

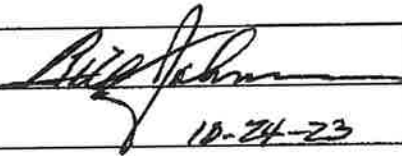
LOCAL EXEMPTIONS

COUNTY / CITY BACON/ALMA

2023 DIGEST YEAR

2023

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

| 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 |
|----------------|---|------------------------|-------------|-----------------------------------|----------------------------------|-----------------------------------|----------------------------------|---------------------------------|--------------------------------|
| | | | | | | | | | |
| | | | | | | | | | |
| | <p>THERE ARE NO LOCAL EXEMPTIONS.</p> <p>Bill Johnson, Bacon County Tax Commissioner</p> | | | | | | | | |
| |  <i>10-24-23</i> | | | | | | | | |
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LOCAL EXEMPTIONS

COUNTY / CITY BALDWIN

DIGEST YEAR 2023

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

| 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 |
|---------------------------------|--|------------------------|-------------|-----------------------------------|----------------------------------|--|--|---------------------------------|--------------------------------|
| 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, S5B | 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 | | | | | | |

LOCAL EXEMPTIONS

COUNTY / CITY BARROW

DIGEST YEAR 2023

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

| 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 |
|----------------|---|-----------------------------------|--------------|-----------------------------------|----------------------------------|-----------------------------------|----------------------------------|---------------------------------|--------------------------------|
| L2 | HB 985 – 62+ years old with income not exceeding \$ 20,000 HB 1124 – 62+ years old with total federal income not to exceed 250% of US Department of Health and Human Services Poverty Guidelines | HB985 – 20,000 HB1124 – 60,000 | 1988 2007 | 10,000 | | 80,000 | | | |
| L3 | HB 985 – 62+ years old with income not exceeding \$ 20,000 HB 1124 – 62+ years old with total federal income not to exceed 250% of US Department of Health and Human Services Poverty Guidelines | HB985 – 20,000 HB1124 – 60,000 | 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 | HB985 – 20,000 HB1124 – 60,000 | 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 | HB985 – 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 | | | |

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

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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 | Veterans & Local School HB 1124 & HB1485 | 2007 2003 | 101,754 & HB 1485 | | 80,000 | | | |
| X2 | Local Double & State | Local Double & State | | 20,000 | | 10,000 | | | |
| X8 | Local Double & State HB 1485 The amount of the current year assessed value exceeds base year value | Local Double & State & HB 1485 | 2003 | 20,000 & HB 1485 | | 10,000 | | | |
| L10 | Rag. S1 & HB 1124 – 62+ years old with total federal income not to exceed 250% of US Department of Health and Human Services Poverty Guidelines | HB 1124 | 2007 | 10,000 | | 60,000 | | | |
| L11 | HB 1124 – 62+ years old with total federal income not to exceed 250% of US Department of Health and Human Services Poverty Guidelines HB 1485 The amount of the current year assessed value exceeds base year value | HB 1124 & HB 1485 | 2007 2003 | 10,000 | | 60,000 | | | |

Barlow

8/23/2022

2023 COUNTY AND CITY HOMESTEAD EXEMPTIONS

| Exemption Code | County M&O | County Bond | School M & O | School Bonds | City of Cartersville | | City of Cartersville M&O | City of Cartersville DDA | City of Addressville | | City of Emerson | | City of Euharlee M & O |
|----------------|------------|-------------|--------------|--------------|----------------------|--------|--------------------------|--------------------------|----------------------|---------|-----------------|-----|------------------------|
| | | | | | School | Bonds | | | M&O | M&O | M&O | 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 | N/A | N/A |
| L3 | 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 |
| L32 | 10,000 | 10,000 | 80,000 | 80,000 | N/A | N/A | 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 |
| 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 | 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 | N/A | N/A |
| L1A | 10,000 | 10,000 | 5,000 | 5,000 | N/A | N/A | N/A | N/A | 10,000 | N/A | N/A | N/A | N/A |
| L3A | 10,000 | 10,000 | 60,000 | 60,000 | N/A | N/A | N/A | N/A | 60,000 | N/A | N/A | N/A | N/A |
| L3A2 | 10,000 | 10,000 | 80,000 | 80,000 | N/A | N/A | N/A | N/A | 80,000 | N/A | N/A | 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 |
| L6A | 10,000 | 10,000 | 28,000 | 28,000 | N/A | N/A | N/A | N/A | 28,000 | NA | NA | N/A | N/A |
| L9A | 10,000 | 10,000 | 10,000 | 10,000 | N/A | N/A | N/A | N/A | 10,000 | NA | NA | N/A | N/A |
| L1E | 10,000 | 10,000 | 5,000 | 5,000 | N/A | N/A | N/A | N/A | N/A | 10,000 | N/A | N/A | N/A |
| L3E | 10,000 | 10,000 | 60,000 | 60,000 | N/A | N/A | N/A | N/A | N/A | 60,000 | N/A | N/A | N/A |
| L3E2 | 10,000 | 10,000 | 80,000 | 80,000 | N/A | N/A | N/A | N/A | N/A | 80,000 | N/A | 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 | N/A | 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 | N/A | 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 | N/A | N/A |
| L1U | 10,000 | 10,000 | 5,000 | 5,000 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/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 | 60,000 |
| L3U2 | 10,000 | 10,000 | 80,000 | 80,000 | N/A | N/A | 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 | 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 | 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 | N/A | N/A | 10,000 |

STATE EXEMPTIONS

| | | | | | | | | | | | | | |
|---------|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| SS & SS | 109,986 | 109,986 | 109,986 | 109,986 | 109,986 | 109,986 | 109,986 | 109,986 | 109,986 | 109,986 | 109,986 | 109,986 | 109,986 |
| SD & SE | 109,986 | 109,986 | 109,986 | 109,986 | 109,986 | 109,986 | 109,986 | 109,986 | 109,986 | 109,986 | 109,986 | 109,986 | 109,986 |
| SF | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| SG | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| SS | 100% Unremarried Surviving Spouse of US Service Member killed in action | | | | | | | | | | | | |
| SS | 100% Disabled Veteran; Unremarried Surviving Spouse of Disabled Veteran | | | | | | | | | | | | |
| S5 | Age 65-Disabled Veteran; Unremarried Surviving Spouse of Disabled Veteran | | | | | | | | | | | | |
| SD | Age 65-Unremarried Surviving Spouse of US Service Member killed in action | | | | | | | | | | | | |
| SE | Unremarried Surviving Spouse of a Firefighter or Peace Officer killed in the line of duty | | | | | | | | | | | | |
| SG | Freepport 100% (All Entities) | | | | | | | | | | | | |
| SF | Convenanted Agricultural Property | | | | | | | | | | | | |
| SA | Landmark and Rehabilitated Historic Property: The difference of current year's assessment and the assessment used at the time of certification | | | | | | | | | | | | |
| SH | Forest Land Conservation Use Property | | | | | | | | | | | | |
| SJ | Personal Property Less than \$7,500 | | | | | | | | | | | | |
| SP | Residential Transitional Property | | | | | | | | | | | | |
| ST | Conservation Use Property: The difference of the 40% fair market value and the current use assessment | | | | | | | | | | | | |
| SV | Environmentally Sensitive Property: The difference of the 40% fair market value and the current use assessment | | | | | | | | | | | | |
| SW | AGE 65-100% On home and up to 10 continuous acres of land from state and ad valorem 2000 or 4000 on balance if applicable | | | | | | | | | | | | |
| SC | All tangible personal property constituting the inventory of a business shall be exempt from state ad valorem taxation | | | | | | | | | | | | |
| SN | All tangible personal property constituting the inventory of a business shall be exempt from state ad valorem taxation | | | | | | | | | | | | |

LOCAL EXEMPTIONS

COUNTY CHATTOOGA

DIGEST YEAR 2023

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

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

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

LOCAL EXEMPTIONS

CITY LYERLY

DIGEST YEAR 2023

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

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

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

LOCAL EXEMPTIONS

CITY TRION

DIGEST YEAR 2023

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

| 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 | 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 | AGE 70+ & \$20,000 "Gross Income" from all sources, including the income of members of the family residing within the homestead | HB 838 + S3 | 1997 | 4,000 | 0 | 40,000 | 0 | 0 | 0 | 10,000 |
| T133 | AGE 70+ & \$20,000 "Gross Income" from all sources, including the income of members of the family residing within the homestead | HB 838 + S3 | 1997 | 2,000 | 0 | 40,000 | 0 | 0 | 0 | 10,000 |
| T213 | AGE 70+ & 18,751 to \$20,000 Federal Adjusted 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 | AGE 70+ & \$20,000 "Gross Income" from all sources, including the income of members of the family residing within the homestead/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes | HB 838/HR 544- 1416 + S3 | 1997 | 4,000 | 0 | 40,000 | 0 | 2,000 | 0 | 10,000 |
| T136 | AGE 70+ & \$20,000 "Gross Income" from all sources, including the income of members of the family residing within the homestead/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes | HB 838/HR 544- 1416 + S3 | 1997 | 2,000 | 0 | 40,000 | 0 | 2,000 | 0 | 10,000 |
| T216 | AGE 70+ & 18,751 to \$20,000 Federal Adjusted Gross/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes | SB 242/HR 544- 1416 + S3 | 2007 | 20% of value of House & 5 acres / \$4,000 off remainder of property value | 0 | 10,000 | 0 | 2,000 | 0 | 10,000 |
| T226 | AGE 70+ & 17,501 to \$18,750 Federal Adjusted Gross/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes | SB 242/HR 544- 1416 + S3 | 2007 | 40% of value of House & 5 acres / \$4,000 off remainder of property value | 0 | 10,000 | 0 | 2,000 | 0 | 10,000 |
| T236 | AGE 70+ & 16,251 to \$17,500 Federal Adjusted Gross/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes | SB 242/HR 544- 1416 + S3 | 2007 | 60% of value of House & 5 acres / \$4,000 off remainder of property value | 0 | 10,000 | 0 | 2,000 | 0 | 10,000 |
| T246 | AGE 70+ & 15,001 to \$16,250 Federal Adjusted Gross/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes | SB 242/HR 544- 1416 + S3 | 2007 | 80% of value of House & 5 acres / \$4,000 off remainder of property value | 0 | 10,000 | 0 | 2,000 | 0 | 10,000 |
| T256 | AGE 70+ & 15,000 or less Federal Adjusted Gross/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes | SB 242/HR 544- 1416 + S3 | 2007 | 100% of value of House & 5 acres / \$4,000 off remainder of property value | 0 | 10,000 | 0 | 2,000 | 0 | 10,000 |
| T266 | AGE 70+ & 18,751 to \$20,000 Federal Adjusted Gross/ AGE 65+ "Gross Income" from all sources for city/ind. School taxes | SB 242/HR 544- 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 all sources for city/ind. School taxes | SB 242/ HR 544-1416 + S3 | 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 | 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 / \$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 | SB 242/HR 544-1416 + S3 | 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 | SB 242/HR 544-1416 + S3 | 2007 | 100% of value of House & 5 acres / \$2,000 off remainder of property value | 0 | 40,000 | 0 | 2,000 | 0 | 10,000 |

LOCAL EXEMPTIONS

COUNTY / CITY Coffee

DIGEST YEAR 2023

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

| 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 |
|----------------|----------------|------------------------|-------------|-----------------------------------|----------------------------------|-----------------------------------|----------------------------------|---------------------------------|--------------------------------|
| | | | | | | | | | |
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| | N/A | | | | | | | | |
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LOCAL EXEMPTIONS

COUNTY COLUMBIA

DIGEST YEAR 2023

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

| CODE 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. 1 st 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. 1 st 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 |

LOCAL EXEMPTIONS

COUNTY / CITY Coweta

DIGEST YEAR 2023

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

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

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

DAWSON COUNTY EXEMPTIONS

MAX S.S. FOR 2023 = \$87,048

Dis Vet/Surviving S. For 2023 = \$109,986

HOUSE & 5 ACRES in ADDITION TO
HOUSE & 5 ACRES IN LIEU OF ANY OTHER

LINE DEFINITION ONLY

STATE LOCAL STATE LOCAL STATE LOCAL

| WINGAP CODE | EXEMPT CODE | HARRIS CODE | EXEMPTION | COUNTY | COUNTY | SCHOOL | SCHOOL | SCHOOL | SCHOOL |
|----------------|----------------|----------------|--|---------|--------|---------|---------|---------|---------|
| | | | | M&O | M&O | M&O | M&O | BOND | BOND |
| X1 | L6,S5 | 65 | DISABLED VET., LOCAL SENIOR 62 | 109,986 | 10,000 | 109,986 | 10,000 | 109,986 | |
| X2 | L6,SS | 6S | SURVIVING SPOUSE, LOCAL SENIOR 62 | 109,986 | 10,000 | 109,986 | 10,000 | 109,986 | |
| X3 | L7,S5 | 75 | DISABLED VET., LOCAL SENIOR 75, SC | 109,986 | | 100% | | 100% | |
| X4 | L7,SS | 7S | SURVIVING SPOUSE, LOCAL SENIOR 75, SC | 109,986 | | 100% | | 100% | |
| X5 | L8,SC | 8C | REGULAR, SC, LOCAL SENIOR 65 | 2,000 | 65,000 | 2,000 | 65,000 | | 65,000 |
| X5A | L8,L10,SC | 9F | REGULAR, SC, LOCAL SENIOR 65 SENIOR SCHOOL 70 | 2,000 | 65,000 | | 120,000 | | 120,000 |
| X6 | L8,S4 | 84 | STATE 65, SC, LOCAL SENIOR 65 | 4,000 | 65,000 | 10,000 | 65,000 | 10,000 | 65,000 |
| X6A | L8,S4,10 | 96 | STATE 65, SC, LOCAL SENIOR 65 SENIOR SCHOOL 70 | 4,000 | 65,000 | | 120,000 | | 120,000 |
| X7 | L8,L6,SC | 1C | REGULAR, SC, LOCAL SENIOR 62 & 65 | 12,000 | 65,000 | 12,000 | 65,000 | 10,000 | 65,000 |
| X7A | L8,L6,SC,L10 | 9H | REGULAR, SC, LOCAL SENIOR 62 & 65 SCH SENIOR 70 | 12,000 | 65,000 | | 120,000 | | 120,000 |
| X9 | L8,L6,S4 | 14 | STATE 65, SC, LOCAL SENIOR 62 & 65 | 14,000 | 65,000 | 20,000 | 65,000 | 20,000 | 65,000 |
| X9A | L8,L6,S4,L10 | 9I | STATE 65, SC, LOCAL SENIOR 62 & 65 SCHOOL >70 | 14,000 | 65,000 | | 120,000 | | 120,000 |
| X10 | L8,L7,SC | 2C | REGULAR, SC, LOCAL SENIOR 65 & 75 | 12,000 | 65,000 | | 100% | 100% | |
| X11 | L8,L7,S4 | 24 | STATE 65, SC, LOCAL SENIOR 65 & 75 | 14,000 | 65,000 | | 100% | 100% | |
| X12 | L9,L6,S5 | 9J | DISABLED VET, LOCAL DISABLED, LOCAL SENIOR 62 | 109,986 | 65,000 | 109,986 | 65,000 | 109,986 | 65,000 |
| X12A | L9,L6,S5, L10 | 9K | DIS VET, LOCAL DIS, LOCAL SENIOR 62, SCHOOL >70 | 109,986 | 65,000 | | 120,000 | | 120,000 |
| X13 | L9,L6,SS | ? | SURVIVING SPOUSE,LOCAL DISABLED, LOCAL SENIOR 62 | 109,986 | 65,000 | 109,986 | 65,000 | 109,986 | 65,000 |
| X13A | L9,L6,SS, L10 | 9L | SURV SPOUSE,LOCAL DIS, LOCAL SENIOR 62, SCHOOL >70 | 109,986 | 65,000 | | 120,000 | | 120,000 |
| X14 | L9,S1 | 91 | REGULAR, LOCAL DISABLED | 2,000 | 65,000 | 2,000 | 65,000 | | 65,000 |
| X15 | L9,SC | 9C | LOCAL DISABLED, SC, REGULAR | 2,000 | 65,000 | 2,000 | 65,000 | | 65,000 |
| X15A | L9,SC,L10 | 9M | LOCAL DISABLED, SC, REGULAR, SCHOOL > 70 | 2,000 | 65,000 | | 120,000 | | 120,000 |
| X16 | L9,S3 | 93 | STATE 62, LOCAL DISABLED | 2,000 | 65,000 | 10,000 | 65,000 | 10,000 | 65,000 |
| X17 | L9,S4 | 94 | STATE 65, SC, LOCAL DISABLED | 4,000 | 65,000 | 10,000 | 65,000 | 10,000 | 65,000 |
| X17A | L9,S4,L10 | 9N | STATE 65, SC, LOCAL DISABLED, SCHOOL > 70 | 4,000 | 65,000 | | 120,000 | | 120,000 |
| X18 | L9, S5 | 95 | DISABLED VET., LOCAL DISABLED | 109,986 | 65,000 | 109,986 | 65,000 | 109,986 | 65,000 |
| X18A | L9, S5, L10 | 9O | DISABLED VET., LOCAL DISABLED, SCHOOL >70 | 109,986 | 65,000 | | 120,000 | | 120,000 |
| X19 | L9, SS | 9D | SURVIVING SPOUSE, LOCAL DISABLED | 109,986 | 65,000 | 109,986 | 65,000 | 109,986 | 65,000 |
| X19A | L9, SS, L10 | 9P | SURVIVING SPOUSE, LOCAL DISABLED, SCHOOL > 70 | 109,986 | 65,000 | | 120,000 | | 120,000 |
| X20 | L9,L7,SC | 4C | LOCAL DISABLED, LOCAL SENIOR 75, SC,REGULAR | 12,000 | 65,000 | 100% | | 100% | |
| X21 | L9,L7,S4 | 44 | STATE 65, LOCAL DISABLED, LOCAL SENIOR 75, SC | 14,000 | 65,000 | 100% | | 100% | |
| X22 | L9,L7,S5 | 45 | DISABLED VET,LOCAL DISABLED,LOCAL SENIOR 75,SC | 109,986 | 65,000 | 100% | | 100% | |
| X23 | L9,L7,SS | 4S | SURVIVING SPOUSE,LOCAL DISABLED,LOCAL SENIOR 75,SC | 109,986 | 65,000 | 100% | | 100% | |
| X24 | L10,SC | 9Q | SCHOOL > 70, REGULAR, SC | 2,000 | | | 120,000 | | 120,000 |

LOCAL EXEMPTIONS

COUNTY DEKALB

DIGEST YEAR 2023

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

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

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|-----|--|---|------|----------|----------|----------|----------|
| L8 | Senior County/Extended School- Age \geq 65 years and meet qualifications of L6 for county L7 for partial school. | See L6 and L7 | | \$14,000 | \$14,000 | \$22,500 | \$22,500 |
| L9 | Age 70 Special School Tax – Age \geq 70 years with FAGI + income derived from municipal bonds \leq \$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 |
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LOCAL EXEMPTIONS



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 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 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 | School Exemption Amount for Bond | City Exemption Amount for M&O | City Exemption Amount for Bond |
|----------------|---------------------------------|------------------------|-------------|---------------------------------|----------------------------------|---------------------------------|----------------------------------|-------------------------------|--------------------------------|
| L1 | Age 62, No Income Requirements | HB 938 | 1997 | 4,000 | 4,000 | | | | |
| L3 | Age 62, Gross Income <\$ 10,000 | HB 938 | 1997 | 4,000 | 4,000 | | | | |
| LC | Age 65, No Income Requirements | HB 938 | 1997 | 4,000 | 4,000 | | | | |
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Date: 06/15/2023
 Expiration Date: 12/31/2023
 Contract Number: DCDOOLY2023

Bouglad

| EXEMPTION | DESCRIPTION | COUNTY | COUNTY STX |
|-----------|---------------------------------|---------------|---------------|
| L7 | AGE 62 TO 64 | \$ 6,000.00 | \$ 6,000.00 |
| LVSC | AGE 65 UP | \$ 6,000.00 | \$ 6,000.00 |
| LA | VETERAN 62 TO 64 | \$ 109,986.00 | \$ 109,986.00 |
| LD | DISABILITY | \$ 6,000.00 | \$ 6,000.00 |
| LVSD | VETERAN 65 & UP | \$ 109,986.00 | \$ 109,986.00 |
| S1 | REGULAR | \$ 6,000.00 | \$ 6,000.00 |
| S4SC | AGE 65 SC | \$ 8,000.00 | \$ 8,000.00 |
| S5 | VETERAN UNDER 65 | \$ 109,986.00 | \$ 109,986.00 |
| SG | SS (OFFICER OR FIREFIGHTER) | ALL | ALL |
| SS | SS (UNDER 65 - ARMED FORCES) | \$ 109,986.00 | \$ 109,986.00 |
| SE | SS (65 OR OLDER - ARMED FORCES) | \$ 109,986.00 | \$ 109,986.00 |

| DIGEST POSITION | TYLER CODE | WINGAP CODE |
|-----------------|------------|-------------|
| L7 | L7 | L7 |
| L8 | L8 | L8 |
| S4 | S4SC | L9 |
| S5 | LA | LA |
| L3 | LD | LD |
| S5 | LVSD | LV |
| S1 | S1 | S1 |
| S4 | S4SC | S4 |
| S5 | S5 | S5 |
| SS | SS | SS |

2022 HOMESTEAD EXEMPTIONS

| SCHOOL | SCHOOL BOND | AUSTELL | DOUGLASVILLE | DOUGLASVILLE STX |
|------------------------------|--------------------|----------------|---------------------|-------------------------|
| ALL | ALL | \$ 2,000.00 | \$ - | \$ - |
| ALL | ALL | ALL | \$ - | \$ - |
| ALL | ALL | \$ 109,986.00 | \$ 109,986.00 | \$ 109,986.00 |
| \$2,000 + 1/2 ASSESSED VALUE | 1/2 ASSESSED VALUE | \$ 2,000.00 | \$ - | \$ - |
| ALL | ALL | \$ 109,986.00 | \$ 109,986.00 | \$ 109,986.00 |
| \$ | 2,000.00 | \$ 2,000.00 | \$ - | \$ - |
| ALL | ALL | ALL | \$ 4,000.00 | \$ 4,000.00 |
| \$ | 109,986.00 | \$ 109,986.00 | \$ 109,986.00 | \$ 109,986.00 |
| ALL | ALL | ALL | ALL | ALL |
| \$ | 109,986.00 | \$ 109,986.00 | \$ 109,986.00 | \$ 109,986.00 |
| ALL | ALL | \$ 109,986.00 | \$ 109,986.00 | \$ 109,986.00 |

L7 = L8 = L9
 L8 + SC = L8SC
 LD = LD
 S4 = S4SC
 SD = LVSD
 S5 = S5 + LA
 S1L1 = S1 (CLOSE)
 SF = PP
 SP = PP

VILLA RICA VILLA RICA STX RESOLUTION #/ YEAR PASSED

| | | |
|---------------|---------------|-------------------------------------|
| \$ - | \$ - | HB1861/1990, HB551/2002 |
| \$ 8,000.00 | \$ 8,000.00 | HB1861/1990, HB551/2002, HB848/2006 |
| \$ 109,986.00 | \$ 109,986.00 | HB551/2002 |
| \$ - | \$ - | HB1861/1990, HB1855/1990 |
| \$ 109,986.00 | \$ 109,986.00 | HB551/2002, HB848/2006 |
| \$ - | \$ - | HB1861/1990 |

| | | |
|-------------|-------------|-------------------------------------|
| \$ 8,000.00 | \$ 8,000.00 | HB1859/1990, HB551/2002, HB848/2006 |
|-------------|-------------|-------------------------------------|

| | | |
|---------------|---------------|--|
| \$ 109,986.00 | \$ 109,986.00 | |
|---------------|---------------|--|

| | | |
|-----|-----|-----------|
| ALL | ALL | 48-5-48.4 |
|-----|-----|-----------|

| | | |
|---------------|---------------|-----------|
| \$ 109,986.00 | \$ 109,986.00 | 48-5-52.1 |
|---------------|---------------|-----------|

| | | |
|---------------|---------------|-----------|
| \$ 109,986.00 | \$ 109,986.00 | 48-5-52.1 |
|---------------|---------------|-----------|

**LOCAL EXEMPTION
COUNTY/CITY FULTON COUNTY**

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

| Code | Definition/Qualification | Resolution/Bill Number | COUNTY OPER | COUNTY BONDS | SCHOOL OPER | SCHOOL BOND | ATLANTA OPER/PARKS | ATLANTA BONDS | ATLSCH OPER | ATLSCH BONDS | MTPRK OPER | SANSPR OPER | JCREEK OPER | JCREEK BONDS | CHATTAH OPER | SOFULT OPER |
|------|---|--------------------------------|-----------------------|-----------------|----------------|----------------|-----------------------|------------------|----------------|-----------------|---------------|-----------------------|----------------|-----------------|-----------------|----------------|
| L1 | Basic/Regular | O.C.G.A. §48-5-44 CPI | \$30,000 CPI | \$0 | 2,000 | \$0 | \$30,000 | \$0 | \$30,000 | \$0 | \$4,000 | \$15,000 | \$15,000 | \$0 | \$15,000 | \$30,000 |
| L1 | Age 65 (fed agi<=\$39,000) | O.C.G.A. §48-5-52 SF CPI | \$30,000 SF CPI | \$0 SF | \$2,000 | \$0 | \$30,000 SF | \$0 SF | \$30,000 | \$0 | 4,000 | \$15,000 SF CPI | \$15,000 | \$0 | \$15,000 | \$30,000 |
| L2 | AGE 70 OR DISABLE | 10/1/1973 | FULL VALUE | FULL | \$10,000 | \$10,000 | | | | | \$4,000 | \$15,000 | \$15,000 | \$0 | FULL | FULL |
| L3 | EDERLY-AGE 62 (NET INCOME<=\$10,000) | O.C.G.A. #48-5-52 CPI | \$30,000 CPI | \$0 | \$10,000 | \$10,000 | \$30,000 | \$0 | \$30,000 | \$0 | \$4,000 | \$15,000 | \$15,000 | \$0 | \$15,000 | \$30,000 |
| L4 | Age 65 -100% Disabled Veteran; unremarried surviving spouse of minor children of Disabled veteran | O.C.G.A. §48-5-48 SF CPI | \$81,080 SF CPI | \$81,080 SF | \$81,080 | \$81,080 | \$81,080 SF | \$81,080 SF | \$81,080 | \$81,080 | \$81,080 | \$81,080 SF CPI | \$81,080 | \$81,080 | \$81,080 | \$81,080 |
| L5 | 100% Disabled verteran; Unmarrried survivng spouse or minor children of disabled verteran | O.C.G.A §48-5-48 | \$81,080 | \$81,080 | \$81,080 | \$81,080 | \$81,080 | \$81,080 | \$81,080 | \$81,080 | \$81,080 | \$81,080 | \$81,080 | \$81,080 | \$81,080 | \$81,080 |
| L6 | Ederly-Age 65(Net income <=\$10,000) | O.C.G.A §48-5-48 CPI | \$4,000 CPI | \$4,000 | \$10,000 | \$10,000 | \$30,000 | \$0 | \$30,000 | \$0 | \$4,000 | \$15,000 | \$15,000 | \$0 | \$15,000 | \$30,000 |
| L7 | Ederly- Age 65(net income<=\$10,000 & Fed AGI<=\$39,000) | O.C.G.A §48-5-47 | \$4,000 | \$4,000 | \$10,000 | \$10,000 | \$30,000 | \$0 | \$30,000 | \$0 | \$4,000 | \$15,000 | \$15,000 | \$0 | \$15,000 | \$30,000 |
| L8 | Age 70 or older-or disabled | | FULL | FULL | 54000 | 1000 | 30000 | 30000 | 4000 | 35000 | 4000 | FULL | FULL | 0 | FULL | FULL |
| L9 | AGE 65 or older-city of Atlanta | hb1741 | na | na | na | na | 40000 | 0 | 40000 | 35000 | na | na | na | na | NA | NA |

| | | | | | | | | | | | | | | | | |
|--|---|----------------------|------------------------|-------|--------|-------|-------|----|-------|-------|-------|-------|-------|----|-------|-------|
| | | | | | | | | | | | | | | | | |
| L12 | Senior Frozen Homestead/Poverty | HB1797/HB1267/HB1205 | 30000 50% FROZEN | 10000 | 54000 | 10000 | 40000 | 0 | 40000 | 35000 | 4000 | 23000 | 40000 | 0 | 40000 | 30000 |
| L13 | Veteran's Spouse | | FULL | FULL | 81080 | 81080 | | | | | 81080 | FULL | FULL | 0 | FULL | FULL |
| L14 | CPI FROZEN | 5B610 | | | | | | | | | | | | | | |
| | Age 65-5 Years Residency Fulton School | HB1556 | NA | NA | 10,000 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| SF- SENIOR FREEZE-HB1267 7 HB1797 2002-Age 65 Annual Household Income (Fed AGE)<= \$39,000- fulton vounty operating/Bond/SSD, Atlanta Operating/ Bond & Sandy springs operating- Assessed Value kess- on home & up to 5 acres of land in addition to any other homestead exemption | | | | | | | | | | | | | | | | |
| CPI- Consumer Price Index-5B610 2004- FULTON COUNTY OPERATING/ SSD & SANDY SPRING OPERATING- ASSESSED Value less base value- on home & up to 5 acres of land- in addition to any other homestead exemption. | | | | | | | | | | | | | | | | |

LOCAL EXEMPTIONS

COUNTY / CITY: FANNIN COUNTY

DIGEST YEAR 2023

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

| 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 |
|----------------|-------------------------------------|------------------------|-------------|-----------------------------------|----------------------------------|-----------------------------------|----------------------------------|---------------------------------|--------------------------------|
| 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 | | | | | |

LOCAL EXEMPTIONS

OYD Eloyd

YEAR

2023

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

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

LOCAL EXEMPTIONS

COUNTY FORSYTH

DIGEST YEAR 2023

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

| CODE 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 |

**LOCAL EXEMPTION
COUNTY/CITY FULTON COUNTY**

List all local exemptions and provide the criteria for each local homestead exemption shown on the 2023 consolidation sheets. Fill in the amount of the 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 authorizing the referendum and the year passed. This form serves as documentation of the local homestead exemptions and the specific qualification criteria

| Code | Definition/Qualification | Resolution/Bill Number | COUNTY OPER | COUNTY BONDS | SCHOOL OPER | SCHOOL BOND | ATLANTA OPER/PARKS | ATLANTA BONDS | ATLSCH OPER | ATLSCH BONDS | MTPRK OPER | SANSPR OPER | JCREEK OPER | JCREEK BONDS | CHATTAH OPER | SOFULT OPER |
|------|---|--------------------------------|-----------------------|-----------------|----------------|----------------|-----------------------|------------------|----------------|-----------------|---------------|-----------------------|----------------|-----------------|-----------------|----------------|
| L1 | Basic/Regular | O.C.G.A. #48-5-44 CPI | \$30,000 CPI | \$0 | 2,000 | \$0 | \$30,000 | \$0 | \$30,000 | \$0 | \$4,000 | \$15,000 | \$15,000 | \$0 | \$15,000 | \$30,000 |
| L1 | Age 65 (fed agi<=\$39,000) | O.C.G.A. #48-5-52 SF CPI | \$30,000 SF CPI | \$0 SF | \$2,000 | \$0 | \$30,000 SF | \$0 SF | \$30,000 | \$0 | 4,000 | \$15,000 SF CPI | \$15,000 | \$0 | \$15,000 | \$30,000 |
| L2 | AGE 70 OR DISABLE | 10/1/1973 | FULL VALUE | FULL | \$10,000 | \$10,000 | | | | | \$4,000 | \$15,000 | \$15,000 | \$0 | FULL | FULL |
| L3 | EDERLY-AGE 62 (NET INCOME<=\$10,000) | O.C.G.A. #48-5-52 CPI | \$30,000 CPI | \$0 | \$10,000 | \$10,000 | \$30,000 | \$0 | \$30,000 | \$0 | \$4,000 | \$15,000 | \$15,000 | \$0 | \$15,000 | \$30,000 |
| L4 | Age 65 -100% Disabled Veteran; unremarried surviving spouse of minor children of Disabled veteran | O.C.G.A.#48-5-48 SF CPI | \$81,080 SF CPI | \$81,080 SF | \$81,080 | \$81,080 | \$81,080 SF | \$81,080 SF | \$81,080 | \$81,080 | \$81,080 | \$81,080 | \$81,080 | \$81,080 | \$81,080 | \$81,080 |
| L5 | 100% Disabled verteran; Unmarried survig spouse or minor children od disabled verteran | O.C.G.A #48-5-48 | \$81,080 | \$81,080 | \$81,080 | \$81,080 | \$81,080 | \$81,080 | \$81,080 | \$81,080 | \$81,080 | \$81,080 | \$81,080 | \$81,080 | \$81,080 | \$81,080 |
| L6 | Ederly-Age 65(Net income < \$10,000) | O.C.G.A #48-5-48 CPI | \$4,000 CPI | \$4,000 | \$10,000 | \$10,000 | \$30,000 | \$0 | \$30,000 | \$0 | \$4,000 | \$15,000 | \$15,000 | \$0 | \$15,000 | \$30,000 |
| L7 | Ederly- Age 65(net income<=\$10,000 & Fed AGI<=\$39,000) | O.C.G.A #48-5-47 | \$4,000 | \$4,000 | \$10,000 | \$10,000 | \$30,000 | \$0 | \$30,000 | \$0 | \$4,000 | \$15,000 | \$15,000 | \$0 | \$15,000 | \$30,000 |
| L8 | Age 70 or older-or disabled | | FULL | FULL | 54000 | 1000 | 30000 | 30000 | 4000 | 35000 | 4000 | FULL | FULL | 0 | FULL | FULL |
| L9 | AGE 65 or older-city of Atlanta | hb1741 | na | na | na | na | 40000 | 0 | 40000 | 35000 | na | na | na | na | NA | NA |

| | | | | | | | | | | | | | | | | |
|--|---|----------------------|------------------------|-------|--------|-------|-------|----|-------|-------|-------|-------|-------|----|-------|-------|
| | | | | | | | | | | | | | | | | |
| L12 | Senior Frozen Homestead/Poverty | HB1797/HB1267/HB1205 | 30000 50% FROZEN | 10000 | 54000 | 10000 | 40000 | 0 | 40000 | 35000 | 4000 | 23000 | 40000 | 0 | 40000 | 30000 |
| L13 | Veteran's Spouse | | FULL | FULL | 81080 | 81080 | | | | | 81080 | FULL | FULL | 0 | FULL | FULL |
| L14 | CPI FROZEN | 5B610 | | | | | | | | | | | | | | |
| | Age 65-5 Years Residency Fulton School | HB1556 | NA | NA | 10,000 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| SF- SENIOR FREEZE-HB1267 7 HB1797 2002-Age 65 Annual Household Income (Fed AGE)<= \$39,000- fulton vounty operating/Bond/SSD, Atlanta Operating/ Bond & Sandy springs operating- Assessed Value less- on home & up to 5 acres of land in addition to any other homestead exemption | | | | | | | | | | | | | | | | |
| CPI- Consumer Price Index-5B610 2004- FULTON COUNTY OPERATING/ SSD & SANDY SPRING OPERATING- ASSESSED Value less base value- on home & up to 5 acres of land- in addition to any other homestead exemption. | | | | | | | | | | | | | | | | |

GILMER COUNTY , EXEMPTIONS 2023

| LOCAL CODE | STATE CODE | AGE | DESCRIPTION | COUNTY M & O & *HB 820 FREEZE | COUNTY BOND & *HB 820 FREEZE | SCHOOL **HB 1383 | HB OR CODE SECTION | NOTES |
|------------|------------|-----|---|-------------------------------|------------------------------|------------------|--------------------|--|
| F1 | S1 | ANY | Regular | \$2,000 + FREEZE | \$ 0 + FREEZE | \$2,000 | 48-5-44 | |
| F3 | S3 | 62 | Senior | \$2,000 + FREEZE | \$ 0 + FREEZE | \$10,000 | 48-5-52 | ***NET INCOME < \$10,000 FOR SCHOOL TAX ONLY |
| L3 | NONE | 62 | Senior | \$2,000 + FREEZE | \$ 0 + FREEZE | \$50,000 | HB 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 | \$109,986*** + FREEZE | \$109,986*** + FREEZE | \$109,986*** | 48-5-48 | COVERS COUNTY M&O, BOND & SCHOOL |
| F8 | SS | ANY | Unremarried SS of Vet Killed in Action | \$109,986*** + FREEZE | \$109,986*** + FREEZE | \$109,986*** | 48-5-52.1 | COVERS COUNTY M&O, BOND & SCHOOL |
| F9 | SG | ANY | Unremarried SS of FF or PO Killed in Line of Duty | 100% EXEMPT | 100% EXEMPT | 100% EXEMPT | 48-5-48.4 | |
| LD | SD | 65 | Disabled Vet/Unmarried SS - Senior | \$109,986*** + FREEZE | \$109,986*** + FREEZE | 100% EXEMPT | 48-5-48 | COVERS COUNTY M&O & BOND/HB 1383 FOR SCHOOL TAX |
| LE | SE | 65 | Unremarried SS of Vet Killed In Action-Senior | \$109,986*** + FREEZE | \$109,986*** + 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 COMMERCIAL USE AND ALL ACREAGE. DOES NOT INCLUDE COMMERCIAL BLDGS OR MULTIPLE HOMES

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

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

Gordon

HOMESTEAD EXEMPTION CHART

| CODE | QUALIFICATIONS | COUNTY M&O | STATE | SCHOOL M&O |
|-----------|--|---------------|---|---------------|
| S1 | MUST OWN & LIVE IN THE HOME FOR WHICH YOU ARE APPLYING | 2,000 | 2,000 | 2,000 |
| S3 | MUST BE AT LEAST 62 YEARS OF AGE WITH AN ANNUAL HOUSEHOLD NET INCOME OF LESS THAN \$10,000 <i>(Income from retirement, pensions, and disability are excluded. SS max benefit \$72,264)</i> | 2,000 | 2,000 | 10,000 |
| S5 | 100% DISABLED VETERAN, UNREARRIED SURVIVING SPOUSE OF DISABLED VETERAN. <i>(Requires supporting documentation stating service-related disability at 100%)</i> | 100,896 | 100,896 | 100,896 |
| SG | UNREARRIED SURVIVING SPOUSE OF PEACE OFFICER/FIREFIGHTER KILLED IN THE LINE OF DUTY | 100% | 100% | 100% |
| SS | UNREARRIED SURVIVING SPOUSE OF US SERVICE MEMBER KILLED IN ACTION | 100,896 | 100,896 | 100,896 |
| L1 | AGE REQUIREMENT OF AT LEAST 65 YEARS OF AGE | 2,000 | 100% ON HOUSE & 10 CONT. ACRES. 2,000 ON BALANCE | 40,000 |
| L2 | MUST BE AT LEAST 65 YEARS OF AGE WITH AN ANNUAL HOUSEHOLD NET INCOME OF LESS THAN \$10,000 <i>(Income from retirement, pensions, and disability are excluded. SS max benefit \$72,264)</i> | 4,000 | 100% ON HOUSE & 10 CONT. ACRES. 2,000 ON BALANCE | 40,000 |
| L3 | AGE REQUIREMENT OF AT LEAST 70 YEARS OF AGE | 2,000 | 100% ON HOUSE & 10 CONT. ACRES. 2,000 ON BALANCE | 100,000 |
| L4 | MUST BE AT LEAST 70 YEARS OF AGE WITH AN ANNUAL HOUSEHOLD NET INCOME OF LESS THAN \$10,000 <i>(Income from retirement, pensions, and disability are excluded. SS max benefit \$72,264)</i> | 4,000 | 100% ON HOUSE & 10 CONT. ACRES. 2,000 ON BALANCE | 100,000 |

2023 Hall County Exemption & Fee Chart

| Code | Description | State | County | School | Fire | 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) |
| S3 | 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) |
| S5 | Disabled Veteran | 109,986 | 109,986 | 109,986 | 109,986 | | 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 109,986 on balance of value | 109,986 | 109,986 | 109,986 | | O.C.G.A. 48-5-48, HB 1446 (2004), HB 848 (2006) |
| SS | Surviving Spouse (Military) | 109,986 | 109,986 | 109,986 | 109,986 | | 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 109,986 on balance of value | 109,986 | 109,986 | 109,986 | | HB 848 (2006) |
| SL | Surviving Spouse (Military), State Tax, Total School Tax | 100% on home and up to 10 contiguous acres of land AND 109,986 on balance of value | 109,986 | TOTAL | 109,986 | | 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) |

| | | | | | | |
|----|--|--------|--------|--------|--------|----------------------------------|
| 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 |
| SJ | Forest Land | Varies | Varies | Varies | Varies | HR 1276 (2008) HB 1211 (2008) |

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 |

LOCAL EXEMPTIONS

COUNTY / CITY Lee

DIGEST YEAR 2023

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

| 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 |
|----------------|----------------|------------------------|-------------|-----------------------------------|----------------------------------|-----------------------------------|----------------------------------|---------------------------------|--------------------------------|
| | | | | | | | | | |
| | | | | | | | | | |
| | NA | | | | | | | | |
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LIBERTY COUNTY

2023 Exemption Codes (updated March 2023)

| 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 (\$80,280 income limit) |
| S5 Disabled Veteran | 109,986 | 109,986 | 109,986 | 100% Disabled Veterans or Unremarried Surviving Spouse of Disabled Veteran |
| SD Age 65 100% Disabled Vet | 100% on House and 10 Acres + 109986 | 109,986 | 109,986 | age 65 - and otherwise qualifies for S5 |
| SS Surviving Spouse | 109,986 | 109,986 | 109,986 | Unremarried Surviving Spouse of US Member Killed in action |
| 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 Exemption | | | | |
| 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 | 5,000 | Standard with Local \$3,000 Additional County and School |
| LC SC with Local & School | 100% on house and 10 acres + 2,000 | 15,000 | 17,000 | Standard with Local Additional County and School (Age 65) |
| L4 Local 4 | 2,000 | 15,000 | 17,000 | Standard with Local Additional County and School (Age 62) |
| LF Local Freeze | | | | |
| X4 S4 With Local But No KDW | | | | |
| W1 L1/S1 | 2,000 | 5,000 | 5,000 | Standard with Local \$3,000 Additional County and School with Local Freeze |
| W4 S4 with Local | 100% on house and 10 acers + 4,000 | 15,000 | 25,000 | Standard Age 65 with Local Additional County and School with Local Freeze |
| W5 S5 w/KDW | 109,986 | 109,986 | 109,986 | 100% Disabled Vet. or Unremarried Surviving Spouse of Disabled Vet. with local freeze |
| W6 S1/L4 | 2,000 | 15,000 | 17,000 | Standard with Local Additional County and School (Age 62) with Local Freeze |
| WD SD w/KDW | 100% on House and 10 Acres + 109,986 | 109,986 | 109,986 | age 65 - and otherwise qualifies for S5 with Local Freeze |
| WL SC w/KDW | 100% on house and 10 acres + 2,000 | 15,000 | 17,000 | Standard with Local Additional County and School (Age 65) with Local Freeze |
| WS SS w/KDW | 109,986 | 109,986 | 109,986 | Unremarried Surviving Spouse of US Member Killed in action with Local Freeze |
| Solid Waste Exemption | | | | \$25,000 Maximum Household Income (Age 65) |
| Over 65 Exemption | 100% Disabled Military Exemption | | | |
| Over 62 Exemption | Unremarried Surviving Spouse Exemption | | | |
| Solid Waste Exemption | Regular & Other Exemptions | | | |



LOCAL EXEMPTIONS

COUNTY/CITY McIntosh

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 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 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 | School Exemption Amount for Bond | City Exemption Amount for M&O | City Exemption Amount for Bond |
|----------------|-------------------|------------------------|-------------|---------------------------------|----------------------------------|---------------------------------|----------------------------------|-------------------------------|--------------------------------|
| F1 | Add S1 | HB 382 | 2006 | Float | Float | Float | Float | Float | Float |
| F3 | Add S3 | HB 382 | 2006 | " | " | " | " | " | " |
| F4 | Add S4 | " | " | " | " | " | " | " | " |
| F5 | Add S5 | " | " | " | " | " | " | " | " |
| FC | Add SC | " | " | " | " | " | " | " | " |
| LC | Add SC + Floating | HB 1013 | 2008 | " | " | " | " | " | " |
| L4 | Add S4 + Floating | " | " | " | " | " | " | " | " |
| L5 | Add S5 + Floating | " | " | " | " | " | " | " | " |
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Contract Number: «Contract_»«ABBREV_»«Year_»
 Expiration Date: 12/31/2023
 Date: 06/15/2023



LOCAL EXEMPTIONS

COUNTY/CITY City

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 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 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 | School Exemption Amount for Bond | City Exemption Amount for M&O | City Exemption Amount for Bond |
|----------------|-------------------|------------------------|-------------|---------------------------------|----------------------------------|---------------------------------|----------------------------------|-------------------------------|--------------------------------|
| F1 | Add S1 | HB 382 | 2006 | Float | Float | Float | Float | Float | Float |
| F3 | Add S3 | " | " | " | " | " | " | " | " |
| L1 | Add S1 & Floating | HB 1013 | 2008 | " | " | " | " | " | " |
| L4 | Add S4 & Floating | " | " | " | " | " | " | " | " |
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Contract Number: «Contract»«ABBREV»«Year»
 Expiration Date: 12/31/2023
 Date: 06/15/2023

LOCAL EXEMPTIONS

COUNTY / CITY NEWTON 107

DIGEST YEAR 2023

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

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

LOCAL EXEMPTIONS

COUNTY / CITY NEWTON 107

DIGEST YEAR 2023

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

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

Paulding

| Exemption | Local Alias | Resolution Bill # | Year Passed | Description |
|-----------|-------------|-------------------|-------------|---|
| S1 | LS1 | | | Standard Exemption Under 65 + Local Standard |
| SC | LSC | | | Age 65 |
| S3 | LS3 | | | Age 62 -Net income of applicant and spouse is under 10k |
| S4 | LS4 | | | Age 65 -Net income of applicant and spouse is under 10k |
| S5 | LS5 | | | Disabled Veteran or Unremarried Surviving Spouse of a Disabled Veteran |
| SD | LSD | | | Age 65 -Unremarried Surviving Spouse of a Disabled Veteran |
| SS | LSS | | | Unremarried Surviving Spouse of Service Member Killed in Action |
| SE | LSE | | | Age 65 -Unremarried Surviving Spouse of Service Member Killed in Action |
| SG | LSG | | | Unremarried Surviving Spouse of a Firefighter or Peace Officer Killed in Action |
| S6 | LS6 | | | Age 62 -Gross income of total household not exceeding 30k |
| S8 | LS8 | | | Age 62 -Gross income of total household not exceeding 30k and net income of applicant and spouse is under 10k |
| S9 | LS9 | | | Age 65 -Gross income of total household not exceeding 30k and net income of applicant and spouse is under 10k |

| | | | | Disabil |
|----------|--------------------|-------------|---|---------|
| L1 | HR-823-1875 HB-988 | 1980 & 2022 | 100% Disabled - Under Age 65 & Net Income less than 12k | |
| L2 | HR-823-1875 | 1980 & 2022 | 100% Disabled - Over Age 65 & Net Income less than 10k | |
| L5 | HR-823-1875 | 1980 & 2022 | 100% Disabled - 65 - 68 & Net Income greater than 10k and under 12k | |
| L6 | HR-823-1875 | 1980 & 2022 | 100% Disabled - 65 - 68 & Net Income less than 10k | |
| L9 | HR-823-1875 | 1980 & 2022 | 100% Disabled - 69+ & Net Income greater than 10k and under 12k | |
| L10 (LO) | HR-823-1875 | 1980 & 2022 | 100% Disabled - 69+ & Net Income less than 10k | |
| L12 (LB) | HR-823-1875 | 1980 & 2022 | Age 65 - 68 Disabled Veteran or Unremarried Surviving Spouse of service member killed in action | |
| L13 (LC) | HR-823-1875 | 1980 & 2022 | Age 69+ - Disabled Veteran or Unremarried Surviving Spouse of service member killed in action | |

| | | | | Age |
|----------|-------|------|---|-----|
| L3 | SR266 | 2022 | Age 65 - 68 & Net Income greater than 10k | |
| L4 | SR266 | 2022 | Age 65 - 68 & Net Income less than 10k | |
| L7 | SR266 | 2022 | Age 69+ & Net Income greater than 10k | |
| L8 | SR266 | 2022 | Age 69+ & Net Income less than 10k | |
| L11 (LA) | SR266 | 2022 | Over 65 & Gross Income less than 10k | |

State Exemption
SD or SE
SC

Should be Paulding County Local Exemption
Age 65 - 68 L12 or Age 69+ L13
All Paulding Age Exemptions are greater than State Exemption

| County & School | Date Passed | Effective Date | Description |
|-----------------|-------------|----------------|------------------------------------|
| HR 823-1875 | 11/4/1980 | 1/1/1981 | Disability Net Income -12k |
| School | Date Passed | Effective Date | Description |
| SR266 | 11/2/1982 | 1/1/1984 | M&O/Bond (50% age 65, 100% age 70) |
| City of Hiram | Date Passed | Effective Date | Description |
| HB433 | 11/7/2017 | 1/1/2018 | Standard -65 |

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

| County M&O | County Bond | School M&O | School Bond | Fire | State | Hiram M&O | Hiram Bond | Dallas M&O | Dallas Bond | Special State |
|------------------------|-------------|-----------------|-------------|----------|----------|-----------|------------|------------|-------------|---------------------------|
| -6000 | | -2000 | | -2000 | -2000 | -40000 | -40000 | | | 100% on home and 10 acres |
| -2000 | | -2000 | | -2000 | -2000 | -55000 | -55000 | | | |
| -2000 | | -10000 | -10000 | -2000 | -2000 | -40000 | -40000 | | | |
| -4000 | -4000 | -10000 | -10000 | -4000 | -4000 | -55000 | -55000 | | | 100% on home and 10 acres |
| -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | |
| -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | 100% on home and 10 acres |
| -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | |
| -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | 100% on home and 10 acres |
| 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | |
| Floating | | -2000 | | Floating | Floating | | | | | |
| Floating | | -10000 | -10000 | Floating | Floating | | | | | |
| Floating | -4000 | -10000 | -10000 | Floating | Floating | | | | | 100% on home and 10 acres |
| City Exemptions | | | | | | | | | | |
| -18000 | | -14000 | | -14000 | -2000 | -40000 | -40000 | | | |
| -20000 | -4000 | -22000 & Half | 100% | -16000 | -4000 | -55000 | -55000 | | | 100% on home and 10 acres |
| -18000 | | -14000 & Half | 100% | -14000 | -2000 | -55000 | -55000 | | | 100% on home and 10 acres |
| -20000 | -4000 | -22000 & Half | 100% | -16000 | -4000 | -55000 | -55000 | | | 100% on home and 10 acres |
| -18000 | | 100% | 100% | -14000 | -2000 | 100% | 100% | | | 100% on home and 10 acres |
| -20000 | -4000 | 100% | 100% | -16000 | -4000 | 100% | 100% | | | 100% on home and 10 acres |
| -113,986 | -109,986 | -109,986 & Half | 100% | -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | -109,986 | 100% on home and 10 acres |
| -113,986 | -109,986 | 100% | 100% | -109,986 | -109,986 | 100% | 100% | -109,986 | -109,986 | 100% on home and 10 acres |
| Exemptions | | | | | | | | | | |
| -6000 | | -2000 & Half | 100% | -2000 | -2000 | -55000 | -55000 | | | 100% on home and 10 acres |
| -8000 | -4000 | -10000 & Half | 100% | -4000 | -4000 | -55000 | -55000 | | | 100% on home and 10 acres |
| -6000 | | 100% | 100% | -2000 | -2000 | 100% | 100% | | | 100% on home and 10 acres |
| -8000 | -4000 | 100% | 100% | -4000 | -4000 | 100% | 100% | | | 100% on home and 10 acres |
| -8000 | -4000 | -10000 & Half | 100% | -4000 | -4000 | -55000 | -55000 | | | 100% on home and 10 acres |

| | |
|--------------------------|--------|
| Exempt Assessment Amount | 12000 |
| Exempt Assessment Amount | Varies |
| Exempt Assessment Amount | 40000 |

55000

100% Exempt

Exempt Assessment Amount

6000

10000

Exempt Assessment Amount

100% Exempt

100% Exempt



LOCAL EXEMPTIONS



COUNTY/CITY Polk

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 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 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 | School Exemption Amount for Bond | City Exemption Amount for M&O | 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 & HB616 | 2012 | 30,000 | | 30,000 | | | |
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Date: 06/15/2023
 Expiration Date: 12/31/2023
 Contract Number: DCPOLK2023

2023 Rockdale Homestead Exemptions Application Deadline : April 1, 2023

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

| EXEMPTION TYPE | STATE* | COUNTY M&O** | COUNTY BOND | SCHOOL M&O | SCHOOL BOND |
|--|--------|--------------|-------------|------------|-------------|
| L1 REGULAR HOMESTEAD | 100% | 15,000 | 0 | 15,000 | 0 |
| L3 LOW INCOME HOMESTEAD 62 TO 65 YEARS OLD and NET INCOME less than \$10,000 | 100% | 15,000 | 0 | 15,000 | 10,000 |
| L4 LOW INCOME HOMESTEAD 65 YEARS OLD & OLDER NET INCOME less than \$10,000 | 100% | 15,000 | 4,000 | 50,000 | 50,000 |
| L6 65 YEARS OLD & OLDER | 100% | 15,000 | 0 | 50,000 | 50,000 |
| LD DISABLED, MUST BE PERMANENTLY AND TOTALLY DISABLED AND CERTIFIED SO BY A M.D. | 100% | 15,000 | 0 | 50,000 | 50,000 |
| S5 DISABLED VETERAN OR UNREMARKED SURVIVING SPOUSE OF DISABLED VETERAN | 100% | 109,986 | 109,986 | 109,986 | 109,986 |
| SD DISABLED VETERAN OR UNREMARKED SURVIVING SPOUSE OF DISABLED VETERAN, 65+ YEARS OLD | 100% | 109,986 | 109,986 | 109,986 | 109,986 |
| SS SURVIVING SPOUSE OF A VETERAN KILLED IN A WAR, UNREMARKED | 100% | 109,986 | 109,986 | 109,986 | 109,986 |
| SE SURVIVING SPOUSE OF A VETERAN KILLED IN A WAR, UNREMARKED 65+ YEARS OLD | 100% | 109,986 | 109,986 | 109,986 | 109,986 |
| SG SURVIVING SPOUSE, UNREMARKED, OF A FIREFIGHTER OR PEACE OFFICE KILLED IN THE LINE OF DUTY | 100% | 100% | 100% | 100% | 100% |
| S6 62 TO 65 YEARS OLD STANDARD VARIABLE EXEMPTION TOTAL HOUSEHOLD AGI <= \$30,000 | 100% | VARIABLE | 0 | 15,000 | 0 |
| S8 62 TO 65 YEARS OLD LOW INCOME VARIABLE EXEMPTION NET INCOME less than \$10,000 TOTAL HOUSEHOLD AGI <= \$30,000 | 100% | VARIABLE | 0 | 15,000 | 10,000 |
| L8 65 YEARS OLD & OLDER STANDARD VARIABLE EXEMPTION TOTAL HOUSEHOLD AGI <= \$30,000 | 100% | VARIABLE | 0 | 50,000 | 50,000 |
| S9 65 YEARS OLD & OLDER LOW INCOME VARIABLE EXEMPTION NET INCOME less than \$10,000 TOTAL HOUSEHOLD AGI <= \$30,000 | 100% | VARIABLE | 4,000 | 50,000 | 50,000 |

NET INCOME is defined as the APPLICANT'S AND SPOUSE'S TOTAL INCOME LESS THEIR SOCIAL SECURITY, RETIREMENT, and ANY DISABILITY INCOME UP TO A MAXIMI NUM OF \$87,048. THE REMAINING INCOME MUST NOT EXCEED \$10,000.

AGI is defined as your FEDERAL ADJUSTED GROSS INCOME.

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

** County HOST Exemption is in addition to the standard exemption, but is limited to a maximum of 5 acres and your primary residence.

The HOST Exemption amount is determined each year by the Board of Commissioners and is based on the previous year's sales tax collections.

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

REMEMBER THE DEADLINE TO APPLY IS APRIL 1st. Bring Current Drivers License, Recorded Deed and current Utility Statement.

You must be permanently and totally disabled and unable to be gainfully employed to qualify for the disabled exemption.

Income driven exemptions are only approved with the current Federal and State Returns.

Apply at the Board of Assessor's Office
981 Millstead Avenue
Old Town Conyers

5A

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

Memo

To: Georgia Department of Revenue, Local Government Services Division
From: Scriven County Board of Assessors
Subject: 2023 LOCAL EXEMPTIONS

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

Sincerely,



James Snow
Chairman

Scriven County Board of Assessors

SA

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

Memo

To: Georgia Department of Revenue, Local Government Services Division
From: Scriven County Board of Assessors
Subject: 2023 LOCAL EXEMPTIONS

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

Sincerely,



James Snow

Chairman

Scriven County Board of Assessors

LOCAL EXEMPTIONS

COUNTY / CITY SPALDING

DIGEST YEAR 2023

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

| 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 |
|----------------|---|------------------------------------|--------------|-----------------------------------|----------------------------------|-----------------------------------|----------------------------------|---------------------------------|--------------------------------|
| LM6 | 65-69 Years of age on January 1 Net income of husband & wife (exclusive of \$80,200 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 \$80,200 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 \$80,200 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 of age on January 1, regardless of income; Own and occupy home as primary residence | HB175 (SCHOOL) | 2008 | 2,000 | -0- | 10,000 | -0- | 4,000 | -0- |
| LS7 | 70-74 Years of age on January 1, regardless of income; Own and occupy home as primary residence | HB175 (SCHOOL) | 2008 | 2,000 | -0- | 20,000 | -0- | 4,000 | -0- |
| LS8 | 75 years of age or older on January 1, regardless of income; Own and occupy home as primary residence | HB175 (SCHOOL) | 2008 | 2,000 | -0- | 30,000 | -0- | 4,000 | -0- |
| L7, L8 | Age 62 on January 1 or 100% disabled, regardless of age, and GROSS INCOME Of all family members residing in the household is less than \$12,500, HOUSE AND 3 ACRES ONLY | SB581 COUNTY WIDE | 1986 | 100% | -0- | 100% | -0- | 100% | -0- |
| L10 | 100% DISABLED, REGARDLESS OF AGE, gross income more than \$12,500 | Hb1496 Count only | 2010 | 100% | -0- | 2,000 | -0- | 4,000 | -0- |

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

LOCAL EXEMPTIONS

COUNTY / CITY SYLVANIA

DIGEST YEAR 2023

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

| 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 SYLVANIA (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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LOCAL EXEMPTIONS

COUNTY / CITY SYLVANIA

DIGEST YEAR 2023

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

| 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 SYLVANIA (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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LOCAL EXEMPTIONS

COUNTY / CITY Telfair

DIGEST YEAR 2023

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

| 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 |
|----------------|----------------|------------------------|-------------|-----------------------------------|----------------------------------|-----------------------------------|----------------------------------|---------------------------------|--------------------------------|
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N/A

LOCAL EXEMPTIONS

COUNTY / CITY TERRELL

DIGEST YEAR 2023

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

| 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 |
|----------------|----------------|------------------------|-------------|-----------------------------------|----------------------------------|-----------------------------------|----------------------------------|---------------------------------|--------------------------------|
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N/A

Walter

2023 SOCIAL SECURITY MAX AMOUNT \$87,048

| State Code | CODE computer system | QUALIFICATIONS | COUNTY M&O | SCHOOL M&O | STATE |
|------------|----------------------|---|------------------------------|-------------------------------|---------------------------------------|
| S1 | L28 | Regular Homestead + floating base(1) | Floating amt(1) + \$4,000 | \$2,000 | \$2,000 |
| S3 | L29 | Regular Homestead + floating base(1)/School exemption - 62 YRS / net income less than \$10,000 (excludes ss & retirement) | Floating amt(1) + \$4,000 | \$10,000 | \$2,000 |
| 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 |
| SC | L16 | Regular Homestead + Floating base(1)+Floating school (2) + Double State exemption + state floating amt (3)- 65 Yrs) | Floating amt(1) + \$4,000 | Floating Amt(2) + \$2,000 | Floating amt (3) +4,000 on balance |
| S4 | L17 | Regular Homestead + Floating amt (1) +Double State + Floating amt (3) / 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 | Floating amt (3) +4,000 on balance |
| 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 |
| S6 | L26 | Disabled Veterans (no age limit) + floating base(1)(Unremarried Spouse or Minor Children) | Floating amt(1) + \$85645 | \$85,645 | \$85,645 |
| SD | L27 | Disabled Veterans (AGE 65) + floating amt(1) + FLOATING amt(2) + State Exemption+ floating amt (3)(Unremarried Spouse or Minor Children) | Floating amt(1) + \$85645 | Floating amt(2) + \$85645 | Floating amt (3) + \$85645 on balance |
| S1 | S1 | RARELY USED STATE CODES Regular Homestead | \$2,000 | \$2,000 | \$2,000 |

Ware

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

| Special Exemption | Row Status | Input By | Input Date | Updated By | Updated Date |
|-------------------|------------|----------|------------|------------|--------------|
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | | |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | | |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | Manatron | 12/05/2012 |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | Manatron | 07/15/2013 |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | | |
| | ▼ ACTIVE ▼ | TONIA | 11/15/2010 | | |
| | ▼ ACTIVE ▼ | TONIA | 11/15/2010 | | |
| | ▼ ACTIVE ▼ | TONIA | 11/15/2010 | | |
| | ▼ ACTIVE ▼ | TONIA | 11/03/2010 | | |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | TONIA | 11/04/2010 |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | | |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | | |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | | |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | TONIA | 11/04/2010 |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | | |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | Manatron | 07/15/2013 |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | | |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | TONIA | 11/15/2010 |
| | ▼ ACTIVE ▼ | TONIA | 11/15/2010 | | |
| | ▼ ACTIVE ▼ | TONIA | 11/15/2010 | | |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | TONIA | 11/04/2010 |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | TONIA | 11/04/2010 |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | TONIA | 11/04/2010 |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | TONIA | 11/04/2010 |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | TONIA | 11/04/2010 |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | TONIA | 11/04/2010 |
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| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | | |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | Manatron | 07/15/2013 |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | | |
| | ▼ ACTIVE ▼ | TONIA | 11/15/2010 | | |
| | ▼ ACTIVE ▼ | TONIA | 11/15/2010 | | |
| | ▼ ACTIVE ▼ | TONIA | 11/15/2010 | | |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | | |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | | |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | | |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | | |
| | ▼ ACTIVE ▼ | TMANION | 04/07/2010 | SWBURCH | 05/27/2010 |
| | ▼ ACTIVE ▼ | TONIA | 11/04/2010 | | |
| | ▼ ACTIVE ▼ | SWBURCH | 05/27/2010 | SWBURCH | 05/27/2010 |

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

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

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

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

LOCAL EXEMPTIONS

COUNTY WHITFIELD

DIGEST YEAR 2023

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2017 Consolidation Sheets. Fill in the amount of exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with the Resolution/House/Senate Bill Number authorizing the referendum and the year passed. This form serves as documentation of the local homestead exemptions and the specific qualification criteria.

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

