

THE FOLLOWING COUNTIES AND MUNICIPALITIES HAVE IMPLEMENTED THE ADDITIONAL EXEMPTION FOR PERSONS 65 AND OLDER (Section 196.075, F.S.) THE BOARD OF COUNTY COMMISSIONERS CAN ENACT A LOCAL ORDINANCE TO GRANT CERTAIN LOW-INCOME SENIORS AN ADDITIONAL HOMESTEAD EXEMPTION OF UP TO \$50,000. THIS ADDITIONAL EXEMPTION FOR SENIORS IS OVER AND ABOVE THE STANDARD HOMESTEAD EXEMPTION OF \$50,000.

INFORMATION IN THIS DOCUMENT WAS TAKEN FROM THE 2008 FINAL TAX ROLLS. THIS INFORMATION HAS NOT BEEN AUDITED BY THE DEPARTMENT. YOU SHOULD CONTACT THE COUNTY APPRAISER'S OFFICE FOR CONFIRMATION AS TO THE AMOUNT OF THE ADDITIONAL EXEMPTION AND TO APPLY FOR THIS EXEMPTION. A COMPLETE LIST OF WEBSITE ADDRESSES FOR FLORIDA'S PROPERTY APPRAISERS MAY BE FOUND AT:

<http://dor.myflorida.com/dor/property/appraisers.html>

FOR QUESTIONS ABOUT SOURCE DATA CONTACT: [henlevk@dor.state.fl.us](mailto:henlevk@dor.state.fl.us) OR CALL KATHY HENLEY AT (850) 922-7952. LAST UPDATED: 02/25/2009

| COUNTIES<br>2008 | Additional Amount for Senior Exemption<br>2008 Assessments |
|------------------|--|
| Alachua          | \$25,000   |
| Baker            | \$25,000   |
| Bay              | \$25,000   |
| Bradford         | \$25,000   |
| Brevard          | \$50,000   |
| Broward          | \$25,000   |
| Calhoun          | \$25,000   |
| Clay             | \$25,000   |
| Collier          | \$50,000   |
| Columbia         | \$25,000   |
| DeSoto           | \$25,000   |
| Duval            | \$25,000   |
| Escambia         | \$25,000   |
| Flagler          | \$50,000   |
| Franklin         | \$25,000   |
| Gilchrist        | \$25,000   |
| Glades           | \$25,000   |
| Gulf             | \$25,000   |
| Hamilton         | \$25,000   |
| Hardee           | \$25,000   |
| Hendry           | \$50,000   |
| Hernando         | \$50,000   |
| Highlands        | \$5,000  |
| Hillsborough     | \$25,000   |
| Holmes           | \$25,000   |
| Indian River     | \$25,000   |
| Jackson          | \$25,000   |
| Lafayette        | \$50,000   |
| Lake             | \$25,000   |
| Lee              | \$50,000   |
| Leon             | \$25,000   |
| Levy             | \$25,000   |
| Liberty          | \$25,000   |
| Madison          | \$50,000   |

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| Manatee                | \$25,000         |
| Miami-Dade             | \$50,000         |
| Martin                 | \$25,000         |
| Monroe                 | \$50,000         |
| Nassau                 | \$25,000         |
| Okaloosa               | \$25,000         |
| Okeechobee             | \$25,000         |
| Orange                 | \$25,000         |
| Osceola                | \$25,000         |
| Palm Beach             | \$50,000         |
| Pinellas               | \$25,000         |
| Polk                   | \$25,000         |
| Putnam                 | \$25,000         |
| St. Johns              | \$50,000         |
| St. Lucie              | \$25,000         |
| Santa Rosa             | \$25,000         |
| Sarasota               | \$5,000          |
| Seminole               | \$50,000         |
| Sumter                 | \$25,000         |
| Suwannee               | \$25,000         |
| Union                  | \$25,000         |
| Volusia                | \$25,000         |
| Wakulla                | \$25,000         |
| Walton                 | \$25,000         |
| Washington             | \$25,000         |
| <b>STATEWIDE TOTAL</b> | <b><u>59</u></b> |

**NOTE TO READER:** STATE LAW ALLOWS FLORIDA CITIES TO ADOPT THE ADDITIONAL EXEMPTION EVEN THOUGH THE COUNTY MAY NOT HAVE ADOPTED IT. THE AMOUNT OF THE EXEMPTION ADOPTED BY A CITY MAY NOT BE THE SAME AMOUNT AS ADOPTED BY THE COUNTY. FOR EXAMPLE, THE ADDITIONAL EXEMPTION ADOPTED BY A COUNTY MAY BE \$50,000 WHILE THE AMOUNT ADOPTED BY A CITY WITHIN THE COUNTY MAY BE ONLY \$15,000. THE LIST BELOW IDENTIFIES FLORIDA CITIES WITH THE ADDITIONAL EXEMPTION BUT DOES NOT IDENTIFY THE AMOUNT OF THE EXEMPTION. THE INFORMATION ON THIS LIST HAS BEEN PROVIDED BY THE PROPERTY APPRAISER'S OFFICE AND IS CURRENT FOR THE 2008 ASSESSMENT YEAR. THIS INFORMATION HAS NOT BEEN AUDITED BY THE DEPARTMENT. TO CONFIRM WHETHER YOUR CITY HAS THE ADDITIONAL SENIOR EXEMPTION OF UP TO \$50,000 IN PLACE, YOU SHOULD CONTACT YOUR LOCAL PROPERTY APPRAISER'S OFFICE FOR THE MOST CURRENT INFORMATION. A COMPLETE LIST OF WEBSITE ADDRESSES FOR FLORIDA'S PROPERTY APPRAISERS MAY BE FOUND AT: <http://dor.myflorida.com/dor/property/appraisers.htm>

| COUNTY         | MUNICIPALITIES<br>2008                 |
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| ALACHUA COUNTY | Alachua<br>Gainesville<br>High Springs |
| BAKER COUNTY   | MacClenny                              |

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| <b>BAY COUNTY</b> | <b>Callaway<br/>Cedar Grove<br/>Lynn Haven<br/>Mexico Beach<br/>Panama City</b> |
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| <b>BREVARD COUNTY</b> | <b>Cocoa<br/>Grant-Valkarie<br/>Indian Harbor<br/>Malabar<br/>Melbourne Beach<br/>Melbourne Village<br/>Satellite Beach<br/>Titusville<br/>West Melbourne</b> |
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| <b>BROWARD COUNTY</b> | <b>Coconut Creek<br/>Cooper City<br/>Coral Springs<br/>Dania Beach<br/>Davie<br/>Deerfield Beach<br/>Ft. Lauderdale<br/>Hallandale Beach<br/>Hollywood<br/>Lauderdale Lakes<br/>Lauderdale-by-the-Sea<br/>Lauderhill<br/>Lazy Lake Village<br/>Lighthouse Point<br/>Margate<br/>Miramar<br/>North Lauderdale<br/>Oakland Park<br/>Parkland<br/>Pembroke Park<br/>Pembroke Pines<br/>Plantation<br/>Pompano Beach<br/>Southwest Ranches<br/>Sunrise<br/>Tamarac<br/>West Park<br/>Weston<br/>Wilton Manors</b> |
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| <b>CALHOUN COUNTY</b> | <b>Blountstown</b> |
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| <b>COLLIER COUNTY</b> | <b>Naples</b> |
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| COLUMBIA COUNTY     | Lake City  |
| DUVAL COUNTY        | Atlantic Beach<br>Baldwin<br>Jacksonville Beach<br>Jacksonville-U<br>Neptune Beach |
| ESCAMBIA COUNTY     | Pensacola  |
| FLAGLER COUNTY      | Beverly Beach<br>Bunnell<br>Flagler Beach<br>Palm Coast                            |
| FRANKLIN COUNTY     | Apalachicola<br>Carrabelle   |
| GILCHRIST COUNTY    | Trenton  |
| GULF COUNTY         | Port St Joe<br>Wewahitchka   |
| HILLSBOROUGH COUNTY | Tampa<br>Temple Terrace  |
| INDIAN RIVER COUNTY | Indian River<br>Sebastian<br>Vero Beach  |
| LAKE COUNTY         | Clermont<br>Lady Lake<br>Mount Dora<br>Mineola<br>Tavares                          |
| LEE COUNTY          | Cape Coral<br>Ft. Myers Beach<br>Sanibel   |
| LEON COUNTY         | Tallahassee  |
| LEVY COUNTY         | Cedar Key<br>Chiefland<br>Inglis<br>Otter Creek<br>Williston                       |
| MANATEE COUNTY      | City of Anna Maria<br>Bradenton Beach<br>Holmes Beach<br>Longboat Key              |

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| <b>MARION COUNTY</b> | <b>Belleview<br/>McIntosh</b> |
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| <b>MIAMI-DADE COUNTY</b> | <b>Adventura<br/>Bal Harbour<br/>Biscayne Park<br/>Coral Gables<br/>Cutler Bay<br/>Doral<br/>El Portal<br/>Golden Beach<br/>Hialeah<br/>Hialeah Gardens<br/>Homestead<br/>Indian Creek Village<br/>Key Biscayne<br/>Miami<br/>Miami Beach<br/>Miami Gardens<br/>Miami Lakes<br/>Miami Springs<br/>North Bay Village<br/>North Miami Beach<br/>Opa-locka<br/>Palmetto Bay<br/>Pinecrest<br/>South Miami<br/>Sunny Isles<br/>Sweetwater<br/>Unincorporated Miami-Dade<br/>West Miami</b> |
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| <b>MONROE COUNTY</b> | <b>Islamorada<br/>Key West<br/>Layton<br/>Marathon</b> |
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| <b>OKALOOSA COUNTY</b> | <b>Cinco Bayou<br/>Crestview<br/>Destin<br/>Ft. Walton Beach<br/>Laurel Hill<br/>Mary Esther<br/>Niceville<br/>Shalimar<br/>Valparaiso</b> |
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|  | <b>Apopka<br/>Belle Isle<br/>Edgewood<br/>Oakland</b> |
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| <b>ORANGE COUNTY</b> | <b>Ocoee<br/>Orlando<br/>Windemere<br/>Winter Garden<br/>Winter Park</b> |
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| <b>OKALOOSA COUNTY</b> | <b>Kissimmee<br/>St. Cloud</b> |
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| <b>PALM BEACH COUNTY</b> | <b>Boynton Beach<br/>Haverhill<br/>Lake Worth<br/>Lantana<br/>Loxahatchee Groves<br/>Palm Springs Gardens<br/>Palm Springs<br/>Wellington<br/>Royal Palm</b> |
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| <b>PINELLAS COUNTY</b> | <b>Belleair Beach<br/>Belleair Bluff<br/>Clearwater<br/>Dunedin<br/>Indian Rocks Beach<br/>Kenneth City<br/>Largo<br/>Madiera Beach<br/>North Redington<br/>Oldsmar<br/>Pinellas Park<br/>Redington Shores<br/>Safety Harbor<br/>Seminole<br/>St. Petersburg<br/>St. Petersburg Beach<br/>Tarpon Springs</b> |
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| <b>POLK COUNTY</b> | <b>Davenport<br/>Lakeland<br/>Lake Wales<br/>Winter Haven</b> |
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| <b>PUTNAM COUNTY</b> | <b>Interlachen</b> |
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| <b>SANTA ROSA COUNTY</b> | <b>Gulf Breeze<br/>Jay<br/>Milton</b> |
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| <b>SARASOTA COUNTY</b> | <b>City of Sarasota<br/>Long Boat Key</b> |
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| SEMINOLE COUNTY      | Altamonte Springa<br>Casselberry  |
| ST. JOHNS COUNTY     | St. Augustine<br>St. Augustine Beach  |
| VOLUSIA COUNTY       | Daytona Beach Shores<br>Daytona Beach<br>Debary<br>Deland<br>Deltona<br>Edgewater<br>Flagler Beach<br>Holly Hill<br>Lake Helen<br>New Smyrna Beach<br>Oak Hill<br>Orange City<br>Ormond Beach<br>Pierson<br>Ponce Inlet<br>Port Orange<br>Silver Sands<br>South Daytona |
| WALTON COUNTY        | Defuniak Springs<br>Freeport  |
| TOTAL MUNICIPALITIES | 202   |