## **LOCAL EXEMPTIONS**

COUNTY	CITY	MUSCOGEE

**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
L1	Regular	Act No. 726	1992	\$13,500		\$13,500	
L2	Elderly 65 plus income less than \$10,000	Act No. 726	1992	\$21,500	\$21,500	\$21,500	\$21,500
L3	Elderly 62 and over, income less than \$6,000	Ga L. 1973 p. 2016	1973	\$13,500		All Exempt	All Exempt
L4	Elderly 65 and over, income less than \$6,000	See above		\$21,500	\$21,500	All Exempt	All Exempt
L5	Disabled Veteran Replace by O.C.G.A 48-5-48 in 2014	Act. No. 168 (1991)	1992	\$67,200	\$67,200	\$67,200	\$67,200
L6	Enterprise Zone and Development Authority	O.C.G.A 36-88-8 Ord. No. 98-30	1997				
L7	Frozen Assessments (Homestead Real Property)	Act. No. 76 (1981)	1982				
L8	Frozen Assessments (Personal Property)	Act. No. 76 (1981)	1982				
L9	Frozen Assessments (Historic Property)	Act. No. 76 (1981)	1982				