

2015 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	70,465	70,465	70,465	70,465	70,465	70,465	70,465			
S5 - Disabled Veteran & surviving spouse or minor children	O.C.G.A. 48-5-48	70,465	130,465	130,465	190,465	190,465	130,465	130,465	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 \$70,465 on balance	136,465	130,465	196,465	190,465	130,465	130,465	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	70,465	70,465	70,465	70,465	70,465	70,465	70,465			
SS - Surviving Spouse of US service member killed in action	O.C.G.A. 48-5-52.1	70,465	130,465	130,465	190,465	190,465	130,465	130,465	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 \$70,465 on balance	136,465	130,465	196,465	190,465	130,465	130,465	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	
1988 Repealed	HB826:	\$15,000 exemption from SCHOOL M&O and BOND when age 62 and Fed AGI is \$20,000 or less - this exemption is IN LIEU OF any other exemption (Repealed in 1995-HB826)									
1995	HB826:	\$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.									
2002	HB1469:	\$6,000 exemption from COUNTY M&O when age 65 - this exemption shall be IN ADDITION TO any other exemption.									
2002	HB1470:	\$6,000 exemption from SCHOOL M&O when age 65 - this exemption shall be IN ADDITION TO any other exemption.									
2005	HB88:	\$120,000 exemption from SCHOOL M&O age 70 - this exemption is IN LIEU OF and not in addition to any other exemption.(Replaced by HB1425 in 2008)									
2008	HB1424:	\$60,000 exemption from COUNTY M&O and BOND when age 65 or Disabled - this exemption shall be IN ADDITION TO any other exemption.									
2008	HB1425:	\$120,000 exemption from SCHOOL M&O and BOND when age 65 or Disabled - this exemption shall be IN ADDITION TO any other exemption.									
2008	HB1426:	\$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.									