

**DAN SOWELL, CFA**  
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**Exemptions Department**

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WEBSITE: [www.baypa.net](http://www.baypa.net)

Homestead exemption provides a tax exemption up to \$50,000 for persons who are permanent residents of the State of Florida, who hold legal or equitable title to the real property, and who occupy the property as their **permanent** residence. The first \$25,000 applies to all property taxes, including school district taxes. The additional exemption up to \$25,000 applies to the assessed value between \$50,000 and \$75,000, but only to non-school taxes.

In addition to the reduction of taxes, the exemption provides a limit on the annual increase of your assessment value. This limit will be the lower of either the CPI (Consumer Price Index) or 3%. This limitation is automatically applied beginning the second year you qualify for the homestead exemption.

### **EXEMPTION CHECKLIST**

This checklist is designed to ensure that you have all documentation required at the time you apply for any exemption(s). Prior to applying, please ensure that you meet all eligibility requirements.

### **HOMESTEAD EXEMPTION ELIGIBILITY REQUIREMENTS**

(Must meet ALL requirements listed below)

1. You must own AND occupy the home as your PERMANENT residence prior to January 1<sup>st</sup> of the year for which you are applying
2. You must be a US Citizen or permanent US Resident and a Florida resident as of January 1<sup>st</sup>
3. You cannot be claiming or receiving **any type** of tax exemption on **any other** property in the U.S.
4. You must complete an exemption application in our office by the statutory deadline of March 1<sup>st</sup>.  
(Late or incomplete applications **cannot** and **will not** be accepted without a letter of extenuating circumstances).

### **IMPORTANT INFORMATION (Please read thoroughly)**

- Florida Driver's Licenses & vehicle registrations **must reflect the address of the property you are filing the homestead exemption on.** A provisional application will be taken for those whose Florida driver's license and Florida vehicle registration do not yet reflect the address of one's residence. Upon verification of one's homestead exemption residency requirements, the exemption will be granted. Failure to comply with these statutory requirements will result in the denial of the homestead exemption.
- ***ALL documentation MUST be presented at time of application – regardless of the exemption(s) being applied for.***
- Only one signature is required for married couples. However, the person applying must present both parties' information; no partial exemptions will be applied. Must have spouse's social security number.
- *Application must be signed by person receiving the exemption being applied for, or individual with the applicant's Power of Attorney (must provide copy of POA document at time of application)*
- For any owner who is NOT a US Citizen, you will be required to produce a Resident Alien Card (in addition to the other documentation required). NO temporaries will be accepted.
- **MOBILE HOME OWNERS** – If you own the land and the mobile home, you **MUST** apply for a Real Property ("RP") Decal, pursuant to *Florida Statute 193.075*. No exemption application can be taken until the RP application is complete. To apply for an RP Decal, the deed and the title(s)/registration(s) for the mobile home will be required.

## **DOCUMENTS REQUIRED TO APPLY FOR HOMESTEAD EXEMPTION:**

**All** documentation listed below **must** be presented at time of application. Please utilize this checklist to ensure you have all necessary documentation PRIOR to applying for any exemptions as incomplete or late applications CANNOT be accepted.

**\*\*\* IF MOVING TO FLORIDA FROM OUT-OF-STATE, FURNISH A DOCUMENT FROM COUNTY APPRAISER STATING THAT YOU DO NOT HAVE ANY TAX EXEMPTIONS IN THAT STATE\*\*\***

**NOTE: All documentation listed below must also be presented at the time of applying for any exemptions listed in the "Additional Exemptions" section.**

- ☐ **VERIFICATION OF OWNERSHIP:** Can be any one of the following:
- Copy of your Warranty Deed or Quit-Claim Deed
  - Most recent County tax bill
  - Printout of your property from our website ([www.baypa.net](http://www.baypa.net))
  - Closing documents
  - Other documentation proving property ownership.
- ☐ **SOCIAL SECURITY NUMBERS** for **all** owners (Florida Statute 196.011(1)). Acceptable forms:
- Valid Social Security Card
  - Medicare Card
  - Military Identification Card
  - Most recent Income Tax Return filed with IRS
- ☐ **FLORIDA DRIVER'S LICENSE(s) (Or FL ID card for those unable to drive)–**
- **NOTE:** If moving to Florida from out-of-state: Issue date **MUST be prior to January 1<sup>st</sup> & must also reflect current address.**
  - Required for ALL applicants.
  - We do not accept "Valid in Florida Only" licenses or expired licenses or ID cards.
- ☐ **ALL VEHICLE REGISTRATIONS**
- **NOTE:** If moving to Florida from out-of-state: Issue date **MUST be prior to January 1<sup>st</sup> & must reflect current address**
  - Vehicles must be registered with Florida resident tags.
  - Titles or leased vehicle registrations **cannot be accepted.**
  - **Military "non-resident" tags must be changed to FL resident tags prior to applying.**
  - For those who do **NOT** own a vehicle, or whose name does **NOT** appear on any vehicle registration, you will be required to provide one of the following in lieu of a registration:
    - A current Voter's Registration card (updated to property address **PRIOR to January 1<sup>st</sup>**)
    - OR**
    - A recorded Declaration of Domicile (obtained from the Clerk of Court's office showing new Florida property address and recorded **PRIOR to January 1<sup>st</sup>**)
- ☐ **LIST OF ALL OTHER PROPERTIES** (if any) – nationwide.

## **ADDITIONAL EXEMPTIONS AVAILABLE FOR THOSE WHO QUALIFY**

In order to apply for any additional exemptions, you will need to provide all documentation listed above as well as the documentation listed below. Please utilize this checklist to ensure you meet all requirements & have all necessary documentation PRIOR to applying.

### **WIDOW / WIDOWER (\$5,000.00)**

- ☐ Copy of the death certificate (no substitutions accepted)

### **DISABLED VETERAN**

- ☐ VA letter stating the percentage of disability.

### **DISABLED or BLIND PERSON – CIVILIAN (\$5,000.00)** Verification of disability:

- ☐ Social Security letter stating disabled
- OR** ☐ Physician's Certification of Disability (may be obtained from our office or downloaded from [www.baypa.net](http://www.baypa.net)) – must be completed and signed by licensed Florida physician/optometrist.

### **TOTAL & PERMANENT DISABILITY – VETERANS –**

- ☐ VA letter stating “100% Total & Permanently Disabled”

### **SURVIVING SPOUSE OF TOTALLY & PERMANENTLY DISABLED VETERAN**

*NOTE: Other documentation listed above is NOT required at the time of application for this exemption.*

- ☐ Copy of the certified death certificate

### **TOTAL & PERMANENT – CIVILIAN**

- ☐ Must be wheelchair bound or bed-ridden & meet statutory yearly limited income limitation.
- ☐ 2 Physician's Certification of Disability (from our office or downloaded from [www.baypa.net](http://www.baypa.net)).  
Each form must be filled out by **separate Florida physicians**.
- ☐ Sworn Statement of Total Household Income **signed and notarized** with copies of proof of income attached (may be obtained from our office or downloaded from [www.baypa.net](http://www.baypa.net) )

**\*ALL OWNERS WHO ARE “QUADRIPLEGIC”** qualify for the full exemption without being subject to the state income levels requirement.

### **SENIOR EXEMPTION** (Must be over 65 as of January 1<sup>st</sup> & have limited total household income).

**NOTE:** Any NEW applicant must complete an application no later than March 1<sup>st</sup>. However, the income must be received no later than June 1<sup>st</sup>.

- ☐ Current Florida Driver's License or ID card (used for ID of applicant and for proof of age) **& must reflect your Florida residence property address prior to January 1<sup>st</sup>**, we do not accept expired cards.
- ☐ Verification of **total** household income. May include:
- Copy of federal income tax return(s) (normally filed annually by April 15<sup>th</sup>) for each household member: Form 1040, 1040A, or 1040EZ.
  - Copies of any calendar year wage earnings statement for each member of the household including: W-2, RRB-1042S, SSA-1042S, 1099, 1999A, RRB-1099, and SSA-1099, if any.

### **DEPLOYED MILITARY DISCOUNT**

- ☐ Current Military ID card or Florida Driver's License (used for ID of applicant) **& must reflect your physical Florida residence property address prior to January 1<sup>st</sup>**, we do not accept expired cards.
- ☐ Completed application (Form DR501M) (obtained from our office or downloaded from [www.baypa.net](http://www.baypa.net) or <http://dor.myflorida.com/dor/property/forms/#3> )
- ☐ Copy of Deployment Orders
- ☐ Copy of Travel Voucher relating to provided deployment orders
- ☐ MFR from your Squadron Commander (if orders do not disclose OIF, OEF, New Dawn, Noble Eagle & Odyssey Dawn)
- ☐ Medal, Citation or Commendation may be provided **in lieu of MFR** only if the citation names the specific operation and corresponding dates

### **DISABLED VETERAN'S PREFERENCE DISCOUNT**

- ☐ **Must meet all criteria:**
- Be a Florida resident & currently receiving Homestead Exemption
  - Applicant must be 65 years of age or older as of January 1<sup>st</sup>,
  - Received honorable discharge,
  - Currently receiving **combat-related VA disability**.
- ☐ DD-214
- ☐ VA Letter showing percentage of **combat-related** disability.

*Please contact our office (850) 248-8401, **PRIOR** to filing should you have any questions or concerns regarding the application process or any particular circumstances which may require additional documentation.*

**\*ALL residency documentation must reflect an issue date on or before January 1<sup>st</sup>.**

**\*STATUTORY FILING DEADLINE FOR ALL NEW EXEMPTION APPLICATIONS IS MARCH 1<sup>ST</sup>**