

"Granny Flat" Exemption - Taxpayers who build additions onto an existing home or perform extensive renovations to provide living quarters for a parent or grandparent may be entitled to a special exemption equal to the amount of the new construction (up to 20% of the homestead value). To be eligible, the property owner must have a Homestead Exemption on the property where the parent or grandparent quarters are constructed. The construction or reconstruction must be properly permitted and comply with all local land development regulations. Copies of all permits, certificate of occupancy, and plans must be submitted to the Property Appraiser's Office. Construction or reconstruction must be substantially complete after January 7, 2007 and before January 1st of the year in which the reduction is requested. Application must be filed with the Property Appraiser's Office annually on or before March 1st of each year. The occupant(s) of the quarters must be a parent or grandparent. The occupant(s) must be at least 62 years of age by January 1st of the year in which the reduction is requested. The occupant(s) must permanently reside on the property on or before January 1st. of the year in which the reduction is requested. The occupant(s) cannot receive any benefits requiring a declaration of permanent residency on any other property in any other County or State. The Property Appraiser's Office will conduct a site visit annually upon review and prior to approval of the application for assessment reduction.

The following requirements must be met to qualify for the assessment reduction:

- The construction or reconstruction for which the assessment reduction is granted must have been substantially completed on or before the January 1 on which the assessment reduction for that property will first be applied.
- The property to which the assessment reduction applies must qualify for a homestead exemption at the time the construction or reconstruction is substantially complete and each year thereafter.
- The qualified parent or grandparent must permanently reside on the property on January 1 of the year the assessment reduction first applies and each year thereafter.
- The construction or reconstruction must have been substantially completed after January 7, 2007, the effective date of Section 193.703, F.S.
- The construction or reconstruction must be consistent with local land development regulations, including, where applicable, proper application for a building permit.
- The application must be received by March 1st.
- At least one qualifying parent or grandparent must be at least 62 years of age as of January 1.



Original Application for Assessment Reduction for Living Quarters of Parents or Grandparents

Section 193.703, Florida Statutes

_____ County, Florida New Change Additional

Tax Year _____ Property Identification Number _____

APPLICANT/CO-APPLICANT

Name and Address	Legal Description
Description of construction/reconstruction qualifying as providing living quarters	Completion date of the construction/reconstruction for which the assessment reduction is applied ____/____/____
	Did you get a building permit? <input type="checkbox"/> Yes <input type="checkbox"/> No

PARENT/GRANDPARENT(s) for whom the living quarters were constructed or reconstructed

Name 1	Name 2
<input type="checkbox"/> Single <input type="checkbox"/> Widow/Widower <input type="checkbox"/> Married <input type="checkbox"/> Divorced	<input type="checkbox"/> Single <input type="checkbox"/> Widow/Widower <input type="checkbox"/> Married <input type="checkbox"/> Divorced
DOB ____/____/____	DOB ____/____/____
Parent / grandparent last years address:	Natural/adoptive relationship to owner or owner's spouse
Did parent/grandparent file tax exemptions last year? <input type="checkbox"/> Yes <input type="checkbox"/> No	

PROOF OF RESIDENCE FOR ALL PARENTS /GRANDPARENTS

Last became a permanent Fla resident ____/____/____	Current employer
Occupied applicant's homestead on ____/____/____	Declaration of Domicile Residency date ____/____/____
Fla driver license number	Address listed on parent's/grandparent's last IRS return
Fla vehicle tag number	
Fla voter registration number (if U.S. citizen)	
Immigration number (Alien Card if not a U.S. citizen)	
Address of parent /grandparent not residing on property	Address of parent /grandparent not residing on property

Signature of applicant

Signature of co-applicant

Signature of qualifying parents or grandparents

Signature of deputy

By signing this application:

I hereby authorize the property appraiser to obtain information necessary to determine my eligibility for the assessment reduction applied for.

I hereby certify that the above named person is a qualified parent or grandparent and resided primarily on the property on January 1 of the year this assessment reduction is applied for, and that to my knowledge does not claim homestead exemption elsewhere in Florida nor residency based exemption or tax benefit in another state.

I hereby make application for the assessment reduction indicated and affirm that I do qualify for same under Florida Statutes. I am a permanent resident of the State of Florida and I own and occupy the property described above. I understand that 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, punishable by a term of imprisonment not exceeding 1 year or a fine not exceeding \$5,000 or both.

Further, under penalties of perjury, I declare that I have read the foregoing application and the facts in it are true.

Proof of age shall be prima facie established for persons 62 and older by submission of one of the following:

- Certified copy of birth certificate
- Driver license or Florida identification card
- Passport
- Life insurance policy in effect for more than two years
- Marriage certificate
- Permanent Resident Card (formerly known as Alien Registration Card)
- Certified school records; or certified census record

In the absence of one of these forms of identification, the property appraiser may rely on such other information that establishes the age of the parent / grandparent.