



**APPLICATION FOR ASSESSMENT REDUCTION FOR  
LIVING QUARTERS OF PARENTS OR GRANDPARENTS**  
Section 193.703, Florida Statutes

DR-501PGP  
R. 01/25  
Rule 12D-16.002  
F.A.C.  
Effective 04/25  
Page 1 of 2

Due to the property appraiser by **March 1**.

County	Tax year 20		
<b>Owner of the Homesteaded Property</b>			
I am applying for assessment reduction <input type="checkbox"/> New application <input type="checkbox"/> Change <input type="checkbox"/> Renewal			
Applicant name		Co-applicant name	
Address		Legal description or parcel id	
Describe the construction or reconstruction for the living quarters			
Completion date of living quarters		Did you get a building permit? <input type="checkbox"/> yes <input type="checkbox"/> no	
If there is a change or addition to the use of this property, please explain			

<b>Parents or Grandparents Living on the Property</b>		(At least one must be age 62 or over)
	Parent/grandparent 1	Parent/grandparent 2
Name		
Marital status	<input type="checkbox"/> single <input type="checkbox"/> married <input type="checkbox"/> widowed <input type="checkbox"/> divorced	<input type="checkbox"/> single <input type="checkbox"/> married <input type="checkbox"/> widowed <input type="checkbox"/> divorced
Age 62 or older?	<input type="checkbox"/> yes <input type="checkbox"/> no If yes, date of birth Proof of age	<input type="checkbox"/> yes <input type="checkbox"/> no If yes, date of birth ____ Proof of age
Relationship to owner		
Address last year		
Did this person file tax exemptions last year?	<input type="checkbox"/> yes <input type="checkbox"/> no	<input type="checkbox"/> yes <input type="checkbox"/> no
<b>Proof of Residence</b>	<b>Parent/grandparent 1</b>	<b>Parent/grandparent 2</b>
Last became a permanent resident of Florida	Date	Date
Occupied applicant's homestead on	Date	Date
Florida driver license or ID card number	#	#
Florida vehicle tag number	#	#
Florida voter registration number, if US citizen	#	#
Declaration of Domicile residency date	Date	Date
Current employer		
Address on last IRS return		

I authorize the property appraiser to obtain information to determine my eligibility for this assessment reduction. I certify that each parent or grandparent above resided primarily on the property on January 1 and does not claim homestead exemption in Florida or any other residence-based exemption or tax benefit in another state. I am a permanent resident of the State of Florida. I own and occupy the property. I certify all information on this application and any attachment is true, correct, and in effect on January 1 of this year.

_____ Signature, applicant	_____ Date	_____ Signature, qualifying parent/grandparent 1	_____ Date
_____ Signature, co-applicant	_____ Date	_____ Signature, qualifying parent/grandparent 2	_____ Date

## INSTRUCTIONS

### Assessment Reduction Requirements

**Parent or Grandparent Living Quarters.** Your county may offer a reduction to the assessed value of your homestead property as a result of construction or reconstruction on your property for the purpose of providing living quarters for one or more natural or adoptive parents or grandparents over the age of 62 (see s. 193.703, F.S.).

### Penalties

The property appraiser has a duty to put a tax lien on your property if you received an assessment limitation 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 s. 193.703(7), F.S.).

If you improperly receive an assessment limitation 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 assessment limitation 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.

Contact your local property appraiser if you have questions about your assessment reduction.

**File the signed application with the county property appraiser.**