

Exemption Type and Code	Required Documentation	Exemption Amount	Type of Tax Exempted	Other Qualifying Criteria
L1 Basic Homestead	GA Drivers License/Warranty Deed or Settlement Statement	2,000 5,000	State, School M & O County M & O* & Fire	Own and occupy the homestead on January 1 No existing exemptions on other properties
L2 Age 62 Senior Exemption	GA Drivers License/Warranty Deed or Settlement Statement	4,000 5,000	State, School M & O* & Bonds County M & O* & Fire	Own and occupy the homestead on January 1 No existing exemptions on other properties Age 62 on January 1
L3 Age 65 on January 1 Senior Exemption	GA Drivers License/Warranty Deed or Settlement Statement	½ of the Assessed Value	School M & O* & School Bonds	Own and occupy the homestead on January 1 No existing exemptions on other properties Age 65 on January 1
L4 Age 65 – 100% School Senior Exemption	GA Drivers License/Warranty Deed or Settlement Statement & Current Georgia Income Tax Return	Total Assessed Value	School M & O* & School Bonds	Own and occupy the homestead on January 1 No existing exemptions on other properties Age 65 on January 1 Net taxable Georgia income less than \$15,000 for all family members residing in household
L5 Disabled Persons 50% School	GA Drivers License/Warranty Deed or Settlement Statement Social Security Awards Ltr & Georgia Doctor's Affidavit of Disability	½ of the Assessed Value	School M & O* & School Bonds	Own and occupy the homestead on January 1 No existing exemptions on other properties Deemed Totally Disabled by 2 Georgia physicians or Social Security and 1 Georgia physician
L6 Disabled Persons 100% School	GA Drivers License/Warranty Deed or Settlement Statement & Current Georgia Income Tax Return Social Security Awards Letter & Georgia Doctor's Affidavit of Disability	Total Assessed Value	School M & O* & School Bonds	Own and occupy the homestead on January 1 No existing exemptions on other properties Deemed Totally Disabled by 2 Georgia physicians or Social Security and 1 Georgia physician Net Taxable Georgia income less than \$15,000 for all family members residing in household
L7 Floating Exemption	GA Driver License/Warranty Deed or Settlement Statement	Variable	School M & O*	Own and occupy the homestead on January 1 No existing exemptions on other properties Available to all taxpayers holding a current exemption with the exception of those receiving the benefit of a 100% reduction in school taxes
LV1 LDV1 100% Disabled Veteran	GA Driver License/Warranty Deed or Settlement Statement VA Awards Letter	Determined Yearly	All taxes up to current year exemption amount of assessed value	Own and occupy the homestead on January 1 No existing exemptions on other properties 100% Permanently Disabled, Service-Connected or compensated at 100% on January 1
LDV2 100% Disabled Veteran	GA Driver License/Warranty Deed or Settlement Statement VA Awards Letter and current Georgia Income Tax Return	Determined Yearly	All taxes up to current year exemption amount of assessed value & School M & O* & School Bonds	Own and occupy the homestead on January 1 No existing exemptions on other properties 100% Permanently Disabled, Service-Connected or compensated at 100% on January 1 and Net Taxable Georgia income less than \$15,000 for all family members residing in household