



ORIGINAL APPLICATION FOR HOMESTEAD AND RELATED TAX EXEMPTIONS

Permanent Florida residency required **on January 1**.
Application due to property appraiser **by March 1**.
Complete pages 1 through 3

DR-501
R. 01/26
Rule 12D-16.002,
F.A.C.
Page 1 of 5
Effective 02/26
Provisional

County	Tax Year	
I am applying for homestead exemption <input type="checkbox"/> New or <input type="checkbox"/> Change		
Property Information		
Homestead address	Mailing address, if different	
Parcel identification number or legal description		
Type of deed	Date of deed	
Recorded: Book _____ Page _____ Date _____	or Instrument number _____	
Is the property in a trust? <input type="checkbox"/> Yes <input type="checkbox"/> No Name of trust on the property deed _____		
Applicant / Co-applicant Information		
	Applicant	Co-applicant/Spouse
Name		
Phone number		
*Social Security #		
Date of birth		
Are you a US Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
If not a US Citizen, provide Immigration # or Resident Alien Card #	<input type="checkbox"/> Immigration # or <input type="checkbox"/> Resident Alien Card #	
<input type="checkbox"/> Immigration # or <input type="checkbox"/> Resident Alien Card #	<input type="checkbox"/> Immigration # or <input type="checkbox"/> Resident Alien Card #	
% of ownership		
Date homestead was established		
Name and address of any owners not residing on the property		
Marital status of Applicant	<input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed <input type="checkbox"/> Other, Explain _____	
Marital status of Co-applicant	<input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed <input type="checkbox"/> Other, Explain _____	
Co-applicant relationship to Applicant (Example: Spouse, parent, sibling)		
Do you currently claim residency or homestead in another county or state?		
Applicant? <input type="checkbox"/> Yes <input type="checkbox"/> No Co-applicant? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Address of current or previous homestead:		
Date current or previous homestead was established and ended, if applicable:		
You may also qualify for a Portability benefit if you previously lived in another Florida county any of the 3 immediately preceding years. A separate application is required, see page 5 for more information.		

*Disclosure of your social security number is mandatory. It is required by section 196.011(1)(b), Florida Statutes. The social security number will be used to verify taxpayer identity and homestead exemption information submitted to property appraisers.

Please provide as much information as possible. Your county property appraiser will make the final determination.

Proof of Residence	Applicant	Co-applicant/Spouse
Previous residency outside Florida and date terminated	date	date
FL driver license or ID card number	date	date
Florida vehicle tag number		
Florida voter registration number (if US citizen)	date	date
Declaration of domicile, enter date	Recorded date	Recorded date
Current employer		
Address on your last IRS return		
School location of dependent children		
Bank statement and checking account sent to homestead address	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Proof of payment of utilities at homestead address	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

In addition to homestead exemption, I am applying for the following benefits.

See page 5 for qualification and required documents. ¹Please note some exemptions or benefits may require additional applications.

By local ordinance only:

- Age 65 and older with limited income (amount determined by ordinance)¹
- Age 65 and older with limited income and permanent residency for 25 years or more¹
- \$5,000 widowed \$5,000 blind \$5,000 totally and permanently disabled
- Total and permanent disability – quadriplegic¹
- Certain total and permanent disabilities - limited income and hemiplegic, paraplegic, wheelchair required, or legally blind
- First responder totally and permanently disabled in the line of duty or surviving spouse
- Surviving spouse of first responder who died in the line of duty
- Disabled veteran discount, 65 or older which carries over to the surviving spouse¹
- Veteran disabled 10% or more
- Disabled veteran confined to wheelchair, service-connected
- Service-connected totally and permanently disabled veteran or veteran's surviving spouse. Applicants for this exemption qualify for a prorated refund of previous year's taxes if in the previous year they acquired this parcel between January 1 and November 1 and provide proof of the disability as of January 1 of that tax year². If you received the same exemption on another parcel in the previous year, enter the previous parcel information in the space provided.

Parcel number _____ County _____.

- Surviving spouse of veteran who died while on active duty. Applicants for this exemption qualify for a prorated refund of previous year's taxes if in the previous year they acquired this parcel between January 1 and November 1 and provide an official letter². If you received the same exemption on another parcel in the previous year, enter the previous parcel information in the space provided.

Parcel number _____ County _____.

- Other, specify: _____

¹ This type of exemption or benefit requires an additional application. See page 4 for information.

²See page 5 Forms and Documents for acceptable forms of proof.

File the signed application for exemption with the county property appraiser.

I authorize this agency to obtain information to determine my eligibility for the exemptions applied for. I qualify for these exemptions under Florida Statutes. I own the property above and it is my permanent residence or the permanent residence of my legal or natural dependent(s). (See s. 196.031, Florida Statutes.)

I understand that under section 196.131(2), F.S., any person who knowingly and willfully gives false information to claim homestead exemption is guilty of a misdemeanor of the first degree, punishable by imprisonment up to one year, a fine up to \$5,000, or both.

I have read, or have had someone read to me, the contents of this form.

I certify all information on this form and any attachments are true, correct, and in effect on January 1 of this year.

Signature, applicant	Date	Signature, co-applicant	Date

Contact your local property appraiser if you have questions about your exemption.

File the signed application for exemption with the county property appraiser.

Signature, property appraiser or deputy	Date	Entered by	Date

References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, F.A.C.

The forms may be available on your county property appraiser's website
or the Department of Revenue's website at floridarevenue.com/property/forms.

<u>Form</u>	<u>Form Title</u>
DR-416	Physician's Certification of Total and Permanent Disability
DR-416B	Optometrist's Certification of Total and Permanent Disability
DR-501A	Statement of Gross Income
DR-501DV	Application and Return for Homestead Tax Discount, Veterans Age 65 and Older with a Combat-Related Disability and Surviving Spouse
DR-501SC	Adjusted Gross Household Income, Sworn Statement and Return

PENALTIES

The property appraiser has a duty to put a tax lien on your property if you received a homestead exemption during the past 10 years that you were not entitled to receive. The property appraiser will notify you that taxes with penalties and interest are due. You will have 30 days to pay before a lien is recorded. If this was not an error by the property appraiser, you will be subject to a penalty of 50 percent of the unpaid taxes and 15 percent interest each year (see ss. 196.011(10) and 196.161(1)(b), F.S.).

If you improperly receive a homestead exemption as a result of the property appraiser's clerical mistake or omission, you will not be assessed penalties or interest.

For tax years beginning in 2025, if you improperly receive an exemption as a result of the property appraiser's clerical mistake or omission, and you disclose the error to the property appraiser before you receive a notice of intent to record a lien, you will not be charged back taxes, penalties or interest. For special requirements for estates probated or administered outside Florida, see s. 196.161(1), F.S.

The information in this application will be given to the Department of Revenue. Under s. 196.121, F.S., the Department and property appraisers can give this information to any state where the applicant has resided. Social security numbers will remain confidential under s.193.114(5), F.S.

EXEMPTION AND DISCOUNT REQUIREMENTS

Homestead Every person who owns real property in Florida on January 1, makes the property his or her permanent residence or the permanent residence of a legal or natural dependent, and files an application with the county property appraiser's office, may receive a property tax exemption up to \$50,000 of the assessed value. The first \$25,000 applies to all property taxes, including school district taxes. The additional exemption applies to assessed value over \$50,000 and only to non-school taxes. The additional exemption is adjusted starting in 2025 and then annually on January 1 for inflation by the percentage change in the Consumer Price Index (CPI), if the percentage change is positive. See s. 196.031(1)(b), F.S.

The Consumer Price Index (CPI) is a measure of consumer price changes. The Bureau of Labor Statistics of the United States Department of Labor calculates the CPI statistics using the All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year. The Department has additional information about CPI posted on the website [Florida Department of Revenue – Property Tax – Consumer Price Index](https://floridarevenue.com/property/Pages/ConsumerPriceIndex.aspx) (<https://floridarevenue.com/property/Pages/ConsumerPriceIndex.aspx>). The Department will provide the CPI data to the county property appraisers to be used on homestead exemption calculations on applicable properties.

Your local property appraiser will determine whether you are eligible. The appraiser may consider information such as the items requested on page 2.

Save Our Homes (SOH) 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 percent each year, no matter how much the just value increases. If you have moved from one Florida homestead to another within the last three years, you may be eligible to take some of your SOH savings with you. See your property appraiser for more information.

**This page does not contain all the requirements that determine your eligibility for an exemption.
Consult your local property appraiser and Chapter 196, Florida Statutes, for details.**

Added Benefits Available for Qualified Homestead Properties				
	Amount	Qualifications	Forms and Documents ^{1,2}	Statute
Exemptions				
Local option, age 65 and older	Determined by local ordinance	Local ordinance, limited income	Proof of age DR-501SC, household income	196.075
	The amount of the assessed value	Local ordinance, just value under \$250,000, permanent residency for 25 years or more.	DR-501SC, household income	
Widowed	\$5,000		Death certificate of spouse	196.202
Blind	\$5,000		Florida physician, DVA ³ , or SSA ⁴	196.202
Totally and Permanently Disabled	\$5,000	Disabled	Florida physician, DVA ³ , or SSA ⁴	196.202
	All taxes	Quadriplegic	2 Florida physicians or DVA*	196.101
	All taxes	Hemiplegic, paraplegic, wheelchair required for mobility, or legally blind Limited income	DR-416, DR-416B, or letters from 2 FL physicians (For the legally blind, one can be an optometrist.) Letter from DVA ³ , and DR-501A, household income	196.101
Veterans and First Responders Exemptions and Discount				
Disabled veteran discount, age 65 and older which carries over to the surviving spouse	% of disability	Combat-related disability	Proof of age, DR-501DV Proof of disability, DVA ³ , or US government	196.082
Veteran, disabled 10% or more by misfortune or during wartime service	Up to \$5,000	Veteran or surviving spouse	Proof of disability, DVA ³ , or US government	196.24
Veteran confined to wheelchair, service-connected, totally disabled	All taxes	Veteran or surviving spouse	Proof of disability, DVA ³ , or US government	196.091
Service-connected, totally and permanently disabled veteran or surviving spouse	All taxes	Veteran or surviving spouse	Proof of disability, DVA ³ , or US government	196.081
Surviving spouse of veteran who died while on active duty	All taxes	Surviving spouse	US Government or DVA ³ letter attesting to the veteran's death while on active duty	196.081
First responder totally and permanently disabled in the line of duty or surviving spouse	All Taxes	First responder or surviving spouse	Proof of Disability, employer certificate, physician's certificate and SSA ⁴ (or additional physician certificate)	196.102
Surviving spouse of first responder who died in the line of duty	All taxes	Surviving spouse	Letter attesting to the first responder's death in the line of duty	196.081
³ DVA is the US Department of Veterans Affairs or its predecessor. ⁴ SSA is the Social Security Administration.				
Save Our Homes Portability Transfer of Homestead Assessment Difference Benefit				
Save Our Homes Assessment Limitation and Portability Transfer	The accumulated difference between the assessed value and the just value	Had homestead from a previous Florida county to a new homestead	DR-501T, Transfer of Homestead Assessment Difference	193.155