

## Veterans, Apply Now!

You may apply before receiving the necessary documentation from the U.S. Department of Veterans Affairs. Upon receipt of the documentation, the exemption will be granted as of the date of the original application. The excess taxes paid will be refunded. Refunds of excess taxes paid are subject to a 4-year period of limitation.

### Other Property Tax Exemptions

- Homestead; Portability
- Low-Income Senior
- Widowed
- Total and Permanent Disability
- Legally Blind Disability
- First Responders or Surviving Spouse

Exemptions are only available to permanent Florida residents. Most exemptions, with a few exceptions, require a property to have homestead exemption. You may contact this office to inquire about exemption eligibility.

### How to file an application:

Contact the office to speak with an Exemptions Specialist

(904) 269-6305 ext. 1  
exemptionsonline@ccpao.com

Note: Disclosure of your (and your spouse's, if applicable) social security number is mandatory. It is required by section 196.011(1), Florida Statutes. The social security number will be used to verify taxpayer information and homestead exemption information submitted to property appraisers.

THANK YOU VETERANS



Tracy Scott Drake  
Clay County Property Appraiser

## Property Tax Benefits for Veterans; and Surviving Spouses

Office of the  
Clay County Property Appraiser

Administration Building, 2nd Floor  
477 Houston Street  
Green Cove Springs, FL 32043  
Phone: 904-269-6305  
Fax: 904-284-2923  
Website: [www.ccpao.com](http://www.ccpao.com)

Hours: 8:00 am – 4:30 pm, Monday - Friday



Property Tax Benefits for Surviving Spouses of Veterans  
Applicants must meet requirements as of January 1. The deadline to file an application is March 1.

### Surviving Spouse of a Totally and Permanently Disabled Veteran 196.081 F.S.

The surviving spouse of an honorably discharged veteran who had a total and permanent service-connected disability is entitled to keep the veterans disability exemption. This benefit is an exemption of up to 100% of the assessed value.

If the surviving spouse sells or moves from the property and establishes a new homestead in Florida, this exemption may be transferred. However, the exemption cannot exceed the amount of the exempt value granted from the prior homestead.

#### When you apply, please bring:

- A letter from the U.S. Government or the U.S. Department of Veterans Affairs certifying the veteran's total and permanent service-connected disability; **and**
- Death certificate of the veteran

### Prorated Refund of Taxes Paid 196.081 F.S.

If between January 1 and November 1 of any year a surviving spouse of a veteran acquires a new homestead property, and as of January 1 of that tax year, the veteran was honorably discharged with a service-connected total and permanent disability, the surviving spouse is entitled to a prorated refund of taxes paid on the newly acquired property if the surviving spouse applies for and receives the exemption on the newly acquired property in the next tax year.

### Surviving Spouse of a Veteran Age 65 and Older with a Combat-Related Disability 196.082 F.S.

This benefit provides a percentage discount on the property's value equal to the permanent percentage rating of an honorably discharged veteran's service-connected disability, if a portion of the disability is combat-related, and if the veteran is age 65 or older. This exemption benefit may carryover to the veteran's surviving spouse.

### Surviving Spouse of a Veteran Disabled 10% or Greater 196.24 F.S.

The surviving spouse of an honorably discharged veteran who had a service-connected disability of 10% or greater is entitled to the \$5,000 exemption benefit. The exemption may be applied to a non-homestead property. It is not required that the veteran was granted the exemption prior to death, nor is it required that the veteran owned or resided on the property.

A surviving spouse is allowed the exemption if:

- The surviving spouse has not remarried; **and**
- The veteran was a Florida resident at the time of death

#### When you apply, please bring:

- A letter from the U.S. Government or the U.S. Department of Veterans Affairs certifying the veteran's disability; **and**
- Death certificate of the veteran

### Surviving Spouse of a Veteran Who Died on Active Duty 196.081 F.S.

Property owned and used as a homestead by the surviving spouse of a United States Armed Forces veteran who died from service-connected causes while on **active duty** is exempt from taxation.

The surviving spouse must reside on and hold legal or beneficial title to the property, and cannot remarry. If the surviving spouse sells or moves from the homestead property, the exemption may be transferred to the new residence if it is the surviving spouse's primary residence and he/she does not remarry. However, the exemption cannot exceed the amount of the exempt value granted from the prior homestead.

#### When you apply, please bring:

- A letter from the U.S. Government or the U.S. Department of Veterans Affairs certifying the veteran died from service-connected causes while on active duty; **and**
- Marriage certificate or other form of proof that you are the surviving spouse; **and**
- Death certificate from the branch of service

# Property Tax Benefits for Deployed Active Duty Servicemembers and Veterans

Applicants must meet requirements as of January 1. The deadline to file an application is March 1.

## Exemption for Deployed Active Duty Servicemembers

196.173 F.S.

This is an additional homestead property tax exemption for members of the active duty military or military reserves, the United States Coast Guard or its reserves, or the Florida National Guard who were deployed on active duty outside of the United States in support of a qualifying operation during the previous year. A prorated percentage of the property's value will be exempt from taxes based on the exact number of days the service member was deployed during the previous year. A service member's spouse, designee, or a representative of his/her estate may file an application on behalf of the service member.

### Qualifications:

- Service member currently receives homestead exemption; **and**
- Was deployed during the previous year on active duty outside of the continental United States, Alaska or Hawaii; **and**
- Served in support of a named operation designated by the Florida Legislature

### Proof of the qualifying deployment must include:

- Name of the service member; **and**
- Name of the designated operation the service member was deployed in support of; **and**
- Exact dates [outside of the US] of the deployment

### Such proof can be:

- Verification of Deployment Form ([www.ccpao.com](http://www.ccpao.com))
- Letter from your Commanding Officer
- Your travel voucher showing exact dates of deployment and operation

(Dates listed as "on or about" are not sufficient.)

The exemption is available for a current tax year for a qualifying applicant deployed during the preceding calendar year.

## Veterans with a Service-Connected Total and Permanent Disability

196.081 F.S.

An honorably discharged veteran who has a service-connected total and permanent disability is exempt from paying property taxes; or surviving spouse. The veteran may or may not be exempt from non-ad valorem special assessments. There are no income limitations to qualify for this exemption.

### When you apply, please bring:

- A letter or certificate of disability from the U.S. Government or the U.S. Veterans Affairs certifying that you were honorably discharged and have a service-connected total and permanent disability with the effective date on or before January 1 of the year of application

## Prorated Refund of Taxes Paid 196.081 F.S.

If between January 1 and November 1 of any year a veteran acquires a new homestead property, and as of January 1 of that tax year, the veteran was honorably discharged with a service-connected total and permanent disability, the veteran is entitled to a prorated refund of taxes paid on the newly acquired property if the veteran applies for and receives the exemption on the newly acquired property in the next tax year.



## Veterans Confined to a Wheelchair

196.091 F.S.

The homestead property of an honorably discharged veteran who has a service-connected total disability and 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. The veteran may or may not be exempt from non-ad valorem special assessments. This exemption benefit may carry-over to the veteran's surviving spouse. There are no income limitations to qualify for this exemption.

### Qualifications:

- Required to use a wheelchair for mobility; **and**
- Receives financial assistance due to a disability that requires specially adapted housing.

### When you apply, please bring:

- A letter from the U.S. Government or the U.S. Department of Veterans Affairs certifying your disability.

### Qualifications for the Surviving Spouse:

- Surviving spouse must hold title as an estate by the entirety with the veteran; **and**
- Surviving spouse must continue to reside on the property for the benefit to carry-over; **and**
- If the spouse remarries, sells or moves from the property, he/she will no longer qualify to receive the exemption

## Veterans Disabled 10% or Greater

196.24 F.S.

A \$5,000 exemption is available on property owned by a permanent Florida resident who is an honorably discharged veteran with a service-connected disability of 10% or greater. This exemption is also available to the veteran's surviving spouse.

### When you apply, please bring:

- A letter from the U.S. Government or the U.S. Veterans Affairs certifying that you are an honorably discharged veteran with a service-connected disability of 10% or greater with the effective date on or before January 1 of the year of application

## Veterans Age 65 and Older with a Combat-Related Disability

196.082 F.S.

This benefit provides a percentage discount of the property's value equal to the permanent percentage rating of an honorably discharged veteran's service-connected disability, if a portion of the disability is combat-related, and if the veteran is age 65 or older. This exemption benefit may carryover to the veteran's surviving spouse.

### Qualifications:

- Currently has a homestead exemption; **and**
- Is age 65 or older as of January 1; **and**
- Has a combat-related disability

### When you apply, please bring:

- Your DD-214; **and**
- Your current ratings decision from the Veterans Administration, including evidence that your disability is combat-related