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General List of Exemptions Available in Florida

Please use the links below to jump to the appropriate exemption category:

Homestead Exemption Up to $50,000

Every person who owns and resides on real property in Florida on January 1 and makes the property their 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.

If one spouse holds the title, the other spouse may file for the exemption with the consent of the titleholder.

If filing for the first time, be prepared to answer these questions:

1. In whose name or names was the title to the dwelling recorded as of January 1?
2. What is the street address of the property?
3. How long have you been a legal resident of the State of Florida? (A Declaration of Domicile or Voter's Registration will be proof of date before January 1.)
4. Do you have a Florida license plate on your car and a Florida driver's license?
5. Were you living in the dwelling on January 1?

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$500 Widow's and Widower's Exemption

Any widow or widower who is a Florida resident may claim this exemption. On remarriage, the widow or widower is ineligible for the exemption. A person who is divorced before the spouse's death is not considered a widow or widower.

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$500 Disability Exemption

A Florida resident who is totally and permanently disabled may qualify for this exemption.

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$5,000 Disability Exemption for Ex-Service Member

An ex-service member disabled at least 10% in war or by service connected misfortune may be entitled to a $5,000 exemption on any property owned by the ex-service member.

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$500 Exemption for Blind Persons

A Florida resident who is blind may qualify for this exemption. If claiming exemption based on blindness, the applicant must have a certificate of blindness issued by the Division of Blind Services of the Department of Education, the Federal Social Security Administration, or the United States Department of Veterans Affairs.

Are You Applying for an Exemption?

- Contact your county property appraiser
- Find an exemption form
- View the Valuation and Income Limitation Rates

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Service Connected Total and Permanent Disability Exemption

An honorably discharged veteran with service connected total and permanent disability may qualify for total exemption of homesteaded real estate used and owned as a homestead, less any portion used for commercial purposes. An existing exemption can be transferred to a new qualifying residence.

Under certain circumstances the benefit of this exemption can carry over to the surviving spouse.

If filing for the first time, bring proof of your service connected disability: such as, a letter from the United States Department of Veterans Affairs.

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Exemption for Totally and Permanently Disabled Persons

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

2. Real estate used and owned as a homestead, less any portion used for commercial purposes, 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.

A person seeking exemption under number 2 above must meet gross income limitations. Gross income includes veterans' and social security benefits. The gross income of all persons residing in the homestead for the prior year cannot exceed $14,500. However, beginning January 1, 1991, the $14,500 limitation will be adjusted annually. The adjustment will be based on the percentage change in the average cost-of-living index of the immediate year compared with the prior year.

If filing for the first time, a certificate of total and permanent disability 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 certificates may be from a licensed optometrist of this state.

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Additional Homestead Exemption for Persons 65 and Older

State law allows a city or county government to enact a local ordinance allowing an additional homestead exemption amount, up to $50,000, to any person who has legal or equitable title to real estate on which they make their permanent residence.

In order to apply for and receive this local option homestead exemption, the applicant's income may not exceed the current income limitation. The income limitation is adjusted annually, on January 1, according to percentage changes in the average cost-of-living index. The cost-of-living index is the national average of the monthly consumer-price-index figure for the period of January 1 through December 31. It compares the prior year with the year before it and is issued by the United States Department of Labor.

See the list of counties and municipalities that offer **additional homestead exemption for persons 65 and older**.

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Homestead Property Tax Discount For Veterans Age 65 and Older With a Combat Related Disability

This amendment provides a property tax discount on homestead property owned by eligible veterans. To be eligible, a veteran must have an honorable discharge from military service, be at least 65 years old, be partially disabled with a permanent service connected disability, all or a portion of which must be combat-related, and must have been a Florida resident at the time of entering military service.

Read more information about the homestead property tax discount for veterans age 65 and older with a combat related disability.

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Homestead Tax Deferral

A person who is entitled to claim homestead tax exemption may elect to defer payment of part of the combined total taxes. The combined total includes property taxes and any non-ad valorem assessments that would be covered by a tax certificate sold by the tax collector. An annual application for tax deferral should be filed with the county tax collector on or before January 31, following the year in which the taxes and non-ad valorem assessments are assessed. Approval of an application for tax deferral will defer the portion of property tax that exceeds 5 percent of the applicant's household income for the prior year. If household income for the prior year is less than $10,000, all ad valorem taxes plus non-ad valorem assessments will be deferred.

A permanent resident of Florida 65 years old or older may defer that portion of the tax that exceeds 3 percent of the applicant's household income for the previous year. If any applicant's household income for the prior calendar year is less than $10,000, or is less than the amount of the household income designated for the additional homestead exemption pursuant to s. 196.075, F.S. and the applicant is 65 years of age or older, approval of the application shall defer the ad valorem taxes plus non-ad valorem assessments in their entirety.

For additional information as to the number of years, total amounts that may be deferred, and interest on deferred taxes, contact the local tax collector.

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Installment Payment of Property Taxes

Taxpayers who want to prepay property taxes on the installment plan should file an application with the tax collector by May 1 of the year in which the taxes are assessed. After submission of an initial application, a taxpayer is not required to submit annual applications as long as he continues to elect to prepay taxes by installments. For additional information as to discounts and payment dates, contact the local county tax collector. Effective January 1, 1993, county tax collectors may accept an installment payment of property tax on the next business day following the due date, if the last day for payment falls on a Saturday, Sunday, or holiday.

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Personal Property

For purposes of property taxation, personal property is divided into these categories:

1. Tangible Personal Property - All goods, chattels, and other articles of value capable of manual possession whose chief value is intrinsic to the article itself. "Inventory" and "Household Goods" are expressly excluded from this definition.
2. Household Goods - Apparel, furniture, appliances, and other items usually found in the home and used for the comfort of the owner and family. Household goods are exempt from property taxation.
3. Inventory - Items of inventory are exempt from property taxation. Inventory generally means goods, wares, and merchandise held by a business for sale.

Some items of personal property are not taxable, for example, licensed motor vehicles, boats, airplanes, trailers, trailer coaches, and certain mobile homes as defined by law.

Taxable items are assessed at just value based on an annual return that must be filed by April 1 with the county property appraiser. The year of purchase, original cost, and the taxpayer's estimate of just value is required on the return. The property appraiser has the duty to discover omissions and to place value upon personal property.

The amount of tax due is calculated by multiplying the value of the property by the tax rate set by the taxing authorities. The tax bill is mailed to the taxpayer, usually by November 1.

The payment must be made to the tax collector by April 1 of the following year. There are specific discounts allowed for early payment and penalties for delinquency, failure to file, and for unlisted property.

If you are looking for information on the $25,000 tangible personal property exemption, see the Frequently Asked Questions for Amendment 1 Implementation.

For more information about property taxes, contact your county property appraiser or tax collector.

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