

SENIOR EXEMPTION

What is this exemption all about?

November 1998, voters approved an amendment to the Florida Constitution authorizing the state legislature to pass a law allowing counties and municipalities to grant an additional homestead exemption of up to \$50,000 to persons at least sixty-five (65) years of age whose total household adjusted gross income does not exceed a set limit. Each January, the income limit is adjusted by the percentage change in the average cost-of-living index.

Does this additional exemption apply to all ad valorem taxes?

No. The limited income senior exemption only applies within the county or municipality that authorizes an additional exemption. School taxes and independent tax district taxes (such as water management districts) are not covered by this exemption.

Is this exemption uniform like regular homestead exemption?

No. A county or municipality must enact an ordinance that sets the amount of an exemption, not to exceed \$50,000, and may specify whether or not the additional exemption applies to all its tax levies - including dependent special districts and municipal service taxing units. A county or municipality may establish a different exemption amount (or none at all) to apply to all tax levies for dependent special districts or municipal service taxing units within their jurisdiction.

Unless a county or municipality enacts an ordinance by December 1 preceding the tax year, no additional exemption will apply to that county's or municipality's taxes during that year.

Polk County as well as the city of Winter Haven has authorized up to \$50,000 additional exemption. Lakeland, Lake Wales, and Davenport have authorized up to \$25,000 additional exemption.

Who is eligible for the additional exemption?

To be eligible for the additional exemption, a homeowner must meet two criteria in addition to qualifying for regular homestead exemption:

- Be at least 65 years of age as of January 1
- Have a total household adjusted gross income that does not exceed the set limit during the preceding tax year.

NOTE: The 2012 exemption is based on the 2011 income which cannot exceed \$27,030*

* (To be adjusted each January for inflation)

What kind of proof of age is needed?

Generally, any of the following items will be accepted as proof of age:

- Florida driver's license or Florida ID card
- Certified copy of birth certificate
- Marriage certificate, showing full name and date of birth
- Passport
- Any other official and/or certified record or document that demonstrates the applicant's true age to the satisfaction of the property appraiser.

How is "household" defined?

"Household" means a person or group of persons living together in a room or group of rooms as a housing unit. The term does not include any persons boarding in or renting a portion of the dwelling.

What is "total household income"?

This term applies to the sum of income for all members of the household. The law has defined "household income" to be the same as the adjusted gross income figure that is calculated and reported on income tax form 1040.

In general, adjusted gross income includes every type of income from almost any source that is required to be reported to the Internal Revenue Service (IRS). This includes Social Security income above certain base amounts as set by the IRS.

The following link will provide you with more information regarding Adjusted Gross Income http://www.law.cornell.edu/uscode/26/usc_sec_26_00000062----000-.html

How can I apply?

All persons seeking the additional homestead exemption must complete and sign a sworn statement of adjusted gross income of household on or before March 1 of each year. This form requires the full name, date of birth and Social Security number for each person residing in the household.

This sworn statement must be supported by income documentation. All necessary income documentation must be submitted to the property appraiser for review prior to June 1. Effective 2003, persons renewing the senior exemption need only to submit the sworn statement. Income documentation need only be furnished upon request by the Property Appraiser's office.

What kind of income documentation is required?

State law requires that copies of any federal income tax returns, any wage and earnings statements (W-2 forms), and any other documents (such as income worksheets) for each member of the household be provided to the property appraiser. The property appraiser can not grant the additional exemption without the required documentation.

Where can I file?

Bartow Office

255 North Wilson Avenue
Bartow, Florida 33830
Phone: (863) 534-4777
Fax: (863) 534-4753
Hours: Monday to Friday, 8:30 AM - 5:00 PM
paoffice@polk-county.net

Lakeland Branch Office

930 E. Parker Street, Suite 272
Lakeland, FL 33801
Phone: (863) 802-6150
Fax: (863) 802-6163
Hours: Monday to Friday, 8:00 AM to 5:00 PM

Winter Haven Branch Office

3425 Lake Alfred Road
3 Gill Jones Plaza
Winter Haven, FL 33881
Phone: (863) 401-2424
Fax: (863) 401-2428
Hours: Monday to Friday, 8:00 AM to 5:00 PM

The Northeast Polk County Government Center is located along side the Gil Jones Campus in the old State Farm Offices off US Hwy 17. The Government Center houses the Polk County Property Appraiser's Office, and other Polk County Agencies including the Supervisor of Elections, Polk County Health Department, the Clerk of Courts offices, Probation Services, and the State Attorney's Office.