

Important Dates to Remember

January 1st: Florida date of assessment. Applicants for tax benefits must qualify by this date.

March 1st: Filing Deadline for exemptions.

August: Proposed Tax Notice (TRIM) mailed.

September: Deadline for filing Petition to Value Adjustment Board.

November 1st: Tax bills mailed by Tax Collector.

NEW PORT RICHEY

West Pasco Government Center
8731 Citizens Drive, Suite 130
New Port Richey, FL 34654-5572
(727) 847-8151 Main No.
(727) 847-8013 Fax
Hours: M – F / 8:00 – 5:00

DADE CITY

East Pasco Government Center
14236 6th Street, Suite 101
Dade City, FL 33523-3408
(352) 521-4433 Main No.
(352) 521-4411 Fax
Hours: M – F / 8:00 – 5:00

LAND O' LAKES

Central Pasco Professional Center
4111 Land O' Lakes Blvd., Suite 206
Land O' Lakes, FL 34639-4402
(813) 929-2780 Main No.
(813) 929-2784 Fax
Hours: M – F / 8:00 – 5:00

www.pascopa.com

UNDERSTANDING HOMESTEAD EXEMPTION & OTHER BENEFITS



Dear Property Owner:

This brochure provides a general explanation of Homestead Exemption and other benefits available to you the tax payer. I trust you will find it informative.

If you should have any additional questions or need further assistance, please do not hesitate to contact our offices.

Sincerely,

Gary Joiner

Gary Joiner
Pasco County Property Appraiser

Inside understanding:

- Homestead Exemption
- Widows and Widowers
- Disabled Persons
- Veterans and First Responders with Service Connected Disabilities
- Deployed Service Members
- Homesteaders providing accommodations to their Parent or Grandparent
- The 10 percent Cap on assessment increases for all non-homestead properties

MAKING APPLICATION

In order to benefit from Homestead and other exemptions, an initial application must be filed with the Property Appraiser's Office once ownership and residency are established by the applicant(s).

OUR OFFICE ACCEPTS APPLICATIONS YEAR-ROUND AS FOLLOWS:

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

The on-line version supports only Homestead Exemption filings at this time. Exemptions in Addition to Homestead that require supporting documentation can be filed by visiting our office or in some circumstances by mail.

Applicants for all property tax benefits must meet the required criteria by **January 1st** of the year for which the exemption is sought in order to be considered eligible.

The State of Florida allows this office to accept applications up to the close of business on **March 1st** (excluding weekends and holidays) to be considered as filing on time for the current year.

HOMESTEAD EXEMPTION

Homestead Exemption consists of three components:

- A reduction of up to \$25,000.
- An additional \$25,000 reduction for assessed values greater than \$50,000.
- The "Save Our Homes" Cap

ELIGIBILITY

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 the exemptions described herein. Commercial usage of property is not subject to this exemption. FS 196.031

DOCUMENTS REQUIRED TO QUALIFY

As applicable, the information / documents listed below are needed at the time of application.

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

- Recorded deed or tax bill for the real property to be homesteaded.

- Florida driver's license.
- Florida vehicle registration.
- Social security number.
- Pasco County Voter Information Card.
- 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.

PLEASE 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.

INITIAL \$25,000 REDUCTION

- FS 196.031(1)(b) reduces the Taxable Value on real property by up to the 1st \$25,000 in overall Assessed Value.
- This applies to all Ad Valorem property tax levies.

ADDITIONAL \$25,000 REDUCTION

- Applies only to that portion of the overall assessed value greater than \$50,000.
- This does not exempt value subject to school tax levies.

SAVE OUR HOMES (SOH)

SOH limits annual "Assessed Value" increases in real estate qualifying for and receiving homestead exemption. Once you have applied for Homestead Exemption no further action is required on your part.

FS 193.155(1) provides that property receiving the homestead exemption shall be assessed at just value the first year in which the property receives the exemption. In the years following, the property will be reassessed annually with any change resulting from the reassessments to not exceed the lower of either:

- a) three percent of the assessed value of the property for the prior year; or,
- b) the percentage change in the Consumer Price Index.

Please note all changes, additions or improvements to homestead property shall be assessed at just value as of January 1, after the changes, additions or improvements are substantially completed.

SAVE OUR HOMES PORTABILITY:

- Per FS 193.155, this provision allows homestead property owners to transfer the benefits recognized under “Save Our Homes” to another property.
- The property owner seeking this benefit is required to complete an “Application for Ad Valorem Tax Exemption” and the supplemental “Transfer of Homestead Assessment Difference” application (Form DR-501T).
- The Homestead must be transferred within either of the preceding two years.
- The amount that can be transferred is limited to \$500,000.

\$500 WIDOW’S AND WIDOWER’S EXEMPTION

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). FS 196.202

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

Every Florida resident who is totally and permanently disabled or who is blind may qualify for these exemptions (FS 196.202). 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)

\$5,000 SERVICE-CONNECTED DISABILITY EXEMPTION

FS 196.24: Any ex-service member who is a permanent resident of Florida who was honorably discharged 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 who require 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)

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.

PERCENT DISCOUNT FOR COMBAT RELATED DISABLED VETERAN’S

FS 196.082: Any ex-service member who is 65 years of age or older, was honorably discharged 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 service members 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 service member 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 service member was deployed during the previous calendar year divided by the number of days in that year multiplied by 100.

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

PARENT/GRANDPARENT REDUCTION

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.

10 % CAP ON ASSESSMENT INCREASES FOR ALL NON-HOMESTEAD PROPERTIES:

- This provision became effective in 2009 and is subject to retire after 10 years.
- The limitation applies to all non-school tax levies.
- Improvements will be assessed at market value.
- Improvements that exceed a 25 percent increase in value will require the entire property to be assessed at full market value.
- Applies to “non-homestead residential property” that contains nine or fewer dwelling units, including vacant property zoned and platted for residential use, and that does not receive the exemption under F.S. 196.031.

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 that “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.