

## Exemptions

<u>Code</u>	<u>Description</u>	<u>State</u>	<u>County</u>	<u>School</u>	<u>Fire</u>	<u>Notes</u>	<u>Legal Justification</u>
S1	Regular Homestead	2,000	2,000	2,000	2,000		O.C.G.A. 48-5-44
SC	Regular Homestead, State Tax	100% on home and up to 10 contiguous acres of land AND 2,000 on balance of value	2,000	2,000	2,000		HB 848 (2006)
S3	Regular Homestead, Partial School Tax	2,000	2,000	30,000	2,000		O.C.G.A. 48-5-52, HB 705 (2001), HB 1411 (2008)
LS (S3)	Regular Homestead, Partial School Tax, State Tax	100% on home and up to 10 contiguous acres of land AND 2,000 on balance of value	2,000	30,000	2,000		O.C.G.A. 48-5-52, HB 705 (2001), HB 848 (2006), HB 1411 (2008)
S4	Regular Homestead, State Tax, Senior Citizen, Partial School Tax	100% on home and up to 10 contiguous acres of land AND 4,000 on balance of value	4,000	30,000	4,000		O.C.G.A. 48-5-47, O.C.G.A. 48-5-52, HB 705 (2001), HB 848 (2006), HB 1411 (2008)
S5	Disabled Veteran	50,000	50,000	50,000	50,000		O.C.G.A. 48-5-48, HB 1446 (2004)
SD	Disabled Veteran, State Tax	100% on home and up to 10 contiguous acres of land AND 50,000 on balance of value	50,000	50,000	50,000		O.C.G.A. 48-5-48, HB 1446 (2004), HB 848 (2006)
SS	Surviving Spouse (Military)	50,000	50,000	50,000	50,000		
SE	Surviving Spouse (Military), State Tax	100% on home and up to 10 contiguous acres of land AND 50,000 on balance of value	50,000	50,000	50,000		HB 848 (2006)
SG	Surviving Spouse (Firefighter & Peace Officer)	TOTAL	TOTAL	TOTAL	TOTAL		HB 81 (2006)
L2 (S4)	Senior Citizen, Total School Tax	100% on home and up to 10 contiguous acres of land AND 4,000 on balance of value	4,000	TOTAL	4,000	Inside Gainesville	O.C.G.A. 48-5-47, HB 705 (2001), HB 1411 (2008)
L3 (S1)	Regular Homestead, Total School Tax	2,000	2,000	TOTAL	2,000		O.C.G.A. 48-5-44, HB 705 (2001), HB 1411 (2008)
L4 (S4)	Regular Homestead, Senior Citizen, Total School Tax	100% on home and up to 10 contiguous acres of land AND 4,000 on balance of value	4,000	TOTAL	4,000	Outside Gainesville	O.C.G.A. 48-5-47, HB 705 (2001), HB 1411 (2008)

L5 (S5)	Disabled Veteran, Total School Tax	50,000	50,000	TOTAL	50,000		O.C.G.A. 48-5-48, HB 1446 (2004), HB 1411 (2008)
L6 (S1)	Regular Homestead, Disabled Person	2,000	2,000	30,000	2,000		HB 1606 (2005), HB 1411 (2008)
LA (S4)	Regular Homestead, State Tax, Senior Citizen, Total School Tax	100% on home and up to 10 contiguous acres of land AND 4,000 on balance of value	4,000	TOTAL	4,000	Inside Gainesville	HB 848 (2006), O.C.G.A. 48-5-47, HB 705 (2001), HB 1411 (2008)
LB (SC)	Regular Homestead, State Tax, Total School Tax	100% on home and up to 10 contiguous acres of land AND 2,000 on balance of value	2,000	TOTAL	2,000		HB 848 (2006), HB 705 (2001), HB 1411 (2008)
LC (S4)	Regular Homestead, State Tax, Senior Citizen, Total School Tax	100% on home and up to 10 contiguous acres of land AND 4,000 on balance of value	4,000	TOTAL	4,000	Outside Gainesville	HB 848 (2006), O.C.G.A. 48-5-47, HB 705 (2001), HB 1411 (2008)
LD (SD)	State Tax, Disabled Veteran, Total School Tax	100% on home and up to 10 contiguous acres of land AND 50,000 on balance of value	50,000	TOTAL	50,000		HB 848 (2006), HB 1446 (2004), HB 705 (2001), HB 1411 (2008)
LE (SC)	Regular Homestead, State Tax, Disabled Person	100% on home and up to 10 contiguous acres of land AND 2,000 on balance of value	2,000	30,000	2,000		HB 848 (2006), HB 1606 (2004), HB 1411 (2008)
LF (S1)	Split Homestead	1,000	1,000	1,000	1,000		
G2 (S4)	Regular Homestead, Senior Citizen	100% on home and up to 10 contiguous acres of land AND 4,000 on balance of value	4,000	4,000	4,000	Inside Gainesville	O.C.G.A. 48-5-47
GA (S4)	Regular Homestead, State Tax, Senior Citizen	100% on home and up to 10 contiguous acres of land AND 4,000 on balance of value	4,000	4,000	4,000	Inside Gainesville	O.C.G.A. 48-5-47, HB 848 (2006)
GB (SC)	Regular Homestead, State Tax, Total School Tax	100% on home and up to 10 contiguous acres of land AND 2,000 on balance of value	2,000	TOTAL	2,000	Inside Gainesville	HB 848 (2006), HB 705 (2001), HB 1411 (2008)
SF	Freeport	Varies	Varies	Varies	Varies		
SN	Inventory	TOTAL	0	0	0		O.C.G.A. 48-5-41.2
SV	Conservation Use	Varies	Varies	Varies	Varies		