

LOCAL EXEMPTIONS

COUNTY / CITY FULTON COUNTY

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 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 Number authorizing the referendum and the year passed. This form serves as documentation of the local homestead exemptions and the specific qualification criteria.

Code	Definition/Qualifications	Resolution/Bill Number	COUNTY OPER	COUNTY BONDS	SCHOOL OPER	SCHOOL BONDS	ATLANTA OPER/PARKS	ATLANTA BONDS	ATLANTA OPER	ATLANTA BONDS	MTNPRK OPER	SANGSPR OPER	JCRREEK OPER	JCRREEK BONDS	CHATHM OPER	CHATHM BONDS	SOFULT OPER	SOFULT BONDS
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 CPI	\$15,000	\$0	\$15,000	\$0	\$30,000	
L1	Age 65 (Fed AGI ≤ \$39,000)	O.C.G.A. §48-5-48.3 SF CPI	\$50,000 SF CPI	\$0	\$2,000	\$0	\$30,000 SF	\$0	\$30,000	\$0	\$4,000	\$15,000 SF CPI	\$15,000	\$0	\$15,000	\$0	\$30,000	
L2	Age 70 or Disable	10-1-73	Full Value	FULL	\$10,000	\$10,000					\$4,000	FULL	FULL	0	FULL	FULL		
L3	Elderly - 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 CPI	\$15,000	\$0	\$15,000	\$0	\$30,000	
L4	Age 65 - 100% Disabled Veteran; Unremarried surviving spouse or minor children of Disabled Veteran; (Fed AGI ≤ \$39,000)	O.C.G.A. §48-5-48 SF CPI	\$85,645 SF CPI	\$85,645	\$85,645	\$85,645	\$85,645	\$85,645	\$85,645	\$85,645	\$85,645	\$85,645	\$85,645	\$85,645	\$85,645	\$85,645	\$85,645	
L5	100% Disabled Veteran; Unremarried surviving spouse or minor children of Disabled Veteran.	O.C.G.A. §48-5-48 CPI	\$85,645 CPI	\$85,645	\$85,645	\$85,645	\$85,645	\$85,645	\$85,645	\$85,645	\$85,645	\$85,645	\$85,645	\$85,645	\$85,645	\$85,645	\$85,645	
L6	Elderly - Age 65 (Net Income ≤ \$10,000)	O.C.G.A. §48-5-47 CPI	\$4,000 CPI	\$4,000	\$10,000	\$10,000	\$30,000	\$0	\$30,000	\$0	\$4,000	\$15,000 CPI	\$15,000	\$0	\$15,000	\$0	\$30,000	
L7	Elderly - Age 65 (Net Income ≤ \$10,000 & Fed AGI ≤ \$39,000)	O.C.G.A. §48-5-47 SF CPI	\$4,000 SF CPI	\$4,000	\$10,000	\$10,000	\$30,000 SF	\$0	\$30,000	\$0	\$4,000	\$15,000 SF CPI	\$15,000	\$0	\$15,000	\$0	\$30,000	

LB	Age 70 or older - or Disable	FULL	54000	10000	30000	30000	40000	35000	4000	FULL	FULL	FULL	FULL	FULL
L9	Age 65 or older - City of Atlanta	na	na	na	\$40,000	0	\$40,000	\$35,000	na	na	na	na	na	na
L12	Senior Frozen Homestead/Poverty	\$50,000	\$54,000	\$10,000	\$40,000	0	\$40,000	\$35,000	\$4,000	\$23,000	\$40,000	0	\$40,000	\$30,000
	HB1064	50%												
		Frozen												
L13	Veteran's Spouse	FULL	FULL	\$85,645	\$85,645				\$85,645	FULL	FULL	0	FULL	FULL
L14	CPI FROZEN													
	SB610													
	SB317, HB708, HB711, HB820													
	HB712, HB707, HB710													

SF - Senior Freeze - HB1267 & HB1797 2002 - Age 65 Annual Household Income (Fed AGI) <= \$39,000 - Fulton County Operating/Bond/SSD, Atlanta Operating/Bond & Sandy Springs Operating - Assessed Value less Base Value - On home & up to 5 acres of land - In addition to any other homestead exemption

CPI - Consumer Price Index - SB610 2004 - Fulton County Operating/SSD & Sandy Springs Operating - Assessed Value less Base Value - On home & up to 5 acres of land - In addition to any other homestead exemption. 2019 - SB317, HB708, HB711, HB707, HB710, HB820, HB712 - Fulton County Schools, the cities of Johns Creek, Mountain Park, Atlanta, Alpharetta, Roswell, Milton - Assessed Value less Base Value where the base year value is the lesser of value of 2016, 2017 or 2018 plus growth. Applies to the first 5 acres and homesteaded building.

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DIGEST YEAR 2018

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Code	Definition/Qualifications	Resolution/Bill Number	COUNTY	COUNTY	SCHOOL	SCHOOL	ATLNTA	ATLNTA	ATLSCH	ATLSCH	MTNPRK	SANSPR	JCREEK	JCREEK	CHATTH	SOFULT
			OPER	BONDS	OPER	BONDS	OPER/PARKS	BONDS	OPER	BONDS	OPER	OPER	OPER	OPER	BONDS	OPER
L1	Basic/Regular	O.C.G.A. §48-5-44	\$30,000	\$0	\$2,000	\$0	\$30,000	\$0	\$30,000	\$0	\$4,000	\$15,000	\$15,000	\$0	\$15,000	\$30,000
		CPI	CPI									CPI				
L1	Age 65 (Fed AGI <= \$39,000)	O.C.G.A. §48-5-48.3	\$30,000	\$0	\$2,000	\$0	\$30,000	\$0	\$30,000	\$0	\$4,000	\$15,000	\$15,000	\$0	\$15,000	\$30,000
		SF	SF	SF		SF	SF					SF				
		CPI	CPI									CPI				
L2	Age 70 or Disable	10-1-73	Full Value	FULL	\$10,000	\$10,000					\$4,000	FULL	FULL	0	FULL	FULL
L3	Elderly - Age 62 (Net Income <= \$10,000)	O.C.G.A. §48-5-52	\$30,000	\$0	\$10,000	\$10,000	\$30,000	\$0	\$30,000	\$0	\$4,000	\$15,000	\$15,000	\$0	\$15,000	\$30,000
		CPI	CPI									CPI				
L4	Age 65 - 100% Disabled Veteran; Unremarried surviving spouse or minor children of Disabled Veteran; (Fed AGI <= \$39,000)	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
		SF	SF	SF		SF	SF					SF				
		CPI	CPI									CPI				
L5	100% Disabled Veteran; Unremarried surviving spouse or minor children of Disabled Veteran	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
		CPI	CPI									CPI				
L6	Elderly - Age 65 (Net Income <= \$10,000)	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
		CPI	CPI									CPI				
L7	Elderly - 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
		SF	SF	SF		SF	SF					SF				
		CPI	CPI									CPI				

L8	Age 70 or older - or Disabled		FULL	54000	10000	30000	40000	35000	4000 FULL	FULL	0 FULL	FULL
L9	Age 65 or older - City of Atlanta	HB1741	na	na	na	40000	40000	35000 na	na	na	na	na
L12	Senior Frozen Homestead/Poverty	HB1797/HB1267/HB1205	30000	54000	10000	40000	40000	35000	4000	23000	40000	0 40000 30000
			50%			Frozen						
L13	Veteran's Spouse		FULL	81080	81080				81080 FULL	FULL	0 FULL	FULL
L14	CPI FROZEN	S8610										

SF - Senior Freeze - HB1267 & HB1797 2002 - Age 65 Annual Household Income (Fed AGI) <= \$39,000 - Fulton County Operating/Bond/SSD, Atlanta Operating/Bond & Sandy Springs Operating - Assessed Value less Base Value - On home & up to 5 acres of land - In addition to any other homestead exemption

CPI - Consumer Price Index - S8610 2004 - Fulton County Operating/SSD & Sandy Springs Operating - Assessed Value less Base Value - On home & up to 5 acres of land - In addition to any other homestead exemption