

**MARSHA M. FAUX CFA, ASA  
POLK COUNTY PROPERTY APPRAISER**



## EXEMPTIONS

### Homestead, Widow, Disability, Veterans and Total Exemption

**Bartow Office**

255 N. Wilson Ave  
Bartow, FL 33830

Phone: 863-534-4777  
Fax: 863-534-4753  
Hours: 8:30am-5:00pm (M-F)

**Lakeland Office**

912 E. Parker St.  
Lakeland, FL 33801

Phone: 863-413-2549  
Fax: 863-413-2550  
Hours: 8:30am-5:00pm (M-F)

**Winter Haven Office**

3425 Lake Alfred Rd.  
3 Gill Jones Plaza  
Winter Haven, FL 33881

Phone: 863-401-2424  
Fax: 863-401-2428  
Hours: 8:00am-5:00pm (M-F)

Website: [www.polkpa.org](http://www.polkpa.org)

## HOMESTEAD EXEMPTION

Every person who has the legal or equitable right to real estate and maintains it as his/her permanent residence or as the residence of another legally or naturally dependent upon the owner shall be entitled to Homestead Exemption.

**NOTICE:**

F.S.196.131(2) Any person who knowingly and willfully gives false information for the purpose of claiming Homestead Exemption as provided for in this chapter is guilty of a misdemeanor of the first degree, punishable as provided by in F.S. 775.082 (term of imprisonment not exceeding one year) or a fine not exceeding \$5,000 or both.

F.S.191.161(1)(b) Any property owner who knowingly received Homestead Exemption and was not entitled thereto for ten (10) prior years, is subject to a fine plus penalties for any or all of the prior ten years.

- You must present proof of legal residence which may be established by some or all of the following:
  - Florida Driver's License —with current address
  - Florida vehicle registration—with current address
  - Voter registration — with current address
  - Local employment.

NOTE: Under Florida law you are required to update your address on your driver's license and vehicle tag within 10 days of moving.

- You must have legal or equitable title to the property as of January 1st. Bring a copy of the recorded Deed at time of filing.
- You must reside on the property and live in the home as of January 1st.
- You must provide the social security card for you and your spouse.
- If you are not a citizen of the United States, you must provide your Permanent Resident Card to be entitled to Homestead Exemption.

**YOU MUST APPLY, IN PERSON, BY MARCH 1ST  
OF THE YEAR FOR WHICH YOU ARE FILING.**

You may file at one of the Property Appraiser's office locations **OR** during the month of February in various local communities. A community schedule is published in all local newspapers and is provided on our website or you may call us for the date, time and location of when we will be in your area.

**PRE-FILING FOR THE FOLLOWING YEAR:**  
Applications are accepted beginning March 2nd for the following year.

## ADDITIONAL HOMESTEAD EXEMPTION

Property owners who qualify for the initial \$25,000 Homestead Exemption may also be eligible to receive the additional \$25,000 homestead described under Amendment 1 beginning in the 2008 tax year. The additional exemption is applied toward the assessed value between \$50,000 and \$75,000 . The difference between this exemption and the initial \$25,000 Homestead Exemption is that the school board portion of the millage rate is NOT exempt.

EXAMPLE: If a parcel has a value less than \$75,000 then they will only receive the exemption on the value above \$50,000 (i.e. if their value is \$65,000 then they will only receive an additional exemption in the amount of \$15,000; if their value is below \$50,000 they will not receive any additional homestead exemption).

The Homestead Exemption is retroactive to January 1, 2008.

The Additional Homestead Exemption will be applied automatically.

**Reference F.S.196.031(1)(b)**

**\*\*\*You must be a permanent resident of the State of Florida to qualify for any exemptions (described in this brochure) in the State of Florida, according to Florida Statute 196.015.\*\*\*** <http://www.leg.state.fl.us>

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## \$500 WIDOW'S OR WIDOWER'S EXEMPTION

To file for Widow's or Widower's Exemption, you must be a widow or widower by January 1st of the tax year. You must provide a copy of the death certificate. Divorced and re-married persons do not qualify for these exemptions.

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## \$500 DISABILITY EXEMPTION

Property to the value of \$500 of every blind person or totally and permanently disabled person shall be exempt from taxation.

- Present written proof of total and permanent disability from a licensed Florida physician.
- Present proof of legal blindness.

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## \$5,000 VETERANS EXEMPTION

Any ex-service member who has been disabled to a degree of 10 percent or more while serving during a period of wartime service or by misfortune, is entitled to a \$5,000 **service-connected** disability exemption. The production of a certificate of disability from the United States Government or the United States Department of Veterans Affairs or its predecessor must be presented as evidence.

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## TOTAL EXEMPTION OF HOMESTEAD FROM TAXATION

F.S. 196.081 provides that property owned and used as homestead by a Veteran, honorably discharged with a SERVICE-CONNECTED TOTAL and PERMANENT disability, having a letter from the U.S. Government or U.S. Department of Veterans Affairs certifying that the veteran is totally and permanently disabled is exempt from taxation.

F.S. 196.101(1) provides that property owned and used as homestead by a quadriplegic shall be exempt from taxation.

F.S. 196.101(2) provides that property owned and used as homestead by a paraplegic, hemiplegic or other totally and permanently disabled person who must use a wheelchair for mobility or who is legally blind may be exempt from taxation if they meet certain income limitations as set by F.S. 196.101(4). In addition, a certificate of Total & Permanent Disability from two licensed, professionally unrelated Florida physicians or from the U.S. Department of Veterans Affairs is required per F.S. 196.101(3).

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## SENIOR EXEMPTION

The Board of County Commissioners or the governing authority of any municipality may adopt an ordinance to allow an additional exemption of up to \$50,000 to persons sixty-five (65) years of age or older, and whose total household adjusted gross income does not exceed a set limit.

The Senior Exemption does not apply to all ad valorem taxes, it is only applicable within the county or municipality that authorizes an additional exemption. School taxes and independent taxing districts (such as water management districts) are not covered by this exemption.

Polk County, as well as the city of Winter Haven has authorized up to \$50,000 additional exemption. The cities of Davenport, Lakeland, and Lake Wales have authorized \$25,000 additional exemption to date.

In order to qualify for the Senior Exemption, a homeowner must be at least 65 years of age as of January 1 and have a total household adjusted gross income that does not exceed the set limit during the preceding tax year. They must also qualify for regular Homestead Exemption.

All persons seeking the Senior Exemption must complete and sign a sworn statement of total household adjusted gross income on or before March 1 of each year. This form requires the full name, date of birth and Social Security number for each person residing in the household.

This sworn statement must be supported by income documentation. State law requires that copies of any federal income tax returns, any wage and earnings statements (W-2 forms), and any other documents (such as income worksheets) for each member of the household be provided to the property appraiser.

The property appraiser cannot grant the Senior Exemption without the required documentation. All necessary income documentation must be submitted to the property appraiser for review prior to June 1.

Effective 2003, persons renewing the Senior Exemption are only required to submit the sworn statement of adjusted gross income. Income documentation will only be necessary if requested by the Property Appraiser's office.

**NOTE:** The Senior Exemption is based on the previous year's adjusted gross income. (Adjusted each January for inflation.)

The following link will provide you with more information regarding Adjusted Gross Income.

[http://www.law.cornell.edu/uscode/html/uscode26/usc\\_sec\\_26\\_00000062----000-.html](http://www.law.cornell.edu/uscode/html/uscode26/usc_sec_26_00000062----000-.html)

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## LOSS OF HOMESTEAD

F.S. 196.061 the rental of an entire dwelling previously claimed to be a homestead for tax purposes shall constitute the abandonment of said dwelling as a homestead.

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## PROPERTY ENTITLED TO TAX EXEMPTION

To be wholly or partially exempt from ad valorem taxation, property must be owned by an organization qualified for the exemption and the property must be used exclusively or predominantly for charitable, religious, educational, governmental, literary or scientific purposes.

- All property used exclusively for exempt purposes shall be totally exempt from ad valorem taxation.
- All property used predominantly for exempt purposes shall be exempt from ad valorem taxation to the extent of the ratio that such predominant use bears the non-exempt use.
- No application for exemption may be granted for religious, literary, scientific or charitable use of property until the application has been found by the Property Appraiser, or the Value Adjustment Board to be non-profit as defined in F.S.196.196.
- Educational institutions include state, parochial, Church and private schools, colleges and universities conducting regular classes and courses of study required for eligibility to, certification by, accreditation to, or membership in the State Department of Education of Florida, Southern Association of Colleges and Secondary Schools, or the Florida Council of Independent Schools.