

LOCAL EXEMPTIONS

COUNTY / CITY WASHINGTON

DIGEST YEAR 2025

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2015 Consolidation Sheets. Fill in the amount of Exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with the Resolution/House/Senate Bill Number authorizing the referendum and the year passed. This form serves as documentation of the local homestead exemptions and the specific qualification criteria.

EXEMPTION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND
L7	EACH PERSON WHO IS 65 YEARS OF AGE OR OVER IS HEREBY GRANTED AN EXEMPTION FROM ALL SCHOOL AND COUNTY AD VALOREM TAXES IN THE AMOUNT OF \$10,000 ON A HOMESTEAD OWNED BY HIM/HER AS A RESIDENCE IF HIS/HER NET INCOME, TOGETHER WITH THE NET INCOME OF HIS/HER SPOUSE WHO ALSO RESIDES AT SUCH HOMESTEAD AS NET INCOME IS DEFINED BY 1974 GEORGIA LAW, PAGE 1648, DOES NOT EXCEED \$10,000 FOR THE IMMEDIATELY PRECEEDING TAXABLE YEAR FOR INCOME TAX PURPOSES.	1078/1738	1986	\$10,000	\$ 0.00	\$10,000	\$10,000	\$0.00	\$0.00
FSW	STATE FLOATING EXEMPTION - city OF OCONEE	HB 581	2024					FLOATING	
FSW	STATE FLOATING EXEMPTION - CITY HARRISON	HB 581	2024					FLOATING	
FSW	STATE FLOATING EXEMPTION - CITY OF TENNILLE	HB 581	2024					FLOATING	
FSW	STATE FLOATING EXEMPTION - CITY DAVISBORO	HB 581	2024					FLOATING	
FSW	STATE FLOATING EXEMPTION - CITY RIDDLEVILLE	HB 581	2024					FLOATING	
FSW	STATE FLOATING EXEMPTION - CITY DEPSTEP	HB 581	2024					FLOATING	
FSW	STATE FLOATING EXEMPTION - CITY WASHINGTON	HB 581	2024					FLOATING	

RESOLUTION # _____

CITY OF TENNILLE

**A RESOLUTION OF SUPPORT FOR 2025 FLOST INTERGOVERNMENTAL
AGREEMENT AND THE FLOST ELECTION IN WASHINGTON COUNTY**

WHEREAS, O.C.G.A. § 48-8-109.31 (d)(1)(A) authorizes the levy of up to a one percent County Special Floating Local Option Sales Tax (the "FLOST") within the special district of the County for the exclusive purpose of property tax relief; and

WHEREAS, the County and qualified Municipalities were invited to meet to discuss the FLOST referendum on the 18th day of March, 2025; And

WHEREAS, it is the intention of the County and all the municipalities to comply in all respects with O.C.G.A. § 48-8-109.31 (d)(1)(A). and all provisions of this FLOST Intergovernmental Agreement.; and

WHEREAS, the CITY of TENNILLE's property tax payers may benefit from an affirmative vote for FLOST in 2025.

NOW THEREFORE, BE IT RESOLVED by the Mayor and City Council of the CITY OF TENNILLE, Georgia agrees to the following:

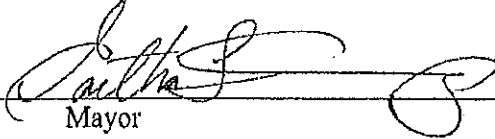
Section 1. The City of TENNILLE agrees to maintain accurate records concerning the receipt of FLOST proceeds and ensure that all proceeds will be used exclusively for property tax relief.

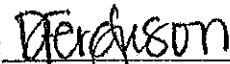
Section 2. The City of TENNILLE does hereby declare its full support for the FLOST referendum to be decided by voters of Washington County on the March 18, 2025 FLOST referendum.

Section 3. This Resolution shall be and remain effective from and after its date of adoption.

Adopted this 13 day of January 2025

CITY OF TENNILLE, GEORGIA.

By: 
Mayor

Attest: 
City Clerk

RESOLUTION # _____

CITY OF HARRISON

**A RESOLUTION OF SUPPORT FOR 2025 FLOST INTERGOVERNMENTAL
AGREEMENT AND THE FLOST ELECTION IN WASHINGTON COUNTY**

WHEREAS, O.C.G.A. § 48-8-109.31 (d)(1)(A) authorizes the levy of up to a one percent County Special Floating Local Option Sales Tax (the "FLOST") within the special district of the County for the exclusive purpose of property tax relief; and

WHEREAS, the County and qualified Municipalities were invited to meet to discuss the FLOST referendum on the 18th day of March, 2025; And

WHEREAS, it is the intention of the County and all the municipalities to comply in all respects with O.C.G.A. § 48-8-109.31 (d)(1)(A). and all provisions of this FLOST Intergovernmental Agreement.; and

WHEREAS, the CITY of HARRISON's property tax payers may benefit from an affirmative vote for FLOST in 2025.

NOW THEREFORE, BE IT RESOLVED by the Mayor and City Council of the CITY OF HARRISON, Georgia agrees to the following:

Section 1. The City of HARRISON agrees to maintain accurate records concerning the receipt of FLOST proceeds and ensure that all proceeds will be used exclusively for property tax relief.

Section 2. The City of HARRISON does hereby declare its full support for the FLOST referendum to be decided by voters of Washington County on the March 18, 2025 FLOST referendum.

Section 3. This Resolution shall be and remain effective from and after its date of adoption.

RESOLUTION # 2025-1

CITY OF RIDDLEVILLE

A RESOLUTION OF SUPPORT FOR 2025 FLOST INTERGOVERNMENTAL AGREEMENT AND THE FLOST ELECTION IN WASHINGTON COUNTY

WHEREAS, O.C.G.A. § 48-8-109.31 (d)(1)(A) authorizes the levy of up to a one percent County Special Floating Local Option Sales Tax (the "FLOST") within the special district of the County for the exclusive purpose of property tax relief; and

WHEREAS, the County and qualified Municipalities were invited to meet to discuss the FLOST referendum on the 18th day of March, 2025; And

WHEREAS, it is the intention of the County and all the municipalities to comply in all respects with O.C.G.A. § 48-8-109.31 (d)(1)(A), and all provisions of this FLOST Intergovernmental Agreement.; and

WHEREAS, the CITY of RIDDLEVILLE's property tax payers may benefit from an affirmative vote for FLOST in 2025.

NOW THEREFORE, BE IT RESOLVED by the Mayor and City Council of the CITY OF RIDDLEVILLE, Georgia agrees to the following:

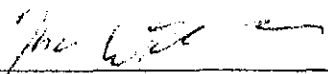
Section 1. The City of RIDDLEVILLE agrees to maintain accurate records concerning the receipt of FLOST proceeds and ensure that all proceeds will be used exclusively for property tax relief.

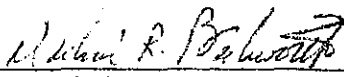
Section 2. The City of RIDDLEVILLE does hereby declare its full support for the FLOST referendum to be decided by voters of Washington County on the March 18, 2025 FLOST referendum.

Section 3. This Resolution shall be and remain effective from and after its date of adoption.

Adopted this 13 day of January, 2025

CITY OF RIDDLEVILLE, GEORGIA.

By: 
Mayor

Attest: 
City Clerk

RESOLUTION # 2025-01

CITY OF SANDERSVILLE

**A RESOLUTION IN SUPPORT OF A 2025 FLOST REFERENDUM IN WASHINGTON
COUNTY, GA AND AUTHORIZATION TO ENTER INTO A FLOST
INTERGOVERNMENTAL AGREEMENT WITH WASHINGTON COUNTY, GA**

WHEREAS, O.C.G.A. § 48-8-109.31 (d)(1)(A) authorizes the levy of up to a one percent County Special Floating Local Option Sales Tax (the "FLOST") within the special district of the County for the exclusive purpose of property tax relief; and

WHEREAS, the City of Sandersville ("Sandersville"), the County and qualified Municipalities were invited to meet to discuss a proposed FLOST referendum to be held on the 18th day of March, 2025; And

WHEREAS, Sandersville desires to impose a FLOST within the Special Taxing District which requires Sandersville entering into an Intergovernmental Agreement with Washington County calling for a FLOST and specifying the proposed rate of the tax (*between 0.05% and 1.0%*), the proposed maximum period of time that the tax is to be levied (*up to five years*), and the proposed allocation and distribution of the tax among the eligible political subdivisions; and

WHEREAS, Sandersville desires to enter into an agreement with Washington County to meet the requirements of O.C.G.A. §§ 48-8-109.31(d) and 48-8-109.32; and

WHEREAS, it is the intention of Sandersville, the County and all the municipalities to comply in all respects with O.C.G.A. § 48-8-109.31 (d), and other related provisions, and to comply with all provisions of the FLOST Intergovernmental Agreement; and

WHEREAS, Sandersville's property tax payers may benefit from an affirmative vote for FLOST in 2025.

NOW THEREFORE, BE IT RESOLVED by the Mayor and City Council of SANDERSVILLE, Georgia agrees to the following:

Section 1. SANDERSVILLE is authorized to enter into an Intergovernmental Agreement with Washington County, GA to outline and initiate the process to impose a FLOST within the Special Taxing District.

Section 2. SANDERSVILLE agrees to maintain accurate records concerning the receipt of FLOST proceeds and ensure that all proceeds will be used exclusively for property tax relief.

Section 2. SANDERSVILLE does hereby declare its full support for the FLOST referendum to be decided by voters of Washington County on the March 18, 2025 FLOST referendum.

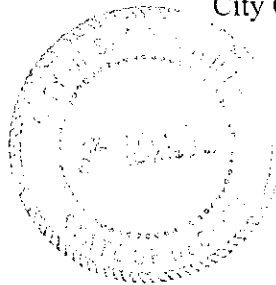
Section 3. This Resolution shall be and remain effective from and after its date of adoption.

Adopted this 28th day of January, 2025.

CITY OF SANDERSVILLE, GEORGIA.

By: [Signature]
Mayor

Attest: [Signature]
City Clerk



RESOLUTION # _____

CITY OF DAVISBORO

**A RESOLUTION OF SUPPORT FOR 2025 FLOST INTERGOVERNMENTAL
AGREEMENT AND THE FLOST ELECTION IN WASHINGTON COUNTY**

WHEREAS, O.C.G.A. § 48-8-109.31 (d)(1)(A) authorizes the levy of up to a one percent County Special Floating Local Option Sales Tax (the "FLOST") within the special district of the County for the exclusive purpose of property tax relief; and

WHEREAS, the County and qualified Municipalities were invited to meet to discuss the FLOST referendum on the 18th day of March, 2025; And

WHEREAS, it is the intention of the County and all the municipalities to comply in all respects with O.C.G.A. § 48-8-109.31 (d)(1)(A). and all provisions of this FLOST Intergovernmental Agreement.; and

WHEREAS, the CITY of DAVISBORO's property tax payers may benefit from an affirmative vote for FLOST in 2025.

NOW THEREFORE, BE IT RESOLVED by the Mayor and City Council of the CITY OF DAVISBORO, Georgia agrees to the following:

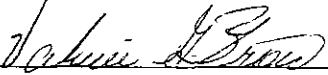
Section 1. The City of DAVISBORO agrees to maintain accurate records concerning the receipt of FLOST proceeds and ensure that all proceeds will be used exclusively for property tax relief.

Section 2. The City of DAVISBORO does hereby declare its full support for the FLOST referendum to be decided by voters of Washington County on the March 18, 2025 FLOST referendum.

Section 3. This Resolution shall be and remain effective from and after its date of adoption.

Adopted this 13th day of January, 2025

CITY OF DAVISBORO, GEORGIA.

By: 
Mayor

Attest: 
City Clerk

RESOLUTION # _____

TOWN OF DEEPSTEP

**A RESOLUTION OF SUPPORT FOR 2025 FLOST INTERGOVERNMENTAL
AGREEMENT AND THE FLOST ELECTION IN WASHINGTON COUNTY**

WHEREAS, O.C.G.A. § 48-8-109.31 (d)(1)(A) authorizes the levy of up to a one percent County Special Floating Local Option Sales Tax (the "FLOST") within the special district of the County for the exclusive purpose of property tax relief; and

WHEREAS, the County and qualified Municipalities were invited to meet to discuss the FLOST referendum on the 18th day of March, 2025; And

WHEREAS, it is the intention of the County and all the municipalities to comply in all respects with O.C.G.A. § 48-8-109.31 (d)(1)(A). and all provisions of this FLOST Intergovernmental Agreement.; and

WHEREAS, the TOWN of DEEPSTEP's property tax payers may benefit from an affirmative vote for FLOST in 2025.

NOW THEREFORE, BE IT RESOLVED by the Mayor and Town Council of the TOWN OF DEEPSTEP, Georgia agrees to the following:

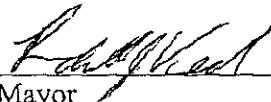
Section 1. The Town of DEEPSTEP agrees to maintain accurate records concerning the receipt of FLOST proceeds and ensure that all proceeds will be used exclusively for property tax relief.

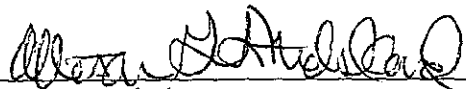
Section 2. The Town of DEEPSTEP does hereby declare its full support for the FLOST referendum to be decided by voters of Washington County on the March 18, 2025 FLOST referendum.

Section 3. This Resolution shall be and remain effective from and after its date of adoption.

Adopted this 16 day of JAN, 2025

TOWN OF DEEPSTEP, GEORGIA.

By: 
Mayor

Attest: 
Town Clerk

CALLIED MEETING
BOARD OF COMMISSIONERS
May 5, 1987

Meeting called to order by Mr. Willis, Chairman.

Commissioners Aubin Willis, Horace Daniel, Harold Barlow, Carl Forrester and E. D. Ray, Jr. were present.

Mr. Willis presented the name of Twiggs Tanner to the Board for consideration to replace Tom Davis on the Tax Assessors Board. Mr. Davis had asked the Board to find a replacement for him. Mr. Willis explained that he had been trying since January, when the Board instructed him to try and find a replacement for Mr. Davis. Mr. Willis stated that he had been turned down by several people and that no one on the Board of Commissioners had submitted any names to him. He stated that he had talked with Mr. Tanner and he has agreed to accept the appointment to the Tax Assessors Board. Mr. Forrester made a motion that the Board appoint Mr. Twiggs Tanner to replace Mr. Tom Davis on the Tax Assessors Board. Seconded by Mr. Ray. Carried by full Board.

The full Board approved and signed a petition to be presented to Probate Judge Ellen Young. This petition asked for Mrs. Young to call for a special election for the purpose of letting the citizens of Washington County vote for the issue of Freeport.

The Board adjourned into a work session in regard to the upcoming 1987-1988 budget.

Meeting adjourned.

APPROVED

Adm./Clerk

Chairman