## **LOCAL EXEMPTIONS**

COUNTY / CITY	Oconee	
COOMITY CITY	Oconee	

**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	Age 65 - Net income less than \$15,000 excluding Social Security & Retirement	HB # 1334 Act # 569	1998	\$15,000	0	\$15,000	\$15,000	0	0
L4	Age 65 – Net income less than \$10,000 excluding Social Security & Retirement	HB # 1336 Act # 571	1998	\$15,000	0	\$15,000	\$15,000	0	0
MC	Age 65 – Gross household income does not exceed \$40,000	HB # 1648 Act #783	2006	5 Acres And Primary Residence	0	5 Acres And Primary Residence	0	0	0
LF	Age 65 — Gross household income exceeds \$40,000	HB # 1647 Act # 785	2006	An amount equal to the amount by which the current year assessed value of that homestead exceeds the base year assessed value of that homestead.	0	An amount equal to the amount by which the current year assessed value of that homestead exceeds the base year assessed value of that homestead.	0	0	0
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