**WHEN TO FILE:  *Section*** [***196.011***](http://www.flsenate.gov/Laws/Statutes/2017/196.011)***, F.S.***

An application for **ALL** exemptions must be filed, on or before **March 1** of each year. Failure to make application, when required, shall constitute a waiver of the exemption privilege for that year. However, any applicant who fails to file an application by March 1 may file a late-filed application with the property appraiser on or before the 25th day following the mailing of the Notice of Proposed Property Taxes (TRIM). Applicants must provide a written explanation of the extenuating circumstances as to why they were unable to apply timely.

**HOMESTEAD EXEMPTION up to $50,000:  *Section*** [***196.031***](http://www.flsenate.gov/Laws/Statutes/2017/196.031)***, F.S.***

[Form DR-501 - Original Application for Homestead and Related Tax Exemptions](http://www.ccpao.com/formsdownload/dr501.pdf)

[Form DR-501T - Transfer of Homestead Assessment Difference](http://www.ccpao.com/docs/dr501tfill.pdf)

**All applicants must file forms DR-501 *and* DR-501T when applying for homestead exemption.**

A person who, on January 1, has legal title or beneficial title in equity to real property in the State of Florida and who in good faith makes the property his or her permanent residence is eligible. The deed or instrument granting ownership to the property must be recorded in the official records of Clay County.

The following **documentation is required**, along with the [Form DR-501 - Original Application for Homestead and Related Tax Exemptions](http://www.ccpao.com/formsdownload/dr501.pdf) application:

* Recorded with the Clerk of Circuit Court evidence of ownership i.e., deed, contract, etc…
* Social security number (and if applicable, spouse’s)
* Valid Florida Driver’s License or Florida Identification Card with updated address
* Additional proof of residency can be, but is not limited to:
* Voter Registration Card, Current State of Florida Vehicle Registration, Utility Bill, W-2, etc…

In addition to the information above, be prepared to answer and provide proof for the following:

|  |  |
| --- | --- |
| 1. | What is the physical address of the property? |
| 2. | Did you have legal or beneficial title to the property on January 1? |
| 3. | What date did you begin to claim the property as your primary residence? |
| 4. | Do you have a valid Florida Driver's License or Florida Identification Card and an additional proof of residency with the property address? |
| 5. | What is your Citizenship status? Are you a US Citizen? Are you an Immigrant with a Permanent Residence Card? |
| 6. | What is your social security number? What is your spouse’s social security number? |
| 7. | Did you have a homestead exemption, in the State of Florida, anytime during the 2 previous tax years? |

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**TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE – PORTABILITY: *Section*** [***193.155***](http://www.flsenate.gov/Laws/Statutes/2017/193.155)***, F.S.***

[Form DR-501T - Transfer of Homestead Assessment Difference](http://www.ccpao.com/docs/dr501tfill.pdf)

Form DR-501TS – Designation of Ownership Shares of Abandoned Homestead

***Homestead Exemption cannot be transferred.*** Applicants must file a [Form DR-501 - Original Application for Homestead and Related Tax Exemptions](http://www.ccpao.com/formsdownload/dr501.pdf), to apply for the homestead exemption on the new homestead.

Homestead property owners are able to transfer their Save Our Homes (SOH) benefit (up to $500,000) to a new homestead within two years of giving up their previous homestead exemption. This is called Portability. If the just value of the new homestead is more than the previous home's just value, the entire Save Our Homes cap value can be transferred. If the new homestead has a lower just value, the percentage of the accumulated benefit may be transferred to the new homestead.

Applicants must file Form DR-501T, Transfer of Homestead Assessment Difference, to the property appraiser of the county in which their new home is located. This form requires information about the previous homestead property. Applicants will need to know: the address, parcel ID number, and the county of previous homestead property; the date sold or no longer used as their homestead; all other owners of the previous homestead; and if any owners still reside there or if they are filing a new homestead.

Applicants must file Form DR-501TS, Designation of Ownership Shares of Abandoned Homestead, if a spouse or former spouse are current or former joint owners of qualifying property and want to designate shares of the homestead assessment difference. The designated shares can transfer to each of their new homesteads when each apply for the homestead exemption on their properties. Before either spouse or former spouse submits a Form DR-501T for a new homestead, he/she must submit the Form DR-501TS to the property appraiser in the county where the abandoned (previous) homestead is located. Attach a copy of the Form DR-501TS to the completed Form DR-501T when filing in the county where the new homestead is located.

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**(SENIOR EXEMPTION) ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS 65 AND OLDER WITH LIMITED INCOME: *Section*** [***196.075***](http://www.flsenate.gov/Laws/Statutes/2017/196.075)***(2)(a), F.S.***

**(SENIOR LONGEVITY EXEMPTION) ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS 65 AND OLDER WITH LIMITED INCOME, THE PROPERTY’S JUST VALUE IS LESS THAN $250,000 AND THE HOMESTEAD PROPERTY HAS BEEN THE OWNER’S PERMANENT RESIDENCE FOR AT LEAST 25 YEARS:  *Section*** [***196.075***](http://www.flsenate.gov/Laws/Statutes/2017/196.075)***(2)(b), F.S.***

[Form DR-501 - Original Application for Homestead and Related Tax Exemptions](http://www.ccpao.com/formsdownload/dr501.pdf)

[Form DR-501SC - Adjusted Gross Household Income Sworn Statement and Return - Additional Homestead Exemption for Persons 65 and Older](http://www.ccpao.com/formsdownload/dr501sc_SR_Exempt.pdf)

Affidavit of Permanent Residency for at least 25 Years – file with Senior Longevity Exemption Application

[Current Income Limitation Amounts](http://floridarevenue.com/dor/property/resources/limitations.html)

**SENIOR EXEMPTION:** **Renewal application required annually.**

Every person who is eligible for the homestead exemption (described above) is eligible for an additional homestead exemption up to $50,000 under the following circumstances:

* The county or municipality adopts an ordinance that allows the additional homestead exemption, which applies only to the taxes levied by the unit of government granting the exemption.
* Be 65 years of age or older as of January 1 of the year in which the exemption is claimed.
* Have a *household\* income*\*\* that does not exceed the [annual limitation amount](http://floridarevenue.com/dor/property/resources/limitations.html) set by the Department of Revenue. The income limitation is adjusted annually by the percentage change in the average cost of living index.
* The applicant annually submits a sworn statement of household income to the property appraiser no later than March 1.

\* “Household” means a person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling.

\*\*“Household income” means the adjusted gross income, as defined in s. [62](https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=3&cad=rja&uact=8&ved=0ahUKEwj95qG9sofYAhWMON8KHZpTCCIQFgg0MAI&url=https%3A%2F%2Fwww.gpo.gov%2Ffdsys%2Fpkg%2FUSCODE-2009-title26%2Fpdf%2FUSCODE-2009-title26-subtitleA-chap1-subchapB-partI-sec62.pdf&usg=AOvVaw3hIe8DXSw6uTjJIduLGXEh) of the United States Internal Revenue Code, of all members of a household.

The following **documentation is required**, along with the [Form DR-501SC - Adjusted Gross Household Income Sworn Statement and Return - Additional Homestead Exemption for Persons 65 and Older](http://www.ccpao.com/formsdownload/dr501sc_SR_Exempt.pdf) application:

* Proof of age as of January 1 of the application year (Driver’s License/Identification Card)
* Proof of household’s annual income (Tax return, Social Security Form1099, etc…)

**SENIOR LONGEVITY EXEMPTION:** **Renewal application required annually.**

Every person who is eligible for the senior exemption (described above) is eligible for the senior longevity exemption under the following circumstances:

* The county or municipality adopts an ordinance that allows the additional homestead exemption which applies only to the taxes levied by the unit of government granting the exemption. **The Town of Orange Park and the City of Green Cove Springs are the only taxing authorities who have adopted this exemption.**
* Meet the requirements (listed above) for the senior exemption.
* The total just value of the property less than $250,000.
* Have maintained permanent residency on the homestead property for at least 25 years.

The following **information is required**, along with the [Form DR-501SC - Adjusted Gross Household Income Sworn Statement and Return - Additional Homestead Exemption for Persons 65 and Older](http://www.ccpao.com/formsdownload/dr501sc_SR_Exempt.pdf) application:

* Must satisfy the requirements of Senior Exemption
* Submit Affidavit of Permanent Residency for at least 25 Years – file with Senior Longevity Exemption Application

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**$500 WIDOW/WIDOWER EXEMPTION:  *Section*** [***196.202***](http://www.flsenate.gov/Laws/Statutes/2017/196.202)***, F.S.***

[Form DR-501 - Original Application for Homestead and Related Tax Exemptions](http://www.ccpao.com/formsdownload/dr501.pdf)

Property to the value of $500 of every widow or widower who is a bona fide resident of this state shall be exempt from taxation. If the widow/widower remarries, she/he is no longer eligible.  If the husband and wife were divorced before his/her death, then he/she is not considered a widow.

The following **documentation is required**, along with the [Form DR-501 - Original Application for Homestead and Related Tax Exemptions](http://www.ccpao.com/formsdownload/dr501.pdf) application.

* Death certificate

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**$500 EXEMPTION FOR BLIND PERSONS:  *Section*** [***196.202***](http://www.flsenate.gov/Laws/Statutes/2017/196.202)***, F.S.***

[Form DR-501 - Original Application for Homestead and Related Tax Exemptions](http://www.ccpao.com/formsdownload/dr501.pdf)

[Form DR-416B - Optometrist's Certification of Total and Permanent Disability](http://www.ccpao.com/formsdownload/dr416b.doc)

Property to the value of $500 of every blind person who is a bona fide resident of this state shall be exempt from taxation. As used herein, “blind person” shall mean an individual having central vision acuity 20/200 or less in the better eye with correcting glasses or a disqualifying field defect in which the peripheral field has contracted to such an extent that the widest diameter or visual field subtends an angular distance no greater than twenty degrees.

The following **documentation is required**, along with the [Form DR-501 - Original Application for Homestead and Related Tax Exemptions](http://www.ccpao.com/formsdownload/dr501.pdf) application:

* [Form DR-416B – Optometrist’s Certification of Total and Permanent Disability](http://www.ccpao.com/formsdownload/dr416b.doc); ***or***
* A certificate from the Division of Blind Services of the Department of Education or the Federal Social Security Administration or United States Department of Veterans Affairs certifying the applicant to be blind

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**$500 DISABILITY EXEMPTION:  *Section*** [***196.202***](http://www.flsenate.gov/Laws/Statutes/2017/196.202)***, F.S.***

[Form DR-501 - Original Application for Homestead and Related Tax Exemptions](http://www.ccpao.com/formsdownload/dr501.pdf)

[Form DR-416 - Physician's Certification of Total and Permanent Disability](http://www.ccpao.com/formsdownload/dr416.doc)

Property to the value of $500 of every totally and permanently disabled person who is a bona fide resident of this state shall be exempt from taxation. As used in this section, the term "totally and permanently disabled person" means a person who is currently certified by a physician licensed in this state, by the United States Department of Veterans Affairs or its predecessor, or by the Social Security Administration to be totally and permanently disabled.

The following **documentation is required**, along with the [Form DR-501 - Original Application for Homestead and Related Tax Exemptions](http://www.ccpao.com/formsdownload/dr501.pdf) application:

* [Form DR-416 - Physician's Certification of Total and Permanent Disability; ***or***](http://www.ccpao.com/formsdownload/dr416.doc)
* A certificate from the United States Department of Veterans Affairs or the Social Security Administration certifying the applicant is totally and permanently disabled

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**EXEMPTION FOR TOTALLY AND PERMANENTLY DISABLED PERSONS: *Section*** [***196.101***](http://www.flsenate.gov/Laws/Statutes/2017/196.101)***, F.S.***

[Form DR-501 - Original Application for Homestead and Related Tax Exemptions](http://www.ccpao.com/formsdownload/dr501.pdf)

[Form DR-501A - Statement of Gross Income](http://www.ccpao.com/formsdownload/dr501a.doc)

[Form DR-416 - Physician's Certification of Total and Permanent Disability](http://www.ccpao.com/formsdownload/dr416.doc)

[Form DR-416B – Optometrist’s Certification of Total and Permanent Disability](http://www.ccpao.com/formsdownload/dr416b.doc)

(1) Any real estate used and owned as a homestead by any **quadriplegic** is exempt from taxation. ***Section*** [***196.101***](http://www.flsenate.gov/Laws/Statutes/2017/196.101)***(1), F.S.***

The following **documentation for proof of disability is required**, along with the [Form DR-501 - Original Application for Homestead and Related Tax Exemptions](http://www.ccpao.com/formsdownload/dr501.pdf) application:

* [Form DR-416 - Physician's Certification of Total and Permanent Disability](http://www.ccpao.com/formsdownload/dr416.doc) from ***two*** licensed doctors of this state censed under Chapter [458](http://www.flsenate.gov/Laws/Statutes/2017?chapter=458) or [459](http://www.flsenate.gov/Laws/Statutes/2017?chapter=459), F.S.; ***or***
* A certificate of disability from the United States Department of Veterans Affairs or its predecessor.

(2) Any real estate used and owned as a homestead by a **paraplegic, hemiplegic, or other totally and permanently disabled person, as defined in s.** [**196.012**](http://www.flsenate.gov/Laws/Statutes/2017/196.012)**(11), F.S. who must use a wheelchair for mobility or who is legally blind; *and* does not exceed the gross income limitation**, is exempt from taxation. ***Section*** [***196.101***](http://www.flsenate.gov/Laws/Statutes/2017/196.101)***(2), F.S.***

The following **documentation for proof of disability and income is required**, along with the [Form DR-501 - Original Application for Homestead and Related Tax Exemptions](http://www.ccpao.com/formsdownload/dr501.pdf) application: **Renewal application required annually.**

* **Certification of disability:** (only one of the following is required)
* [Form DR-416 - Physician's Certification of Total and Permanent Disability](http://www.ccpao.com/formsdownload/dr416.doc) from ***two*** licensed doctors of this state censed under Chapter [458](http://www.flsenate.gov/Laws/Statutes/2017?chapter=458) or [459](http://www.flsenate.gov/Laws/Statutes/2017?chapter=459), F.S.; ***or***
* A certificate of disability from the United States Department of Veterans Affairs or its predecessor
* **For a legally blind person, certificate of disability:**
* [Form DR-416 - Physician's Certification of Total and Permanent Disability](http://www.ccpao.com/formsdownload/dr416.doc), from ***one*** doctor of this state licensed under Chapter [458](http://www.flsenate.gov/Laws/Statutes/2017?chapter=458) or [459](http://www.flsenate.gov/Laws/Statutes/2017?chapter=459), F.S., ***and***
* [Form DR-416B – Optometrist’s Certification of Total and Permanent Disability](http://www.ccpao.com/formsdownload/dr416b.doc), from ***one*** optometrist licensed in this state under Chapter [463](http://www.flsenate.gov/Laws/Statutes/2017?chapter=463), F.S.
* **Verification of household gross income\*:**
* [Form DR-501A - Statement of Gross Income](http://www.ccpao.com/formsdownload/dr501a.doc)

Applicants will have to submit the prior year gross income of all persons residing in or upon the homestead and shall not exceed the amount of income, set forth in section [196.101](http://www.flsenate.gov/Laws/Statutes/2017/196.101)(4), F.S., adjusted annually by the percentage change of the average Cost of Living Index issued by the United States Department of Labor. [Current Income Limitation Amounts](http://floridarevenue.com/dor/property/resources/limitations.html)

\*Gross income is all income, including United States Department of Veterans Affairs benefits and any social security benefits paid to the person.

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**$5,000 EXEMPTION FOR DISABLED EX-SERVICEMEMBER OR SURVIVING SPOUSE; EVIDENCE OF DISABILITY:  *Section*** [***196.24***](http://www.flsenate.gov/Laws/Statutes/2017/196.24)***, F.S.***

[Form DR-501 - Original Application for Homestead and Related Tax Exemptions](http://www.ccpao.com/formsdownload/dr501.pdf)

Any ex-servicemember, as defined in s. [196.012](http://www.flsenate.gov/Laws/Statutes/2017/196.012), F.S. who is a bona fide resident of the state, who was discharged under honorable conditions, and who has been disabled to a degree of 10 percent or more while serving during a period of wartime service as defined in s. [1.01](http://www.flsenate.gov/Laws/Statutes/2017/1.01)(14), F.S. or by misfortune, is entitled to the exemption from taxation provided for in s. [3(b), Art. VII](http://www.leg.state.fl.us/statutes/index.cfm?submenu=3#A7S03) of the State Constitution as provided in this section. Property to the value of $5,000 of such a person is exempt from taxation.

The un-remarried surviving spouse of such a disabled ex-servicemember who, on the date of the disabled ex-service member's death, had been married to the disabled ex-servicemember for at least 5 years is also entitled to the exemption.

The following **documentation is required**, along with the [Form DR-501 - Original Application for Homestead and Related Tax Exemptions](http://www.ccpao.com/formsdownload/dr501.pdf) application:

* A certificate of disability (e.g. rating decision letter, summary of benefits letter) from the United States Government or the United States Department of Veterans Affairs or its predecessor.
* A surviving spouse of the veteran must produce evidence of the date of marriage (e.g. marriage certificate) and the death certificate.

*An applicant may apply for the exemption before receiving the necessary documentation*. Upon receipt of the documentation, the exemption shall be granted as of the date of the original application, and the excess taxes paid during the 4-year period of limitation set forth in s. [197.182](http://www.flsenate.gov/Laws/Statutes/2017/197.182)(1)(e), F.S. shall be refunded.

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**EXEMPTION FOR CERTAIN PERMANENTLY AND TOTALLY DISABLED VETERANS AND FOR SURVIVING SPOUSES OF VETERANS:  *Section*** [***196.081***](http://www.flsenate.gov/Laws/Statutes/2017/196.081)***, F.S.***

[Form DR-501 - Original Application for Homestead and Related Tax Exemptions](http://www.ccpao.com/formsdownload/dr501.pdf)

Any real estate that is owned and used as a homestead by a veteran who was honorably discharged with a service-connected total and permanent disability, and for whom a letter from the United States Government or United States Department of Veterans Affairs or its predecessor has been issued certifying that the veteran is totally and permanently disabled is exempt from taxation, if the veteran is a permanent resident of this state on January 1 of the tax year for which exemption is being claimed or was a permanent resident of this state on January 1 of the year the veteran died.

If the totally and permanently disabled veteran predeceases his or her spouse and if, upon the death of the veteran, the spouse hold the legal and beneficial title to the homestead and permanently resides on the property the exemption from taxation carries over to benefit of the veteran’s spouse until the spouse remarries or disposes of the property. If the spouse sells the property, an exemption not to exceed the amount granted from the most recent ad valorem tax roll may be transferred to the new residence as long as it is his or her permanent residence and he or she does not remarry.

The following **documentation is required**, along with the [Form DR-501 - Original Application for Homestead and Related Tax Exemptions](http://www.ccpao.com/formsdownload/dr501.pdf) application:

* A certificate (e.g. rating decision letter, summary of benefits letter) from the United States Government or United States Department of Veterans Affairs as your proof of a total and permanent service-connected disability. The surviving spouse must bring a copy of the veteran’s death certificate.

*An applicant may apply for the exemption before receiving the necessary documentation*. Upon receipt of the documentation, the exemption shall be granted as of the date of the original application, and the excess taxes paid during the 4-year period of limitation set forth in s. [197.182](http://www.flsenate.gov/Laws/Statutes/2017/197.182)(1)(e), F.S. shall be refunded.

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**EXEMPTION FOR DISABLED VETERANS CONFINED TO WHEELCHAIRS; SURVIVING SPOUSE CARRYOVER: *Section*** [***196.091***](http://www.flsenate.gov/Laws/Statutes/2017/196.091)***, F.S***

[Form DR-501 - Original Application for Homestead and Related Tax Exemptions](http://www.ccpao.com/formsdownload/dr501.pdf)

Any real estate used and owned as a homestead by an ex-servicemember who has been honorably discharged with a service-connected total disability, and who has a certificate from the United States Government or United States Department of Veterans Affairs or its predecessor, or its successors, certifying that the ex-servicemember is receiving or has received special pecuniary assistance due to disability requiring specially adapted housing and required to use a wheelchair for his or her transportation is exempt from taxation.

A surviving spouse that held title to the homestead property, with the veteran as an estate by the entirety, shall continue to benefit from the exemption, provided the spouse continues to reside on the property or until he or she remarries, sells or otherwise disposes of the property.

The following **documentation is required**, along with the [Form DR-501 - Original Application for Homestead and Related Tax Exemptions](http://www.ccpao.com/formsdownload/dr501.pdf) application:

* A certificate of disability from the United States Government or United States Department of Veterans Affairs that satisfies the requirements of pecuniary assistance for specially adapted housing and the, as stated in s. [196.091](http://www.flsenate.gov/Laws/Statutes/2017/196.091), F.S***.***

*An applicant may apply for the exemption before receiving the necessary documentation*. Upon receipt of the documentation, the exemption shall be granted as of the date of the original application, and the excess taxes paid during the 4-year period of limitation set forth in s. [197.182](http://www.flsenate.gov/Laws/Statutes/2017/197.182)(1)(e), F.S. shall be refunded.

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**SURVIVING SPOUSE OF VETERAN WHO DIED FROM SERVICE-CONNECTED CAUSES WHILE ON ACTIVE DUTY:  *Section*** [***196.081***](http://www.flsenate.gov/Laws/Statutes/2017/196.081)***, F.S.***

[Form DR-501 - Original Application for Homestead and Related Tax Exemptions](http://www.ccpao.com/formsdownload/dr501.pdf)

Any real estate that is owned and used as a homestead by the surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces and for whom a letter from the United States Government or United States Department of Veterans Affairs or its predecessor has been issued certifying that the veteran who died from service-connected causes while on active duty is exempt from taxation if the veteran was a permanent resident of this state on January 1 of the year in which the veteran died.

A surviving spouse that holds legal or beneficial title to the homestead property shall continue to benefit from the exemption, provided the spouse continues to reside on the property or until he or she remarries. If the surviving spouse sells the property, an exemption not to exceed the amount granted from the most recent ad valorem tax roll may be transferred to the new residence as long as it is his or her permanent residence and he or she does not remarry.

The following **documentation is required**, along with the [Form DR-501 - Original Application for Homestead and Related Tax Exemptions](http://www.ccpao.com/formsdownload/dr501.pdf) application:

* A letter from the United States Government or United States Department of Veterans Affairs that attests to the veteran’s death while on active duty.

*An applicant may apply for the exemption before receiving the necessary documentation*. Upon receipt of the documentation, the exemption shall be granted as of the date of the original application, and the excess taxes paid during the 4-year period of limitation set forth in s. [197.182](http://www.flsenate.gov/Laws/Statutes/2017/197.182)(1)(e), F.S. shall be refunded.

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**SURVIVING SPOUSE OF A FIRST RESPONDER WHO DIED IN THE LINE OF DUTY:  *Section*** [***196.081***](http://www.flsenate.gov/Laws/Statutes/2017/196.081)***, F.S.***

[Form DR-501 - Original Application for Homestead and Related Tax Exemptions](http://www.ccpao.com/formsdownload/dr501.pdf)

Any real estate that is owned (legal or beneficial title) and used as a homestead by the surviving spouse of a first responder\* who died in the line of duty\*\* while employed by the state or any political subdivision of the state, including authorities and special districts, and for whom a letter from the state or appropriate political subdivision of the state, or other authority or special district, has been issued which legally recognizes and certifies that the first responder died in the line of duty while employed as a first responder is exempt from taxation if the first responder and his or her surviving spouse were permanent residents of this state on January 1 of the year in which the first responder died. If the surviving spouse sells the property, an exemption not to exceed the amount granted from the most recent ad valorem tax roll may be transferred to the new residence as long as it is his or her permanent residence and he or she does not remarry.

The following **documentation is required**, along with the [Form DR-501 - Original Application for Homestead and Related Tax Exemptions](http://www.ccpao.com/formsdownload/dr501.pdf) application:

* A letter that attests to the first responder’s death in the line of duty.

\*“First responder” means a law enforcement officer or correctional officer as defined in s. [943.10](http://www.flsenate.gov/Laws/Statutes/2017/943.10), F.S. a firefighter as defined in s. [633.102](http://www.flsenate.gov/Laws/Statutes/2017/633.102), F.S. or an emergency medical technician or paramedic as defined in s. [401.23](http://www.flsenate.gov/Laws/Statutes/2017/401.23), F.S. who is a full-time paid employee, part-time paid employee, or unpaid volunteer.

\*\*“In the line of duty” means: while engaging in law enforcement; performing an activity relating to fire suppression and prevention; responding to a hazardous material emergency; rescue activity; providing emergency medical services; performing disaster relief activity; otherwise engaging in emergency response activity; or engaging in a training exercise related to any of the events or activities if the training has been authorized by the employing entity.

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**EXEMPTION FOR CERTAIN TOTALLY AND PERMANENTLY DISABLED FIRST RESPONDERS; SURVIVING SPOUSE CARRYOVER: *Section*** [***196.102***](http://www.flsenate.gov/Laws/Statutes/2017/196.102)***, F.S.***

[Form DR-501 - Original Application for Homestead and Related Tax Exemptions](http://www.ccpao.com/formsdownload/dr501.pdf)

First Responder’s Employer Certification of Injury

First Responder’s Physician Certificate of Total and Permanent Disability

[Form DR-416 - Physician's Certification of Total and Permanent Disability](http://www.ccpao.com/formsdownload/dr416.doc)

Any real estate that is owned and used as a homestead by a person who has a total and permanent disability as a result of an injury or injuries sustained in the line of duty while serving as a first responder in this state or during an operation in another state or country authorized by this state or a political subdivision of this state is exempt from taxation if the first responder is a permanent resident of this state on January 1 of the year for which the exemption is being claimed.

A surviving spouse that holds legal or beneficial title to the homestead property shall continue to benefit from the exemption, provided the spouse continues to reside on the property or until he or she remarries. If the surviving spouse sells the property, an exemption not to exceed the amount granted from the most recent ad valorem tax roll may be transferred to the new residence as long as it is his or her permanent residence and he or she does not remarry.

The following **documentation is required**, along with the [Form DR-501 - Original Application for Homestead and Related Tax Exemptions](http://www.ccpao.com/formsdownload/dr501.pdf) application:

* **Proof of In the Line of Duty** – First Responder’s Employer Certification of Injury
* **Proof of Totally and Permanently Disabled** - must include ***one*** of the following options:

Option 1:

a. Documentation from the Social Security Administration (SSA) stating that you are totally and permanently disabled – must be submitted to our office within 3 months after issuance, and

b. One (1) First Responder’s Physician Certificate of Total and Permanent Disability

Option 2:

a. Documentation from the SSA that you are not eligible to receive a medical status determination due to your ineligibility for Social Security or Medicare benefits, and

b. Two (2) First Responder’s Physician Certificate of Total and Permanent Disability (from professionally unrelated physicians).

Option 3:

a. Satisfy the requirements for the totally and permanently disabled exemption in s. [196.101](http://www.flsenate.gov/Laws/Statutes/2017/196.101) F.S. (excluding the gross income requirement), which authorizes an exemption for quadriplegic, paraplegic, hemiplegic, legally blind, or a totally and permanently disabled person who must use a wheelchair for mobility, with two (2) [Form DR-416 - Physician's Certification of Total and Permanent Disability](http://www.ccpao.com/formsdownload/dr416.doc).

*An applicant may apply for the exemption before receiving the necessary documentation*. Upon receipt of the documentation, the exemption shall be granted as of the date of the original application, and the excess taxes paid during the 4-year period of limitation set forth in s. [197.182](http://www.flsenate.gov/Laws/Statutes/2017/197.182)(1)(e), F.S. shall be refunded.

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**EXEMPTION FOR DEPLOYED SERVICEMEMBERS: *Section*** [***196.173***](http://www.flsenate.gov/Laws/Statutes/2017/196.173)***, F.S.***

[Form DR-501M –Deployed Military Exemption Application](http://www.ccpao.com/formsdownload/dr501m_NEW.pdf)

[Verification of Deployment Form](http://www.ccpao.com/formsdownload/Verification%20of%20Deployment%20Form.pdf)

A servicemember who receives a homestead exemption may receive an additional ad valorem tax exemption on that homestead property if he/she was deployed during the preceding calendar year on active duty outside the continental United States, Alaska, or Hawaii in support of designated military operations. The Department of Revenue will notify the property appraisers of the designated military operations each year. [Current List of Designated Operation Names.](http://www.flsenate.gov/Laws/Statutes/2017/196.173)

The following **documentation is required**, along with the [Form DR-501M –Deployed Military Exemption Application](http://www.ccpao.com/formsdownload/dr501m_NEW.pdf):

**Proof of a qualifying deployment -** [Verification of Deployment Form](http://www.ccpao.com/formsdownload/Verification%20of%20Deployment%20Form.pdf) or a letter from the Commanding Officer

The proof of deployment must include:

* The name of the servicemember. (must be a property owner receiving homestead exemption)
* The name of the military operation. (must be on the [current list of designated operations.](http://www.flsenate.gov/Laws/Statutes/2017/196.173))
* The dates of that deployment. (must include exact dates (not on or about dates) deployed outside the United States)

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**RELIGIOUS, LITERARY, SCIENTIFIC OR CHARITABLE EXEMPTION:  *Sections*** [***196.195***](http://www.flsenate.gov/Laws/Statutes/2017/196.195)***,*** [***196.196***](http://www.flsenate.gov/Laws/Statutes/2017/196.196)***,*** [***196.197***](http://www.flsenate.gov/Laws/Statutes/2017/196.197)***,*** [***196.198***](http://www.flsenate.gov/Laws/Statutes/2017/196.198)***,*** [***196.2001***](http://www.flsenate.gov/Laws/Statutes/2017/196.2001)***, and*** [***196.2002***](http://www.flsenate.gov/Laws/Statutes/2017/196.2002)***, F.S.***

[DR-504 – Ad Valorem Tax Exemption Application and Return](http://www.ccpao.com/formsdownload/DR-504.pdf)

Attachment to Ad Valorem Tax Exemption Application and Return - Affirmative Steps

Property owned by an exempt organization that is used for a religious, literary, scientific, or charitable purpose may qualify for exempt status if it meets certain criteria. For a complete description of the criteria and the associated determining factors, please see the referenced Florida Statutes.

The following **documentation is required**, along with the [DR-504 – Ad Valorem Tax Exemption Application and Return](http://www.ccpao.com/formsdownload/DR-504.pdf):

* [501(C)(3)](https://www.irs.gov/charities-non-profits/charitable-organizations/exemption-requirements-section-501c3-organizations) status with the Internal Revenue Service,
* Articles of Incorporation, and
* Sales Tax exemption certificate.

Additional documentation may be requested to determine eligibility for exempt status.

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**HOSPITALS, NURSING HOMES AND HOMES FOR SPECIAL SERVICES:  *Section*** [***196.197***](http://www.flsenate.gov/Laws/Statutes/2017/196.197)***, F.S.***

[DR-504 – Ad Valorem Tax Exemption Application and Return](http://www.ccpao.com/formsdownload/DR-504.pdf)

Additional provisions for exempting property used by hospitals, nursing homes, and homes for special services that meet the following criteria:

1. The applicant must be a Florida corporation not for profit that has been exempt as of January 1 of the year for which exemption from ad valorem property taxes is requested from federal income taxation by having qualified as an exempt organization under the provisions of s.[501(C)(3)](https://www.irs.gov/charities-non-profits/charitable-organizations/exemption-requirements-section-501c3-organizations) of the Internal Revenue Code.
2. In determining the extent of exemption to be granted to institutions licensed as hospitals, nursing homes, and homes for special services, portions of the property leased as parking lots or garages operated by private enterprise shall not be deemed to be serving an exempt purpose and shall not be exempt from taxation. Property or facilities which are leased to a nonprofit corporation which provides direct medical services to patients in a nonprofit or public hospital and qualifies under s. [196.196](http://www.flsenate.gov/Laws/Statutes/2017/196.196), F.S. of this chapter are excluded and shall be exempt from taxation.

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**CHARTER SCHOOL FACILITIES EXEMPTION:  *Section*** [***196.1983***](http://www.flsenate.gov/Laws/Statutes/2017/196.1983)***, F.S.***

[DR-504CS - Charter School Facilities](http://www.ccpao.com/formsdownload/dr504cs.doc)

Any facility, or portion thereof, used to house a charter school whose charter has been approved by the sponsor and the governing board pursuant to s. [1002.33](http://www.flsenate.gov/Laws/Statutes/2017/1002.33)(7), F.S. shall be exempt from ad valorem taxes. For leasehold properties, the landlord must certify by affidavit to the charter school that the lease payments shall be reduced to the extent of the exemption received. The owner of the property shall disclose to a charter school the full amount of the benefit derived from the exemption and the method for ensuring that the charter school receives such benefit. The charter school shall receive the full benefit derived from the exemption through either an annual or a monthly credit to the charter school's lease payments.

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**HOMES FOR THE AGED EXEMPTION:  *Section*** [***196.1975***](http://www.flsenate.gov/Laws/Statutes/2017/196.1975)***, F.S.* Renewal application required annually.**

[DR-504HA – Ad Valorem Tax Exemption Application and Return Homes for the Aged](http://www.ccpao.com/formsdownload/dr504ha.doc)

[DR-504S – Individual Affidavit for Ad Valorem Tax Exemption Homes for the Aged](http://www.ccpao.com/formsdownload/dr504s.doc)

[Income Limitation Rates](http://floridarevenue.com/dor/property/resources/limitations.html)

Nonprofit homes for the aged are exempt to the extent that they meet the following criteria:

(1) The applicant must be a corporation not for profit pursuant to Chapter [617](http://www.flsenate.gov/Laws/Statutes/2017?chapter=617) and qualified as an exempt charitable organization under the provisions of s. [501(C)(3)](https://www.irs.gov/charities-non-profits/charitable-organizations/exemption-requirements-section-501c3-organizations) of the Internal Revenue Code.

(2) Have at least 75% of the occupants who are over the age of 62 years or totally and permanently disabled.

(3) Those portions of the homes for the aged, which are devoted exclusively to the conduct of religious services or rendering of nursing or medical services, are exempt from ad valorem taxation.

(4) After removing the assessed value exempted in subsection (3), units or apartments in homes for the aged shall be exempt only to the extent that residency in the existing unit or apartment of the applicant home is reserved for or restricted to or the unit or apartment is occupied by persons who have resided in the applicant home and in good faith made this state their permanent residence as of January 1 of the year in which exemption is claimed and who also meet the age and income requirements.

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**PROPRIETARY CONTINUING CARE FACILITY:  *Section*** [***196.1977***](http://www.flsenate.gov/Laws/Statutes/2017/196.1977)***, F.S.* Renewal application required annually.**

[DR-501CC – Ad Valorem Tax Exemption Application Proprietary Continuing Care Facility](http://www.ccpao.com/formsdownload/dr501cc.doc)

Each apartment in a continuing care facility certified under Chapter [651](http://www.flsenate.gov/Laws/Statutes/2017?chapter=651), which facility is not qualified for exemption under s. [196.1975](http://www.flsenate.gov/Laws/Statutes/2017/196.1975), F.S. or other similar exemption, is exempt to the extent of $25,000 of assessed valuation of such property for each apartment which is occupied on January 1 of the year in which exemption from ad valorem property taxation is requested by a person holding a continuing care contract as defined under Chapter [651](http://www.flsenate.gov/Laws/Statutes/2017?chapter=651) who resides therein and in good faith makes the same his or her permanent home. No apartment shall be eligible for the exemption provided under this section if the resident of the apartment is eligible for the homestead exemption under s. [196.031](http://www.flsenate.gov/Laws/Statutes/2017/196.031), F.S.

Each facility applying for an exemption must file with the annual application for exemption an affidavit from each person who occupies an apartment for which an exemption is claimed stating that the person resides therein and in good faith makes that apartment his or her permanent residence.

Any portion of such property used for nonexempt purposes may be valued and placed upon the tax rolls separately from any portion entitled to exemption.

The owner shall disclose to a qualifying resident the full amount of the benefit derived from the exemption and the method for ensuring that the resident receives such benefit. The resident shall receive the full benefit derived from this exemption in either an annual or monthly credit to his or her unit’s monthly maintenance fee. For a non-qualifying resident who subsequently qualifies for the exemption, the same disclosure shall be made.

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**REAL PROPERTY DEDICATED IN PERPETUITY FOR CONSERVATION EXEMPTION:  *Section*** [***196.26***](http://www.flsenate.gov/Laws/Statutes/2017/196.26)***, F.S.***

[DR-418C – Real Property Dedicated in Perpetuity for Conservation](http://www.ccpao.com/formsdownload/dr418c.pdf)

Land that is dedicated in perpetuity for conservation purposes and that is used exclusively for conservation purposes is exempt from ad valorem taxation. Such exclusive use does not preclude the receipt of income from activities that are consistent with a management plan when the income is used to implement, maintain, and manage the management plan. Land that comprises less than 40 contiguous acres does not qualify for the exemption unless they meet the requirements of s. [196.26](http://www.flsenate.gov/Laws/Statutes/2017/196.26)(4), F.S.

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**HOMESTEAD PROPERTY TAX DISCOUNT FOR VETERANS AGE 65 AND OLDER WITH COMBAT RELATED DISABILITY:  *Section*** [***196.082***](http://www.flsenate.gov/Laws/Statutes/2017/196.082)***, F.S.***

[DR-501DV – Veteran Age 65 and Older with a Combat-Related Disability](http://www.ccpao.com/formsdownload/DR501DV.doc)

Each honorably discharged veteran who is age 65 or older and has a partial or total and permanent disability that was combat-related shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property that the veteran owns and resides in. The discount is proportional to their percentage of disability.

The following **documentation is required**, along with the [DR-501DV – Veteran Age 65 and Older with a Combat-Related Disability](http://www.ccpao.com/formsdownload/DR501DV.doc) application:

* Copy of honorable discharge papers. (DD Form 214)
* Copy of the rating decision letter from the US Department of Veterans Affairs
* Evidence from the US Department of Veterans Affairs or military branch identifying the portion of the disability that is combat-related, if not included in the rating decision letter.
* Proof of age 65 (or older) as of January 1 of the current tax year.

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**ORIGINAL APPLICATION FOR ASSESSMENT REDUCTION FOR LIVING QUARTERS OF PARENTS OR GRANDPARENTS:  *Section*** [***193.703***](http://www.flsenate.gov/Laws/Statutes/2017/193.703)***, F.S.***

[DR-501PGP - Original Application for Assessment Reduction for Living Quarters of Parents or Grandparents](http://www.ccpao.com/formsdownload/dr501pgp_ASSMT_Grandparents.pdf)

A county may, in the manner prescribed by general law, provide for a reduction in the assessed value of homestead property to the extent of any increase in the assessed value of that property which results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive parents or grandparents of the owner of the property or of the owner's spouse if at least one of the parents or grandparents for whom the living quarters are provided is 62 years of age or older. Such a reduction may not exceed the lesser of the following: (1) The increase in assessed value resulting from construction or reconstruction of the property or (2) Twenty percent of the total assessed value of the property as improved.

In order to qualify for the assessment reduction pursuant to this s. [193.703](http://www.flsenate.gov/Laws/Statutes/2017/193.703), property must meet the following requirements:

1. The construction or reconstruction for which the assessment reduction is granted must have been substantially completed on or before the January 1 on which the assessment reduction for that property will first be applied.
2. The property to which the assessment reduction applies must qualify for a homestead exemption at the time the construction or reconstruction is substantially complete and each year thereafter.
3. The qualified parent or grandparent must permanently reside on the property on January 1 of the year the assessment reduction first applies and each year thereafter.
4. The construction or reconstruction must have been substantially completed after January 7, 2003, the effective date of Section 193.703, F.S.

The following **documentation is required**, along with the [DR-501PGP - Original Application for Assessment Reduction for Living Quarters of Parents or Grandparents](http://www.ccpao.com/formsdownload/dr501pgp_ASSMT_Grandparents.pdf) application:

* Proof of construction or reconstruction (permit, certification of occupancy, etc…)
* Proof of age of the parent(s) or grandparent(s)

The Property Appraiser may request additional information to determine eligibility for the assessment reduction.

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**LAND USED FOR CONSERVATION: *Section*** [***193.501***](http://www.flsenate.gov/Laws/Statutes/2017/193.501)***, F.S.***

[DR-482C –Land Used for Conservation](http://www.ccpao.com/formsdownload/dr482c.doc)

[DR-482CR – Land Used for Conservation Assessment Reapplication](http://www.ccpao.com/formsdownload/dr482cr.doc)

The owner or owners in fee of any land subject to a conservation easement as described in s. [704.06](http://www.flsenate.gov/Laws/Statutes/2017/704.06), F.S.; land qualified as environmentally endangered pursuant to paragraph (6)(i) and so designated by formal resolution of the governing board of the municipality or county within which such land is located; land designated as conservation land in a comprehensive plan adopted by the appropriate municipal or county governing body; or any land which is utilized for outdoor recreational or park purposes may, by appropriate instrument, for a term of not less than 10 years:

(1) Convey the development right of such land to the governing board of any public agency in this state within which the land is located, or to the Board of Trustees of the Internal Improvement Trust Fund, or to a charitable corporation or trust as described in s. [704.06](http://www.flsenate.gov/Laws/Statutes/2017/704.06)(3), F.S.; or

(2) Covenant with the governing board of any public agency in this state within which the land is located, or with the Board of Trustees of the Internal Improvement Trust Fund, or with a charitable corporation or trust as described in s. [704.06](http://www.flsenate.gov/Laws/Statutes/2017/704.06)(3), F.S., that such land be subject to one or more of the conservation restrictions provided in s. [704.06](http://www.flsenate.gov/Laws/Statutes/2017/704.06)(1), F.S. or not be used by the owner for any purpose other than outdoor recreational or park purposes. If land is covenanted and used for an outdoor recreational purpose, the normal use and maintenance of the land for that purpose, consistent with the covenant, shall not be restricted.

A person or organization that, on January 1, has the legal title to the land that is entitled by law to the assessment under this section shall, on or before March 1, file an application.

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**AGRICULTURAL CLASSIFICATION OF LANDS:  *Section*** [***193.461***](http://www.flsenate.gov/Laws/Statutes/2017/193.461)***, F.S.***

[DR-482 - Application and Return for Agricultural Classification of Lands](http://www.ccpao.com/formsdownload/DR482_fill_R.12-00.doc)

[DR-546 – Agricultural Income and Information](http://www.ccpao.com/formsdownload/dr546.doc)

The property appraiser shall, on an annual basis, classify for assessment purposes all lands within the county as either agricultural or nonagricultural. Lands may not be classified as agricultural lands unless an application is filed on or before March 1 of each year. Only lands, which are used for bona fide commercial agricultural purposes, shall be classified agricultural.

**Bona fide commercial agricultural purposes** means, good faith, commercial agricultural use of the land. For example, horticulture, floriculture, viticulture, forestry, dairy, livestock, poultry, pisciculture, production of tropical fish, aquaculture, sod farming, all forms of farm products and farm production.

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