LOCAL EXEMPTIONS

DIGEST YEAR 2019

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2017 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	STATE M&O	COUNTY M & O	COUNTY SCHOOL M & O	CITY OF DALTON M & O	CITY SCHOOL M & O	CITY OF VARNELL M & O
L1 (L1-V)	Same As State Criteria	2,000 48-5-44	20,000 1996 / HB 1880	2,000 48-5-44	10,000 1993 / HB 152	10,000 1993 / HB 153	-
L1-7 (L17V)	Age 70 No Income Restrictions	2,000 48-5-44	20,000 1996 / HB 1880	60,000 2003 / HB 915	150,000 2004 / HB 1783	150,000 2004 / HB 1782	100% 2016 / HB 787
L3	Age 62 Net Income < 10,000	2,000 48-5-44	20,000 1996 / HB 1880	10,000 48-5-52	10,000 1993 / HB 152	10,000 48-5-52	-
L4 (L4-V)	Age 65 Gross Income < 35,000	100% on Home & 10 Acres 48-5-47	20,000 1996 / HB 1880	35,000 1999 / HB 931	75,000 2000 / HB 1746	75,000 2000 / 1748	100% 2016 / HB 787
L4-7 (L47V)	Age 70 Gross Income < 35,000	100% on Home & 10 Acres 48-5-47	20,000 1996 / HB 1880	60,000 2003 / HB 915	150,000 2004 / HB 1783	150,000 2004 / HB 1782	100% 2016 / HB 787
L5 (L5-V)	Disabled Veteran	85,645 48-5-48	85,645 48-5-48	85,645 48-5-48	85,645 48-5-48	85,645 48-5-48	100% 2016 / HB 787
L5-7 (L57V)	Disabled Veteran Age 70	85,645 48-5-48	85,645 48-5-48	150,000 2004 / HB 1783	150,000 2004 / HB 1783	150,000 2004 / HB 1782	100% 2016 / HB 787
L5-D	Disabled Veteran In City of Dalton	85,645 48-5-48	85,645 48-5-48	-	150,000 2000 / HB 1746	150,000 2004 / HB 1782	-

LOCAL EXEMPTIONS

City of Dalton, Georgia

DIGEST YEAR 2019

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EXEMTPION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	
S1-7, S5-7		HB1783	2004	\$150,000	\$150,000	\$150,000	\$150,000	
SC-7, S4-7		HB1783	2004	\$150,000	\$150,000	\$150,000	\$150,000	
S5-D		HB1746	2000	\$75,000	\$75,000	\$75,000	\$75,000	
S1,SC, SE, S5		HB1807	1998	\$10,000	\$10,000	\$10,000	\$10,000	