

AVAILABLE HOMESTEAD EXEMPTIONS FOR WHITE COUNTY - 2023

NOTE: Applications for Homestead Exemption are taken year-round, however, your application must be received by April 1st to apply to the current year's billing

CODE	DESCRIPTION / QUALIFICATIONS	COUNTY M&O	SCHOOL M&O
S1	REGULAR HOMESTEAD - OWNER OCCUPIED; PRINCIPLE RESIDENCE; MUST NOT BE CLAIMING HOMESTEAD ON ANY OTHER PROPERTY IN ANY OTHER COUNTY OR STATE; ONE HOMESTEAD PER HOUSEHOLD	\$2,000.00	\$2,000.00
S3	S1 QUALIFICATIONS <u>PLUS</u> : AGE 62 OR OLDER; NET INCOME OF APPLICANT & SPOUSE IS LESS THAN \$10,000; SOCIAL SECURITY & RETIREMENT INCOME UP TO \$87,048 IS ALLOWED	\$2,000.00	\$10,000.00
S4	S1 QUALIFICATIONS <u>PLUS</u> : AGE 65 OR OLDER; NET INCOME OF APPLICANT & SPOUSE IS LESS THAN \$10,000; SOCIAL SECURITY & RETIREMENT INCOME UP TO \$87,048 IS ALLOWED	\$15,000.00	\$10,000.00
S5	100% DISABLED VETERAN; UNREMARIED SURVIVING SPOUSE OF 100% DISABLED VETERAN; MUST PRESENT VA PAPERWORK WITH 100% DISABILITY AWARD	\$109,986.00	\$109,986.00
SS	UNREMARIED SURVIVING SPOUSE OF US SERVICE MEMBER KILLED IN ACTION	\$109,986.00	\$109,986.00
SG	UNREMARIED SURVIVING SPOUSE OF A FIREFIGHTER OR PEACE OFFICER KILLED IN THE LINE OF DUTY	100%	100%
S6	S1 QUALIFICATIONS <u>PLUS</u> : AGE 62 OR OLDER; FEDERALLY ADJUSTED GROSS INCOME OF APPLICANT & ALL OTHER PERSONS RESIDING IN THE HOME IS LESS THAN \$30,000	Floating on home and up to 5 acres of land	\$2,000.00
S8	S1 QUALIFICATIONS <u>PLUS</u> : AGE 62 OR OLDER; FEDERALLY ADJUSTED GROSS INCOME OF APPLICANT & ALL OTHER PERSONS RESIDING IN THE HOME IS LESS THAN \$30,000 <u>AND</u> NET INCOME OF APPLICANT & SPOUSE IS LESS THAN \$10,000	Floating on home and up to 5 acres of land	\$10,000.00
S9	S1 QUALIFICATIONS <u>PLUS</u> : AGE 65 OR OLDER; FEDERALLY ADJUSTED GROSS INCOME OF APPLICANT & ALL OTHER PERSONS RESIDING IN THE HOME IS LESS THAN \$30,000 <u>AND</u> NET INCOME OF APPLICANT & SPOUSE IS LESS THAN \$10,000	Floating on home and up to 5 acres of land	\$10,000.00
L1	S1 QUALIFICATIONS <u>PLUS</u> : AGE 65 OR OLDER; NET INCOME OF APPLICANT & SPOUSE IS LESS THAN \$15,000 FROM <u>ALL</u> SOURCES OF INCOME	\$15,000.00	\$15,000.00
L2	S1 QUALIFICATIONS <u>PLUS</u> : AGE 70 OR OLDER; GROSS INCOME LESS THAN \$25,000 ; SOCIAL SECURITY & RETIREMENT INCOME IS EXCLUDED; NO OTHER SCHOOL EXEMPTION SHALL APPLY	N/A	\$100,000.00
HB 1425	THIS IS AN ADDITIONAL LOCAL HOMESTEAD EXEMPTION FROM CERTAIN WHITE COUNTY AD VALOREM TAXES FOR COUNTY PURPOSES IN THE AMOUNT EQUAL TO THE AMOUNT BY WHICH THE CURRENT YEAR ASSESSED VALUE OF A HOMESTEAD EXCEEDS THE BASE YEAR ASSESSED VALUE OF SUCH HOMESTEAD. THIS EXEMPTION SHALL INCLUDE ONLY THE PRIMARY RESIDENCE AND NOT MORE THAN FIVE (5) CONTIGUOUS ACRES OF LAND IMMEDIATELY SURROUNDING SUCH RESIDENCE		