

## If eligible, you may now apply online for Homestead Exemption.

You may pre-file your exemption for the upcoming year after April 1. For more information, visit [www.srcpa.gov/exemptions-file-online/](http://www.srcpa.gov/exemptions-file-online/).

### Exemption Applications (FL Statute 196.011)

Application for all exemptions must be made no later than **March 1** of the assessment year, however late applications may be accepted in certain instances.

### Homestead Exemption (FL Statute 196.031)

Every **permanent Florida resident** who has legal title to real property and who resides thereon and in good faith makes it his or her permanent home on January 1 is eligible.

Applicants will be asked to provide the following information:

- Evidence of ownership
- Social Security Number and date of birth for each owner, and the owner's spouse, if married.
- Proof of Florida residency for each owner:
  - Florida driver license (must reflect address for which Homestead Exemption application is being made)
  - Florida vehicle registration
  - Florida voter's registration card
  - Other documents related to Florida residency

**A person or family unit may have only one permanent residence at a time.**

### Exemption Renewal (FL Statute 196.011)

Automatic renewal notices are mailed each January. These postcards list the exemptions you currently have, and will continue to have in the upcoming year. **You only need to return the postcard to our office if you are no longer eligible.**

### SOH Benefit (Save Our Homes) (FL Statute 193.155)

After the first year a home receives a homestead exemption and the property is assessed at just value, the assessment for each year thereafter cannot increase more than 3% or the percent change in the Consumer Price Index (CPI), whichever is less. This is called the Save Our Homes benefit and creates a differential between the just (market) value and the assessed value.

### Portability (FL Statute 193.155)

The SOH benefit described above is transferrable from one Florida homestead to another homestead in Florida when the person filing a new homestead application has received the exemption as of January 1 of any of the three (3) preceding years.

### 10% Cap (FL Statute 193.1554 and 193.1555)

Non-homestead property assessment cannot increase by more than 10% unless a change in ownership/control occurs. **The 10% cap does not apply to school district taxes.**

### Improper Homestead Exemption (FL Statute 196.161)

This office investigates those who may have received a homestead exemption improperly. **Ineligibility for homestead is caused by one of several reasons, such as, but not limited to:**

- Renting homesteaded property
- Having a homestead benefit in another county or state
- Not using the homestead property as the primary residence

If you think you should not be receiving a homestead exemption, please contact this office. If you believe someone is fraudulently receiving a homestead exemption, you can report it anonymously on our website at:

[www.srcpa.gov/homestead-fraud](http://www.srcpa.gov/homestead-fraud)

- File for exemptions
  - Find your parcel
  - Search our map
  - Get latest updates
- SRCPA.GOV**



#### Important Dates

##### MARCH 1

Deadline for filing Homestead Exemption, Veterans', Seniors 65 and over, and all other exemptions

##### APRIL 1

TPP Tax Return Deadline  
TPP Request for Extension Deadline

##### AUGUST

Proposed Property Tax (TRIM) Notices mailed  
**Please review your TRIM carefully as it includes your assessed value, exemptions applied against your assessed value, and the date the last day you may file to protest your valuation.** The TRIM notice also contains proposed millage rates, proposed taxes, and the dates of related public hearings.

##### NOVEMBER 1

Tax Collector mails tax bills



# PROPERTY TAX EXEMPTIONS

## FOR THE HOMEOWNER

The State of Florida offers exemptions and benefits that can reduce property tax liability for homeowners who make a property their permanent residence.

Additional benefits are available for property owners who are widowed, disabled, senior citizens, active-duty military members, disabled veterans, disabled first responders, and properties with specialized uses.



GREG BROWN II, CFA



**Santa Rosa County  
Property Appraiser**

#### Contact Us

[www.srcpa.gov](http://www.srcpa.gov)  
(850) 983-1880  
[exemptions@srcpa.gov](mailto:exemptions@srcpa.gov)

6495 CAROLINE ST SUITE K MILTON FL 32570  
5841 GULF BREEZE PKWY GULF BREEZE FL 32563

## Dear Property Owner,

This brochure contains a summary of the most common exemptions for homeowners. For more specific information on eligibility for any exemption or classification, you may contact this office, or refer to the corresponding Florida Statute.

**Should you miss the March 1st deadline for an exemption, please contact this office to inquire about any late filing options.** You may call us, come by one of our office locations, or visit our website at [www.srcpa.gov](http://www.srcpa.gov). We appreciate the opportunity to answer your questions and provide additional information.

As Santa Rosa County Property Appraiser, my goals are to enhance public awareness of the assessment process and all available property tax exemptions. I will continue to work diligently to provide exceptional customer service and to produce a fair and equitable tax roll.

I work for you and welcome any concerns or questions you may have regarding the Property Appraiser's Office. Thank you for your continued support and the opportunity to serve you.

Very Truly Yours,



**Greg Brown II, CFA**  
Santa Rosa County  
Property Appraiser

## Additional Exemptions and Benefits

### Military Homestead Exemption

(FL Statute 196.071)

Active-duty service members **currently receiving Homestead Exemption** who receive PCS orders out of the area may rent/lease their Homestead property and keep their Homestead benefits. Florida residency, including FL driver license and FL vehicle registrations, must be maintained.

### Deployed Military Exemption

(FL Statute 196.173)

The Deployed Military Exemption is for military personnel who currently receive Homestead Exemption and are deployed outside the U.S. in support of designated operations as provided for in Florida Statute 196.173. The exemption amount is a percentage based on the number of qualifying days deployed.

### Veteran Partial Disability Exemption

(FL Statute 196.24)

Any permanent Florida resident who is an honorably-discharged veteran disabled at least 10% by service-connected misfortune is entitled to a \$5,000 exemption. Proof of disability is required. Veterans may provide proof through the Veterans Administration.

### Veteran Discount

(FL Statute 196.082)

Certain honorably discharged veterans who are over 65 with combat-related disabilities may be eligible for a discount equal to their percentage of service-connected disability.

### Veteran Total and Permanent Disability

(FL Statute 196.081)

An honorably discharged veteran with a service-connected total and permanent disability is entitled to an exemption on real estate owned and used as a homestead. Persons entitled to this exemption must be a permanent resident of Florida as of January 1 of the assessment year. Under certain circumstances, the benefit of this exemption may carry over to the veteran's surviving spouse.

### Medical Disability Exemption

(FL Statute 196.202)

Any permanent Florida resident who is totally and permanently disabled or blind qualifies for this exemption. Proof of disability is required and must be provided by a licensed Florida physician during the application process.

### Total Disability Exemption

(FL Statute 196.101)

Any real estate owned and used as a homestead by any quadriplegic is exempt. The homestead of a paraplegic, hemiplegic, or other totally and permanently disabled person who must use a wheelchair for mobility, or a person who is legally blind, is exempt from taxation provided they meet an income cap established annually by the Florida Legislature. Applicants must be permanent residents of Florida as of January 1 of the assessment year and make application with supporting medical and annual income documentation.

### Widow/Widower Exemption

(FL Statute 196.202)

Any widow or widower who is a permanent Florida resident may claim this exemption. If remarried or if the husband and wife were divorced before the spouse's death, this exemption would not apply. Applicants will be asked to provide a death certificate when filing for this exemption.

### Seniors 65 and Older Exemption

(FL Statute 196.075)

Seniors who claim Homestead Exemption, are age 65 as of January 1st, and whose adjusted gross household income meets the income cap established annually by the Florida Legislature should apply. **This exemption does not apply to school district taxes.**

### Seniors with Long-Term Residency

(FL Statute 196.075)

An additional homestead tax exemption equal to the assessed value of the homestead property, if the property has a just value less than \$250,000 and an owner has maintained permanent residency on the property for not less than 25 years, has attained age 65 as of January 1st, and meets the income cap established annually by the Florida Legislature.

### Surviving Spouse of Veteran or First Responder

(FL Statute 196.081)

This is also called the "Fallen Heroes Family Tax Relief Act" and provides for a 100% exemption on the homestead property for the surviving spouse of:

- A military veteran who died from service-connected causes while on active duty as a member of the US armed forces; or
- A first responder (which includes a law enforcement officer, correctional officer, firefighter, emergency medical technician, or paramedic employed by the state or any political subdivision of the state) who died in the line of duty.

### Parent/Grandparent Quarters Reduction

(FL Statute 193.703)

Any owner with an existing homestead may qualify for a property tax reduction if they construct or reconstruct living quarters for a parent or grandparent (over 62 years of age) through proper permitting and compliance with local regulations.

### Religious and Institutional Exemptions

(FL Statute 196)

Religious, charitable, or fraternal organizations may apply for an ad valorem tax exemption. **Annual renewal is required.** Please contact our office for details.

### Agricultural Classification

(FL Statute 193.461)

Any landowner who, in good faith, utilizes their property for a bona fide commercial, agricultural operation is entitled to this classification. The property owner must file application between January 1st and March 1st of the assessment year.