



## EXEMPTION AND DISCOUNT REQUIREMENTS

VC-501  
R. 07/13

**Homestead** Every person who owns and resides on real property in Florida on January 1, makes the property his or her permanent residence, and files an application, 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 the items requested on the bottom of page 1.

**Save our Homes (SOH)** 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 just 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.

This page 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
<b>Exemptions</b>				
Local option, age 65 and older	Determined by local ordinance	Local ordinance, limited income	Proof of age DR-501SC, household income	196.075
	The amount of the assessed value	Local ordinance, just value under \$250,000, permanent residency for 25 years or more.	DR-501SC, household income	
Widowed	\$500		Death certificate of spouse	196.202
Blind	\$500		Florida physician, DVA*, or SSA**	196.202
Totally and Permanently Disabled	\$500	Disabled	Florida physician, DVA*, or SSA**	196.202
	All taxes	Quadriplegic	2 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, household income	196.101
<b>Veteran's and First Responders Exemptions and Discount</b>				
Disabled veteran discount, age 65 and older	% of disability	Combat-related disability	Proof of age, DR501-DV 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 at least 5 years	Proof of disability, DVA*, or US government	196.24
Service-connected, totally and permanently disabled veteran or surviving spouse	All taxes	Veteran or surviving spouse	Proof of disability, DVA*, or US government;	196.081
Surviving spouse of first responder who died in the line of duty or veteran who died while on active duty	All taxes	Surviving spouse	Letter attesting to the first responder's death in the line of duty or letter attesting to the veterans death while on active duty	196.081
Veteran confined to wheelchair, service-connected, totally disabled	All taxes	Veteran or surviving spouse	Proof of disability, DVA*, or US government	196.091
Department of Revenue (DR) forms are available at <a href="http://dor.myflorida.com/dor/property/forms/">http://dor.myflorida.com/dor/property/forms/</a> *DVA is the US Department of Veterans Affairs or its predecessor.**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 that taxes with penalties and interest are due. You will have 30 days to pay before a lien is recorded. If this was not an error by the property appraiser, you will be subject to a penalty of 50 percent of the unpaid taxes and 15% interest each year, see section 196.011(9)(a), F.S. For special requirements for estates probated or administered outside Florida, see section 196.161(1), F.S.

The information in this application will be given to the Department of Revenue. Under s. 196.121, F.S., the Department and property appraisers can give this information to any state where the applicant has resided. Social security numbers will remain confidential under s.193.114(5), F.S.