

JEFFERSON COUNTY PROPERTY APPRAISER'S OFFICE

MEMO FOR INDIVIDUALS APPLYING "LATE" FOR HOMESTEAD EXEMPTION

Thank you for inquiring about applying for "late" Homestead Exemption. Please follow the steps below and submit your application packet and forms as soon as possible at the Jefferson County Property Appraiser's Office.

- Complete the "late" request form and have your signature notarized. Please note that the following "reasons" for filing late are **NOT acceptable**, so be sure your reason is NOT one of these:
 - Forgetting to file or not knowing to file
 - Not being informed to file
 - Thought it transferred automatically with the purchase or split of property
- Complete the DR-501 application form, sign and date and attach any additional documentation
- Complete the DR-501T application form if you owned or sold a home in Florida within the past 3 years.
- Check boxes or complete any applications for additional exemptions.

HELPFUL TIPS:

- ✓ Turn this information in as soon as possible to allow our staff time to visit the property to verify your residency.
- ✓ If you are applying for an additional exemption, please provide all required documentation and attach it to the application.
- ✓ Ensure your vehicle registration, driver license and voter registration has been updated with your homestead address.
- ✓ Make sure you list ALL owner's information and that everyone signs the form.

You Should Apply if:

- You owned and occupied your Jefferson County home as your permanent residence ON or BEFORE January 1, 2022.
- You built a new home or moved to a new home within Jefferson County as your permanent residence ON or BEFORE January 1, 2022.

You Should NOT Apply if

- You owned and occupied the residence AFTER January 1, 2022.
- You rented your property for more than 30 days per calendar year for two (2) consecutive years.
- You maintain or obtain an out-of-state residency-based tax exemption, reduction, benefit, credits, etc.
- Either the husband or wife (family unit) owns other property in Florida or Out of State and obtain a Homestead or Residency benefit.
- The home is owned by a corporation, LLC or other business entity On or BEFORE January 1, 2022.



Jefferson County Office Of The Property Appraiser
 Angela Gray Property Appraiser



REQUEST FOR LATE FILE HOMESTEAD APPLICATION

I, _____, am the owner of certain real property located at
 Parcel Number: _____
 Property Address: _____

I failed to file timely application or renewal application for said homestead exemption as required by Florida law on or before March 1, due to the following reasons which I consider to be *“particular extenuating circumstances”*

I hereby solemnly swear or affirm under penalty of law that I am eligible to receive homestead exemption on said property described above and that the reasons and matters set forth as *“particular extenuating circumstances”*

EXECUTED this _____ day of _____, 20_____.

 Applicant Signature

STATE OF FLORIDA
 COUNTY OF _____

THE FOREGOING INSTRUMENT was sworn and subscribed before me on the _____ day of _____, 20_____, by _____ who is personally known to me or who produced _____ (type of identification and who did take an oath)

NOTARY PUBLIC
 State of Florida-at-Large

My Commission Expires:

Sign: _____

Print: _____

NOTICE: Section 196.131(2), Florida Statutes provides that any person who shall knowingly give false information for the purpose of claiming homestead exemption shall be 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



ORIGINAL APPLICATION FOR HOMESTEAD AND RELATED TAX EXEMPTIONS

Permanent Florida residency required on January 1.
Application due to property appraiser by March 1.

2022 LATE FILE

County	Tax Year	Parcel ID
I am applying for homestead exemption, \$25,000 to \$50,000 <input type="checkbox"/> New <input type="checkbox"/> Change		
Do you claim residency in another county or state? Applicant? <input type="checkbox"/> Yes <input type="checkbox"/> No Co-applicant? <input type="checkbox"/> Yes <input type="checkbox"/> No		
	Applicant	Co-applicant/Spouse
Name		
*Social Security #		
Immigration #		
Date of birth		
% of ownership		
Date of permanent residency		
Marital status <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed		
Homestead address		Mailing address, if different
Legal description		Phone
Type of deed _____	Date of deed _____	Recorded: Book _____ Page _____ Date _____
Did any applicant receive or file for exemptions last year? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Previous address:		
Please provide as much information as possible. Your county property appraiser will make the final determination.		
Proof of Residence	Applicant	Co-applicant/Spouse
Previous residency outside Florida and date terminated	date	date
FL driver license or ID card number	date	date
Evidence of relinquishing driver license from other state		
Florida vehicle tag number		
Florida voter registration number (if US citizen)	date	date
Declaration of domicile, enter date	date	date
Current employer		
Address on your last IRS return		
School location of dependent children		
Bank statement and checking account mailing address		
Proof of payment of utilities at homestead address	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Name and address of any owners not residing on the property		

*Disclosure of your social security number is mandatory. It is required by section 196.011(1)(b), Florida Statutes. The social security number will be used to verify taxpayer identity and homestead exemption information submitted to property appraisers.

In addition to homestead exemption, I am applying for the following benefits. See page 3 for qualification and required documents.
By local ordinance only: <input type="checkbox"/> Age 65 and older with limited income (amount determined by ordinance) <input type="checkbox"/> Age 65 and older with limited income and permanent residency for 25 years or more <input type="checkbox"/> \$500 widowed <input type="checkbox"/> \$500 blind <input type="checkbox"/> \$500 totally and permanently disabled <input type="checkbox"/> Total and permanent disability - quadriplegic <input type="checkbox"/> Certain total and permanent disabilities - limited income and hemiplegic, paraplegic, wheelchair required, or legally blind <input type="checkbox"/> Disabled veteran discount, 65 or older <input type="checkbox"/> Veteran disabled 10% or more <input type="checkbox"/> Disabled veteran confined to wheelchair, service-connected <input type="checkbox"/> Service-connected totally and permanently disabled veteran or surviving spouse <input type="checkbox"/> Surviving spouse of veteran who died while on active duty <input type="checkbox"/> First responder totally and permanently disabled in the line of duty or surviving spouse <input type="checkbox"/> Surviving spouse of first responder who died in the line of duty Other, specify: _____

I authorize this agency to obtain information to determine my eligibility for the exemptions applied for. I qualify for these exemptions under Florida Statutes. I own the property above and it is my permanent residence or the permanent residence of my legal or natural dependent(s). (See s. 196.031, Florida Statutes.)

I understand that under section 196.131(2), F.S., any person who knowingly and willfully gives false information to claim homestead exemption is guilty of a misdemeanor of the first degree, punishable by imprisonment up to one year, a fine up to \$5,000, or both.

I certify all information on this form and any attached statements, schedules, etc., are true and correct to the best of my knowledge as of January 1 of this year.

Signature, applicant
Date _____

Signature, co-applicant
Date _____

File the signed application for exemption with the county property appraiser.

Signature, property appraiser or deputy

Date

Entered by

Date

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 percent interest each year (see s. 196.011(9)(a), F.S.). For special requirements for estates probated or administered outside Florida, see s. 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.

Contact your local property appraiser if you have questions about your exemption.

EXEMPTION AND DISCOUNT REQUIREMENTS

Homestead Every person who owns real property in Florida on January 1, makes the property his or her permanent residence or the permanent residence of a legal or natural dependent, 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 percent 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
Exemptions				
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
Veterans and First Responders Exemptions and Discount				
Disabled veteran discount, age 65 and older	% of disability	Combat-related disability	Proof of age, DR-501DV Proof of disability, DVA*, or US government	196.082
Veteran, disabled 10% or more by misfortune or during wartime service	Up to \$5,000	Veteran or surviving spouse	Proof of disability, DVA*, or US government	196.24
Veteran confined to wheelchair, service-connected, totally disabled	All taxes	Veteran or surviving spouse	Proof of disability, DVA*, or US government	196.091
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 veteran who died while on active duty	All taxes	Surviving spouse	Letter attesting to the veteran's death while on active duty	196.081
First responder totally and permanently disabled in the line of duty or surviving spouse	All Taxes	First responder or surviving spouse	Proof of Disability, employer certificate, physician's certificate and SSA** (or additional physician certificate)	196.102
Surviving spouse of first responder who died in the line of duty	All taxes	Surviving spouse	Letter attesting to the first responder's death in the line of duty	196.081
*DVA is the US Department of Veterans Affairs or its predecessor. **SSA is the Social Security Administration.				

References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, F.A.C. The forms may be available on your county property appraiser's website or the Department of Revenue's website at <http://floridarevenue.com/property/Pages/Forms.aspx>.

<u>Form</u>	<u>Form Title</u>
DR-416	Physician's Certification of Total and Permanent Disability
DR-416B	Optometrist's Certification of Total and Permanent Disability
DR-501A	Statement of Gross Income
DR-501DV	Application for Homestead Tax Discount, Veterans Age 65 and Older with a Combat-Related Disability
DR-501SC	Adjusted Gross Household Income, Sworn Statement and Return



PROPERTY TAX INFORMATION FOR FIRST-TIME FLORIDA HOMEBUYERS

Property Tax Oversight

Welcome to Homeownership in Florida

Whether you're buying your first house or buying for the first time in Florida after owning a home in another state, you should know about Florida's property tax system and how it applies to your new home.

Florida's Property Tax System

County property appraisers assess all real property in their counties as of January 1 each year. The property appraiser sends an annual Notice of Proposed Property Taxes in August to each property owner. After the local governments determine their annual budgets, the county tax collector sends a tax bill to each property owner in late October or November. The taxes are due by the following March 31. Please see this [infographic](#) for more information on Florida's property tax system.

Homestead Exemption

Every parcel of real property has a just value, an assessed value, and a taxable value. The just value is the property's market value. The assessed value is the just value minus assessment limitations (see the Save Our Homes section below). The taxable value is the assessed value minus exemptions and is the value the tax collector uses to calculate the taxes due.

The homestead exemption can result in exempting up to \$50,000 of your home's assessed value from tax liability. Please see our [homestead exemption brochure](#) for more details. Visit our [taxpayer page](#) to see if you qualify for other types of exemptions.

Save Our Homes Benefit

After the first year a home receives the homestead exemption, its assessed value for each following year cannot increase more than 3 percent. The accumulated difference between the just value and the assessed value is the SOH benefit. You can read more about SOH in our [brochure](#).

Your Taxes vs. the Previous Owner's Taxes

Many first-time Florida homeowners are surprised when their tax bills are higher than the tax bills of the previous owner(s) or their neighbor(s). When the property changes ownership, Florida law requires the property appraiser to remove exemptions and reassess the property so the assessed value equals

the just value. This takes effect on January 1 after you purchase the property.

The previous owner's exemption and SOH benefit stay with the property for the remainder of the tax (calendar) year in which you purchase your home, so your first tax bill will reflect the previous owner's benefits if you bought the home before he or she paid that year's tax bill. If you owned property on January 1 and apply for the homestead exemption by March 1, your tax bill for the year will reflect the reduction in taxable value, but the SOH benefit will not take effect until the following year.



For example, you bought your home in September last year. The previous owner owned the home for 12 years and had the homestead exemption. The assessed value for last year was \$110,000, and the taxable value was \$60,000. After the property appraiser reassessed your home as of January 1 this year, the assessed value increased to \$130,000. You applied for and received the homestead exemption, which lowered your

taxable value to \$80,000, an increase in your tax liability over the previous year. Next year, the SOH benefit will take effect, so your assessed value cannot increase more than 3 percent (\$3,900).

Before You Buy

Before you purchase a home in Florida, you should ask for information about property taxes from a Florida licensed real estate agent, your mortgage lender, or the [property appraiser's office](#) in the county where you plan to buy. Some property appraisers' websites can give you a tax estimate based on the location of the home. Be sure to understand how your home will be taxed and how those taxes could increase and affect your homebuying budget.

Where Can I Find More Information?

See Property Tax Oversight's [FAQs](#) or contact the [property appraiser's office](#) in the county where the home is located.



PROPERTY TAX EXEMPTION FOR HOMESTEAD PROPERTY

Property Tax Oversight

When someone owns property and makes it his or her permanent residence or the permanent residence of his or her dependent, the property owner may be eligible to receive a homestead exemption up to \$50,000. The first \$25,000 applies to all property taxes, including school district taxes. The additional exemption up to \$25,000 applies to the assessed value between \$50,000 and \$75,000 and only to non-school taxes. (see section 196.031, Florida Statutes)

Homestead Property Tax Exemption

The application for homestead exemption ([Form DR-501](#)) and other exemption forms are on the Department's [forms](#) page and on most property appraisers' websites. Click here for county property appraiser [contact and website information](#).

If you are filing for the first time, be prepared to answer these questions:

- Whose name or names were on the title on January 1?
- What is your social security number and your spouse's social security number?
- Were you or your dependent living in the dwelling on January 1?
- Do you claim residency in another county or state?

Your property appraiser may ask for any of the following items to prove your residency:

- Proof of previous residency outside Florida and date ended
- Florida driver license or identification card number
- Evidence of giving up driver license from another state
- Florida vehicle license plate number
- Florida voter registration number (if US citizen)
- Declaration of domicile and residency date
- Name of current employer
- Address listed on your last IRS return
- Dependent children's school location(s)
- Bank statement and checking account mailing address
- Proof of payment of utilities at homestead address

Examples

Assessed Value \$45,000

The first \$25,000 of value is exempt from all property tax and the remaining \$20,000 of value is taxable.

Assessed Value \$65,000

The first \$25,000 of value is exempt from all property tax, the next \$25,000 of value is taxable, and the remaining \$15,000 of value is exempt from non-school taxes.

Assessed Value \$85,000

The first \$25,000 of value is exempt from all property tax, the next \$25,000 of value is taxable, the third \$25,000 of value is exempt from non-school taxes, and the remaining \$10,000 of value is taxable.



If you are moving from a previous Florida homestead to a new homestead in Florida, you may be able to transfer, or "port," all or part of your homestead assessment difference. See [Save Our Homes Assessment Limitation and Portability Transfer](#). You should complete all required forms and applications for the exemption and file them with your county property appraiser. If the property appraiser denies your 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 for homestead properties.

<http://floridarevenue.com/property/Pages/Taxpayers.aspx>



TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE

Attachment to Original Application for Homestead Tax Exemption

DR-501T
R. 12/08
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Section 193.155, Florida Statutes

If you have applied for a new homestead exemption and are entitled to transfer a homestead assessment difference from a previous homestead, file this form with your property appraiser by **March 1**.

Co-applicants transferring from a different homestead must fill out a separate form.

COMPLETED BY APPLICANT

PART 1. New Homestead

Applicant name		Phone 1 _____	Phone 2 _____
New address		Parcel ID _____	
		County _____	
		Total number of applicants _____	

PART 2. Previous Homestead

Previous address		Parcel ID _____	
		County _____	
		Date sold or no longer used as your homestead _____	

Co-applicants who owned and lived at the previous homestead 1. _____ 2. _____ 3. _____	Owners of the previous homestead not moving to new homestead 1. _____ 2. _____ Did any of the owners stay in the previous homestead? <input type="checkbox"/> yes <input type="checkbox"/> no
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PART 3. Signature of Applicant and All Co-applicants

I affirm that I qualify for the homestead exemption assessment transfer from the previous homestead above.
Under penalties of perjury, I declare that I have read this application and the facts in it are true.

_____ Signature, applicant	_____ Date	_____ Signature, co-applicant 1	_____ Date
_____ Signature, co-applicant 2	_____ Date	_____ Signature, co-applicant 3	_____ Date

Add pages, if needed.

COMPLETED BY PROPERTY APPRAISER OF NEW HOMESTEAD

_____ Signature, property appraiser or deputy	_____ County	_____ Date
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If the previous homestead was in a different county, add your contact information. Send this form with a copy of the Original Application for Homestead Tax Exemption (Form DR-501) to the property appraiser's office in the county of the previous homestead.

Contact _____ Address <table border="1" style="width: 100%; height: 40px; vertical-align: top;"> <tr> <td style="padding: 2px;">PROPERTY APPRAISER JEFFERSON COUNTY 480 W WALNUT ST MONTICELLO, FL 32344</td> </tr> </table>	PROPERTY APPRAISER JEFFERSON COUNTY 480 W WALNUT ST MONTICELLO, FL 32344	Email _____ Phone 1 _____ Phone 2 _____ Fax _____
PROPERTY APPRAISER JEFFERSON COUNTY 480 W WALNUT ST MONTICELLO, FL 32344		

INSTRUCTIONS TO PROPERTY APPRAISER OF PREVIOUS HOMESTEAD

Based on your county's records, complete and return the Certificate of Transfer of Homestead Assessment Difference (Form DR-501RVSH) to the contact at the property appraiser's office above by April 1 or within 2 weeks after you receive this Transfer of Homestead Assessment Difference (Form DR-501T), whichever is later.