

LOCAL EXEMPTIONS

COUNTY / CITY SPALDING

DIGEST YEAR 2019

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2015 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.

EXEMPTION 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
LM6	65-69 years of age on January 1 Net income of husband & wife (exclusive of \$63,912 in Social Security and Retirement) is \$40,000 or less	HB1475 (School) HB2045 (County)	2008 1994	10,000	-0-	10,000	-0-	4,000	-0-
LM7	70-74 years of age on January 1 Net income of husband & wife (exclusive of \$63,912 in Social Security and Retirement) is \$40,000 or less	HB1475 (School) HB2045 (County)	2008 1994	10,000	-0-	20,000	-0-	4,000	-0-
LM8	75 years of age or older on January 1 Net income of husband & wife (exclusive of \$63,912 in Social Security and Retirement) is \$40,000 or less	HB1475 (School) HB2045 (County)	2008 1994	10,000	-0-	30,000	-0-	4,000	-0-
LS6	65-69 YEARS OF AGE ON January 1 Own and occupy home, regardless of income	HB1475 (School)	2008	2,000	-0-	10,000	-0-	4,000	-0-
LS7	70-74 YEARS OF AGE ON January 1 Own and occupy home, regardless of income	HB1475 (School)	2008	2,000	-0-	20,000	-0-	4,000	-0-
LS8	75 YEARS OF AGE AND OLDER on January 1, Own and occupy home, regardless of income	HB1475 (School)	2008	2,000	-0-	30,000	-0-	4,000	-0-
L7, L8	Age 62 on January 1 or 100% disabled, regardless of age, and GROSS INCOME of all family members residing the household is less than \$12,500, HOUSE & 3 AC. ONLY	SB581 (County)	1986	100%	-0-	100%	-0-	100%	-0-
L10	100% DISABLED, REGARDLESS OF AGE, gross income more than \$12,500 but less than \$20,000.	HB1496 (County)	2010	100%	-0-	2,000	-0-	4,000	-0-

2010	100%	-0-	(S3) 10,000	-0-	4,000	-0-
HB1496 (County) HB1475 (School)	100%	-0-	10,000	-0-	4,000	-0-
HB1496 (County) HB1475 (School)	100%	-0-	20,000	-0-	4,000	-0-
HB1496 (County) HB1475 (School)	100%	-0-	30,000	-0-	4,000	-0-
HB1028 SCHOOL ONLY		-0-	VALUE FREEZE PRIOR YEAR	-0-		
HB1028 SCHOOL ONLY		-0-	VALUE FREEZE PRIOR YEAR	-0-		
HB1028 SCHOOL ONLY		-0-	VALUE FREEZE PRIOR YEAR	-0-		
LM0Z LM1Z LM2Z						
LM6Z LM7Z LM8Z						

HB1496
(County)
HB1475
(School)

75 & OLDER (HOUSE & 3 AC.) GROSS income more than \$12,500, less than \$20,000

75 & OLDER (HOUSE & 3 AC.) GROSS income more than \$12,500, less than \$20,000

75 & OLDER (HOUSE & 3 AC.) GROSS income more than \$12,500, less than \$20,000

Same as LS6 + Floating value
Same as LS7 + Floating value
Same as LS8 + Floating value

Same as LM6 + Floating value
Same as LM7 + Floating Value
Same as LM8 + Floating Value

Same as LM10 + Floating value
Same as LM11 + Floating value
Same as LM12 + Floating value