

STATE OF FLORIDA

ELIGIBILITY CRITERIA TO QUALIFY FOR PROPERTY TAX EXEMPTION

WHEN TO FILE: Application for all exemptions must be filed before March 1 of the tax year. At the option of the property appraiser, original homestead exemption applications may be accepted as pre-files after March 1, but will apply to the following year. Initial application should be made in person at the Property Appraiser's office or by mail. Subsequent yearly renewal of exemption is automatic unless you notify the Property Appraiser's office of change in status, which may be done by mail. Failure to make application by March 1 of the tax year shall constitute a waiver of the exemption privilege for that year.

\$25,000/\$50,000 HOMESTEAD EXEMPTION: Every person who has legal or equitable title to real property in the State of Florida and who resides thereon and in good faith makes it his or her permanent home is eligible. First time applicants are required to furnish their social security number, and should have available evidence of ownership (i.e., deed, contract, etc).. If filing for the first time, be prepared to answer these and other questions:

1. In whose name or names was title to the dwelling recorded as of January 1st?
2. What is the street address of the property?
3. Are you a legal resident of the State of Florida? (A Certificate of Domicile or Voter's Registration will be proof if dated prior to January 1st.)
4. Do you have a Florida license plate on your car and a Florida driver's license?
5. Were you living in the dwelling which is being claimed for homestead exemption on January 1st.

\$500 WIDOW'S/WIDOWER'S EXEMPTION: Any widow(er) who is a permanent Florida resident may claim this exemption. If the widow(er) remarries, she/he is no longer eligible. If the husband and wife were divorced before death, the surviving spouse is not considered a widow(er). You may be asked to produce a death certificate when filing for the first time.

\$500 DISABILITY EXEMPTION: Every Florida resident who is totally and permanently disabled qualifies for this exemption. If filing for the first time, please present at least one of the following as proof of your disability: a certificate from a licensed Florida physician or a certificate from the United States Department of Veterans Affairs.

\$5,000 DISABILITY VETERAN: Any ex-service member disabled at least 10% in war or by service-connected misfortune is entitled to a \$5,000 exemption. Under certain circumstances the benefit of this exemption can carry over to the veteran's spouse in the event of the veteran's death. Consult your appraiser for details. If filing for the first time, please present a certificate from the United States Government.

\$500 EXEMPTION FOR BLIND PERSONS: Every Florida resident who is blind qualifies for this exemption. If claiming exemption based on blindness, a certificate from licensed Florida physician or the United States Department of Veterans Affairs certifying the applicant to be blind is required. "Blind person" is defined as an individual having central vision acuity 20/200 or less in the better eye with correcting glasses, or a disqualifying field defect in which the peripheral field has contracted to such an extent that the widest diameter or visual field subtends an angular distance no greater than twenty degrees.

SERVICE-CONNECTED TOTAL AND PERMANENT DISABILITY EXEMPTION: Any honorably discharged veteran with a service connected total and permanent disability is entitled to exemption on real estate used and owned as a homestead less any portion thereof used for commercial

purposes. Persons entitled to this exemption must have been a permanent resident of this state as of January 1st of the year of assessment. Under certain circumstances the benefit of this exemption can carry over to the veteran's spouse in the event of the veteran's death. Consult your appraiser for details. If filing for the first time, please bring proof of your service-connected disability, such as a certificate from the United States Government or United States Department of Veterans Affairs.

EXEMPTION FOR TOTALLY AND PERMANENTLY DISABLED PERSONS:

1. Any real estate used and owned as a homestead, less any portion thereof used for commercial purposes, by any quadriplegic shall be exempt from taxation.

2. Any real estate used and owned as a homestead, less any portion thereof used for commercial purposes, by a paraplegic, hemiplegic or other totally and permanently disabled person, as defined in Section 196.012(11), F.S., who must use a wheelchair for mobility or who is legally blind, shall be exempt from taxation. Persons entitled to this exemption must be permanent resident(s) of the State of Florida as of January 1st of the year of application. Also, the prior year gross income of all persons residing in or upon the homestead shall not exceed the amount of income, set forth in section 196.101(4), F.S., adjusted annually by the percentage change of the average cost of living index issued by the United States Department of Labor. Gross income shall include United States Department of Veterans Affairs benefits and any social security benefits paid to the person. A statement of gross income must accompany the application. If filing for the first time, please bring a certificate from two (2) licensed doctors of this state or a certificate (per s. 196.091, F.S.) from the United States Department of Veterans Affairs.

ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS 65 AND OLDER: In accordance with s. 6(f), Art. VII of the State Constitution, the board of county commissioners of any county or the governing authority of any municipality may adopt an ordinance to allow an additional homestead exemption of up to \$50,000 for any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained age 65, and whose household income does not exceed \$20,000.

Beginning January 1, 2001, the \$20,000 income limitation shall be adjusted annually, on January 1, by the percentage change in the average cost-of-living index in the period January 1 through December 31 of the immediate prior year compared with the same period for the year prior to that. The index is the average of the monthly consumer-price-index figures for the stated 12-month period, relative to the United States as a whole, issued by the United States Department of Labor.

HOMESTEAD PROPERTY TAX DISCOUNT FOR VETERANS AGE 65 AND OLDER WITH A COMBAT RELATED DISABILITY: This amendment provides a property tax discount on homestead property owned by eligible veterans. To be eligible, a veteran must have an honorable discharge from military service, be at least 65 years old, be partially disabled with a permanent service connected disability all or a portion of which must be combat-related, and must have been a Florida resident at the time of entering military service

GRANNY FLATS: A reduction in assessed value of homestead property which results from the construction or reconstruction of property for the purpose of providing living quarters for a parent or grandparent of the property owner or owner's spouse. The parent or grandparent must be at least 62 years of age. The reduction shall be on the increased assessed value resulting from the construction or reconstruction or 20% of the total assessed value of the property; whichever is less.

INFORMATION NEEDED TO FILE FOR NEW HOMESTEAD EXEMPTION

1. Must be a permanent resident of Florida as of January 1, living on property for which homestead exemption is being claimed.
File by March 1.
2. Proof of ownership as of January 1: Recorded deed, recorded contract. No unrecorded document per 1993 Legislature (F.S. 196.031).
3. Copy of trust agreement for properties held in trust.
4. If living in mobile home, bring title or last tag registration in applicants name. See Mobile Homes below.
5. Florida Operator Driver License (NOT "valid Florida only") for all owner applicants who are licensed to drive.
6. Florida auto registrations or tag numbers for applicant(s) and spouse(s).
7. If you are a registered voter, bring proof of Marion County registration or proof of relinquishing in former precinct.
8. If you are not a US Citizen, bring permanent alien card(s) for applicant(s) and spouse(s).
9. Social Security card(s) for applicant(s) and spouse(s).
10. Death certificate of spouse to apply for widow/widower exemption.

This office may request additional proof of permanent FL residency such as Declaration of Domicile and/or copy of applicant's IRS Return. For information on the above, or if there is something on the list you don't have, or for information regarding disability exemptions, please call (352) 368-8300.

MOBILE HOMES: If you own, are living in, and file for exemption on a mobile home, you must file a **DECLARATION OF REAL PROPERTY** for the mobile home, which requires that you purchase an "RP" or "Real Property" decal from the Marion County Tax Collector. If you do not have title to the mobile, your recorded document transferring title on the land must include the purchase of your mobile home or you must have a document including the description of your mobile home, showing you as a buyer.

F.S. 196.011 Annual application required for exemption. (1) (a) Every person or organization who, on January 1, has the legal title to real or personal property, except inventory, which is entitled by law to exemption from taxation as a result of its ownership and use, shall, on or before March 1 of each year, file an application for exemption with the county property appraiser,.... Failure to make application, when required, on or before March 1 of any year shall constitute a waiver of the exemption privilege for that year, except as provided in subsection (7) or subsection (8).

If March 1 falls on a weekend or holiday, you will have the following work day to apply. The office is located at 501 SE 25th Avenue in the Marion County Government Complex. Office hours are 8:00 am to 5:00 pm weekdays. Our phone number is (352) 368-8300 and our website address is www.pa.marion.fl.us

Approval or Denial of all applications is determined by the Property Appraiser.