d	
2	State Code	CODE computer system	QUALIFICATIONS	COUNTY M&0	SCHOOL M&0	STATE
3	S1	L28	Regular Homestead + floating base(1)	Floating amt(1) + \$4,000	\$2,000	\$2,000
4	S 3	L29	Regular Homestead + floating base(1)/School exemption - 62 YRS / net income less than \$10,000 (excludes ss & retirement)	Floating amt(1) + \$4,000	\$10,000	\$2,000
5	S4	L14	Double state + floating base(1)/ floating school(2)+School Exemption = + floating (3)state exemption - 65 YRS (Double state net income less than \$10,000) (School net income Less than \$15,000)*(excludes ss & retirement)	Floating amt(1) + \$4,000	Floating amt(2) + \$20,000	Floating amt (3) +4,000 on balance Floating amt
6	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	(3) +4,000 on balance Floating amt
7	S4	L17	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	
8	S1	L19	Regular Homestead + floating Base(1)/ School Exemption (any age) disabled person - no income limit / spouse net income less than \$15,000(excludes ss & retirement)	Floating amt(1) + \$4,000	\$10,000	\$2,000
9	S 5		Disabled Veterans (no age limit) + floating base(1)(Unremarried Spouse or Minor Children)	Floating amt(1) +\$ 117,014	\$117,014	\$117,014 Floating amt
10 11	SD		Disabled Veterans (AGE 65) + floating amt(1) + FLOATING amt(2) + State Exemption+ floating amt (3)(Unremarried Spouse or Minor Children)	Floating amt(1) + \$117,014	Floating amt(2) +\$117,014	(3) +\$117,014 on balance
12 13			RARELY USED STATE CODES			

Tay Vaar	Tou Associated	Everentian ID
Tax Year	Tax Account Id	Exemption ID
2024	110 STATE TAX	F1- S1 PLUS FRE
2024	110 STATE TAX	F3- S3 PLUS FRE
2024	110 STATE TAX	F4- S4 PLUS FRE
2024	110 STATE TAX	F5- S5 PLUS FRE
2024	110 STATE TAX	FC- LOCAL SC/FL
2024	110 STATE TAX	FD- LOCAL SD/FL
2024	110 STATE TAX	FE- LOCAL SE/FL
2024	110 STATE TAX	FG- LOCAL SG/FL
2024	110 STATE TAX	FS- LOCAL SS/FL
2024	110 STATE TAX	G1- S1 + FL&FR
2024	110 STATE TAX	G3- S3 + FL&FR
2024	110 STATE TAX	G4- S4 + FL&FR
2024	110 STATE TAX	G5- S5 + FL&FR
2024	110 STATE TAX	GC- LC PLUS FLO
2024	110 STATE TAX	GD- LD PLUS FLO
2024	110 STATE TAX	GE- LE PLUS FLO
2024	110 STATE TAX	GG- LG PLUS FLO
2024	110 STATE TAX	GS- LS PLUS FLO
2024	110 STATE TAX	K1- S1 + LOC FL
2024	110 STATE TAX	K3-S3 + LOC FL
2024	110 STATE TAX	K4- S4 + LOC FL
2024	110 STATE TAX	K5- S5 + LOC FL
2024	110 STATE TAX	KC- SC + LOC FL
2024	110 STATE TAX	KD-SD + LOC FL
2024	110 STATE TAX	KE- SE + LOC FL
2024	110 STATE TAX	KG- SG + LOC FL
2024	110 STATE TAX	KS- SS + LOC FL
2024	110 STATE TAX	L1 - LOCAL S1
2024	110 STATE TAX	L3 - LOCAL S3
2024	110 STATE TAX	L4 - LOCAL S4
2024	110 STATE TAX	L5 - LOCAL S5
2024	110 STATE TAX	LC - LOCAL SC
2024	110 STATE TAX	LD- SD LOCAL FL
2024	110 STATE TAX	LE- SE LOCAL FL
2024	110 STATE TAX	LG- SG WITH LOC
2024	110 STATE TAX	LS- SS WITH LOC
2024	110 STATE TAX	M1- L1 + LOC FL
2024	110 STATE TAX	M3- L3 + LOC FL
2024	110 STATE TAX	M4- L4 + LOC FL
2024	110 STATE TAX	M5- L5 + LOC FL
2024	110 STATE TAX	M9- LOC FL +10A
2024	110 STATE TAX	MC- LC + LOC FL
2024	110 STATE TAX	MD- LD + LOC FL
2024	110 STATE TAX	ME- LE + LOC FL

2024	110 STATE TAX	MG- LG + LOC FL
2024	110 STATE TAX	MS- LS + LOC FL
2024	110 STATE TAX	S1 - REGULAR
2024	110 STATE TAX	S3 - ELDERLY-62
2024	110 STATE TAX	S4 - ELDERLY-65
2024	110 STATE TAX	S5 - DIS. VET.
2024	110 STATE TAX	SC- AGE 65 S1
2024	110 STATE TAX	SD - DIS VET 65
2024	110 STATE TAX	SE - SURV SP 65
2024	110 STATE TAX	SG- SURV SPOUSE
2024	110 STATE TAX	SS-SURV SPOUSE
2024	120 COUNTY M&O	F1- S1 PLUS FRE
2024	120 COUNTY M&O	F3- S3 PLUS FRE
2024	120 COUNTY M&O	F4- S4 PLUS FRE
2024	120 COUNTY M&O	F5- S5 PLUS FRE
2024	120 COUNTY M&O	FC- LOCAL SC/FL
2024	120 COUNTY M&O	FD- LOCAL SD/FL
2024	120 COUNTY M&O	FE- LOCAL SE/FL
2024	120 COUNTY M&O	FG- LOCAL SG/FL
2024	120 COUNTY M&O	FS- LOCAL SS/FL
2024	120 COUNTY M&O	G1- S1 + FL&FR
2024	120 COUNTY M&O	G3- S3 + FL&FR
2024	120 COUNTY M&O	G4- S4 + FL&FR
2024	120 COUNTY M&O	G5- S5 + FL&FR
2024	120 COUNTY M&O	GC- LC PLUS FLO
2024	120 COUNTY M&O	GD- LD PLUS FLO
2024	120 COUNTY M&O	GE- LE PLUS FLO
2024	120 COUNTY M&O	GG- LG PLUS FLO
2024	120 COUNTY M&O	GS- LS PLUS FLO
2024	120 COUNTY M&O	K1-S1 + LOC FL
2024	120 COUNTY M&O	K3- S3 + LOC FL
2024	120 COUNTY M&O	K4- S4 + LOC FL
2024	120 COUNTY M&O	K5- S5 + LOC FL
2024	120 COUNTY M&O	KC- SC + LOC FL
2024	120 COUNTY M&O	KD-SD + LOC FL
2024	120 COUNTY M&O	KE- SE + LOC FL
2024	120 COUNTY M&O	KG- SG + LOC FL
2024	120 COUNTY M&O	KS- SS + LOC FL
2024	120 COUNTY M&O	L1 - LOCAL S1
2024	120 COUNTY M&O	L3 - LOCAL S3
2024	120 COUNTY M&O	L4 - LOCAL S4
2024	120 COUNTY M&O	L5 - LOCAL S5
2024	120 COUNTY M&O	LC - LOCAL SC
2024	120 COUNTY M&O	LD- SD LOCAL FL
2024	120 COUNTY M&O	LE- SE LOCAL FL

2024	120 COUNTY M&O	LG- SG WITH LOC
2024	120 COUNTY M&O	LS- SS WITH LOC
2024	120 COUNTY M&O	M1- L1 + LOC FL
2024	120 COUNTY M&O	M3- L3 + LOC FL
2024	120 COUNTY M&O	M4- L4 + LOC FL
2024	120 COUNTY M&O	M5- L5 + LOC FL
2024	120 COUNTY M&O	M9- LOC FL +10A
2024	120 COUNTY M&O	MC- LC + LOC FL
2024	120 COUNTY M&O	MD- LD + LOC FL
2024	120 COUNTY M&O	ME- LE + LOC FL
2024	120 COUNTY M&O	MG- LG + LOC FL
2024	120 COUNTY M&O	MS- LS + LOC FL
2024	120 COUNTY M&O	S1 - REGULAR
2024	120 COUNTY M&O	S3 - ELDERLY-62
2024	120 COUNTY M&O	S4 - ELDERLY-65
2024	120 COUNTY M&O	S5 - DIS. VET.
2024	120 COUNTY M&O	SC- AGE 65 S1
2024	120 COUNTY M&O	SD - DIS VET 65
2024	120 COUNTY M&O	SE - SURV SP 65
2024	120 COUNTY M&O	SG- SURV SPOUSE
2024	120 COUNTY M&O	SS-SURV SPOUSE
2024	140 SCHOOL M&O	F1- S1 PLUS FRE
2024	140 SCHOOL M&O	F3- S3 PLUS FRE
2024	140 SCHOOL M&O	F4- S4 PLUS FRE
2024	140 SCHOOL M&O	F5- S5 PLUS FRE
2024	140 SCHOOL M&O	F6- LOC FL + 5A
2024	140 SCHOOL M&O	F8- LOC FL + 5A
2024	140 SCHOOL M&O	F9- LOC FL +10A
2024	140 SCHOOL M&O	FC- LOCAL SC/FL
2024	140 SCHOOL M&O	FD- LOCAL SD/FL
2024	140 SCHOOL M&O	FE- LOCAL SE/FL
2024	140 SCHOOL M&O	FG- LOCAL SG/FL
2024	140 SCHOOL M&O	FS- LOCAL SS/FL
2024	140 SCHOOL M&O	G1- S1 + FL&FR
2024	140 SCHOOL M&O	G3- S3 + FL&FR
2024	140 SCHOOL M&O	G4- S4 + FL&FR
2024	140 SCHOOL M&O	G5- S5 + FL&FR
2024	140 SCHOOL M&O	G6- LOC FL + 5A
2024	140 SCHOOL M&O	G8- LOC FL + 5A
2024	140 SCHOOL M&O	G9- LOC FL +10A
2024	140 SCHOOL M&O	GC- LC PLUS FLO
2024	140 SCHOOL M&O	GD- LD PLUS FLO
2024	140 SCHOOL M&O	GE- LE PLUS FLO
2024	140 SCHOOL M&O	GG- LG PLUS FLO
2024	140 SCHOOL M&O	GS- LS PLUS FLO

2024	140 SCHOOL M&O	K1- S1 + LOC FL
2024	140 SCHOOL M&O	K3- S3 + LOC FL
2024	140 SCHOOL M&O	K4- S4 + LOC FL
2024	140 SCHOOL M&O	K5- S5 + LOC FL
2024	140 SCHOOL M&O	K6-LOC FL 5 ACR
2024	140 SCHOOL M&O	K8-LOC FL 5 ACR
2024	140 SCHOOL M&O	K9- 100% FL +10
2024	140 SCHOOL M&O	KC-SC + LOC FL
2024	140 SCHOOL M&O	KD-SD + LOC FL
2024	140 SCHOOL M&O	KE- SE + LOC FL
2024	140 SCHOOL M&O	KG- SG + LOC FL
2024	140 SCHOOL M&O	KS- SS + LOC FL
2024	140 SCHOOL M&O	L1 - LOCAL S1
2024	140 SCHOOL M&O	L3 - LOCAL S3
2024	140 SCHOOL M&O	L4 - LOCAL S4
2024	140 SCHOOL M&O	L5 - LOCAL S5
2024	140 SCHOOL M&O	L6-LOC FL + 5A
2024	140 SCHOOL M&O	L8- LOC FL + 5A
2024	140 SCHOOL M&O	L9- LOC FL +10A
2024	140 SCHOOL M&O	LC - LOCAL SC
2024	140 SCHOOL M&O	LD- SD LOCAL FL
2024	140 SCHOOL M&O	LE- SE LOCAL FL
2024	140 SCHOOL M&O	LG- SG WITH LOC
2024	140 SCHOOL M&O	LS- SS WITH LOC
2024	140 SCHOOL M&O	M1- L1 + LOC FL
2024	140 SCHOOL M&O	M3- L3 + LOC FL
2024	140 SCHOOL M&O	M4- L4 + LOC FL
2024	140 SCHOOL M&O	M5- L5 + LOC FL
2024	140 SCHOOL M&O	M6- LOC FL + 5A
2024	140 SCHOOL M&O	M8- LOC FL + 5A
2024	140 SCHOOL M&O	M9- LOC FL +10A
2024	140 SCHOOL M&O	MC- LC + LOC FL
2024	140 SCHOOL M&O	MD- LD + LOC FL
2024	140 SCHOOL M&O	ME- LE + LOC FL
2024	140 SCHOOL M&O	MG- LG + LOC FL
2024	140 SCHOOL M&O	MS- LS + LOC FL
2024	140 SCHOOL M&O	S1 - REGULAR
2024	140 SCHOOL M&O	S3 - ELDERLY-62
2024	140 SCHOOL M&O	S4 - ELDERLY-65
2024	140 SCHOOL M&O	S5 - DIS. VET.
2024	140 SCHOOL M&O	S6- FLOAT + 5AC
2024	140 SCHOOL M&O	S8- FLOAT + 5 A
2024	140 SCHOOL M&O	S9- FLOAT + 10A
2024	140 SCHOOL M&O	SC- AGE 65 S1
2024	140 SCHOOL M&O	SD - DIS VET 65

2024	140 SCHOOL M&O	SE - SURV SP 65
2024	140 SCHOOL M&O	SG- SURV SPOUSE
2024	140 SCHOOL M&O	SS-SURV SPOUSE
2024	150 SCHOOL BOND	G3- S3 + FL&FR
2024	150 SCHOOL BOND	L3 - LOCAL S3
2024	150 SCHOOL BOND	M3- L3 + LOC FL
2024	202 WAYCROSS	F5- S5 PLUS FRE
2024	202 WAYCROSS	FD- LOCAL SD/FL
2024	202 WAYCROSS	FE- LOCAL SE/FL
2024	202 WAYCROSS	FG- LOCAL SG/FL
2024	202 WAYCROSS	FS- LOCAL SS/FL
2024	202 WAYCROSS	G1- S1 + FL&FR
2024	202 WAYCROSS	G3- S3 + FL&FR
2024	202 WAYCROSS	G4- S4 + FL&FR
2024	202 WAYCROSS	G5- S5 + FL&FR
2024	202 WAYCROSS	G6- LOC FL + 5A
2024	202 WAYCROSS	G8- LOC FL + 5A
2024	202 WAYCROSS	G9- LOC FL +10A
2024	202 WAYCROSS	GC- LC PLUS FLO
2024	202 WAYCROSS	GD- LD PLUS FLO
2024	202 WAYCROSS	GE- LE PLUS FLO
2024	202 WAYCROSS	GG- LG PLUS FLO
2024	202 WAYCROSS	GS- LS PLUS FLO
2024	202 WAYCROSS	K5- S5 + LOC FL
2024	202 WAYCROSS	KD-SD + LOC FL
2024	202 WAYCROSS	KE- SE + LOC FL
2024	202 WAYCROSS	KG- SG + LOC FL
2024	202 WAYCROSS	KS- SS + LOC FL
2024	202 WAYCROSS	L1 - LOCAL S1
2024	202 WAYCROSS	L3 - LOCAL S3
2024	202 WAYCROSS	L4 - LOCAL S4
2024	202 WAYCROSS	L5 - LOCAL S5
2024	202 WAYCROSS	L6-LOC FL + 5A
2024	202 WAYCROSS	L8- LOC FL + 5A
2024	202 WAYCROSS	L9- LOC FL +10A
2024	202 WAYCROSS	LC - LOCAL SC
2024	202 WAYCROSS	LD- SD LOCAL FL
2024	202 WAYCROSS	LE- SE LOCAL FL
2024	202 WAYCROSS	LG- SG WITH LOC
2024	202 WAYCROSS	LS- SS WITH LOC
2024	202 WAYCROSS	M1- L1 + LOC FL
2024	202 WAYCROSS	M3- L3 + LOC FL
2024	202 WAYCROSS	M4- L4 + LOC FL
2024	202 WAYCROSS	M5- L5 + LOC FL
2024	202 WAYCROSS	M6- LOC FL + 5A

2024	202 WAYCROSS	M8- LOC FL + 5A
2024	202 WAYCROSS	M9- LOC FL +10A
2024	202 WAYCROSS	MC- LC + LOC FL
2024	202 WAYCROSS	MD- LD + LOC FL
2024	202 WAYCROSS	ME- LE + LOC FL
2024	202 WAYCROSS	MG- LG + LOC FL
2024	202 WAYCROSS	MS- LS + LOC FL
2024	202 WAYCROSS	S5 - DIS. VET.
2024	202 WAYCROSS	SD - DIS VET 65
2024	202 WAYCROSS	SE - SURV SP 65
2024	202 WAYCROSS	SG- SURV SPOUSE
2024	202 WAYCROSS	SS-SURV SPOUSE
2024	320 SALES TAX RB	F1- S1 PLUS FRE
2024	320 SALES TAX RB	F3- S3 PLUS FRE
2024	320 SALES TAX RB	F4- S4 PLUS FRE
2024	320 SALES TAX RB	F5- S5 PLUS FRE
2024	320 SALES TAX RB	FC- LOCAL SC/FL
2024	320 SALES TAX RB	FD- LOCAL SD/FL
2024	320 SALES TAX RB	FE- LOCAL SE/FL
2024	320 SALES TAX RB	FG- LOCAL SG/FL
2024	320 SALES TAX RB	FS- LOCAL SS/FL
2024	320 SALES TAX RB	G1- S1 + FL&FR
2024	320 SALES TAX RB	G3- S3 + FL&FR
2024	320 SALES TAX RB	G4- S4 + FL&FR
2024	320 SALES TAX RB	G5- S5 + FL&FR
2024	320 SALES TAX RB	GC- LC PLUS FLO
2024	320 SALES TAX RB	GD- LD PLUS FLO
2024	320 SALES TAX RB	GE- LE PLUS FLO
2024	320 SALES TAX RB	GG- LG PLUS FLO
2024	320 SALES TAX RB	GS- LS PLUS FLO
2024	320 SALES TAX RB	K1- S1 + LOC FL
2024	320 SALES TAX RB	K3- S3 + LOC FL
2024	320 SALES TAX RB	K4- S4 + LOC FL
2024	320 SALES TAX RB	K5- S5 + LOC FL
2024	320 SALES TAX RB	KC-SC + LOC FL
2024	320 SALES TAX RB	KD-SD + LOC FL
2024	320 SALES TAX RB	KE- SE + LOC FL
2024	320 SALES TAX RB	KG- SG + LOC FL
2024	320 SALES TAX RB	KS- SS + LOC FL
2024	320 SALES TAX RB	L1 - LOCAL S1
2024	320 SALES TAX RB	L3 - LOCAL S3
2024	320 SALES TAX RB	L4 - LOCAL S4
2024	320 SALES TAX RB	L5 - LOCAL S5
2024	320 SALES TAX RB	LC - LOCAL SC
2024	320 SALES TAX RB	LD- SD LOCAL FL

2024	320 SALES TAX RB	LE- SE LOCAL FL
2024	320 SALES TAX RB	LG- SG WITH LOC
2024	320 SALES TAX RB	LS- SS WITH LOC
2024	320 SALES TAX RB	M1- L1 + LOC FL
2024	320 SALES TAX RB	M3- L3 + LOC FL
2024	320 SALES TAX RB	M4- L4 + LOC FL
2024	320 SALES TAX RB	M5- L5 + LOC FL
2024	320 SALES TAX RB	M9- LOC FL +10A
2024	320 SALES TAX RB	MC- LC + LOC FL
2024	320 SALES TAX RB	MD- LD + LOC FL
2024	320 SALES TAX RB	ME- LE + LOC FL
2024	320 SALES TAX RB	MG- LG + LOC FL
2024	320 SALES TAX RB	MS- LS + LOC FL
2024	320 SALES TAX RB	S1 - REGULAR
2024	320 SALES TAX RB	S3 - ELDERLY-62
2024	320 SALES TAX RB	S4 - ELDERLY-65
2024	320 SALES TAX RB	S5 - DIS. VET.
2024	320 SALES TAX RB	SC- AGE 65 S1
2024	320 SALES TAX RB	SD - DIS VET 65
2024	320 SALES TAX RB	SE - SURV SP 65
2024	320 SALES TAX RB	SG- SURV SPOUSE
2024	320 SALES TAX RB	SS-SURV SPOUSE
2024	340 CITY SALES RB	F5- S5 PLUS FRE
2024	340 CITY SALES RB	FD- LOCAL SD/FL
2024	340 CITY SALES RB	FE- LOCAL SE/FL
2024	340 CITY SALES RB	FG- LOCAL SG/FL
2024	340 CITY SALES RB	FS- LOCAL SS/FL
2024	340 CITY SALES RB	G1- S1 + FL&FR
2024	340 CITY SALES RB	G3- S3 + FL&FR
2024	340 CITY SALES RB	G4- S4 + FL&FR
2024	340 CITY SALES RB	G5- S5 + FL&FR
2024	340 CITY SALES RB	G6- LOC FL + 5A
2024	340 CITY SALES RB	G8- LOC FL + 5A
2024	340 CITY SALES RB	G9- LOC FL +10A
2024	340 CITY SALES RB	GC- LC PLUS FLO
2024	340 CITY SALES RB	GD- LD PLUS FLO
2024	340 CITY SALES RB	GE- LE PLUS FLO
2024	340 CITY SALES RB	GG- LG PLUS FLO
2024	340 CITY SALES RB	GS- LS PLUS FLO
2024	340 CITY SALES RB	K5- S5 + LOC FL
2024	340 CITY SALES RB	KD-SD + LOC FL
2024	340 CITY SALES RB	KE- SE + LOC FL
2024	340 CITY SALES RB	KG- SG + LOC FL
2024	340 CITY SALES RB	KS- SS + LOC FL
2024	340 CITY SALES RB	L1 - LOCAL S1

2024	340 CITY SALES RB	L3 - LOCAL S3
2024	340 CITY SALES RB	L4 - LOCAL S4
2024	340 CITY SALES RB	L5 - LOCAL S5
2024	340 CITY SALES RB	L6-LOC FL + 5A
2024	340 CITY SALES RB	L8- LOC FL + 5A
2024	340 CITY SALES RB	L9- LOC FL +10A
2024	340 CITY SALES RB	LC - LOCAL SC
2024	340 CITY SALES RB	LD- SD LOCAL FL
2024	340 CITY SALES RB	LE- SE LOCAL FL
2024	340 CITY SALES RB	LG- SG WITH LOC
2024	340 CITY SALES RB	LS- SS WITH LOC
2024	340 CITY SALES RB	M1- L1 + LOC FL
2024	340 CITY SALES RB	M3- L3 + LOC FL
2024	340 CITY SALES RB	M4- L4 + LOC FL
2024	340 CITY SALES RB	M5- L5 + LOC FL
2024	340 CITY SALES RB	M6- LOC FL + 5A
2024	340 CITY SALES RB	M8- LOC FL + 5A
2024	340 CITY SALES RB	M9- LOC FL +10A
2024	340 CITY SALES RB	MC- LC + LOC FL
2024	340 CITY SALES RB	MD- LD + LOC FL
2024	340 CITY SALES RB	ME- LE + LOC FL
2024	340 CITY SALES RB	MG- LG + LOC FL
2024	340 CITY SALES RB	MS- LS + LOC FL
2024	340 CITY SALES RB	S5 - DIS. VET.
2024	340 CITY SALES RB	SD - DIS VET 65
2024	340 CITY SALES RB	SE - SURV SP 65
2024	340 CITY SALES RB	SG- SURV SPOUSE
2024	340 CITY SALES RB	SS-SURV SPOUSE

State Exemption Amt	Local Exemption Amt	Local Exemption PCT
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DIGEST YEAR 2024

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 WASHINGTON

DIGEST YEAR

		RESOLUTION	YEAR	COUNTY	COUNTY	SCHOOL	SCHOOL	CITY	CITY
EXEMTPION	QUALIFICATIONS	BILL NUMBER	PASSED	EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND	EXEMPTION AMOUNT FOR M & O	EXEMPTION AMOUNT FOR BOND	EXEMPTION AMOUNT FOR M & O	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
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DIGEST YEAR 2024

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

COUNTY/CITY Webster

DIGEST YEAR 2024

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
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COUNTY / CITY	WHEELER

DIGEST YEAR 2024

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
	NONE								

COUNTY / CITY - WHITE

DIGEST YEAR 2024

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					100,000			
L7	Freeze Exemption	HB1425							
L4	Elderly – 65 Gross Income <15,000	HB1422		15,000					

COUNTY / CITY	Wilcox	
	0-11001	

DIGEST YEAR 2024

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 Wilkes	DIGEST YEAR 2024
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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 Wilkinson

DIGEST YEAR 2024

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, L3	Basic homestead exemption	HB 961	1984	6,000					
L4	Age 65 or older/income less than 10,000	HB 1404	1990	8,000					
L3, L4	Age 62 or older/ Income less than 15,000	HB 2091	1992			15,000			
G3, G4	Age 60 or older							4,000	
V3, V4	Age 60 or older							4,000	
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COUNTY / CITY WORTH	DIGEST YEAR 202

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	- LUNNING TO		
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