

**MARSHA M. FAUX
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 Gil 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

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 \$25,000 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 Auto License and Florida Driver's License. Under Florida DMV regulations, a person who files an application for Homestead Exemption cannot hold an out-of-state driver's license but must have a Florida driver's license and Florida auto tags on any vehicle he drives on Florida highways.
 - Voter Registration
 - Local employment.
- You must have legal or equitable title to the property as of January 1st. Bring a copy of the recorded Deed or Contract 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 number of both you and your spouse.
- If you are not a citizen of the United States, you must provide your Permanent Visa to be entitled to Homestead Exemption.
- A temporary Visa such as an E-2 Visa is not sufficient for filing 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.

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

\$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 or remarried persons do not qualify for these exemptions.

\$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.

\$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 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.

The un-remarried surviving spouse of such a disabled ex-service member who, on the date of the disabled ex-service member's death, had been married to the disabled ex-service member for at least 5 years is also entitled to the exemption.

TOTAL EXEMPTION OF HOMESTEAD FROM TAXATION

F.S. 196.081 provides that property owned and used as homestead by a Veteran, honorably discharged with SERVICE-CONNECTED total and permanent disability, having a letter from the U.S. government or U.S. Veterans Administration stating this disability, shall be exempt from taxation. This exemption continues for the un-remarried surviving spouse.

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 a letter from the Veterans Administration is required.

SENIOR EXEMPTION

The Board of County Commissioners or the governing authority of any municipality may adopt an ordinance to allow an additional Homestead Exemption of up to \$25,000 to persons sixty-five (65) years of age or older, and whose total household adjusted gross income does not exceed a set limit.

The additional exemption does not apply to all Ad Valorem taxes. This senior exemption only applies within the county or municipality that authorizes an additional exemption. School taxes and independent tax district taxes (such as water management districts) are not covered by this exemption.

Polk County, as well as the cities of Lakeland and Davenport, has authorized up to \$25,000 additional exemption. The city of Winter Haven has authorized \$1,000 additional exemption to date.

To be eligible for the additional exemption, a homeowner must meet two criteria in addition to qualifying for regular homestead exemption:

- Be at least 65 years of age as of January 1
- Have a total household adjusted gross income that does not exceed the set limit during the previous tax year.

Generally, any of the following items will be accepted as proof of age:

- Florida driver's license or Florida ID card
- Certified copy of birth certificate
- Marriage certificate, showing full name and date of birth
- Passport
- Any other official and/or certified record or document that demonstrates the applicant's true age to the satisfaction of the property appraiser.

All persons seeking the additional homestead exemption must complete and sign a sworn statement of adjusted gross income of household 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 can not grant the additional 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 need only to submit the sworn statement. Income documentation need only be furnished upon request by the Property Appraiser's office.

NOTE: The 2005 exemption is based on the 2004 income which cannot exceed \$22,693 (To be adjusted each January for inflation).

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.

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 predominately for charitable, religious, educational, governmental, literary or scientific purposes.

APPLICATIONS FOR EXEMPTION MUST BE FILED BY MARCH 1ST OF THE TAX YEAR.

- All property used exclusively for exempt purposes shall be totally exempt from ad valorem taxation.
- All property used predominately 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.