

Exemptions and Application Requirements

Basic Homestead Every person who owns and resides on real property in Florida on January 1, makes the property his or her permanent residence, and files an application, may receive a property tax exemption up to \$50,000. The first \$25,000 applies to all property taxes. The added \$25,000 applies to assessed value over \$50,000 and only to non-school taxes.

Save our Homes (SOH) Program Beginning the year after you receive homestead exemption, the assessment on your home cannot increase by more than the lesser of the change in the Consumer Price Index or 3% each year, no matter how much the fair market value increases. **Portability** If you have moved from one Florida homestead to another within the last two years, you may be eligible to take some of your SOH savings with you.

Additional Benefits Available for Qualified Homestead Properties		
Benefit	Basic Qualifications	Forms and Documents
*Senior Citizen	65 or older as of January 1. Prior year Household Adjusted Gross Income for all persons residing must not exceed statutory limits. <i>In some cases social Security income may be excluded.</i> F.S. 196.075	DR-501SC; Federal Income Tax Returns and income statements for all household members.
Widowed	Un-remarried widow/er as of January 1. F.S. 196.202	DR-501; Death Certificate of spouse
Civilian Disability	\$500 - Blind or other Permanent Disability. F.S. 196.202	DR-501; 1 of the following: DR-416, DR-416B completed by a licensed Florida Physician, or a letter from the Veterans Administration.
	Quadriplegic. F.S. 196.101	DR-501; 2 DR-416 forms completed by Licensed Florida Physicians (DR-416B or a letter from the Veterans Administration may substitute 1 DR-416).
	*Hemiplegic, paraplegic, wheelchair required for mobility, or legally blind. Limited income. F.S. 196.101	DR-501; 2 DR-416 forms completed by Licensed Florida Physicians (DR-416B or a Letter from Veterans Administration may substitute 1 DR-416); DR-501A with Federal Income Tax Returns and income statements for all household members.
Veteran Disability	Veteran Discount - Combat-related disability; age 65 and older as of January 1; Florida resident when entered military; Percentage of disability determines amount of discount. F.S. 196.082	DR-501DV; DD 214; Rating decision from VA or Military; Evidence of Florida residence at time of entering service; Evidence of combat related disability.
	\$5,000 Veteran Disability - Service-connected disability 10% or more (benefit may extend to un-remarried surviving spouse if married at least 5 years). F.S. 196.24	DR-501; Letter from Veterans Administration (Local Office form number 27-125)
	Total & Permanent Veteran Disability - Veteran Service-connected, totally and permanently disabled (benefit may extend to un-remarried surviving spouse). F.S. 196.081	DR-501; Letter from Veterans Administration (Local Office form Number 27-333)
*Deployed Military	Service-members deployed outside continental US in support of a qualified military operation. Number of deployment dates in previous year determines amount of exemption. F.S. 196.173	DR-501M; military orders or DD-214 with specific dates of overseas deployment.
*Assessment Reduction for Living Quarters of Parents or Grandparents	Parent or grandparent must be 62 or older and reside on homesteaded property as of January 1. Up to 20% of qualified construction or reconstruction completed after January 7, 2003 is eligible for assessment reduction. F.S. 193.703	DR-501PGP; Permits, certificate of occupancy, building plans, proof of age of parent or grandparent.
Forms for all property tax benefits and more information is available at www.miamidade.gov or call 786-331-5321.		

Penalties

Upon determination by the property appraiser that for any year or years within the prior 10 years a person who was not entitled to a homestead exemption was granted a homestead exemption from ad valorem taxes, it shall be the duty of the property appraiser making such a determination to serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property shall be identified in the notice of tax lien. Such property which is situated in this state shall be subject to the taxes exempted thereby, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum. However, if a homestead exemption is improperly granted as a result of a clerical mistake or omission by the property appraiser, the person improperly receiving the exemption shall not be assessed penalty and interest. Before any such lien may be filed, the owner so notified must be given 30 days to pay the taxes, penalties and interest. **REF. Section 196.161(1), F.S.**