



## State of Florida

### ELIGIBILITY CRITERIA TO QUALIFY FOR PROPERTY TAX EXEMPTION

**Marion County Property Appraiser: 501 SE 25th Ave, Ocala, FL 34471, 352-368-8300**

**When to file:** Application for all exemptions must be made between January 1 and March 1 of the tax year. However, at the option of the property appraiser, original homestead exemption applications may be accepted after March 1, but will apply to the succeeding year. Application should be made to the property appraiser's office. Subsequent yearly renewal of exemption status may be made by mail. Failure to make application by March 1 of the tax year shall constitute a waiver of the exemption privilege for that year.

**Homestead Exemption:** Every person who has legal or equitable title to real property in the State of Florida and who resides thereon and in good faith makes it his or her permanent home is eligible to receive a homestead exemption of up to \$50,000. The first \$25,000 applies to all property taxes. The additional \$25,000 applies to any assessed value over \$50,000 and only to non-school taxes. First time applicants are required to furnish their social security number, and should have available evidence of ownership i.e., deed, contract, etc. If title is held by the husband alone, a wife may file for him, with his consent, and vice versa. If filing for the first time, be prepared to answer these and other 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. Are you a legal resident of the State of Florida? (A Certificate of Domicile or Voter's Registration will be proof if dated prior to 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 which is being claimed for homestead exemption on January 1?

**Additional \$50,000 Homestead Exemption for persons 65 and older:** Every person who is eligible for the homestead exemption described above is eligible for an additional homestead exemption up to \$50,000 under the following circumstances: (1) the county or municipality adopts an ordinance that allows the additional homestead exemption which applies only to the taxes levied by the unit of government granting the exemption; (2) the taxpayer is 65 years of age or older on January 1 of the year for which the exemption is claimed; (3) the annual household income of the taxpayer (defined as the adjusted gross income as defined in s. 62, United States Internal Revenue Code, of all members of a household) for the prior year does not exceed \$20,000 (beginning January 1, 2001, this income threshold is adjusted annually by the percentage change in the average cost-of-living index); and, (4) the taxpayer annually submits a sworn statement of household income to the property appraiser not later than March 1.

**Disabled Veterans Homestead Property Tax Discount:** Any veteran age 65 and older may qualify for a homestead property tax discount if the veteran has an honorable discharge from military service, is partially disabled with a permanent service-connected disability that is combat-related, and was a Florida resident at the time of entering military service. The discount is equal to the percentage of the veteran's permanent service-connected disability as determined by the United States Department of Veterans Affairs. Consult your appraiser for details.

#### THE FOLLOWING EXEMPTIONS APPLY TO ANY PROPERTY OWNED BY THE ELIGIBLE PERSON:

**\$500 Widow's Exemption:** Any widow who is a permanent Florida resident may claim this exemption. If the widow remarries, she is no longer eligible. If the husband and wife were divorced before his death, the woman is not considered a widow. **You may be asked to produce a death certificate when filing for the first time.**

**\$500 Widower's Exemption:** Any widower who is a permanent Florida resident may claim this exemption. If the widower remarries, he is no longer eligible. If the husband and wife were divorced before her death, the man is not considered a widower. **You may be asked to produce a death certificate when filing for the first time.**

**\$500 Disability Exemption:** Every Florida resident who is totally and permanently disabled qualifies for this exemption. If filing for the first time, please present at least one of the following as proof of your disability: A certificate from a licensed Florida physician, or a certificate from the United States Department of Veterans Affairs, or documentation from the Social Security Administration.