### Exemption Requirements

The filing deadline for all exemptions is March 1st of the year for which they are being filed. Applications may be submitted online at www.sjcpa.us or in person at our office. If you were otherwise eligible but missed the March 1st deadline due to extenuating circumstances, F.S.196.011(8) allows you to request that the Property Appraiser grant exemptions through the TRIM period.

Additionally, but not described on this page, are other exemptions based on how a property is used. Some of the more common of these include charitable, religious, scientific, or literary exemptions, educational exemptions, exemptions for non-profit homes for the aged, hospitals and nursing homes, affordable housing exemptions and historic exemptions. Each of these exemptions has its own set of eligibility criteria and application filing requirements which are specifically described under Chapter 196 of the Florida Statutes.

For questions or additional information regarding exemptions, please contact our office at (904) 827-5500 or customerservice@sjcpa.us. Please visit our website at www.sjcpa.us to download required form(s).

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### Application and/or Documentation

Any person who, on January 1, has the legal title or beneficial title in equity to real property in Florida and who in good faith makes the property his or her permanent residence or the permanent residence of another or others legally or naturally dependent upon him or her, is entitled to an exemption up to the assessed valuation of $25,000 on the residence and contiguous real property.

Every person who qualifies to receive homestead exemption is entitled to receive an additional $25,000 homestead exemption for assessed values exceeding $50,000.

For special requirements for estates probated or administered outside Florida, see Section 196.161(1)(a), F.S.

To complete your DR-501 Application, you will need:

- Recorded Deed or Tax Bill in the applicant’s name.
- Florida Driver’s License or Florida Identification Card with the homestead address.
- Social Security Number for each applicant. (If you are married, Florida law requires both spouses provide a social security number even if both do not live at the homestead property and only one is applying for exemption.)
- Florida Voter’s Registration Card (Not required for Resident Alien Card holders.)
- Florida Vehicle Registration for each applicant

If applicable, you may be required to provide the following additional documentation:

- Proof that you are a United States citizen.
- Resident Alien Card OR proof that you are the parent of a minor child born in the United States who is a U.S. citizen and who lives on the property.
- Mobile Home Registration(s) or Mobile Home Title(s).
- Copy of Trust (if the property is held in a trust)

### Benefit: Homestead ($25,000/$50,000)

**F.S.196.031(1)(a) & F.S.196.031(1)(b)**

Additional $25,000 exemption does not apply to school millages.

### Details & Requirements

Any person who, on January 1, has the legal title or beneficial title in equity to real property in Florida and who in good faith makes the property his or her permanent residence or the permanent residence of another or others legally or naturally dependent upon him or her, is entitled to an exemption up to the assessed valuation of $25,000 on the residence and contiguous real property.

Every person who qualifies to receive homestead exemption is entitled to receive up to an additional $25,000 homestead exemption for assessed values exceeding $50,000.

### Application Requirements

To complete your DR-501 Application, you will need:

- Recorded Deed or Tax Bill in the applicant’s name.
- Florida Driver’s License or Florida Identification Card with the homestead address.
- Social Security Number for each applicant. (If you are married, Florida law requires both spouses provide a social security number even if both do not live at the homestead property and only one is applying for exemption.)

Additionally, the following items may be requested to help determine permanent residency:

- Florida Voter’s Registration Card (Not required for Resident Alien Card holders.)
- Florida Vehicle Registration for each applicant

**Save our Homes & Homestead Portability**

**Amendment 10 & F.S.193.155(8)**

Applies to all taxes.

The year following application of homestead exemption, the assessment on your home cannot increase by more than the lesser of the change in the CPI or 3% each year. Eligible homestead property owners can now transfer their Save-Our-Homes benefit within two tax roll years after relinquishing their previous homestead. If the new homestead has a higher just value than the previous one, the accumulated benefit can be transferred; if the new homestead has a lower just value, the amount of benefit transferred will be reduced. Benefit may not exceed $500,000.

**Application Requirements**

- DR-501
- DR-501T
## Exemption Requirements

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| **Seniors & Low-Income Seniors who maintain Long-Term Residency** F.S.196.075(2)(a) & F.S.196.075(2)(b) | Applicants must be 65 years of age or older, be legally in possession of and living on said property as their primary residence as of January 1 of the year of application, and must have a total household adjusted income less than the amount set by the Florida Department of Revenue. Applicants meeting the above criteria, who have owned and maintained their permanent residency on the homestead property for at least 25 years and have a just value of less than $250,000 may be eligible for additional benefits. | • DR-501SC  
• DR-4506T  
• Federal Income Tax Returns/Social Security 1099's  
• Income statements for all household members  
• Affidavit for Additional Seniors who maintain Long-Term Residency must be completed in our office |
| **Civilian Disability** | **Blind/Other Permanent Disability ($500) F.S. 196.202** | • DR-501 or proof of Florida residency  
And one of the following:  
• Certificate from the Div. of Blind Services  
• Certificate from Veteran's Administration  
• Certificate from Social Security Administration  
• DR-416 or DR-416B (for Blind Exemption) |
| | **Quadriplegic (Totally Exempt) F.S. 196.101** | • DR-501  
• (2) DR-416 forms |
| | **Totally & Permanently Disabled Persons (Totally Exempt) - must have a total household income less than the amount set by the Florida Department of Revenue. F.S. 196.101** | • DR-501  
• **DR-501A (if paraplegic, hemiplegic or other totally and permanently disabled person who must use a wheelchair for mobility or who is legally blind)**  
And one of the following:  
• (2) DR-416 or DR-416B (for Blind Exemption) forms  
• Certificate from Veteran's Administration  
• Letter from Veteran's Administration |
| **Veteran Disability** | **Disabled Veterans ($5,000) - service-connected disability of 10% or more F.S.196.24** | • DR-501  
• Letter from Veteran's Administration |
| | **Totally & Permanently Disabled Veterans (Totally Exempt) - veterans who have been honorably discharged with a service-connected total & permanent disability; un-remarried surviving spouse may be eligible F.S. 196.081** | • DR-501  
• Letter from Veteran's Administration |
| | **Seniors Combat-Related Disabled Veterans - veteran aged 65 or older as of January 1; honorably discharged; combat-related disability; exemption percentage equal to the percentage of the veteran's disability rating F.S.196.082** | • DR-501 or proof of homestead eligibility  
• Proof of age  
• Rating Decision from Veteran's Administration  
• DD-214  
• Documentation of Combat-Related Disability  
• Proof of Honorable Discharge  
• DR-501DV |
| | **Surviving Spouses of Veterans who died while on Active Duty (Totally Exempt) - un-remarried spouse F.S.196.081** | • DR-501  
• Letter from Veteran's Administration which attests to the veteran's death while on active duty |
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<td><strong>Deployed Servicemembers</strong>&lt;br&gt;F.S.196.173</td>
<td>Servicemembers deployed during the preceding calendar year on active duty outside of the continental U.S., Alaska, or Hawaii in support of a qualified military operation may be eligible to receive an additional exemption based on the number of days deployed.</td>
<td>• DR-501&lt;br&gt;• DR-501M&lt;br&gt;• Proof of qualifying deployment, which must include dates of deployment</td>
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<td><strong>Totally &amp; Permanently Disabled First Responders (Totally Exempt)</strong>&lt;br&gt;F.S.196.102</td>
<td>First responders in the state of Florida, or a political subdivision of Florida, who is totally and permanently disabled as a result of injury sustained in the line of duty may be exempt from taxation.</td>
<td>• Employer certificate of disability&lt;br&gt;• Documentation of total &amp; permanent disability from Social Security Administration or DOR form (TBD)</td>
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<td><strong>Surviving Spouses of First Responders (Totally Exempt)</strong>&lt;br&gt;F.S.196.081</td>
<td>Un-remarried surviving spouses of first responders who have died while in the line of duty may be exempt from taxation; surviving spouse and first responder must have been permanent residents of the state of Florida on January 1st of the year the first responder died.</td>
<td>• Letter from the state, appropriate political subdivision of the state, other authority, or special district, which legally recognizes and verifies that the first responder died in the line of duty while employed as a first responder.</td>
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<tr>
<td><strong>Widow/ Widowers ($500)</strong>&lt;br&gt;F.S.196.202</td>
<td>Un-remarried widow or widower</td>
<td>• DR-501 or proof of Florida residency&lt;br&gt;• Deceased spouse's death certificate</td>
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