LOCAL EXEMPTIONS

COUNTY / CITY	BARROW
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DIGEST YEAR 2019

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2018 Consolidation Sheets. Fill in the amount of Exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with the Resolution/House/Senate Bill Number authorizing the referendum and the year passed. This form serves as documentation of the local homestead exemptions and the specific qualification criteria.

EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L3, L5,L6,L7, L8,L9, LS1, LSV, LVH, LVS, X8	Basic Homestead, residence plus 5 acres	HB 1485	2002	Floating / Frozen Value	Floating / Frozen Value				
L2, L3,L6,L7, LS1	Basic Homestead	HB 1767	1997	10,000	10,000				
L4, L5,L8,X2, X8	Basic Homestead, Age 65 and older, income not exceeding 25,000	HB 1767	1997	20,000	20,000				
L2,L3,L4, L5, L7,L8,LV,	Basic Homestead, Age 62 or older, income not exceeding 20,000	HB 985				20,000	20,000		
L2,L3,L4, L5,LV, LVH, LVNS, LVS	Basic Homestead, Age 62 or older, income not exceeding federally specified poverty guidelines	HB 1124				60,000	60,000		