



LYNDA GUNSTREAM, PCC  
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**DATE: APRIL 9, 2014**

**TO: TAXING JURISDICTIONS**

**FROM: LYNDA GUNSTREAM**

**RE: EXEMPTION APPROVAL REQUEST**

The time is upon us again to start preparing for the new tax year. Our first step will be for your governing body to vote on the residence homestead exemptions they wish to adopt for the tax year 2014. Listed below are the local option exemptions:

	TYPE OF EXEMPTION	PROPERTY TAX CODE	DEADLINE TO ADOPT
1.	Local Option Percentage Homestead	Sec. 11.13 (n)	July 1
2.	65 or Older Exemption	Sec. 11.13 (d)(e)	N/A
3.	Disabled Exemption	Sec. 11.13 (d)(e)	N/A


Attached is:

- (1) an exemption form to complete and return
- (2) a copy of the tax code in reference to each type exemption
- (3) a prior year exemption comparison chart

Your prompt attention in this matter will be appreciated. **Once approved, please return the signed approval form reflecting the action taken.**

If I can be of any assistance, please do not hesitate to contact me.

Respectfully,

  
Lynda Gunstream  
Orange County Tax Assessor-Collector