

# **Alachua County**

## **Office of Management and Budget**

Tommy Crosby, CPA     *Director*  
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April 6, 2015

### **MEMORANDUM**

To:             County Commissioners

From:          Tommy Crosby, Director OMB

Subject:        Additional Senior Tax Exemptions

Per Commission request, in conjunction with the Property Appraiser's office, we have reviewed the impact of increasing a tax exemption for senior citizens in Alachua County. There are two exemptions available with significantly different impacts. They are the Super Senior exemption and the senior exemption allowing an additional \$25,000 on the already existing exemption. These two exemptions are not exclusive. Part of the Super Senior exemption is a subset of the extra \$25,000 exemption.

The Super Senior exemption is a new exemption, for which tax payers will have to apply to confirm eligibility. This exempts up to \$250,000 if all of the criteria are met, and has the following impact:

	Taxable Value	Current Millage	Taxes Exempt
General Fund	\$5,097,534	8.7990	\$44,853
MSTU-Unincorporated	2,906,704	0.5038	1,464
MSTU-Law Enforcement	3,317,144	2.2235	7,375
MSTU-Fire Rescue	3,139,694	1.4736	<u>4,626</u>
		Total	\$58,318

The additional \$25,000 exemption that could be added to the \$25,000 exemption currently in place has the following impact:

	Taxable Value	Current Millage	Taxes Exempt
General Fund	\$18,319,789	8.7990	\$161,195
MSTU-Unincorporated	9,647,204	0.5038	4,860
MSTU-Law Enforcement	10,535,574	2.2235	23,425
MSTU-Fire Rescue	9,970,354	1.4736	<u>14,692</u>
		Total	\$204,172

xc:     Dr. Lee Niblock, County Manager  
       Ed Crapo, Alachua County Property Appraiser  
       Colleen Keene, Executive Director of Administration, Property Appraiser's Office  
       Latoya Gainey, Assistant