

LOCAL EXEMPTIONS

COUNTY DEKALB

DIGEST YEAR 2019

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2019 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	N/A						
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
L5	Disabled Vet- Extension to unmarried surviving spouse 43K 2004-50k attached to COLA: adj yearly	Act 858, SB 667 (school) GA. L. P. 5720Act 1112, SB 668 (county) GA. L p.6323	1992 1992	\$81,080	\$81,080	\$83,580	\$83,580
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	\$14,000
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	\$20,000
L8	Senior County/Extended School- Age ≥ 65 years	See L6 and L7		\$14,000	\$14,000	\$22,500	\$20,000

	and meet qualifications of L6 for county L7 for partial school.											
L9	Age 70 Special School Tax – Age ≥ 70 years with FAGI + income derived from municipal bonds ≤ \$85,823.	Act 1353, H. B. 2151 GA. L. P. 6845 Effective 1/1/93	1992	\$10,000	\$0	ALL	ALL					
L10	Disabled Veterans Exemption-Age 65 as of Jan 1 and meet requirements for H5 Household income limit of 10,000 (FAGI)	See L5 and L4		\$81,080	\$81,080	ALL	ALL					
FRZ	Assessment Freeze at base year (prior year)	HB595 eff 1/01/2007 SB 544 ex thru 2016 HB 596 ex thru 2021										
EZ	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					
2YR	Exemption on Improvements	Act 1978 p. 2378 § 1		100%	100%	100%	100%					

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COUNTY DEKALB/CITY OF DECATUR

DIGEST YEAR 2019

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L1	General Homestead- Homeowner lives at situs address.	GA Laws Pg. 914	1981	\$20,000			
L2	Additional Homestead- Homeowner lives at situs address. Age 65 On or before January 1.	GA Laws Pg 4475	1986	\$1,000	N/A	N/A	N/A
L3	Senior Homestead- Homeowner lives at situs address. Age 62 on or before January 1. Income not to exceed \$25,000	GA Laws, pg 4411; amends, pg. 4140	1994 1985	\$10,000	N/A	50,000	N/A
L4	School Tax- Homeowner lives at situs address. Age 62 on ore before January 1, Income not to exceed \$10000.	O. C. G. A. 48-5-52		N/A	N/A	10,000	N/A
L5	Age 80 School Tax- Homeowner lives at situs address, age 80 on or before January 1, Income not to exceed \$40,000	GA Laws, Pg 4208	1995	N/A	N/A	50%	N/A
L6	Age 80 School Tax- Homeowner lives at situs address, age 80 on or before January 1, Income not to exceed \$40,000	GA Laws, pg 4208	1995	N/A	N/A	100%	
L7	Disabled Veteran- Veteran must be disabled. Letter from Veterans Administration	GA Laws, Pg. 2389 O.C.G.A. 48-5-48— 2004- 43K COLA adj yearly	1978	73,768	73,768	73,768	73,768
L8	Age 70 School Tax-Homeowner lives at situs address	H.B. 362		N/A	N/A	40,000	N/A

