

LOCAL EXEMPTIONS

COUNTY COLUMBIA

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.

CODE USED ON CONSOLIDATION SHEET	QUALIFICATIONS	RESOLUTION HOUSE/SENATE BILL NUMBER	YEAR PASSED	EXEMPTION AMOUNT FOR COUNTY M & O PURPOSES	EXEMPTION AMOUNT FOR COUNTY BOND PURPOSES	EXEMPTION AMOUNT FOR COUNTY SCHOOL M & O PURPOSES	EXEMPTION AMOUNT FOR COUNTY SCHOOL BOND PURPOSES
L1	Age 65 by Jan. 1 st of qualifying year, Annual gross income not to exceed \$12,000 from all sources, (House and up to three acres only)	H.B. 578 ACT 237	1987	\$8,000	\$8,000	Total Exemption	Total Exemption
L2	Age 65 by Jan. 1 st of qualifying year, Net taxable income not to exceed \$10,000 annually (Does not include retirement, social security, pensions or disability income up to maximum of \$63,912)	H.B. 1792 Act 1031	1988	\$8,000	\$8,000	\$8,000	\$8,000
L3	Age 62 by Jan 1 st of qualifying year, Net taxable income of both spouses not to exceed \$15,000 (Does not include retirement, social security, pensions or disability income up to maximum of \$63,912)	H.B. 2014 ACT 761	1994	\$40,000	\$40,000	\$40,000	\$40,000
L4	Age 65 by Jan 1 st of qualifying year, Net taxable income of both spouses not to exceed \$15,000 (Does not include retirement, social security, pensions or disability income up to maximum of \$63,912)	H.B. 2014 ACT 761	1994	\$40,000	\$40,000	\$40,000	\$40,000
L5	No age requirement, Net taxable income of both spouses not to exceed \$15,000 (Does not include retirement, social security, pensions or disability income up to maximum of \$63,912). One homeowner must be totally disabled (Affidavits from two physicians required)	H.B. 2014 ACT 761	1994	\$40,000	\$40,000	\$40,000	\$40,000
L6	Age 70 by Jan 1 st of qualifying year, No income requirement (Proof of date of birth required)	H.B. 2014 ACT 761	2002	\$-0-	\$-0-	Primary residence and 3 contiguous acres	Primary residence and 3 contiguous acres