

Homestead and Other Exemptions

You must apply for exemptions with your county [property appraiser](#). The property appraiser may require documentation.

[[Show all hidden definitions](#) | [Hide all hidden definitions](#)]

Individual and Family Exemptions

- Taxpayer Guide on [Property Tax Benefits for Persons 65 or Older](#) (New!)
- Taxpayer Guide on [Other Property Tax Benefits Available](#) (New!)
- [Homestead, Up To \\$50,000](#)

Every person who owns and resides on real property in Florida on January 1 and makes the property his or her permanent residence is eligible to receive a homestead exemption up to \$50,000. The first \$25,000 applies to all property taxes, including school district taxes. The additional exemption up to \$25,000, applies to the assessed value between \$50,000 and \$75,000 and only to non-school taxes.

The application for homestead exemption ([Form DR-501](#)) and other property tax forms are posted on our [form page](#) and on most property appraiser's websites. Click [here](#) for county property appraiser contact and website information. Some county sites have quick and easy online applications. If filing for the first time, be prepared to answer these questions:

- Whose name or names were recorded on the title on January 1?
- What is the street address of the property?
- Were you living in the dwelling on January 1?
- Do you claim homestead in another county or state?

If one spouse holds the title, the other spouse may file for the exemption with the consent of the titleholder. Your property appraiser may ask for any of the following items to prove your residency:

- Previous residency outside Florida and date ended
- Florida driver license or identification card number
- Evidence of giving up driver license from other state
- Florida vehicle tag number
- Florida voter registration number (if US citizen)
- Declaration of domicile, residency date
- Current employer
- Address listed on your last IRS return
- School location of dependent children
- Bank statement and checking account mailing address
- Proof of payment of utilities at homestead address

If you are moving from a previous Florida homestead to a new homestead in Florida, you

may be able to transfer, or “port,” all or part of your homestead assessment difference. Read more on [portability](#).

See a summary of requirements and documentation for [homestead related exemptions](#).

See section [196.031](#), Florida Statutes. For local information, contact your county [property appraiser](#).

- ***Widows and Widowers, \$500***

Any widow or widower who is a Florida resident may claim a \$500 exemption. If you remarry, you are no longer eligible for the exemption. If you were divorced before the death of your ex-spouse, you do not qualify as a widow or widower.

See section [196.202](#), Florida Statutes. For local information, contact your county [property appraiser](#).

- ***Disability, \$500***

A Florida resident who is totally and permanently disabled may qualify for a \$500 exemption.

See section [196.202](#), Florida Statutes. For local information, contact your county [property appraiser](#).

- ***Blind Persons, \$500***

A Florida resident who is blind may qualify for a \$500 exemption.

See section [196.202](#), Florida Statutes. For local information, contact your county [property appraiser](#).

- ***Total and Permanent Disability***

Real estate used and owned as a homestead by a quadriplegic, less any portion used for commercial purposes, is exempt from all ad valorem taxation.

Real estate used and owned as a homestead by a paraplegic, hemiplegic, or other totally and permanently disabled person, who must use a wheelchair for mobility or who is legally blind, is exempt from taxation if the gross household income is below the current [gross income limit](#). Gross income is the income, including veterans' and social security benefits, of all persons residing in the homestead.

If filing for the first time, a certificate of total and permanent disability ([Form DR-416](#)) from two (2) licensed doctors of this state or from the United States Department of Veterans Affairs is required. For the legally blind, one of the two may be a certificate from a Florida-licensed optometrist ([Form DR-416B](#)).

See section [196.101](#), Florida Statutes. For local information, contact your county [property](#)

[appraiser](#).

- ***Two Local Option Homestead Exemptions for Persons 65 and Older***

Some city or county governments have enacted local ordinances allowing one or both added homestead exemptions. Contact your local property appraiser for information on any ordinances passed in your county.

This law allows counties or municipalities to grant either or both of the following:

- An exemption not exceeding fifty-thousand dollars to any person who has the legal or equitable title to real estate, maintains their permanent residence on the property, is 65 or older, and whose household income does not exceed the household income limitation; or
- An additional exemption equal to the assessed value of the property to an owner who has title to real estate in Florida with a just value less than \$250,000, has maintained permanent residence on the property for not less than 25 years, is 65 or older and whose household income does not exceed the household income limitation.

The household income limit is adjusted each year on January 1, according to changes in the consumer price index (CPI). It compares the prior year cost-of-living with the year before. Information on the current income limit for this exemption and more information on the CPI can be found at <http://dor.myflorida.com/dor/property/resources/limitations.html>. To find the income limit information on this page for these senior exemptions, scroll down to the subheading on the page that says: Additional Homestead Exemption for Persons 65 and Older.

Get and complete a statement of income using this form: ([Form DR-501SC](#)).

Veterans Exemptions

- Taxpayer Guide on Benefits for [Active Duty Military and Veterans](#) (New!)
- ***Disabled Ex-Servicemember***

An ex-service member disabled at least 10% in war or by service-connected events may be entitled to a \$5,000 exemption on any property he or she owns.

See section [196.24](#), Florida Statutes. For local information, contact your county [property appraiser](#).

- ***Service-Connected, Total and Permanent Disability or Confined to a Wheelchair***

An honorably discharged veteran who is totally and permanently disabled or requires a wheelchair for mobility resulting from their military service may qualify for total exemption of their homestead. Under some circumstances, the benefit of this exemption can carry over to the surviving spouse.

See sections [196.081](#) and [196.091](#), Florida Statutes. For local information, contact your county [property appraiser](#).

- ***Discount for Veterans 65 and Older with a Combat-Related Disability***

A veteran who is disabled, 65 or older, and owns homestead property may qualify for a property tax discount based on their percentage of disability. To be eligible, you must have been honorably discharged from military service and be partially disabled with a permanent service-connected disability, at least part of which is combat-related. [Read more](#).

See section [196.082](#), Florida Statutes. For local information, contact your county [property appraiser](#).

- ***Deployed Military Exemption***

A member or former member of any branch of the United States military or military reserves, the United States Coast Guard or its reserves, or the Florida National Guard may receive an exemption on this year's tax bill if he or she:

- receives a homestead exemption,
- was deployed during the last calendar year outside the continental United States, Alaska, and Hawaii in support of a designated operation (each year the Florida legislature designates operations for this exemption), and
- submits an application, Form [DR-501M](#), to the [property appraiser](#).

The percent of the taxable value that is exempt for the current year is determined by the percent of time during the last year when the service member was deployed on a designated operation.

- ***Surviving Spouse of Military Veteran Who Died in the Line of Duty***

A surviving spouse of a veteran who died from service-connected causes while on active duty may be granted a total exemption on their home.

See section [196.081](#), Florida Statutes. For local information, contact your county [property appraiser](#).

- ***Filing and Keeping Your Homestead Exemption***

When a person serving in the Armed Forces owns a property and uses it as a homestead, the service member may rent the homestead without abandoning the claim to the homestead exemption. See section [196.061](#), Florida Statutes.

Service members who can't file a homestead exemption claim in person because of a service obligation may file the claim through next of kin or through any other person who has been authorized in writing to file on behalf of the service member. See section [196.071](#), Florida Statutes.

Fallen Heroes Family Tax Relief Act

- *Surviving Spouses of First Responders*

A surviving spouse of first responders who died in the line of duty may be granted a total exemption on homestead property.

See section [196.081](#), Florida Statutes. For local information, contact your county [property appraiser](#).

Other Property Tax Exemptions

For local information, contact your county [property appraiser](#). Submit all applications and documentation to the property appraiser in the county where the property is located.

Exemption Type	Florida Statute	Form*
Charter schools	196.1983	DR-504CS
Child care facility in an enterprise zone	196.095	DR-418E
Economic development – new or expanding businesses	196.1995	DR-418
Land dedicated in perpetuity for conservation	196.26	DR-418C
Non-profit homes for the aged (income limits)	196.1975	DR-504HA
Proprietary continuing care facility	196.1977	DR-501CC
Religious, literary, charitable, scientific, sewer water/ waste water systems, educational, hospitals, nursing homes, homes for special services, and other organizations	Chapter 196	DR-504
Tangible personal property	196.183	DR-405

* If the form provided is in MS Word format and you don't have Word software, you can download an Adobe Acrobat PDF file from our [taxpayer form page](#).