



Jefferson County
Office Of The Property Appraiser

Angela Gray, CFA Property Appraiser

January 2012

Re: Low Income Senior Citizen Homestead Exemption

Dear Homeowner:

Enclosed is a brochure and the application for the additional Homestead Exemption for low-income seniors. In order to qualify for this exemption, you must meet each of the following qualifications:

- Have a total adjusted gross income of less than **\$27,030** for 2011 for all household members. This is the amount shown on Line 37 of your 2011 IRS Form 1040 or Line 21 of Form 1040A.
- Be at least 65 years of age as of January 1, 2012.
- Be eligible for homestead exemption.

The enclosed application should be completed and returned **no later than March 1st**. The following documents will complete your application process:

- The attached Sworn Statement of Income, completed, signed and dated. *(all support documentation must be received by June 11, 2012)*
- Proof of age (a copy of your driver's license, birth certificate, or other identification).

It is not necessary to file this application in person. You have the option to return it by mail or bring to our office located at 408 W. Walnut Street. You may contact my office at 850-997-3356 if you have any questions or if we may assist you in this, or any other matter.

If we can be of further assistance, please contact us at your convenience.

Respectfully,

Angela Gray

Angela C. Gray, CFA
Jefferson County Property Appraiser



Sworn Statement of Adjusted Gross Income of Household and Return
Senior Citizen Exemption For Persons Age 65 and Over

DR 501SC
R. 02/08

Section 196.075 (4)(d), Florida Statutes

Application Year [] [] [] []
[] INITIAL
[] RENEWAL

This statement and return must be completed annually and signed by applicants for the Exemption for Persons 65 and over, Section 196.075, Florida Statutes. This statement and return must be filed with the property appraiser on or before March 1st.

Name []
Folio: [] Address []

Part A: Names of all persons residing in housing unit comprising homestead (excluding renters and boarders) for which exemption is requested. Complete for all members living in your household. (For additional parties please attach a separate sheet.)

Table with 5 columns: Name, Date of Birth, Social Security Number, Does Person File Federal Income Tax Return?, Adjusted Gross Income*. Includes checkboxes for Yes/No for tax filing.

Total Adjusted Gross Income for all Household members \$ []

*NOTE: If a person does not file an IRS return, he/she must complete and attach Part E of this form.

*Part B:

[] No, I (we) do not file a Federal Income Tax Return Form 1040. I (we) agree to submit Social Security Statement (SSA 1099) before June 1; and I (we) attach IRS Form 4506, Request for Copy or Transcript of Tax Form, to prove household members are not required to file tax return with IRS. Complete Part E, Statement of Income, for all members living in your household. (Attach additional sheet for each household member.)

*Part C:

[] Yes, I (we) file Federal Income Tax Return Form 1040 series. I (we) agree to submit a copy of Form 1040 or Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, if applicable, and the Wage and Tax Statement (W-2 Form) for review by the Property Appraiser. Attach prior year federal income tax return(s) and Wage and Tax Statement(s) (W 2) for all persons listed above. Prior year's IRS 1040 Form or Form 4868 should be submitted by May 1 for prompt consideration and no further documentation will be accepted after June 1.

Part D:

I hereby authorize the Property Appraiser's Office to obtain information from utility companies and other sources necessary to determine my continuing eligibility for the exemption(s) applied for. NOTE: If all information is not received by June 1st, your application will not be processed.

I hereby certify that I am at least 65 years of age as of January 1 of the year for which this exemption is applied (attach proof of age) and that the total prior year adjusted gross income of all persons living in the household on January 1 of the year for which this exemption is applied does not exceed the adjusted gross income as defined in s. 62 of the United States Internal Revenue Code. You must contact your county property appraiser to obtain the maximum household adjusted gross income amount. This amount is subject to change each year.

I hereby make application for the exemptions indicated and affirm that I do qualify for same under Florida Statutes. I am a permanent resident of the State of Florida and I own and occupy the property described above. I understand that section 196.131(2), Florida Statutes, provides that any person who knowingly and willfully gives false information for the purpose of claiming homestead exemption is guilty of a misdemeanor of the first degree, punishable by a term of imprisonment not exceeding 1 year or a fine not exceeding \$5,000 or both. Further, under penalties of perjury, I declare that I have read the foregoing application and Statement of Adjusted Gross Income and the facts in it are true and correct.

Applicant's Signature [] Phone Number [] Date []

*Supporting documentation is not required to be submitted if you are filing for renewal of the additional homestead exemption, unless requested by the Property Appraiser. Before filing for renewal, contact the Property Appraiser's office for instructions.

Part E:

Worksheet for persons who have not filed IRS Form 1040.

NOTE: If a person's income is below the filing thresholds for the IRS and the person does not file an income tax return, list the person's gross income in this part. If a person intends to take deductions from gross income, file Form 1040 and complete part C; enter adjusted gross income in part A. Complete additional Part E of form for each person who does not file income tax return.

Earned Income	\$ _____	Veterans Administration Benefits	\$ _____
Investment Income	\$ _____	Income from Retirement Plans	\$ _____
Capital Gains or (losses)	\$ _____	Income from Pensions	\$ _____
Interest Income	\$ _____	Income from Trust Funds	\$ _____
Rents	\$ _____	Other (specify)	\$ _____
Royalties	\$ _____		
Dividends	\$ _____		
Annuities	\$ _____		
Social Security Benefits*	\$ _____		

Total Income for this Household Member Who does not File a Federal Income Tax Return \$

Instructions:

In order to qualify for an additional homestead exemption of up \$50,000 for persons age 65 years or older, the "Household Income" (cumulative "adjusted gross income") of all persons living in the home cannot exceed the maximum household adjusted gross income. (See definition (b) below or reverse side.) This exemption applies only to the property taxes levied by the taxing authority granting the exemption.

Definitions: Section 196.075, Florida Statutes. Additional homestead exemption for persons 65 and older. -
As used on this application, the terms:

- (a) "Household" means a person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling.
- (b) "Household income" means the adjusted gross income, as defined in s. 62 of the United States Internal Revenue Code, of all members of a household. (This is the "Adjusted Gross Income" amount reported on IRS Form 1040.)

(Examples of supporting documentation includes, rental receipts, pension statements, annuity statements, income statements, interest statements, and any Wage and Earnings Statements; Form W series forms, Form 1099 series forms, Form 1042 series forms, Form 1065 series forms, Social Security Benefits Worksheets, etc., and/or Form 4506, or any other documentation supporting the applicant's household income.) **NOTE: Income documentation of all persons living in the household should be submitted before May 1 for prompt consideration. No documentation can be accepted after June 1. Supporting documentation will be destroyed upon determination of eligibility unless the applicant requests return of the documentation.**

According to the I.R.S., a person cannot file Form 1040EZ if he/she has taxable social security benefits, and the person must file either Form 1040 or Form 1040A. *If you have social security benefits, according to I.R.S. they are not automatically included in adjusted gross income. If your gross income is below the filing thresholds for federal income tax, consult I.R.S. to verify that no portion of Social Security income is included in adjusted gross income to meet the current Florida limit on adjusted gross income as factored for cost of living.

If your combined benefits and other income exceed other applicable thresholds, some portions of your Social Security income may be taxable. Consult I.R.S. for portions of Social Security income that may be taxable based on current formulas.

NOTE: According to the I.R.S., social security benefits include monthly survivor and disability benefits. They do not include supplemental security (SSI) payments, which are not taxable.

NOTE: Disclosure of your social security number is not mandatory in order to receive this exemption if it was provided to the property appraiser to receive the regular homestead exemption. Disclosure of your social security number is mandatory for the regular homestead exemption. It is required by section 196.011(1), Florida Statutes. If you have not already provided your social security number to the property appraiser it should be provided now. The social security number will be used to verify taxpayer identity information and homestead exemption information submitted to property appraisers.

Request for Copy of Tax Return

(Rev. January 2012)

OMB No. 1545-0429

Department of the Treasury
Internal Revenue Service

▶ **Request may be rejected if the form is incomplete or illegible.**

Tip. You may be able to get your tax return or return information from other sources. If you had your tax return completed by a paid preparer, they should be able to provide you a copy of the return. The IRS can provide a **Tax Return Transcript** for many returns free of charge. The transcript provides most of the line entries from the original tax return and usually contains the information that a third party (such as a mortgage company) requires. See **Form 4506-T, Request for Transcript of Tax Return**, or you can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946.

1a Name shown on tax return. If a joint return, enter the name shown first.	1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return.	2b Second social security number or individual taxpayer identification number if joint tax return
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)	
4 Previous address shown on the last return filed if different from line 3 (see instructions)	
5 If the tax return is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.	

Caution. If the tax return is being mailed to a third party, ensure that you have filled in lines 6 and 7 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your IRS return to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your return information, you can specify this limitation in your written agreement with the third party.

6 Tax return requested. Form 1040, 1120, 941, etc. and all attachments as originally submitted to the IRS, including Form(s) W-2, schedules, or amended returns. Copies of Forms 1040, 1040A, and 1040EZ are generally available for 7 years from filing before they are destroyed by law. Other returns may be available for a longer period of time. Enter only one return number. If you need more than one type of return, you must complete another Form 4506. ▶ _____

Note. If the copies must be certified for court or administrative proceedings, check here

7 Year or period requested. Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than eight years or periods, you must attach another Form 4506.

8 Fee. There is a \$57 fee for each return requested. Full payment must be included with your request or it will be rejected. Make your check or money order payable to "United States Treasury." Enter your SSN or EIN and "Form 4506 request" on your check or money order.	
a Cost for each return	\$ 57.00
b Number of returns requested on line 7	
c Total cost. Multiply line 8a by line 8b	\$
9 If we cannot find the tax return, we will refund the fee. If the refund should go to the third party listed on line 5, check here <input type="checkbox"/>	

Caution. Do not sign this form unless all applicable lines have been completed.

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax return requested. If the request applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506 on behalf of the taxpayer. **Note.** For tax returns being sent to a third party, this form must be received within 120 days of the signature date.

			Phone number of taxpayer on line 1a or 2a
Sign Here	Signature (see instructions)	Date	
	Title (if line 1a above is a corporation, partnership, estate, or trust)		
	Spouse's signature	Date	

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

The IRS has created a page on IRS.gov for information about Form 4506 and its instructions, at www.irs.gov/form4506. Information about any recent developments affecting Form 4506, Form 4506T and Form 4506T-EZ will be posted on that page.

General Instructions

Caution. Do not sign this form unless all applicable lines have been completed.

Purpose of form. Use Form 4506 to request a copy of your tax return. You can also designate (on line 5) a third party to receive the tax return.

How long will it take? It may take up to 60 calendar days for us to process your request.

Tip. Use Form 4506-T, Request for Transcript of Tax Return, to request tax return transcripts, tax account information, W-2 information, 1099 information, verification of non-filing, and record of account.

Automated transcript request. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946.

Where to file. Attach payment and mail Form 4506 to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual returns (Form 1040 series) and one for all other returns.

If you are requesting a return for more than one year and the chart below shows two different addresses, send your request to the address based on the address of your most recent return.

Chart for individual returns (Form 1040 series)

If you filed an individual return and lived in:

Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address

Mail to the "Internal Revenue Service" at:

RAIVS Team
Stop 6716 AUCS
Austin, TX 73301

Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming

RAIVS Team
Stop 37106
Fresno, CA 93888

Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia

RAIVS Team
Stop 6705 P-6
Kansas City, MO 64999

Chart for all other returns

If you lived in or your business was in:

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, or A.P.O. or F.P.O. address

Mail to the "Internal Revenue Service" at:

RAIVS Team
P.O. Box 9941
Mail Stop 6734
Ogden, UT 84409

Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin

RAIVS Team
P.O. Box 145500
Stop 2800 F
Cincinnati, OH 45250

Specific Instructions

Line 1b. Enter your employer identification number (EIN) if you are requesting a copy of a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

Line 3. Enter your current address. If you use a P.O. box, please include it on this line 3.

Line 4. Enter the address shown on the last return filed if different from the address entered on line 3.

Note. If the address on Lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address.

Signature and date. Form 4506 must be signed and dated by the taxpayer listed on line 1a or 2a. If you completed line 5 requesting the return be sent to a third party, the IRS must receive Form 4506 within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines are completed before signing.

Individuals. Copies of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506 exactly as your name appeared on the original return. If you changed your name, also sign your current name.

Corporations. Generally, Form 4506 can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer.

Partnerships. Generally, Form 4506 can be signed by any person who was a member of the partnership during any part of the tax period requested on line 7.

All others. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Documentation. For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the letters testamentary authorizing an individual to act for an estate.

Signature by a representative. A representative can sign Form 4506 for a taxpayer only if this authority has been specifically delegated to the representative on Form 2848, line 5. Form 2848 showing the delegation must be attached to Form 4506.

Privacy Act and Paperwork Reduction Act

Notice. We ask for the information on this form to establish your right to gain access to the requested return(s) under the Internal Revenue Code. We need this information to properly identify the return(s) and respond to your request. If you request a copy of a tax return, sections 6103 and 6109 require you to provide this information, including your SSN or EIN, to process your request. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506 will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 10 min.; **Preparing the form**, 16 min.; and **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506 simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service
Tax Products Coordinating Committee
SE:W:CAR:MP:T:M:S
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224.

Do not send the form to this address. Instead, see *Where to file* on this page.



Jefferson County
Office Of The Property Appraiser
Angela Gray, CFA Property Appraiser

**RECEIPT FOR 2012 APPLICATION
FOR LOW-INCOME SENIOR EXEMPTION**

Parcel Identification # _____

Name _____

Taken by _____ Date _____

Additional Information Needed:

- Proof of Age (Example: Florida Driver's License, Birth Certificate or Other Identification)
- Copy of 2011 IRS Form 1040
- Copy of Wage and Earnings Statements for 2011.
- Other _____
- Other _____
- Other _____
- IRS Form 4506 Request for Copy of Tax Return

Please submit by June 1, 2012 to:

Angela C. Gray, CFA
Jefferson County Property Appraiser
P. O. BOX 63
Monticello, FL 32345
Phone: 850-997-3356

Our office will mail notification of approval or denial of this exemption by June 30, 2012. If you do not receive notification, please contact our office to confirm we have everything necessary to finalize your application.

How will it change the taxable value?

County Example

\$100,000 Just Value
(\$25,000) Save Our Homes Value
\$ 75,000 Assessed Value
(\$50,000) Homestead Exemption
\$25,000 Taxable Value Original
(\$15,000) Low-Income Senior Xmpt
\$10,000 Taxable Value Final (County)

City Example

\$100,000 Just Value
(\$25,000) Save Our Homes Value
\$ 75,000 Assessed Value
(\$50,000) Homestead Exemption
\$25,000 Taxable Value Original
(\$15,000) Low-Income Senior Xmpt
\$10,000 Taxable Value Final (City)

What does “household” mean?

“Household” means a person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling.



JEFFERSON COUNTY
OFFICE OF THE PROPERTY APPRAISER
ANGELA GRAY, CFA
P.O. Box 63
Monticello, FL 32345
PROPERTY APPRAISER

The Low Income Senior Citizen Homestead Exemption



For Persons 65 and Over

Angela Gray, CFA

Property Appraiser

408 W Walnut Street

PO Box 63, Monticello, FL 32345

Phone 850-997-3356

Website www.jeffersonpa.net

Dear Taxpayer,



One of my functions as your Property Appraiser is to ensure that all eligible taxpayers get the full benefit of those exemptions to which they are entitled. This brochure explains the Additional Homestead Exemption for Low Income Seniors and what it may mean to you if you are eligible and apply by March 1st.

The County and City tax districts have passed local ordinances for the first time and beginning in 2012, Jefferson County Senior Citizens are eligible to apply.

If after reviewing this information, you have additional questions, please contact my office.

Respectfully,

A handwritten signature in black ink that reads "Angela Gray".

Angela Gray, CFA
Property Appraiser

Jefferson County low income senior citizens are now eligible to claim an additional \$15,000 Homestead Exemption -- which applies only to the County's portion of the taxes. Low income senior citizens living in in the City limits also qualify for an additional \$15,000 Homestead Exemption — which applies only to City portion of taxes. In order to qualify for the Low-Income Senior Exemption for 2012, an applicant must be **65 or older as of January 1, 2012 AND have a combined household adjusted gross income not exceeding \$27,030** (*note: this number is adjusted annually in January to reflect the percentage change in the average cost-of-living index*). Please follow the steps listed below to insure proper filing.

IF YOU FILE AN INCOME TAX RETURN:

1. Complete Part (A), Part (C), and Part (D) of the [Sworn Statement of Adjusted Gross Income of Household](#)
2. Submit the Sworn Statement of Adjusted Gross Income of Household to the Property Appraiser on or before **March 1, 2012**.
3. Submit a copy of your 2011 Income Tax Return Form 1040 and W-2 for all persons residing in your home (excluding renters and boarders) to the Property Appraiser no later than **June 1**.

IF YOU DO NOT FILE AN INCOME TAX RETURN:

1. Complete Part (A), Part (B), Part (D), and Part (E) of the [Sworn Statement of Adjusted Gross Income of Household](#)
2. Complete Lines 1 through 4 of the [IRS Form 4506](#) and sign the form. There is no fee for verification of non-filing.
3. Submit the Sworn Statement of Adjusted Gross Income of Household, proof of age, and the IRS Form 4506 to the Property Appraiser on or before **March 1, 2012**.
4. Submit a copy of your Social Security Statement (SSA 1099) to the Property Appraiser no later than **June 1, 2012**. The Social Security Administration will send you your SSA-1099 by February 1.

The applications will be available mid-January of each year. Applicants may obtain the necessary forms by contacting the Property Appraiser's Office at 850-997-3356 or visiting the website at www.jeffersonpa.net.