## **LOCAL EXEMPTIONS**

**DIGEST YEAR 2019** 

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2019 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.

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EXEMTPION 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
sc	62 Years of Age, Primary Residence as of January 1st	SB 561	1984	25,000		25,000			
L1/LC	Must apply and be eligible for State Homestead.	SB 496	2006	= current yr exceeds base yr					
L1/LC	Must apply and be eligible for State Homestead.	SB497	2006			= current yr exceeds base yr			
S1	Primary Residence as of January 1st.  Must apply and be eligible.	HR640	1982	4,000		4,000			
MC/MH	65 Yrs of age Income not to exceed \$10,000	HB26EX	1991					25,000	
KC/K3 /KH	65 Yrs of Age, Income not exceed \$25,000	HB 2016	1992					25,000	