



# Marsha M Faux, CFA, ASA

R. 10/2022  
ADA Compliant

Polk County Property Appraiser

## Exemptions

**\*\*\*You must be a permanent resident of the State of Florida to qualify for any exemptions described in this pamphlet. \*\*\***

### HOMESTEAD EXEMPTION

Every person who has legal or beneficial title to real property and resides there permanently or maintains it as the residence of a legal or natural dependent is entitled to Homestead Exemption **up to** \$50,000. Non-citizens may apply on behalf of their children who are citizens.

- Applicants must have legal or equitable title to the property on January 1st.
- Applicants must reside on the property and live in the home as of January 1st.
- Applicants may file for homestead exemption on a mobile home if they own the land also. Please provide a copy of the title or registration.

All applicants must include no less than four (4) forms of identification as listed below for each resident:

#### Required:

- Social Security Card/Number
- If a Non-Citizen, must also provide a copy of Permanent Resident Card

#### Forms of Florida Residency:

- Florida driver license – with current address
- Voter registration – with current address (if applicant does not have a Voter Registration Card, they **must provide two** of the items below).

**And**, any **one** of the following which includes the applicants name and the property for which permanent residency is being claimed:

- Local employment
- Formal declaration of domicile recorded in the public record
- Florida vehicle registration – with current address
- School Location of dependent children
- Bank statement
- Current Utility Bill (Showing Billing and Service Address) **\*\*We will not accept Water Utility, Frontier or DirecTV Statements\*\***

Under certain circumstances, additional information may be required to complete your application.

Bartow Office 255 North Wilson Ave Bartow, FL 33830 Ph: 863-534-4777 Fax: 863-534-4753

Lakeland Office 930 E. Parker St. Suite 272 Lakeland, FL 33801 Ph: 863-802-6150 Fax: 863-802-6163

Winter Haven Office 3425 Lake Alfred Rd. 3 Gill Jones PLaza Winter Haven, FL 33881 Ph: 863-401-2424 Fax: 863-401-2428

### **ADDITIONAL HOMESTEAD EXEMPTION**

Property owners qualifying for the initial \$25,000 homestead exemption may also receive an additional \$25,000 homestead exemption. The difference is that the school board portion of the millage rate is NOT exempt in the second exemption.

The additional exemption is applied automatically to any assessed value between \$50,000 and \$75,000. If a property has a value of \$50,000 or less, the additional homestead is not applicable.

### **CHANGES AFFECTING HOMESTEAD**

**IF ANY OF THE FOLLOWING UNREPORTED SITUATIONS APPLIES TO YOU, CONTACT OUR EXEMPTIONS DEPARTMENT IMMEDIATELY:**

- You have moved from your homestead property.
- The homestead property owner is deceased.
- You are renting your homestead property.
- You and your spouse own separate properties and both are receiving homestead exemption.
- You and your spouse own a second home in or out of state and both are receiving homestead exemptions or residency tax credit.
- You have remarried but are receiving a widow/widower exemption.
- Your income exceeds the statutory limit for qualifying for a Senior Exemption.

### **REPORT HOMESTEAD FRAUD**

Homestead exemption was created as a benefit for homeowners who make Florida their permanent and legal residence. When someone is receiving an exemption they are not entitled, it is considered fraud. Homestead fraud is a serious issue that affects every taxpayer. Fraudulent exemptions steal from every taxpayer who pays for our county services, law enforcement, schools, libraries, etc. If someone lies to falsely lower their tax bill by claiming tax savings they are not entitled to, that means someone else has to make up the difference. And you guessed it -- that "someone else" is you and all of the other law-abiding taxpayers. The State of Florida has severe penalties for claiming an unqualified exemption. Homestead fraud may result in a 50% penalty of unpaid taxes and a 15% interest for up to 10 years.

**You may report fraud through our website or report fraud anonymously by telephoning (863) 534-4788 Ext.1850.**

### **GRANNY FLAT DISCOUNT**

Under the 'Assessment Reduction of New Construction for Parent(s) or Grandparent(s) Living Quarters, commonly called the 'Granny Flat' Exemption, homesteaded property owners who add living quarters for a parent or grandparent can apply to have all or part of the value of this new construction deducted from the assessment. General requirements and limitations are as follows:

- The property must be homesteaded by the property owner.
- The parent or grandparent must be 62 or older as of January 1.
- The 'Granny Flat' must be the permanent residence of the parent or grandparent.
- Only construction or reconstruction completed after January 7, 2003 qualifies.
- The maximum reduction allowable is 20% of the total assessed value as improved.

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### DISABILITY EXEMPTION

**Legally Blind or Total & Permanent Disability Exemption** – will be allowed to every blind person or totally and permanently disabled person. (\$5,000.00 exemption)

**Total Disability Exemption** will be allowed to paraplegics, hemiplegics, or other totally and permanently disabled persons who must use a wheelchair for mobility or who are legally blind.

**Quadriplegics Disability Exemption** will exempt the homestead property of a qualifying person from taxation.

The above exemptions will require supporting documentation. Please see our Online Help File for additional information.

### SERVICE MEMBER/DISABLED VETERAN EXEMPTION

**\$5,000 Disabled Veterans Exemption** is available to any ex-service member, who has been disabled to a degree of 10 percent or more while serving during a period of wartime service or by misfortune, is entitled to a \$5,000 Veteran's Exemption. Verification of disability is required. An un-remarried surviving spouse is also entitled to the exemption under certain conditions.

**Disabled Veteran Discount** may be applied to the homestead of a partially or totally permanently disabled Veteran who is 65 years old and was honorably discharged. The percentage of disability must be SERVICE-CONNECTED and combat-related. Verification of disability is required.

**Veterans Total Exemption** is available on property owned and used as homestead by a Veteran, honorably discharged with a SERVICE-CONNECTED total and permanent disability. Verification of disability is required. An un-remarried surviving spouse is also entitled to the exemption under certain conditions.

**Deployed Military Exemption** is available to service members who were deployed in the preceding calendar year outside the continental United States, Alaska, or Hawaii in support of designated military operations. Proof of qualifying deployment is required.

### SURVIVING SPOUSES OF FIRST RESPONDERS

Homestead property of surviving spouses of military veterans who died from service-connected causes while on active duty and to the surviving spouses of first responders who died in the line of duty shall be exempt from taxation. First responders include law enforcement officers, correctional officers, firefighters, emergency medical technicians, or paramedics.

### SENIOR EXEMPTION

The Senior Exemption is only applicable within the county or municipality that authorizes it. School taxes and independent taxing districts are not covered by this exemption. In order to benefit, a homeowner must qualify for the regular homestead, be at least 65 years of age on January 1, and

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have a previous year total household adjusted gross income that does not exceed the statutory limit. Supporting documentation must be provided.

The county provides an additional property tax exemption for qualifying seniors who have lived in their home for at least 25 years. The market value of the home must not exceed \$250,000.

*If, after qualifying for Senior Exemption, your **total household adjusted gross** income exceeds the statutory limit, **YOU MUST NOTIFY THIS OFFICE**. Receiving no notification from the qualified senior will be considered a sworn statement, under penalty of perjury, that the income does not exceed the limit. Statutory limits will be posted on our website. Improperly claiming any exemption could result in a lien against your property.*

### **ASSESSMENT REDUCTION FOR PROPERTY USED FOR LAND CONSERVATION**

Legislation amended Florida Statute 193.501, requiring an application to be filed with the Property Appraiser for property to be assessed at a reduced value if used for conservation. An application can be accessed through our website.

### **CONSERVATION EXEMPTION**

The 2009 Legislature enacted legislation creating an exemption for real property dedicated in perpetuity for conservation purposes and requirements to file an application to be assessed for lands subject to a conservation easement, environmentally endangered, or land used for outdoor recreational or park purposes. An application can be accessed through our website.

### **\$5,000 WIDOW'S OR WIDOWER'S EXEMPTION**

**Widow or Widower Exemption** is available to those who are widowed and provide a copy of the death certificate for their spouse. Divorced or remarried persons do not qualify.

### **PROPERTY ENTITLED TO TAX EXEMPTION**

To be wholly or partially exempt from ad valorem taxation, property must be owned by an organization qualified for the exemption and the property must be used exclusively or predominantly for charitable, religious, educational, governmental, literary or scientific purposes.

- All property used exclusively for exempt purposes shall be totally exempt from ad valorem taxation.
- All property used predominantly for exempt purposes shall be exempt from ad valorem taxation to the extent of the ratio that such predominant use bears the non-exempt use.
- No application for exemption may be granted for religious, literary, scientific or charitable use of property until the application has been found by the Property Appraiser, or the Value Adjustment Board to be non-profit as defined in F.S.196.196.
- Educational institutions include state, parochial and private schools, colleges and universities conducting regular classes and courses of study required for eligibility to, certification by, accreditation to, or membership in the State Department of Education of Florida, Southern Association of Colleges and Secondary Schools, or the Florida Council of Independent Schools.

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