



## Provisions for Exemption from Taxation of Certain Elderly And Handicapped Persons Tax Year: 2023

<u>Code Section</u>	<u>Description</u>	<u>Excluded Portion</u>
<u>Code Section 58-83(a)(3)</u>	Requirements for exemption; Excluded income of second Occupant who is not spouse.	\$5,395.00
<u>58-83-85</u>	Tax Discount Net Worth Schedule	Percentage Discount

**Maximum Net Worth \$100,000.00**

If Income is:	Percentage is:
<u>\$0 to \$15,000</u>	80%
<u>\$15,001-\$20,000</u>	60%
<u>\$20,001-\$27,000</u>	40%
<u>\$27,001-\$34,000</u>	20%

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