



# 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. Submit your homestead application to your county property appraiser. 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(s) 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 a new Florida resident or you did not previously own a home, please see this [brochure](#) for information for first-time Florida homebuyers.

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>



**ANGELA C. GRAY, CFA**

**JEFFERSON COUNTY PROPERTY APPRAISER**

480 W. WALNUT STREET, MONTICELLO, FLORIDA 32344



### HOMESTEAD/SALES SURVEY

Name:  Prop ID:

Address:  Phone:

1. Have you owned or sold a Homesteaded property in Florida in the past 3 years?

No Yes What year was it sold? 2020 2021 2022

2. What is your marital status?

Single Married Divorced Widowed

3. Did you purchase more than one parcel of land?

Yes No

4. Which method best describes how you identified this property for purchase?

Real Estate Listing For Sale By Owner Trade Family Inheritance

Other

5. Which method best describes your method you used to purchase the property?

Cash Bank Financing Owner/Private Financing Family Inheritance

Trade Other

6. Did you purchase this property with the intention of opening a business or generating income from the use of the land?

Yes No

If Yes explain

7. Did the purchase price include any additional items, other than the real estate?

Yes No

If Yes explain

8. Did anyone provide you with an estimate of your property taxes based on your purchase?

Yes No

Phone (850) 997-3356 • Fax (850) 997-0988

*www.jeffersonpa.net*



# ORIGINAL APPLICATION FOR HOMESTEAD AND RELATED TAX EXEMPTIONS

DR-501  
Rule 12D-16.002,  
F.A.C.  
Effective 01/23  
Page 1 of 4

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

County	Tax Year	
I am applying for homestead exemption <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		
	<b>Applicant</b>	<b>Co-applicant/Spouse</b>
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
Parcel identification number or legal description		Applicant Phone Co-applicant Phone
Type of deed _____ Date of deed _____		
Recorded: Book _____ Page _____ Date _____ or Instrument number _____		
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.		
<b>Proof of Residence</b>	<b>Applicant</b>	<b>Co-applicant/Spouse</b>
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:

Age 65 and older with limited income (amount determined by ordinance)

Age 65 and older with limited income and permanent residency for 25 years or more

\$5,000 widowed     \$5,000 blind     \$5,000 totally and permanently disabled

Total and permanent disability - quadriplegic

Certain total and permanent disabilities - limited income and hemiplegic, paraplegic, wheelchair required, or legally blind

First responder totally and permanently disabled in the line of duty or surviving spouse

Surviving spouse of first responder who died in the line of duty

Disabled veteran discount, 65 or older which carries over to the surviving spouse

Veteran disabled 10% or more

Disabled veteran confined to wheelchair, service-connected

Service-connected totally and permanently disabled veteran or veteran's surviving spouse. Applicants for this exemption may qualify for a prorated refund of previous year's taxes if in the previous year they acquired this parcel between January 1 and November 1 and received the same exemption on another parcel. Enter previous parcel information. Parcel number \_\_\_\_\_ County \_\_\_\_\_.

Surviving spouse of veteran who died while on active duty. Applicants for this exemption may qualify for a prorated refund of previous year's taxes if in the previous year they acquired this parcel between January 1 and November 1 and received the same exemption on another parcel. Enter previous parcel information. Parcel number \_\_\_\_\_ County \_\_\_\_\_.

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 have read, or have had someone read to me, the contents of this form.

I certify all information on this form and any attachments are true, correct, and in effect on January 1 of this year.

_____ Signature, applicant	_____ Date	_____ Signature, co-applicant	_____ Date
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Contact your local property appraiser if you have questions about your exemption.  
**File the signed application for exemption with the county property appraiser.**

_____ Signature, property appraiser or deputy	_____ Date	_____ Entered by	_____ Date
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### 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.

## 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 three 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	\$5,000		Death certificate of spouse	196.202
Blind	\$5,000		Florida physician, DVA*, or SSA**	196.202
Totally and Permanently Disabled	\$5,000	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>Veterans and First Responders Exemptions and Discount</b>				
Disabled veteran discount, age 65 and older which carries over to the surviving spouse	% 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 [floridarevenue.com/property/forms](http://floridarevenue.com/property/forms)

<b><u>Form</u></b>	<b><u>Form Title</u></b>
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 and Return for Homestead Tax Discount, Veterans Age 65 and Older with a Combat-Related Disability and Surviving Spouse
DR-501SC	Adjusted Gross Household Income, Sworn Statement and Return



# SAVE OUR HOMES ASSESSMENT LIMITATION AND PORTABILITY TRANSFER

Property Tax Oversight

## Save Our Homes Assessment Limitation

After the first year a home receives a homestead exemption and the property appraiser assesses it at just value, the assessment for each following year cannot increase more than 3 percent or the percent change in the [Consumer Price Index \(CPI\)](#), whichever is less.

This is called the “Save Our Homes” (SOH) assessment limitation. The accumulated difference between the assessed value and the just (market) value is the SOH benefit. (see section 193.155, Florida Statutes)

Even if the value of your home decreases, the assessed value may increase, but only by this limited amount. The assessed value will never be more than the just value of your home.

## Save Our Homes Portability Transfer

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

If you are eligible, portability allows most Florida homestead owners to transfer their SOH benefit from their old homestead to a new homestead, lowering the tax assessment and, consequently, the taxes for the new homestead.

To transfer the SOH benefit, you must establish a homestead exemption for the new home within three years of January 1 of the year you abandoned the old homestead (not three years after the sale).

You must file the *Transfer of Homestead Assessment Difference* (Form [DR-501T](#)) with the homestead exemption application. The deadline to file these forms is March 1.

Complete all forms and applications required 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](#).



## Change or Transfer of Ownership

If a change in ownership occurs for a homestead property protected by the SOH cap, the property will lose the SOH benefit and will be subject to assessment at just value on the following January 1.

Florida law defines a change of ownership as any sale, foreclosure, or transfer of legal title or beneficial title in equity to any person. (see s. 193.155(3), F.S.)

Also, a loss or removal of homestead will trigger a reassessment and removal of the SOH benefit. To avoid any penalties, please notify your county property appraiser if your homestead status has changed. Click here for county property appraiser [contact and website information](#).

Some changes that will not trigger a reassessment are:

- a change or transfer between spouses
- certain transfers upon death
- certain transfers when the same persons are entitled to the homestead exemption both before and after the transfer

For all exceptions, see s. 193.155, F.S.

*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

Section 193.155, Florida Statutes

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

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 _____
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#### 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?  yes  no

### 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 _____	Email _____
Address _____	Phone 1 _____
	Phone 2 _____
	Fax _____

## 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.