



ORIGINAL APPLICATION FOR HOMESTEAD AND RELATED TAX EXEMPTIONS

Permanent Florida residency required **on January 1**.
Application due to property appraiser **by March 1**.
Complete pages 1 through 3

DR-501
R. 01/26
Rule 12D-16.002,
F.A.C.
Page 1 of 5
Effective 02/26

| County | Tax Year | |
|---|---|---------------------|
| I am applying for homestead exemption <input type="checkbox"/> New or <input type="checkbox"/> Change | | |
| Property Information | | |
| Homestead address | Mailing address, if different | |
| Parcel identification number or legal description | | |
| Type of deed | Date of deed | |
| Recorded: Book _____ Page _____ Date _____ | or Instrument number _____ | |
| Is the property in a trust? <input type="checkbox"/> Yes <input type="checkbox"/> No Name of trust on the property deed _____ | | |
| Applicant / Co-applicant Information | | |
| | Applicant | Co-applicant/Spouse |
| Name | | |
| Phone number | | |
| *Social Security # | | |
| Date of birth | | |
| Are you a US Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| If not a US Citizen, provide Immigration # or Resident Alien Card # | <input type="checkbox"/> Immigration # or <input type="checkbox"/> Resident Alien Card # | |
| % of ownership | | |
| Date homestead was established | | |
| Name and address of any owners not residing on the property | | |
| Marital status of Applicant | <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed <input type="checkbox"/> Other, Explain _____ | |
| Marital status of Co-applicant | <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed <input type="checkbox"/> Other, Explain _____ | |
| Co-applicant relationship to Applicant (Example: Spouse, parent, sibling) | | |
| Do you currently claim residency or homestead in another county or state? | | |
| Applicant? <input type="checkbox"/> Yes <input type="checkbox"/> No Co-applicant? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| Address of current or previous homestead: | | |
| Date current or previous homestead was established and ended, if applicable: | | |
| You may also qualify for a Portability benefit if you previously lived in another Florida county any of the 3 immediately preceding years. A separate application is required, see page 5 for more information. | | |

*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.

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 |
| Florida vehicle tag number | | |
| Florida voter registration number (if US citizen) | date | date |
| Declaration of domicile, enter date | Recorded date | Recorded date |
| Current employer | | |
| Address on your last IRS return | | |
| School location of dependent children | | |
| Bank statement and checking account sent to homestead address | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Proof of payment of utilities at homestead address | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |

In addition to homestead exemption, I am applying for the following benefits.

See page 5 for qualification and required documents. ¹Please note some exemptions or benefits may require additional applications.

By local ordinance only:

- Age 65 and older with limited income (amount determined by ordinance) ¹
- Age 65 and older with limited income and permanent residency for 25 years or more ¹
- \$5,000 widowed \$5,000 blind \$5,000 totally and permanently disabled
- Total and permanent disability – quadriplegic ¹
- 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 ¹
- 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 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 provide proof of the disability as of January 1 of that tax year². If you received the same exemption on another parcel in the previous year, enter the previous parcel information in the space provided.

Parcel number _____ County _____.

- Surviving spouse of veteran who died while on active duty. Applicants for this exemption 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 provide an official letter². If you received the same exemption on another parcel in the previous year, enter the previous parcel information in the space provided.

Parcel number _____ County _____.

- Other, specify: _____

¹ This type of exemption or benefit requires an additional application. See page 4 for information.

² See page 5 Forms and Documents for acceptable forms of proof.

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

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 |

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 |

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.

| <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 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 |

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 receive. 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 ss. 196.011(10) and 196.161(1)(b), F.S.).

If you improperly receive a homestead exemption as a result of the property appraiser's clerical mistake or omission, you will not be assessed penalties or interest.

For tax years beginning in 2025, if you improperly receive an exemption as a result of the property appraiser's clerical mistake or omission, and you disclose the error to the property appraiser before you receive a notice of intent to record a lien, you will not be charged back taxes, penalties or interest. 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 with the county property appraiser's office, may receive a property tax exemption up to \$50,000 of the assessed value. The first \$25,000 applies to all property taxes, including school district taxes. The additional exemption applies to assessed value over \$50,000 and only to non-school taxes. The additional exemption is adjusted starting in 2025 and then annually on January 1 for inflation by the percentage change in the Consumer Price Index (CPI), if the percentage change is positive. See s. 196.031(1)(b), F.S.

The Consumer Price Index (CPI) is a measure of consumer price changes. The Bureau of Labor Statistics of the United States Department of Labor calculates the CPI statistics using the All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year. The Department has additional information about CPI posted on the website [Florida Department of Revenue – Property Tax – Consumer Price Index \(https://floridarevenue.com/property/Pages/ConsumerPriceIndex.aspx\)](https://floridarevenue.com/property/Pages/ConsumerPriceIndex.aspx). The Department will provide the CPI data to the county property appraisers to be used on homestead exemption calculations on applicable properties.

Your local property appraiser will determine whether you are eligible. The appraiser may consider information such as the items requested on page 2.

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 ^{1,2} | 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 | \$5,000 | | Death certificate of spouse | 196.202 |
| Blind | \$5,000 | | Florida physician, DVA ³ , or SSA ⁴ | 196.202 |
| Totally and Permanently Disabled | \$5,000 | Disabled | Florida physician, DVA ³ , or SSA ⁴ | 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 ³ , and DR-501A, household income | 196.101 |
| Veterans and First Responders Exemptions and Discount | | | | |
| 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 ³ , 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 ³ , or US government | 196.24 |
| Veteran confined to wheelchair, service-connected, totally disabled | All taxes | Veteran or surviving spouse | Proof of disability, DVA ³ , 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 ³ , or US government | 196.081 |
| Surviving spouse of veteran who died while on active duty | All taxes | Surviving spouse | US Government or DVA ³ 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 ⁴ (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 |
| ³ DVA is the US Department of Veterans Affairs or its predecessor. ⁴ SSA is the Social Security Administration. | | | | |
| Save Our Homes Portability Transfer of Homestead Assessment Difference Benefit | | | | |
| Save Our Homes Assessment Limitation and Portability Transfer | The accumulated difference between the assessed value and the just value | Had homestead from a previous Florida county to a new homestead | DR-501T, Transfer of Homestead Assessment Difference | 193.155 |