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**UNDERSTANDING
HOMESTEAD AND ADDITIONAL
TAX EXEMPTIONS**



Explaining Tax-Saving Methods



Presented by

**Mike Wells
Pasco County
Property Appraiser
Pasco County, Florida**

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Pasco County Property Appraiser**

Dear Property Owner:

This brochure contains frequently asked questions about exemptions, and I trust you will find it informative.

As your Property Appraiser, I am charged with the responsibility of reviewing all applications for exemption from ad valorem taxation.

If you have any additional questions or need further assistance, please do not hesitate to contact this office.

Sincerely,

Mike Wells
Pasco County Property Appraiser

THE HOMESTEAD EXEMPTION

WHAT IS HOMESTEAD?

Homestead Exemption is a constitutional guarantee that reduces the assessed value of residential property up to \$25,000 for qualified permanent residents and up to an additional \$25,000 Homestead Exemption for assessed values greater than \$50,000.

WHO IS ELIGIBLE FOR THE HOMESTEAD EXEMPTION?

Every Florida resident who has legal or beneficial title in equity to real property in the State of Florida, who resides on said real property, and in good faith makes the same his or her permanent residence to the exclusion of all other places on or before January 1st of the year application is made, shall be entitled to an exemption from all taxation, except non-ad valorem taxes, up to the assessed valuation of \$25,000. Commercial usage of property is not subject to this exemption. FS 196.031

HOW DO I QUALIFY?

In order to receive the benefit of the homestead exemption, widow or widower exemption and all disability exemptions, an initial application for the specific exemption must be filed with the Property Appraiser's Office. This requirement extends to all ownership changes, including title changes, and pertains to the exclusive property.

OUR OFFICE ACCEPTS APPLICATIONS ON A YEAR-ROUND BASIS AS FOLLOWS:

On-line Homestead Exemption filing is available from our website homepage for your convenience.

This on-line version supports only Homestead Exemption filings at this time. Additional exemptions described in this brochure that require supporting documentation can be filed by visiting our office or in some circumstances by mail.

All applications must be filed no later than the close of business on **March 1st** of the year in which the exemption is sought. Applications taken in January and February will be for the current year. Applications prior to January 1st will be for the succeeding year. A receipt will be supplied at the time of application. NOTE: All new exemption applications received early, to be processed the following year, will be reflected on our website as early as January of the following year.

WHAT KIND OF DOCUMENTS ARE NEEDED TO QUALIFY?

All the below listed information / documents are required at the time of application, if applicable.

If married, the following is required for you and your spouse:

- Recorded deed or tax bill for the real property to be homesteaded, which reflects the applicant as the owner on or before January 1st of the year for which an application is being filed.
- Florida driver's license.
- Florida vehicle registration.
- Social security number for the applicant and his/her spouse.
- Pasco County Voter Information Card; must be a U.S. citizen to register
- If not a U.S. citizen, a permanent visa and a declaration of domicile.
A declaration of domicile form may be filed at the Clerk of the Circuit Court.
- Mobile home registration or title, if your mobile home needs to be declared as real property.

NOTE: Not more than one residency-required exemption shall be allowed any individual or family unit, in Florida or elsewhere. A Family Unit means a couple who are legally married as recognized by the State of Florida.

ARE THERE ANY OTHER EXEMPTIONS IN ADDITION TO HOMESTEAD?

Yes, other exemptions are available for permanent Florida residents that can be applied to real property, personal property or non-homestead property owned by the eligible applicant.

For qualifying homeowners, under Florida Statute 193.703, the value of certain living quarters for parents or grandparents shall be excluded from the value of the property for purposes of ad valorem taxation. For further information please refer to the 'Exemptions' section on our web site.

PROPERTY TAX EXEMPTION FOR SURVIVING SPOUSE OF A MILITARY VETERAN OR FIRST RESPONDER

FS 196.081(6)-Effective January 1, 2013, exemption from taxation for homestead property of the surviving spouse of a veteran who died from service-connected causes while on active duty or of a first responder who died in the line of duty. 'First responder' is defined as a law enforcement officer, correctional officer, firefighter, emergency medical technician or a paramedic.

\$500 WIDOW'S AND WIDOWER'S EXEMPTION

FS 196.202-Any widow or widower who is a permanent Florida resident may claim this exemption. A death certificate must be presented at time of application. If the widow or widower remarries, he or she is no longer eligible. (If a married couple were divorced prior to death of the ex-spouse, he or she shall not be considered a widow or widower).

\$500 DISABILITY EXEMPTION / \$500 EXEMPTION FOR BLIND PERSONS

FS 196.202-Every Florida resident who is totally and permanently disabled or who is blind may qualify for the above exemptions. If filing for the first time, please present at least one of the following as proof of your disability:

- If totally and permanently disabled, a certificate from one licensed Florida physician (form DR-416) or the United States Department of Veterans Affairs, or from the Social Security Administration to reflect the total and permanent disability.
- If claiming an exemption based on blindness, a certificate from one licensed Florida physician, Optometrist (form DR-416B), or the United States Department of Veterans Affairs, certifying the applicant to be blind, or a certificate from Division of Blind Services.
(*See Important Note on this page)

\$5,000 SERVICE-CONNECTED DISABILITY EXEMPTION

FS 196.24-Any ex-service member who is a permanent resident of Florida who was discharged under honorable conditions and is disabled by at least 10% in war or by service-connected misfortune is entitled to a \$5,000 exemption. If filing for the first time, please provide the following as proof of your disability:

- A certificate from the United States Government, or a certificate (form #27-125) from the United States Department of Veterans Affairs, or its predecessor.

An unremarried surviving spouse who had been married to the disabled ex-service member at the time of death, for at least 5 years is also entitled to this exemption. Please provide the following at the time of application:

- A certificate from the United States Government or a certificate (form #27-125) from the United States Department of Veterans Affairs, or its predecessor, a marriage certificate, and a death certificate.

TOTALLY AND PERMANENTLY DISABLED PERSONS

An exemption is available for those Florida residents who meet the requirements for homestead exemption and who are totally and permanently disabled, which exempts them from all ad valorem taxation of qualifying real property.

- For ex-military personnel**, a letter is required from the Veterans Administration (form #27-333) or other military branch or from the U.S. Government stating that you are an honorably discharged veteran having a total and permanent service-connected disability. Under certain circumstances, this exemption may be extended to an unremarried surviving spouse.
FS 196.081

- For quadriplegics**, a letter from the Veterans Administration or a certificate from two unrelated licensed Florida physicians must be presented. (**See Important Note) FS 196.101(1)

- For paraplegics/hemiplegics and other totally and permanently disabled persons requiring the use of a wheelchair for mobility or who are legally blind.** A Veterans Administration letter (FS 196.091) or a certificate from two unrelated licensed Florida physicians and a statement of gross income of all persons residing on the homestead property(FS 196.101). The gross income limitation is adjusted annually by the Consumer Price Index (C.P.I.). Please call our office for current limitation amounts.
(*See Important Note)

% DISCOUNT FOR DISABLED FL VETERAN'S

FS 196.082-Any ex-service member who is 65 years of age or older, was discharged under honorable conditions and the disability is considered combat related, shall qualify to receive a percent discount from the amount of the ad valorem tax on homestead property. The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability. Please provide the following:

- Proof of age on January 1 of year discount applied.
- A certificate from the United States Department of Veterans Affairs reflecting the percentage of the veteran's service-connected disability.
- Evidence identifying the disability or portion of disability as combat related (EX: receipt of combat service medals, VA rating decision letter).
- Proof of the veteran's honorable discharge. (Example:DD214 Form).

EXEMPTION FOR DEPLOYED SERVICEMEMBERS

FS 196.173-Effective January 1, 2011, an additional ad valorem tax exemption will be available to those servicemembers who meet the requirements for homestead exemption and who were deployed outside of the continental United States. The following requirements must be met:

- Any applicant who was a member of the United States military or military reserves, the United States Coast Guard or its reserves, or the Florida National Guard, who was deployed during the preceding calendar year on active duty outside the continental United States, Alaska, or Hawaii in support of a designated operation shall be eligible.
- The servicemember must submit deployment orders or other proof of the qualifying deployments which includes the dates of that deployment with the application (form DR-501M)

The percentage shall be calculated as the number of days the servicemember was deployed during the previous calendar year divided by the number of days in that year multiplied by 100.

If the servicemember is unable to file, the application may be filed by the servicemember's spouse, person holding power of attorney or a personal representative of the servicemember's estate.

IMPORTANT NOTE

**** For your convenience, Physician form (DR-416) and Optometrist form (DR-416B) are available on our web site or you may request forms by mail. <http://appraiser.pascogov.com>**

You may claim only one residency-required exemption, regardless of the number of properties owned in any other county, state or country.

Section 196.031 (5), Florida Statutes, states:

"A person who is receiving or claiming the benefit of an ad valorem tax exemption or a tax credit in another state where permanent residency is required as a basis for the granting of that ad valorem tax exemption or tax credit is not entitled to the homestead exemption provided by this section."

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.