



**LYNDA GUNSTREAM, RTA
ORANGE COUNTY
TAX ASSESSOR-COLLECTOR**

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DATE: APRIL 28, 2009

TO: TAXING ENTITY

FROM: LYNDA GUNSTREAM

RE: TAX YEAR 2009 EXEMPTIONS

The time is upon us again to start preparing for a new tax year. As you know our first step will be for the governing body to vote on the residence homestead exemptions they wish to adopt for the tax year 2009. Listed below are the optional exemptions:

	TYPE OF EXEMPTION	PROPERTY TAX CODE	DEADLINE
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 approval form to be completed and signed upon approval by your governing body.
- (2) a copy of the tax code in reference to each exemption,
- (3) an exemption chart of last year's approved exemptions for all taxing jurisdictions.

Once approved, *please return the signed approval form reflecting the action taken.*

If you have any questions I would be happy to be of assistance.

Respectfully,
Lynda Gunstream
Orange County Tax Assessor-Collector