

EXEMPTIONS



MARSHA M. FAUX CFA, ASA
POLK COUNTY PROPERTY APPRAISER

Ad Valorem
Property Tax Exemptions

FILE ONLINE
www.polkpa.org

Bartow Office

255 N. Wilson Ave
Bartow, FL 33830

Phone: 863-534-4777
Fax: 863-534-4753
Hours: 8:00am-4:30pm (M-F)

Lakeland Office

930 E. Parker St.
Suite 272
Lakeland, FL 33801

Phone: 863-802-6150
Fax: 863-802-6163
Hours: 8:00am-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**

*****You must be a permanent resident of the State of Florida to qualify for any exemptions described in this brochure. *****

HOMESTEAD EXEMPTION

Every person who has legal or beneficial title to real property and resides there permanently or maintains it as the residence of a legal or natural dependent is entitled to Homestead Exemption **up to \$50,000**. Non citizens may apply on behalf of their children who are citizens.

- Applicants must have legal or equitable title to the property on January 1st.
- Applicants must reside on the property and live in the home as of January 1st.
- Applicants must provide their social security card.
- If you are not a citizen of the United States, you must provide your Permanent Resident Card to be entitled to Homestead Exemption.
- Applicants may file for homestead exemption on a mobile home if they own the land also. Please provide a copy of the title or registration.

All applicants must present proof of legal residence which may be established by the following:

- Florida driver license — with current address
- Florida vehicle registration — with current address
- Voter registration — with current address
- Local employment
- School name of dependent children
- Bank statement mailing address
- Current Electric Bill (Showing Billing and Service Address)

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

Under certain circumstances, additional information may be required to complete your application.

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ADDITIONAL HOMESTEAD EXEMPTION

Property owners qualifying for the initial \$25,000 homestead exemption may also receive an additional \$25,000 homestead exemption. The difference is that the school board portion of the millage rate is NOT exempt in the second exemption.

The additional exemption is applied automatically to any assessed value between \$50,000 and \$75,000. If a property has a value of \$50,000 or less, the additional homestead is not applicable.

CHANGES AFFECTING HOMESTEAD

IF ANY OF THE FOLLOWING UNREPORTED SITUATIONS APPLIES TO YOU, CONTACT OUR EXEMPTIONS DEPARTMENT IMMEDIATELY:

- You have moved from your homestead property.
- The homestead property owner is deceased.
- You are renting your homestead property.
- You and your spouse own separate properties and both are receiving homestead exemption.
- You and your spouse own a second home in or out of state and both are receiving homestead exemptions or residency tax credit.
- You have remarried but are receiving a widow/widower exemption.
- Your income exceeds the statutory limit for qualifying for a Senior Exemption.

REPORT HOMESTEAD FRAUD

Homestead exemption was created as a benefit for homeowners who make Florida their permanent and legal residence. When someone is receiving an exemption they are not entitled, it is considered fraud.

Homestead fraud is a serious issue that affects every taxpayer. Fraudulent exemptions steal from every taxpayer who pays for our county services, law enforcement, schools, libraries, etc. If someone lies to falsely lower their tax bill by claiming tax savings they aren't entitled to, that means someone else has to make up the difference. And you guessed it -- that "someone else" is you and all of the other law-abiding taxpayers.

The State of Florida has severe penalties for claiming an unqualified exemption. Homestead fraud may result in a 50% penalty of unpaid taxes and a 15% interest for up to 10 years.

You may report fraud through our website or report fraud anonymously by telephoning (863) 534-4788 Ext.1850.

\$500 WIDOW'S OR WIDOWER'S EXEMPTION

Widow or Widower Exemption is available to those who are widowed and provide a copy of the death certificate for their spouse. Divorced or remarried persons do not qualify.

DISABILITY EXEMPTION

\$500 Disability Exemption will be allowed to every blind person or totally and permanently disabled person.

Total Disability Exemption will be allowed to paraplegics, hemiplegics, or other totally and permanently disabled persons who must use a wheelchair for mobility or who are legally blind. This total exemption from ad valorem taxes will be applied if persons meet certain income limitations.

Quadriplegics Disability Exemption will exempt the homestead property of a qualifying person from taxation.

DISABLED VETERAN EXEMPTION

\$5,000 Disabled Veterans Exemption is available to 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 Veteran's Exemption. An un-remarried surviving spouse is also entitled to the exemption under certain conditions.

Disabled Veteran Discount may be applied to the homestead of a partially or totally permanently disabled Veteran who is 65 years old and was honorably discharged. The percentage of disability must be SERVICE-CONNECTED and combat-related.

Veterans Total Exemption is available on property owned and used as homestead by a Veteran, honorably discharged with a SERVICE-CONNECTED total and permanent disability. Verification of disability is required. An un-remarried surviving spouse is also entitled to the exemption under certain conditions.

Deployed Military Exemption is available to service members who were deployed in the preceding calendar year outside the continental United States, Alaska, or Hawaii in support of designated military operations.

SURVIVING SPOUSES OF FIRST RESPONDERS

Homestead property of surviving spouses of military veterans who died from service-connected causes while on active duty and to the surviving spouses of first responders who died in the line of duty shall be exempt from taxation. First responders include law enforcement officers, correctional officers, firefighters, emergency medical technicians, or paramedics.

SENIOR EXEMPTION

The Senior Exemption is only applicable within the county or municipality that authorizes it. School taxes and independent taxing districts are not covered by this exemption.

In order to benefit, a homeowner must qualify for the regular homestead, be at least 65 years of age on January 1, and have a previous year total household adjusted gross income that does not exceed the statutory limit. Supporting documentation must be provided.

The county provides an additional property tax exemption for qualifying seniors who have lived in their home for at least 25 years. The market value of the home must not exceed \$250,000.

*If, after qualifying for Senior Exemption, your **total household adjusted gross** income exceeds the statutory limit, **YOU MUST NOTIFY THIS OFFICE**. Receiving no notification from the qualified senior will be considered a sworn statement, under penalty of perjury, that the income does not exceed the limit. Statutory limits will be posted on our website. Improperly claiming any exemption could result in a lien against your property.*

CONSERVATION EXEMPTION

The 2009 Legislature enacted legislation creating an exemption for real property dedicated in perpetuity for conservation purposes and requirements to file an application to be assessed for lands subject to a conservation easement, environmentally endangered, or land used for outdoor recreational or park purposes. An application can be accessed through our website.

ASSESSMENT REDUCTION FOR PROPERTY USED FOR LAND CONSERVATION

Legislation amended Florida Statute 193.501, requiring an application to be filed with the Property Appraiser for property to be assessed at a reduced value if used for conservation. An application can be accessed through our website.

GRANNY FLAT DISCOUNT

A Granny Flat Discount is available to property owners who build additions onto an existing home or perform extensive renovations to provide living quarters for a parent or grandparent who is at least 62 years old.

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 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.
