

Frequently Asked Questions
Amendment 1 (SB 4D) Implementation
Florida Department of Revenue

Last update: 02/20/08

These FAQs contain general information offered by the Department to assist in the administration of Chapter 2007-339, Laws of Florida (SB 4D). See Emergency Rule 12DER08-04 Additional Homestead Exemption Pursuant to Section 196.031(1)(b), F.S.; 2008 Tax Year, effective February 12, 2008.

Section C: Additional \$25,000 Homestead Exemption for Non-School Levies

1/30/08 C1 Do current recipients of the homestead exemption have to apply for the additional \$25,000 exemption?

No. The exemption is automatically granted to anyone qualifying for a homestead exemption.

1/30/08 C2 Does the additional \$25,000 exemption apply for any years prior to 2008?

No. The additional exemption applies only for assessments on January 1, 2008 and thereafter.

1/18/08 C3 In what order should exemptions applicable to homestead property be applied? The interaction of the new exemption with the additional low-income senior exemption and the veterans discount is particularly important.

Exemptions to homestead property should be applied in the following order:

1. Regular homestead exemption
2. Other exemptions required by law, including widows, widowers, blind persons, persons totally and permanently disabled, and disabled ex-service members and spouses
3. Local option low-income senior exemption up to \$25,000, if applicable
4. Additional \$25,000 homestead exemption
5. Local option low-income senior exemption up to total for the senior exemption of \$50,000, if applicable
6. Veterans percentage discount

The above order is intended to demonstrate the correct calculation of taxable value. It is not intended to require a specific formulation when programming the calculation within a CAMA system.

1/18/08 C4 Will the homestead exemption application form be changed?

Not for 2008. The view at the current time is that the homestead application will need to be revised for 2009 to include the additional \$25,000 homestead exemption.