



Marsh M. Faux, CFA, ASA
 Polk County Property Appraiser
 DO YOU QUALIFY

ADA Complaint
 Revised 06/10/2019

Personal Exemptions

(HX) Homestead Exemption

HX REQ / Up to \$50,000 / School district levies exempt up to \$25,000 / [FS 196.031](#) / [DR501](#)

AMOUNT: Up to \$50,000 of Assessed Value

ELIGIBILITY: The applicant must: **1)** have legal or equitable title to the property as of January 1st; **2)** must be a U.S. citizen or have a Permanent Resident Card (green card); **3)** must also occupy the home and consider it their primary residence as of January 1st

Portability (Save our Homes) [FS 193.155\(8\)](#) / [DR501T](#) : may apply when moving from one FL HX to new FL HX (*Portability form must be signed by all owners of the previous homestead*)

REQUIRED DOCUMENTS: Social Security number of owner and spouse (if married) – **AND** – Driver License or ID – **AND** – 2 other proofs of FL residency (Voter Registration, Vehicle Registration, Utility Bill, etc.)

HOW TO RENEW: See auto renewal note below

(SX) Seniors 65 and Over (Income Limitation Applies) Exemption

HX REQ / Up to \$50,000 / Applies only in Implemented Taxing Authorities. School district levies are NOT exempt / [FS 196.075](#) / [DR501](#) / [DR501SC](#)

AMOUNT: Up to \$50,000 of Assessed Value - Taxing authority must pass an ordinance to implement this exemption

Exemption implemented by: \$50,000 – BoCC, Aub, Lkld, WH \$25,000 – Dav, LW

ELIGIBILITY: The applicant must: **1)** qualify for and receive Homestead Exemption; **2)** be 65 years old on January 1st; **3)** meet income limitation requirements**

REQUIRED DOCUMENTS: Proof of age – **AND** – Proof of income

- The household income limit means the adjusted gross income of all members of a household. Adjusted gross income is income earned (including social security income) minus credits and other deductions allowed by the IRS.
- For each household member who files an IRS Form 1040 series, submit the following: [IRS 1040 series form](#) – **OR** – Application for Automatic Extension of Time to File Return ([IRS Form 4868](#)) – **AND** – Wage and Income Statement(s) ([W-2 Forms](#)) – **AND** – DOR Form ([DR-501SC](#)).
- For each household member who DOES NOT file an IRS Form 1040 series, submit the following: A copy of the prior year's Social Security Statement ([SSA 1099](#)), if applicable – **AND** – An IRS Request for Transcript of Tax Return ([IRS Form 4506-T](#) // [Form 8821](#) or another form from the [4506 series](#) can substitute), – **AND** – A Sworn statement of Income on DOR Form ([DR-501SC](#)) pages 1 & 2 completed.

HOW TO RENEW: See auto renewal note below

(SX2) Senior 65 and Over (Long-term Residency) Exemption

HX REQ / 100% / Applies only in Implemented Taxing Authorities. School district levies are NOT exempt / [FS 196.075](#) / [DR501](#) / [DR501SC](#) /

Just value of property must be <\$250,000K

AMOUNT: 100% Exemption - Taxing authority must pass an ordinance to implement this exemption

Exemption implemented by: BoCC, Auburndale

ELIGIBILITY: Same as SX-Senior Exemption (see above)

REQUIRED DOCUMENTS: Same as SX-Exemption (see above) – **AND** – Proof of 25-year residency

HOW TO RENEW: See auto renewal note below

(WF/WM) Widow/Widower Exemption

NO HX REQ / \$500 / Applies to all taxing authorities / [FS 196.202](#) / [DR501](#)

AMOUNT: \$500 of Assessed Value

ELIGIBILITY: The applicant must: **1)** be a Florida resident; **2)** be a widow or widower on January 1st

REQUIRED DOCUMENTS: A copy of the spouse's death certificate with applicant named as surviving spouse

HOW TO RENEW: See auto renewal note below

See current [income limits](#) along with additional cost of living adjustment data.

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A NOTE ABOUT AUTO RENEWALS: If approved, the exemption will renew automatically every year as long as the use of the property and/or the ownership status does not change – **AND** – if applicable, the income requirement is met. YOU ARE RESPONSIBLE TO NOTIFY OUR OFFICE IF THERE ARE ANY CHANGES THAT AFFECT AUTO RENEWAL.



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Disability Exemptions (Non-Veteran)

(BL) Blind Exemption

NO HX REQ / \$500 / Applies to **all** taxing authorities / [FS 196.202](#) / [DR501](#)

AMOUNT: \$500 of Assessed Value

ELIGIBILITY: The applicant must: **1)** be a Florida resident; **2)** be legally blind – **OR** – totally and permanently disabled

REQUIRED DOCUMENTS: FL Physician's or Optometrist's Certification of Total and Permanent Disability ([DR-416](#) or [DR-416B](#)) – **OR** – Proof of total and permanent disability from the United States Department of Veterans Affairs – **OR** – Proof of total and permanent disability from the Social Security Administration (*must state total and permanent*)

HOW TO RENEW: See auto renewal note below

(DX) Disability Exemption

NO HX REQ / \$500 / Applies to **all** taxing authorities / [FS 196.202](#) / [DR501](#)

AMOUNT: \$500 of Assessed Value

ELIGIBILITY: Same as BL-Blind Exemption (see above)

REQUIRED DOCUMENTS: Same as BL-Blind Exemption (see above)

HOW TO RENEW: See auto renewal note below

(002) Total & Permanent Disability (Income Limitation Applies)

HX REQ / 100%* / Applies to **all** taxing authorities / [FS 196.101](#) / [DR501](#)

AMOUNT: 100% Exemption*

ELIGIBILITY: The applicant must: **1)** qualify for and receive Homestead Exemption; **2)** be paraplegic, hemiplegic, legally blind or use a wheelchair for mobility; **3)** meet income limitation requirements**

REQUIRED DOCUMENTS: FL Physician's or Optometrist's Certification of Total and Permanent Disability ([DR-416](#) or [DR-416B](#)) from **TWO** licensed Florida physicians – **OR** – Proof of total and permanent disability from the United States Department of Veterans Affairs

– **AND** – Proof of income

- The household income limit means the gross income of all persons residing in or upon the homestead for the prior year which includes US Dept of Veteran Affairs benefits and any Social Security Benefits paid to the persons. Gross income is income earned before taxes or other deductions.
- **For each household member who files an IRS Form 1040 series**, submit the following: [Federal Income Tax Returns](#) – **AND** – Wage and Income Statement(s) ([W-2 Forms](#)) – **AND** – A Sworn statement of Gross Income from DOR Form ([DR-501A](#)).
- **For each household member who DOES NOT file an IRS Form 1040 series**, submit the following: A copy of the prior year's Social Security Statement ([SSA 1099](#)), if applicable – **AND** – An IRS Request for Transcript of Tax Return ([IRS Form 4506-T](#) // [Form 8821](#) or another form from the [4506 series](#) can substitute), – **AND** – A Sworn statement of Gross Income from DOR Form ([DR-501A](#)).

HOW TO RENEW: If approved, this exemption **does not** automatically renew. A new application must be submitted annually, even if there are no changes to the use of the property and/or the ownership status does not change.

(QD) Quadriplegic Exemption

HX REQ / 100%* / Applies to **all** taxing authorities / [FS 196.101](#) / [DR501](#)

AMOUNT: 100% Exemption*

ELIGIBILITY: The applicant must: **1)** qualify for and receive Homestead Exemption; **2)** be quadriplegic

*Any real estate owned and used as a HX by a quadriplegic is exempt and **does not** need to meet income limitation*

REQUIRED DOCUMENTS: Physician's Certification of Total and Permanent Disability ([DR-416](#)) from **TWO** licensed Florida physicians – **OR** – Proof of total and permanent disability from the United States Department of Veterans Affairs

HOW TO RENEW: See auto renewal note below

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First Responder / Service Member / Veteran Exemptions

(001) Veteran Total Disability Exemption / (S01) Surviving Spouse of Disabled Veteran / (SV1) Surviving Spouse of Veteran Who Died in the Line of Duty

HX REQ / 100% / Applies to all taxing authorities / [FS 196.081](#) / [DR501](#)*

AMOUNT: 100% Exemption*

ELIGIBILITY: The applicant must: **1)** have been a permanent resident of the State of Florida on January 1st; **2)** qualify for and receive Homestead Exemption; **3)** have been discharged under honorable conditions; **4)** be totally and permanently disabled as a **result of military service** - **OR** - be the surviving spouse of a disabled veteran or a veteran who died from service-connected causes while on active duty

REQUIRED DOCUMENTS: Letter or Certificate from the United States Government or the United States Department of Veterans Affairs: indicating disability and/or rating decision - **OR** - certifying the veteran died from service-connected causes while on active duty - **AND** - Death Certificate (if surviving spouse)

SURVIVING SPOUSE: Exemption carries over if spouse holds title upon death of veteran UNTIL spouse remarries, sells, or no longer resides on property. Exemption **does** transfer to new homestead residence and remains UNTIL spouse remarries. Amount transferred not to exceed amount granted from most recent tax roll.

HOW TO RENEW: See auto renewal note below

(003) Veteran Confined to Wheelchair Exemption / (S03) Surviving Spouse

HX REQ / 100% / Applies to all taxing authorities / [FS 196.091](#) / [DR501](#)*

AMOUNT: 100% Exemption*

ELIGIBILITY: The applicant must: **1)** qualify for and receive Homestead Exemption; **2)** have been discharged under honorable conditions; **3)** be confined to a wheelchair as a **result of military service**

REQUIRED DOCUMENTS: Same as 001-Veteran Total Disability (see above)

SURVIVING SPOUSE: Exemption carries over if property was held as an estate by the entirety UNTIL spouse remarries, sells, or no longer resides on property. Exemption **does not** transfer to new homestead residence.

HOW TO RENEW: See auto renewal note below

(MX) Deployed Military Exemption

HX REQ / % TIME DEPLOYED / Applies to all taxing authorities / [FS 196.173](#) / [DR501M](#)

AMOUNT: The amount of the exemption is equal to the taxable value of the homestead multiplied by the number of days that the service member was on a qualifying deployment in the preceding calendar year and divided by the number of days in that year

ELIGIBILITY: The applicant must: **1)** qualify for and receive Homestead Exemption; **2)** be a member or former member of any branch of the United States military or military reserve; **3)** have been deployed during the preceding calendar year on active duty outside the United States on a qualifying deployment

REQUIRED DOCUMENTS: DD214 - Certificate of Release / Discharge or comparable document showing operation, deployment date, and return date

HOW TO RENEW: Applicant must reapply annually

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First Responder / Service Member / Veteran Exemptions (cont.)

(V7) Senior Disability Veteran Discount

HX REQ / DISABILITY RATING % / *Applies to all taxing authorities / [FS 196.082](#) / [DR501](#) or [DR501DV](#)*

AMOUNT: The discount is provided as a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs

ELIGIBILITY: The applicant must: **1)** qualify for and receive Homestead Exemption; **2)** be 65 years old on January 1st; **3)** have been discharged under honorable conditions; **4)** be partially disabled with a permanent service-connected disability, at least part of which is **combat-related**

REQUIRED DOCUMENTS: Veteran's Administration **Combat Related** Disability Document indicating honorable discharge and percentage of disability – **AND/OR** – DD214 - Certificate of Release / Discharge – **AND** – Proof of Age

HOW TO RENEW: See auto renewal note below

(VX) Veteran Disability Exemption / (SVX) Surviving Spouse

NO HX REQ / \$5,000 / Applies to all taxing authorities / [FS 196.24](#) / [DR501](#)

AMOUNT: Up to \$5,000 of Assessed Value

ELIGIBILITY: The applicant must: **1)** be a resident of the State of Florida; **2)** have been discharged under honorable conditions; **3)** have been disabled to a degree of 10% or more by misfortune (*does not have to be service connected*) or while serving during a period of wartime service; **4)** marriage certificate if surviving spouse filing for exemption

REQUIRED DOCUMENTS: Letter or Certificate from the United States Government or the United States Department of Veterans Affairs indicating disability and/or rating decision - **AND** - Death Certificate (if surviving spouse)

SURVIVING SPOUSE: Exemption carries over UNTIL spouse remarries, sells, or no longer resides on property. Exemption **does not** transfer to new homestead residence.

HOW TO RENEW: See auto renewal note below

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First Responder / Service Member / Veteran Exemptions (cont.)

(004) Disabled First Responder / (S04) Surviving Spouse of Disabled First Responder / (SF4) Surviving Spouse of First Responder Who Died in the Line of Duty

004 / S04: HX REQ / 100%* / Applies to **all** taxing authorities/ [FS 196.102](#) / [DR501](#) ----- SF4: HX REQ / 100%* / [FS 196.081\(6\)](#) / [DR501](#)

AMOUNT: 100% Exemption*

ELIGIBILITY: The applicant must:

- 1) have been a permanent resident of the State of Florida on January 1st;
- 2) qualify for and receive Homestead Exemption;
- 3) **004, S04:** totally and permanently disabled as a result of an injury or injuries sustained in the line of duty or surviving spouse of disabled first responder **-OR-** **SF4:** the applicant must be the surviving spouse of a first responder who died in the line of duty

REQUIRED DOCUMENTS: [Employer Certification of Injury](#) - **AND** - Accident or incident report - **AND** - One of the following options:

1. [First Responder's Physician Certificate of Total and Permanent Disability](#) from a FL licensed physician certifying the applicant has a total and permanent disability - **AND** - Award letter from the Social Security Administration. *(If unable to provide SSA Award letter can submit an additional physician certificate and a document from SSA stating applicant is not eligible to receive a medical status determination)*
2. If quadriplegic, paraplegic, hemiplegic, legally blind, or use a wheelchair for mobility you may alternatively submit: FL Physician's or Optometrist's Certification of Total and Permanent Disability ([DR-416](#) or [DR-416B](#)) from **TWO** licensed Florida physicians.

IF A SURVIVING SPOUSE: Death certificate of first responder - **AND** - If the first responder died in the line of duty an Employer Certificate certifying that the first responder died in the line of duty while employed as a first responder. (Exemption carries over if spouse holds title upon death of first responder UNTIL spouse remarries, sells, or no longer resides on property. Exemption **does** transfer to new homestead residence and remains UNTIL spouse remarries. Amount transferred not to exceed amount granted from most recent tax roll.)

NOTES: (1) First responder refers to a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic who is a full-time or part-time paid employee or unpaid volunteer; (2) in line of duty while employed by the State of Florida or a political subdivision of the state.

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Other Exemptions

(GR) Granny Flat Exemption

HX REQ / VARIES / Applies to all taxing authorities / [FS 193.703](#) / [DR501PGP](#)

AMOUNT: The value of residential improvements is excluded from the value of the property so long as the value excluded does not exceed the lesser of the following: (a) The increase in assessed value resulting from construction or reconstruction of the property; - **OR** - (b) twenty percent of the total assessed value of the property as improved

ELIGIBILITY: The applicant must: **1)** qualify for and receive Homestead Exemption **prior** to the construction or remodel; **2)** have completed construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive parents or grandparents after January 7, 2003; **3)** have at least one of the parents or grandparents for whom the living quarters are provided be at least 62 years of age living as of January 1st

REQUIRED DOCUMENTS: Proof (including amounts) of construction or reconstruction that was completed - **AND** - Proof of age of parent/grandparent

Additional Information: EX applies only during taxable years during which at least one such parent or grandparent maintains his or her primary place of residence in such living quarters within the homestead property of the owner.

HOW TO RENEW: See auto renewal note below

(CE1 / CE2) Conservation Easement Exemption

NO HX REQ / VARIES / Applies to all taxing authorities / [FS 704.06](#) / [FS 196.26](#) / [DR418C](#)

ELIGIBILITY: The land must: **1)** on January 1st meet the requirements for a conservation exemption under [FS 196.26](#); **2)** must be dedicated in perpetuity and used exclusively for conservation purposes (100% Exemption) - **OR** - dedicated in perpetuity and used for allowed commercial purposes (Exemption of 50% of the land value); **3)** comprise 40 contiguous acres - **OR** - the Acquisition and Restoration Council must determine the land fulfills a clearly delineated state conservation policy and yields a significant public benefit

REQUIRED DOCUMENTS: **1)** completion of Form [DR418C](#); **2)** copy of the instrument that conveys the real property dedicated in perpetuity for conservation purposes; **3)** if less than 40 contiguous acres - a document from the Acquisition and Restoration Council determining the land's use along with a management plan must be provided ([FS 259.035](#)); **4)** baseline documentation of the natural values protected on the land, including a management plan, if available; **5)** if there are structures or other improvements on the land - provide proof that the improvements are auxiliary to the use of the land for conservation purposes; **6)** if the land includes allowed agricultural and/or commercial use - provide proof that the most recent best management practices of the Department of Agriculture and Consumer Services has been implemented

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Institutional / Governmental Exemptions

Exemption Type	FL Statute	DOR Form	PCPA Online Help
Charter schools	196.1983	DR-504CS	None
Economic development – new or expanding businesses	196.1995	DR-418	None
Non-profit homes for the aged (income limitations apply)	196.1975	DR-504HA	Homes for Aged
Proprietary continuing care facility	196.1977	DR-501CC	None
Governmental / Institutional*	Chapter 196	DR-504	None
Tangible personal property	196.183	DR-405	None

*Religious, literary, charitable, scientific, sewer water/ waste water systems, educational, hospitals, nursing homes, homes for special services, and other organizations

*For additional information please contact our office by phone: 863-534-4777 or
email: paexemptions@polk-county.net*

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