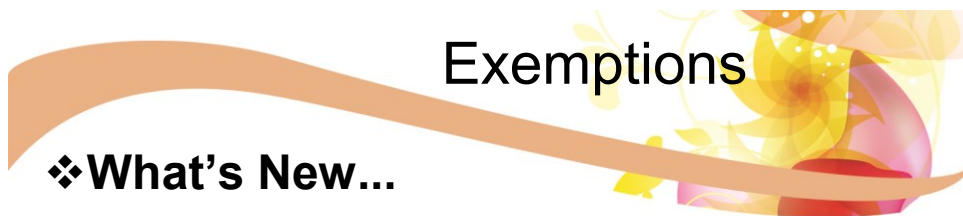




# Exemptions, Compression, Circuit Breakers

et cetera, et cetera, et  
cetera

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## Exemptions

### ❖ What's New...

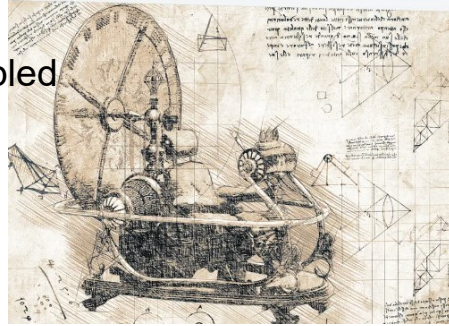
- ❖ School Districts \$100,000 HS
- ❖ Prorated HS and the CAP
- ❖ Royalty Interest and Charitable Organization
- ❖ Child-care Facility Exemption
- ❖ 65 and Older Exemption



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## Exemption & Compression

- ❖ Beginning 2023
- ❖ HS \$100,000 (General)
- ❖ 65 and older or Disabled
- ❖ Reset Tax Ceiling



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## Caps and HS

- ❖ Prorated HS and 23.23
- ❖ 65 and older or Disabled

4



## Circuit Breaker

- A three-year pilot program
- 20% property tax “[circuit breakers](#)”
- On non-homesteaded properties without ag
- Worth equal to or less than \$5 million (essentially like an appraisal cap)

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