LOCAL EXEMPTIONS

COUNTY Gwinnett **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	Disability – Certified as 100% disabled by physician or SS Admin.	HB 1493	1990	$10,000	$4000	$4000	$4000
L3	Aged - Age 65, Net income < $10,000. Guidelines as used in OCGA 48-5-52.	HB 213	1981	$20,000		$20,000	
L5	Special School – Age 65 or 100% disabled. Total taxable income for claimant and spouse. Deduct maximum amount by SS and the state deductions. Remaining balance cannot exceed $25,000.	HB 841	1985	$10,000		100% (House+1 acre)	100% (House+1 acre)
L6	Value Offset Exemption	SB 292	2000	floating (House+5 acre)	floating (House+5 acre)		

LOCAL EXEMPTIONS

CITY __BUFORD_____ 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 CITY M & O PURPOSES	EXEMPTION AMOUNT FOR CITY BOND PURPOSES	EXEMPTION AMOUNT FOR CITY SCHOOL M & O PURPOSES	EXEMPTION AMOUNT FOR CITY SCHOOL BOND PURPOSES
	Age 62	HB 849	2001			30,000	
	Age 75	HB 849	2001			TOTAL	