

# LUMPKIN COUNTY HOMESTEAD GRID

| STATE EXEMPTIONS   |  | STATE TAX   | COUNTY M&O TAX     | COUNTY BOND TAX | SCHOOL M&O TAX | SCHOOL BOND TAX | DAHLONEGA M&O TAX | DAHLONEGA BOND TAX | COUNTY/CITY EXEMPTIONS                         |                                     |
|--|--|---|--------------------|-----------------|----------------|-----------------|-------------------|--------------------|--|-------------------------------------|
| CODE   | QUALIFICATIONS   |   |                    |                 |                |                 |                   |                    | CODE   | QUALIFICATIONS                      |
| S1 - Regular   | O.C.G.A. 48-5-44   | 2,000   | 2000               | 0               | 2000           | 0               | 0                 | 0                  |  |                                     |
| S1 - Regular   | O.C.G.A. 48-5-44   | 2,000   | 2000               | 0               | 30000          | 30000           | 0                 | 0                  | L1 - Age 62;FED AGI 20,000 or less             | HB826                               |
| S1 - Regular   | O.C.G.A. 48-5-44   | 2,000   | 62000              | 60000           | 122000         | 120000          | 60000             | 60000              | L2 - Disabled                                  | HB1424;HB1425; HB1426               |
| SC - Age 65  | O.C.G.A. 48-5-48.3   | 100% on home & up to 10 acres of land and \$2,000 on balance  | 68000              | 60000           | 128000         | 120000          | 60000             | 60000              | L3 - Age 65                                    | HB1469;HB1470;HB1424;HB1425; HB1426 |
| S2 - Reserved  | Reserved - DO NOT USE  |   |                    |                 |                |                 |                   |                    |  |                                     |
| S3 - Elderly - Age 62 (Net Income < \$10,000)  | O.C.G.A. 48-5-52   | 2,000   | 2000               | 0               | 10000          | 10000           | 0                 | 0                  | FED AGI>20000                                  |                                     |
| S3 - Elderly - Age 62 (Net Income < \$10,000)  | O.C.G.A. 48-5-52   | 2,000   | 62000              | 60000           | 130000         | 130000          | 60000             | 60000              | L4 - Age 62, Disabled NET<10,000               | HB1424;HB1425; HB1426               |
| S4 - Elderly - Age 65 (Net Income < \$10,000)  | O.C.G.A. 48-5-47   | 100% on home & up to 10 acres of land and \$4,000 on balance  | 70000              | 64000           | 136000         | 130000          | 60000             | 60000              | L5 - Age 65 NET<10,000                         | HB1469;HB1470;HB1424;HB1425; HB1426 |
| S5 - Disabled Veteran & surviving spouse or minor children   | O.C.G.A. 48-5-48   | 64,960  | 64,960             | 64,960          | 64,960         | 64,960          | 64,960            | 64,960             |  |                                     |
| S5 - Disabled Veteran & surviving spouse or minor children   | O.C.G.A. 48-5-48   | 64,960  | 124,960            | 124,960         | 184,960        | 184,960         | 124,960           | 124,960            | L6 - Applicant disabled                        | HB1424;HB1425; HB1426               |
| SD - Age 65 - 100% Dis. Veteran; Unremarried surviving spouse or minor children of Dis.Veteran   | O.C.G.A. 48-5-48   | 100% on home & up to 10 acres of land and \$64,960 on balance | 130,960            | 124,960         | 190,960        | 184,960         | 124,960           | 124,960            | L7 - Age 65, Dis Vet                           | HB1469;HB1470;HB1424;HB1425; HB1426 |
| SS - Surviving Spouse of US service member killed in action  | O.C.G.A. 48-5-52.1   | 64,960  | 64,960             | 64,960          | 64,960         | 64,960          | 64,960            | 64,960             |  |                                     |
| SS - Surviving Spouse of US service member killed in action  | O.C.G.A. 48-5-52.1   | 64,960  | 124,960            | 124,960         | 184,960        | 184,960         | 124,960           | 124,960            | L8 - Disabled                                  | HB1424;HB1425; HB1426               |
| SE - Age 65 - Unremarried surviving spouse of US service member killed in action   | O.C.G.A. 48-5-48.3 & 48-5-52.1   | 100% on home & up to 10 acres of land and \$64,960 on balance | 130,960            | 124,960         | 190,960        | 184,960         | 124,960           | 124,960            | L9 - Age 65                                    | HB1469;HB1470;HB1424;HB1425; HB1426 |
| SG - Unremarried surviving spouse of a firefighter or peace officer killed in line of duty   | O.C.G.A. 48-5-48.4   | 100%  | 100%               | 100%            | 100%           | 100%            | 100%              | 100%               |  |                                     |
| S6 - Elderly Floating - Age 62 (Fed Agi < \$30,000)  | O.C.G.A. 48-5-47.1 & 48-5-52   | Floating on home & up to 5 acres of land                      | Floating           | 0               | 2000           | 0               | 0                 | 0                  | FED AGI>20000                                  |                                     |
| S6 - Elderly Floating - Age 62 (Fed Agi < \$30,000)  | O.C.G.A. 48-5-47.1 & 48-5-52   | Floating on home & up to 5 acres of land                      | Floating           | 0               | 30000          | %               | 0                 | 0                  | L10 - Age 62, FED AGI \$20,000 or less         | HB826                               |
| S6 - Elderly Floating - Age 62 (Fed Agi < \$30,000)  | O.C.G.A. 48-5-47.1 & 48-5-52   | Floating on home & up to 5 acres of land                      | Floating+ \$60,000 | 60000           | 122000         | 120000          | 60000             | 60000              | L11 - Age 62, Disabled AGI<30,000              | HB1424;HB1425; HB1426               |
| S7 - Reserved  | Reserved - DO NOT USE  |   |                    |                 |                |                 |                   |                    |  |                                     |
| S8 - Elderly Floating - Age 62 (Fed Agi < \$30,000 & Net Income < \$10,000)  | O.C.G.A. 48-5-47.1 & 48-5-52   | Floating on home & up to 5 acres of land                      | Floating           | 0               | 10000          | 10000           | 0                 | 0                  | FED AGI>20000                                  |                                     |
| S8 - Elderly Floating - Age 62 (Fed Agi < \$30,000 & Net Income < \$10,000)  | O.C.G.A. 48-5-47.1 & 48-5-52   | Floating on home & up to 5 acres of land                      | Floating           | 0               | 30000          | 30000           | 0                 | 0                  | L12 - Age 62;FED AGI 20,000 or less            | HB826                               |
| S8 - Elderly Floating - Age 62 (Fed Agi < \$30,000 & Net Income < \$10,000)  | O.C.G.A. 48-5-47.1 & 48-5-52   | Floating on home & up to 5 acres of land                      | Floating \$60,000  | 60000           | 130000         | 130000          | 60000             | 60000              | L13 - Age 62, Disabled AGI <30,000 NET <10,000 | HB1424;HB1425; HB1426               |
| S9 - Elderly Floating - Age 65 (Fed Agi < \$30,000 & Net Income < \$10,000)  | O.C.G.A. 48-5-47, 48-5-47.1 & 48-5-52  | 100% on home & up to 10 acres of land                         | Floating \$66,000  | 64000           | 136000         | 130000          | 60000             | 60000              | L14 - Age 65 AGI<30,000 NET<10000              | HB1469;HB1470;HB1424;HB1425; HB1426 |
| <b>1988 Repealed \$15,000 exemption from SCHOOL M&amp;O and BOND when age 62 and Fed AGI is \$20,000 or less - this exemption is IN LIEU OF any other exemption (Repealed in 1995-HB826)</b> |  |   |                    |                 |                |                 |                   |                    |  |                                     |
| <b>1995 HB826:</b>   | \$30,000 exemption from SCHOOL M&O and BOND when age 62 and Fed AGI is \$20,000 or less - this exemption is IN LIEU OF and not in addition to any other exemption. |   |                    |                 |                |                 |                   |                    |  |                                     |
| <b>2002 HB1469:</b>  | \$6,000 exemption from COUNTY M&O when age 65 - this exemption shall be IN ADDITION TO any other exemption.  |   |                    |                 |                |                 |                   |                    |  |                                     |
| <b>2002 HB1470:</b>  | \$6,000 exemption from SCHOOL M&O when age 65 - this exemption shall be IN ADDITION TO any other exemption.  |   |                    |                 |                |                 |                   |                    |  |                                     |
| <b>2005 HB88: \$120,000 exemption from SCHOOL M&amp;O age 70 - this exemption is IN LIEU OF and not in addition to any other exemption.(Replaced by HB1425 in 2008)</b>                      |  |   |                    |                 |                |                 |                   |                    |  |                                     |
| <b>2008 HB1424:</b>  | \$60,000 exemption from COUNTY M&O and BOND when age 65 or Disabled - this exemption shall be IN ADDITION TO any other exemption.                                  |   |                    |                 |                |                 |                   |                    |  |                                     |
| <b>2008 HB1425:</b>  | \$120,000 exemption from SCHOOL M&O and BOND when age 65 or Disabled - this exemption shall be IN ADDITION TO any other exemption.                                 |   |                    |                 |                |                 |                   |                    |  |                                     |
| <b>2008 HB1426:</b>  | \$60,000 exemption from CITY OF DAHLONEGA M&O and BOND when age 65 or Disabled - this exemption shall be IN ADDITION TO any other exemption.                       |   |                    |                 |                |                 |                   |                    |  |                                     |