

EXEMPTION AND DISCOUNT REQUIREMENTS

Basic Homestead Every person who owns and resides on real property in Florida on January 1, and makes the property his or her permanent residence, may receive a property tax exemption up to \$50,000. The first \$25,000 applies to all property taxes. The added \$25,000 applies to assessed value over \$50,000 and only to non-school taxes.

Your local property appraiser will determine whether you are eligible. The appraiser may consider information such as your place of employment, voter registration, driver license, vehicle license tag, utility bills, and federal income tax return address.

Save our Homes (SOH) Program Beginning the year after you receive homestead exemption, the assessment on your home cannot increase by more than the lesser of the change in the Consumer Price Index or 3% each year, no matter how much the fair market value increases. If you have moved from one Florida homestead to another within the last two years, you may be eligible to take some of your SOH savings with you. See your property appraiser for more information.

V@S] æ ^ does not contain all the requirements that determine your eligibility for an exemption. Consult your local property appraiser and Chapter 196, Florida Statutes, for details.

Added Benefits Available for Qualified Homestead Properties

	Amount	Qualifications	Forms and Documents	Statute
Exemptions				
Local option, age 65 and older	Up to \$50,000	Local ordinance, limited income	Proof of age DR-501SC, household income	196.075
Widowed	\$500		Death certificate of spouse	196.202
Blind	\$500		Florida physician, DVA, or SSA	196.202
Disabled	\$500		Florida physician, DVA, or SSA	196.202
	All taxes	Quadriplegic	Two Florida physicians or DVA	196.101
	All taxes	Hemiplegic, paraplegic, wheelchair required for mobility, or legally blind Limited income	DR-416, DR-416B, or Letters from 2 FL physicians (For the legally blind, one can be an optometrist.) Letter from DVA, and DR-501A for household income	196.101
Veteran's Exemptions and Discount				
Disabled veteran discount, age 65 and older	% of disability	Combat-related disability Florida resident when entered military	Proof of age Proof of disability, DVA, or US government	196.082
Veteran, disabled 10% or more during wartime service	Up to \$5,000	Veteran or surviving spouse of 5 years	Proof of disability, DVA, or US government	196.24
Service-connected, totally and permanently disabled	All taxes	Veteran or surviving spouse	Proof of disability, DVA, or US government	196.081
Veteran confined to wheelchair, service-connected	All taxes	Veteran or surviving spouse	Proof of disability, DVA, or US government	196.091

* Department of Revenue (DR) forms are available on our [form page](#).
DVA is the US Department of Veterans Affairs, SSA is the Social Security Administration.

Penalties

The property appraiser has a duty to put a tax lien on your property if you received a homestead exemption during the past 10 years that you were not entitled to. The property appraiser will notify you and require you to pay the past taxes within 30 days. If this was not an error by the property appraiser, you may be charged a penalty of 50 percent of the unpaid taxes and 15% interest each year, see section 196.161(1), F.S. For special requirements for estates probated or administered outside Florida, see Section 196.161(1)(a), F.S.

Contact your local property appraiser.