LOCAL EXEMPTIONS

COUNTY / CITY _____UPSON_____ **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
L-3	Age 62 on Jan. 1, net income husband & wife < $15,000	#2104	1992	0	0	$5,000	$5,000		
L-4	Age 65 on Jan. 1, net income husband & wife < $15,000	#2104	1992	0	0	$5,000	$5,000		
L-7	Statement from Dr. stating total Disability. AGI husband & wife.	#1683	1988	$10,000	$10,000	0	$10,000		
	$10,000 in addition to other exemptions.								
L-8	Same as L-7 but must be 62 on Jan. 1	#1683	1988	$10,000	$10,000	0	$10,000		
L-9	Same as L-7 but must be 65 on Jan 1	#1683	1988	$10,000	$10,000	0	$10,000		