

STANDARD

Codes	Qualifications			Exemptions	
	Age	Proof of Income Requirements	Proof of Eligibility Requirements	County	School
S1	None	None	None	10,000	10,000

AGE

S1B*	60	None	None	10,000 Freezes Value of residence and up to 10 contiguous acres	10,000 _____
SC	65	None	None	10,000	10,000
SCF**	65	None	None	10,000 Freezes Value of residence and up to 10 contiguous acres	10,000 Freezes Value of residence and up to 10 contiguous acres
SCL	65	Gross income from all sources in household cannot exceed \$40,000	None	10,000	100% on primary residence & 10 contiguous acres
SCLF**	65	Gross income from all sources in household cannot exceed \$40,000	None	10,000 Freezes Value of residence and up to 10 contiguous acres	100% on primary residence & 10 contiguous acres Freezes Value of residence and up to 10 contiguous acres
S4	65	Net income of Spouse and Applicant is less than \$10,000	None	10,000	10,000

VETERAN

Codes	Qualifications			Exemptions	
	Age	Proof of Income Requirements	Proof of Eligibility Requirements	County	School
S5	None	None	100% Disabled veteran or un-remarried surviving spouse	85,645	85,645
S5B*	60	None	100% Disabled veteran or un-remarried surviving spouse	85,645 Freezes Value of residence and up to 10 contiguous acres	85,645 _____
SD	65	None	100% Disabled veteran or un-remarried surviving spouse	85,645	85,645
SDF**	65	None	100% Disabled veteran or un-remarried surviving spouse	85,645 Freezes Value of residence and up to 10 contiguous acres	85,645 Freezes Value of residence and up to 10 contiguous acres
SDL	65	Gross income from all sources in household cannot exceed \$40,000	100% Disabled veteran or un-remarried surviving spouse	85,645	100% on primary residence & 10 contiguous acres
SDLF**	65	Gross income from all sources in household cannot exceed \$40,000	100% Disabled veteran or un-remarried surviving spouse	85,645 Freezes Value of residence and up to 10 contiguous acres	100% on primary residence & 10 contiguous acres Freezes Value of residence and up to 10 contiguous acres

UN RE-MARRIED SURVIVING SPOUSE

Codes	Qualifications			Exemptions	
	Age	Proof of Income Requirements	Proof of Eligibility Requirements	County	School
SS	None	None	Un-remarried surviving spouse of US Service Member Killed in Action	85,645	85,645
SSB*	60	None	Un-remarried surviving spouse of US Service Member Killed in Action	85,645 Freezes Value of residence and up to 10 contiguous acres	85,645 _____
SEF**	65	None	Un-remarried surviving spouse of US Service Member Killed in Action	85,645 Freezes Value of residence and up to 10 contiguous acres	85,645 Freezes Value of residence and up to 10 contiguous acres
SEL	65	Gross income from all sources in household cannot exceed \$40,000	Un-remarried surviving spouse of US Service Member Killed in Action	85,645	100% on primary residence & 10 contiguous acres
SELF**	65	Gross income from all sources in household cannot exceed \$40,000	Un-remarried surviving spouse of US Service Member Killed in Action	85,645 Freezes Value of residence and up to 10 contiguous acres	100% on primary residence & 10 contiguous acres Freezes Value of residence and up to 10 contiguous acres
SG			Un-remarried surviving spouse of firefighter or peace officer killed in line of duty	100%	100%

For Homestead Codes S1B, S5B, and SSB:	For Homestead Codes SCF, SCLF, S4F, SDF, SDLF, and SELF
(*) <b>"B"</b> in the homestead code denotes local "floating" homestead Qualifications: <ul style="list-style-type: none"><li>• Age <b>60</b> and over prior to January 1 of year applied</li><li>• No income requirements.</li><li>• This exemption freezes value only - it does not freeze taxes. The county governing authority and/or the Board of Education may adjust millage rates as needed.</li><li>• This homestead is in addition to any other homestead applicable.</li><li>• Exemption applies to ad valorem taxes for <b>County</b> purposes. It does not apply to school and municipal (city) taxes.</li><li>• Includes only the primary residence and no more than 10 acres of land immediately surrounding such residence</li><li>• Acreage in excess of 10 acres shall remain subject to taxation at the current market value.</li><li>• Does not apply to taxes assessed on additions to the residence or acreage added</li></ul>	(* *) <b>"F"</b> in the homestead code denotes local "floating" homestead Qualifications: <ul style="list-style-type: none"><li>• Age <b>65</b> and over prior to January 1 of year applied.</li><li>• No income requirements.</li><li>• This exemption freezes value only - it does not freeze taxes. The county governing authority and/or the Board of Education may adjust millage rates as needed.</li><li>• This homestead is in addition to any other homestead applicable.</li><li>• Exemption applies to ad valorem taxes for <b>County</b> and <b>School</b> purposes. It does not apply to municipal (city) taxes.</li><li>• Includes only the primary residence and no more than 10 acres of land immediately surrounding such residence</li><li>• Acreage in excess of 10 acres shall remain subject to taxation at the current market value.</li><li>• Does not apply to taxes assessed on additions to the residence or acreage added.</li></ul>