

2023 Hall County Exemption & Fee Chart

<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	109,986	109,986	109,986	109,986		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 109,986 on balance of value	109,986	109,986	109,986		O.C.G.A. 48-5-48, HB 1446 (2004), HB 848 (2006)
SS	Surviving Spouse (Military)	109,986	109,986	109,986	109,986		O.C.G.A. 48-5-52.1
SE	Surviving Spouse (Military), State Tax	100% on home and up to 10 contiguous acres of land AND 109,986 on balance of value	109,986	109,986	109,986		HB 848 (2006)
SL	Surviving Spouse (Military), State Tax, Total School Tax	100% on home and up to 10 contiguous acres of land AND 109,986 on balance of value	109,986	TOTAL	109,986		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	109,986	109,986	TOTAL	109,986		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 109,986 on balance of value	109,986	TOTAL	109,986		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)
SB	Brownfield Property	Difference of the 40% assessment & base year assessment	Varies	Varies	Varies		O.C.G.A. 48-5-7.6
SF	Freeport	Varies	Varies	Varies	Varies		
SH	Historic	Varies	Varies	Varies	Varies		O.C.G.A. 48-5-7.2 & O.C.G.A. 48-5-7.3
SN	Inventory	TOTAL	0	0	0		O.C.G.A. 48-5-41.2
SP	Personal Property <\$7,500- Combined total	TOTAL	TOTAL	TOTAL	TOTAL		O.C.G.A. 48-5-41.1
SV	Conservation Use	Varies	Varies	Varies	Varies		O.C.G.A. 48-5-7.4

SJ	Forest Land	Varies	Varies	Varies	Varies		HR 1276 (2008) HB 1211 (2008)
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Fees

County Solid Waste Fee	\$75.00					Applies to County UnInc except S5 & L5	County Ordinance: 8.60.290
Street Light Fee	Varies per Subdivision					Applies only to subdivisions who have opted in	County Ordinance: 16.90
Stormwater Management	\$35 Private \$35 Public					Applies only to subdivisions that exceed a certain grade	County Ordinance: 8.180.700 & 8.180.710