



OTHER AVAILABLE PROPERTY TAX BENEFITS

Property Tax Oversight

Certain property tax benefits are available to property owners in Florida. Eligibility for these property tax benefits depends on certain requirements. Information is available from the property appraiser's office in the county where the person owns a homestead or other property.

Exemption Benefits

- Real estate that a quadriplegic person uses and owns as a homestead is exempt from all ad valorem taxation. (Section 196.101(1), Florida Statutes)
- Real estate used and owned as a homestead by a paraplegic, hemiplegic, or other totally and permanently disabled person, who must use a wheelchair for mobility or who is legally blind, is exempt from taxation if the gross household income is below the current gross income limit. Gross income is the income, including veterans' and social security benefits, of all persons residing in the homestead. If filing for the first time, the property owner must present a certificate of total and permanent disability ([Form DR-416](#)) from two Florida-licensed doctors or from the United States Department of Veterans Affairs. For the legally blind, one of the two may be a certificate from a Florida-licensed optometrist ([Form DR-416B](#)). (Section 196.101, Florida Statutes)
- Property to the value of \$500 of every widow, widower, blind person, or totally and permanently disabled person who is a bona fide resident of this state is exempt from taxation. See [Form DR-501](#). (Section 196.202, Florida Statutes)
- Real estate used and owned as a homestead by the surviving spouse of a first responder who died in the line of duty while employed by the state or any political subdivision of the state is exempt from taxation. The first responder and his or her surviving spouse must have been permanent Florida residents on January 1 of the year in which the first responder died. (Section 196.081(6), Florida Statutes)



Assessment Benefits

- A county may allow a reduction in a homestead property's assessed value when it results from the owner constructing the property to provide living quarters for one or more natural or adoptive parents or grandparents of the property owner or the owner's spouse. One of the parents or grandparents must be at least 62 years of age. See [Form DR-501PGP](#). (Section 193.703(1), Florida Statutes)
- In determining the assessed value of a residential property, the property appraiser may not consider an increase in the just value of the property that results from the installation of a renewable energy source device on or after January 1, 2013. This benefit does not require an application. (Section 193.624, Florida Statutes)

How to Apply



If you are applying for the homestead exemption or already receive the homestead exemption on your property and believe you may qualify for any of these additional property tax benefits, please contact your county property appraiser to apply. If the property appraiser denies the application, you may file a petition with the county's value adjustment board. For more information, see [Petitions to the Value Adjustment Board](#).

The Department of Revenue's website has more information about property tax benefits and contact information for county officials.

<http://floridarevenue.com/dor/property/taxpayers/>