LOCAL EXEMPTIONS

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