

## Homestead Exemption for Surviving Spouse of Military Veteran or First Responder (FL Statute 196.081)

This is also called the "Fallen Heroes Family Tax Relief Act" and provides for a 100% exemption on the homestead property for the surviving spouse of:

- A military veteran who died from service-connected causes while on active duty as a member of the US armed forces; or
- A first responder (which includes a law enforcement officer, correctional officer, firefighter, emergency medical technician, or paramedic employed by the state or any political subdivision of the state) who died in the line of duty.

## Seniors Over 65 Exemption (FL Statute 196.075)

Seniors who claim Homestead Exemption, are over the age of 65 as of January 1st, and whose adjusted gross household income meets the income cap established annually by the Florida Legislature should apply. This exemption does not apply to school district taxes.

## Homestead Exemption for Low-Income Seniors with Long-Term Residency (FL Statute 196.075)

An additional homestead tax exemption equal to the assessed value of homestead property if the property has a just value less than \$250,000 and an owner has maintained permanent residency on the property for not less than 25 years, has attained age 65, and meets the income cap established annually by the Florida Legislature.

## Widow/Widower Exemption (FL Statute 196.202)

Any widow or widower who is a permanent Florida resident may claim this exemption. If remarried, there is no eligibility. If the husband and wife were divorced before the spouse's death, there is no eligibility. You will be asked to provide a death certificate when filing for this exemption.

## Parent/Grandparent Reduction (FL Statute 193.703)

Any owner with an existing homestead may qualify for a property tax reduction if they constructed or reconstructed living quarters for a parent or grandparent (over 62 years of age) through proper permitting and compliance with local regulations.

## Religious and Institutional Exemptions (FL Statute 196)

Religious, charitable, or fraternal organizations may apply for an ad valorem tax exemption. Annual renewal is required. Please contact our office for details.

## Agricultural Classification (FL Statute 193.461)

Any landowner who in good faith utilizes their property for a bona fide commercial, agricultural operation is entitled to this classification. The property owner must file application between January 1st and March 1st of the assessment year.

## Improper Homestead Exemption (FL Statute 196.161)

This office investigates those who may have received a homestead exemption improperly. **Ineligibility for homestead is caused by one of several reasons such as renting homesteaded property; having a homestead benefit in another county or state; not using the homestead property as their primary residence or other reason which should preclude that property from receiving a homestead exemption.**

In accordance with Florida Statutes, an improper homestead will cause this office to file a lien against the property for those years the property was ineligible for the exemption, up to ten years. Also, there will be a **penalty of 50%** of the tax due on each year the exemption was received, **plus interest at a rate of 15% per annum** will be applied.

If you think you should not be receiving a homestead exemption, please contact this office. Or, if you believe someone is fraudulently receiving a homestead exemption, you can report it anonymously on our website at

[www.srcpa.org/home/fraud](http://www.srcpa.org/home/fraud)

## IMPORTANT DATES

### MARCH 1

Deadline for filing Homestead Exemption, Veterans', Seniors over 65, and all other Exemptions

### APRIL 1

TPP Tax Return Deadline  
TPP Request for Extension Deadline

### AUGUST

Proposed Property Tax (TRIM) Notices mailed

**Please review your TRIM notice carefully as it contains your assessed value, exemptions applied against your assessed value, and the date of the last day you may file to protest your valuation. The TRIM notice also contains proposed millage rates, proposed taxes and the dates of related public hearings.**

### NOVEMBER 1

Tax Collector mails tax bills

# Property Tax Exemptions for the Homeowner



**GREG BROWN II, CFA**  
Santa Rosa County  
Property Appraiser

### Main Office

6495 Caroline Street, Suite K  
Milton, Florida 32570

### South Service Center

5841 Gulf Breeze Parkway  
Gulf Breeze, Florida 32561

**(850) 983-1880**    [www.srcpa.org](http://www.srcpa.org)

Dear Property Owner:

This brochure contains a brief summary of the most common exemptions for homeowners. For more specific information as to eligibility for any exemption or classification, you may contact this office, or refer to the Florida Statute referenced in each section which corresponds to the exemption.

Should you miss the March 1 deadline for an exemption, please contact this office to inquire about any late filing options. You may call us, come by either of our locations or visit our website at [www.srcpa.org](http://www.srcpa.org). We appreciate the opportunity to answer your questions and provide additional information.

My goal, as Santa Rosa County Property Appraiser, is to enhance public awareness of the assessment process and the property tax exemptions available. I will continue to work diligently to provide friendly and efficient customer service and to produce a fair and equitable tax roll.

I work for you and welcome any concerns or questions you may have regarding the Property Appraiser's Office. Thank you for your continued support and the opportunity to serve you.

Very truly yours,



Gregory S. Brown II, CFA  
Property Appraiser  
Santa Rosa County

### If eligible, you may now apply online for Homestead Exemption.

You may pre-file your exemption for the upcoming year after April 1. For more information: [www.srcpa.org/HX](http://www.srcpa.org/HX)

#### Exemption Applications (FL Statute 196.011)

Application for all exemptions **must** be made no later than **March 1** of the assessment year, however late applications may be accepted in certain instances.

#### Homestead Exemption (FL Statute 196.031)

Every permanent Florida resident who has legal title to real property and who resides thereon and in good faith makes it his or her permanent home on January 1 is eligible.

Applicants will be asked to provide the following information:

- \* Evidence of ownership.
- \* Social Security Number and date of birth for each owner.
- \* Proof of Florida residency for each owner:
  - \* Florida driver license (*must reflect address which Homestead Exemption application is being made*)
  - \* Florida vehicle registration
  - \* Florida voter's registration card
  - \* Other documents related to FL residency

**A person may have only one permanent residence at a time.**

#### Exemption Renewal (FL Statute 196.011)

Automatic renewal notices are mailed each January. These postcards list the exemptions you currently have, and will continue to have in the upcoming year. **You only need to return the postcard to our office if you are no longer eligible.**

#### SOH Benefit (Save Our Homes) (FL Statute 193.155)

The first year Homestead Exemption is approved is the base year, and all subsequent years' Assessed Value is 'capped' at no more than 3%. This is called the Save Our Homes benefit and creates a differential between the Market Value and Assessed Value. This protection is void once the home is sold or ownership status changes.

#### Portability (FL Statute 193.155)

The SOH benefit described above is transferrable from one Florida homestead to another homestead in Florida when the person filing a new homestead application has received a homestead exemption as of January 1 of any of the three (3) preceding years.

#### 10% Cap (FL Statute 193.1554 and 193.1555)

Non-homestead property assessment cannot increase by more than 10% unless a change in ownership/control occurs. The 10% cap does not apply to school district taxes.

#### Military Homestead Exemption (FL Statute 196.071)

Active duty service members currently receiving Homestead Exemption who receive PCS orders out of Santa Rosa County may rent/lease their Homestead property and keep their Homestead benefits. Florida must remain state of residence on LES, and FL Driver's License & FL vehicle registrations must be maintained for duration of relocation.

#### Deployed Military Exemption (FL Statute 196.173)

The Deployed Military Exemption is for military personnel who currently receive Homestead Exemption and are deployed outside the US in support of designated operations as provided for in Florida Statute 196.173. The exemption amount is a percentage based on the number of qualifying days deployed.

#### Veteran Partial Disability (FL Statute 196.24)

Any permanent Florida resident who is an honorably-discharged veteran disabled at least 10% by service-connected misfortune is entitled to a \$5,000 exemption. Proof of disability is required. Veterans may provide proof through the Veterans Administration.

#### Veteran's Total Disability (FL Statute 196.081)

Any honorably discharged veteran with a service-connected total and permanent disability is entitled to an exemption on real estate owned and used as a homestead. Persons entitled to this exemption must be a permanent resident of Florida as of January 1 of the assessment year. Under certain circumstances, the benefit of this exemption can carry over to the veteran's surviving spouse.

#### Veteran's Discount (FL Statute 196.082)

Certain honorably discharged veterans over 65 with combat-related disabilities may be eligible for a discount equal to their percentage of service-connected disability.

#### Medical Disability Exemption (FL Statute 196.202)

Any permanent Florida resident who is totally and permanently disabled or blind qualifies for this exemption. Proof of disability is required and must be provided by a licensed Florida physician during application process.

#### Total Disability Exemption (FL Statute 196.101)

Any real estate used and owned as a homestead by any quadriplegic is exempt. The homestead of a paraplegic, hemiplegic, or other totally and permanently disabled person **who must use a wheelchair for mobility**, or a person who is legally blind, is exempt from taxation providing they meet an income cap established annually by the Legislature. Applicants must be permanent residents of Florida as of January 1 of the assessment year and make application with supporting medical and annual income documentation.