



ACTIVE DUTY MILITARY AND VETERANS

There are certain property tax benefits available to members of the Armed Forces.

Property Tax Oversight

Filing and Keeping Your Homestead Exemption

When property is owned and used as a homestead by a person serving in the Armed Forces, the servicemember may rent the homestead property without abandoning the claim to the homestead exemption. [Section 196.061, Florida Statutes]

Service members who cannot 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 a claim on behalf of the service member. [Section 196.071, Florida Statutes]

Property Tax Exemptions and Discounts

Eligibility for property tax exemptions is based on satisfying certain requirements. Information is available from the property appraiser's office in the county where the veteran or surviving spouse owns a homestead or other property.



Eligible persons who want to apply for the exemptions listed above may apply before they receive the necessary documentation from the United States Government or the United States Department of Veterans Affairs or its predecessor. After the property appraiser receives the documentation, the exemption may be granted as of the date of the original application. Please see the [How to Apply for a Refund](#) brochure for information about refunds.

- An ex-servicemember who was honorably discharged, is a resident of Florida and who has been disabled to a degree of 10% or more by misfortune or while serving during wartime may be entitled to a \$5,000 property tax exemption. This exemption is not limited to homestead property. Under certain circumstances, the veteran's surviving spouse may be entitled to carry over the exemption. See [Form DR-501](#). [Section 196.24, Florida Statutes]
- Veterans who are Florida residents and were honorably discharged with a service related total and permanent disability may be eligible for a total exemption from taxes on property they own and use as their homestead. A similar exemption is available to disabled veterans confined to wheelchairs. Under certain circumstances, the veteran's surviving spouse may be entitled to carry over the exemption. See [Form DR-501](#). [Sections 196.081 and 196.091, Florida Statutes]
- If certain requirements are met, veterans 65 or older who are partially or totally permanently disabled may receive a discount from tax on property that the veteran owns and uses as a homestead. The discount is a percentage equal to the percentage of the veteran's permanent, service connected disability as determined by the United States Department of Veteran's Affairs. See [Form DR-501](#). [Section 196.082, Florida Statutes]
- 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 if he or she was deployed during the previous 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). The percent of the taxable value that is exempt for the current year is determined by the percent of time during the previous year when the service member was deployed on a designated operation. See [Form DR-501M](#). [Section 196.173, Florida Statutes]

All forms and applications required to be completed for these exemptions should be filed with your county property appraiser. If the property appraiser denies your application, you may file a petition with the county's value adjustment board. For more information, see [Petitions to the Value Adjustment Board](#) (PT-101, R. 7/12).

The Department of Revenue's website has more information about property tax benefits for active duty military and veterans and contact information for county officials.

<http://dor.myflorida.com/dor/property/taxpayers/>