

Fallen Heroes Family Tax Relief [FL Statute 196.081]

Amended on 11/8/2016; but, requires implementing language.

Provide property tax relief on homestead property to the surviving spouse of a first responder who died in the line of duty, or the surviving spouse of a veteran who died from service-connected causes while on active duty. The amendment allows a first responder, who is totally and permanently disabled because of an injury sustained in the line of duty, to receive relief from ad valorem taxes on homestead property. It is effective as of January 1, 2017.

Agricultural Classification [FL Statute 193.461]

Amended by Chapter 2016-88, Laws of FL & effective on 7/1/16.

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

Conservation Easement [FL Statutes 193.501 & 196.26]

Amended by Chapter 2016-110, Laws of FL & effective on 7/1/16.

This is a voluntary, legally binding recorded agreement between the landowner and a conservation organization which will protect the property. It may yield tax benefits by land exemption or classified use value. **Annual renewal is not required until the use of the property no longer complies with requirements of a conservation easement.**

Parent/Grandparent Reduction [FL Statute 193.703]

Any owner with an existing homestead may qualify for a property tax reduction if they constructed or re-constructed 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 Chapter 196]

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

Economic Development Exemption (EDATE)

[FL Statute 196.1995]

Amended by Chapter 2016-220, Laws of FL & effective on 4/13/16.

Information regarding economic development ad valorem tax exemption incentives are available through the Exemptions Director. **Please contact the office for details.**

11

Commandments for the Public Servant

1. Taxpayers are the most important people in the community.
2. Taxpayers are not dependent upon you; you are dependent upon them.
3. Taxpayers are not an interruption of work; they are the purpose of your work.
4. Taxpayers do you a favor when they call or come into the office. You are not doing them a favor by waiting on them.
5. Taxpayers are part of your work; they are not outsiders.
6. Taxpayers are not cold statistics. They are flesh and blood. They are human beings with feelings and emotions just like you.
7. Taxpayers are not people to argue with, match wits with or ridicule.
8. Taxpayers are people who need your assistance and it is your job to provide professional quality service.
9. Taxpayers are deserving of the most courteous and attentive treatment that you can give them.
10. Taxpayers are the people who make it possible for your salary to be paid.
11. Taxpayers are a vital part of this government and every division thereof.



Revised 1/2020

Property Tax Exemptions for the Homeowner



Chris Jones, CFA

Escambia County Property Appraiser
221 Palafox Place, Suite 300
Pensacola, FL 32502
Office (850) 434-2735
Fax (850) 435-9526

www.escpa.org

Dear Property Owner:

This brochure contains facts concerning various exemptions and filing dates for homeowners.

Our mission is to place the public first while providing prompt, efficient service in a friendly, professional manner.

Please call your Property Appraiser's Office should you have any questions or require additional information. We welcome your visit to either of our locations:

Downtown Office (8 am – 5 pm)

221 Palafox Place, Suite 300
Pensacola, FL 32502
Office: 850-434-2735
Fax: 850-435-9526

Molino Branch (8 am – 4:30 pm)

6440 Highway 95-A N, Suite B
Molino, FL 32577
Office: 850-434-2735
Fax: 850-587-3290

Online homestead exemption filing is now available on our website, along with other valuable facts, ownership searches, mapping needs, and exemption details. Please visit our website at: www.escpa.org.

Very truly yours,



Chris Jones, CFA
Escambia County Property Appraiser

Important Dates to Remember

Jan. 1st Annual effective date of assessment
Mar. 1st Exemption filing deadline for tax year
August Mail proposed tax notices
Nov. 1st Tax Collector mails tax bills

Exemption Application [FL Statute 196.011]

An initial exemption application must be made in person or online between January 1st and March 1st. Proof of Florida residency is required. Please call the office for additional information.

Homestead Exemption [FL Statute 196.031]

Every person who, on January 1st, has legal title or beneficial title in equity to real property and in good faith makes it his/her permanent residence or the permanent residence of others, legally or naturally dependent upon him/her, is entitled. *Applicant/spouse must provide the following existing documents:*

- Florida Driver's License/ID's showing their permanent residence address
- Florida Vehicle Registration
- Florida Voter Registration

-Other documents related to Florida residency may be requested if some of the above documents are not available.

-If your home is in a Trust we will need you to bring a copy of the Trust as well.

A person may have only one permanent residence at a time.

Exemption Renewal [FL Statute 196.011]

Automatic renewal notices are mailed each January. Income based exemptions must be renewed each year **after** January 1st. Also, see Military Homestead.

SOH Benefit (Save Our Homes) [FL Statute 193.1555]

SOH benefit caps the increase in the homestead assessed value at 3% or the percent of change in the CPI from the prior year, whichever is less. Loss of homestead will result in a reassessment at market value.

10% Cap [FL Statutes 193.1554 & 193.1555]

Increases in non-homestead property assessed values are capped at 10%, unless a qualified improvement or change in ownership/control occurs. The 10% cap does not apply to school district taxes. **Please visit our website for details.**

Portability [FL Statute 196.155(8)]

Portability is the difference in the market value and SOH benefit, transferable from one Florida homestead to another homestead in Florida.

Military Homestead Exemption [FL Statute 196.071]

Florida residents away from home on active duty **must** renew their exemption annually by providing current active duty orders

Widow/Widower Exemption [FL Statute 196.202]

The surviving spouse **must** be a Florida resident & provide a death certificate when filing for this exemption.

Medical Disability [FL Statute 196.202]

Any permanent Florida resident who is totally & permanently disabled or blind qualifies for this exemption. Proof of disability is required from a licensed Florida physician, optometrist, or a letter from the Social Security Administration or Disabled Veterans' Association.

Total Disability Exemption [FL Statute 196.101]

The homestead of a permanently disabled person, **who uses a wheelchair for mobility or is legally blind**, is eligible for an exemption. Proof of disability is required from 2 licensed Florida physicians, and the applicant must meet an annual household gross income cap. A **quadriplegic** is not required to meet an income cap.

Seniors Over 65 Exemption [FL Statute 196.075]

This is an additional homestead exemption based on age and previous year's combined **household** adjusted gross income.

Senior Long Term Residency [FL Statute 196.075]

Amendment 5 was approved on 11/8/16 & effective as of 1/1/2017.

An exemption may be granted for seniors who are age 65 and have maintained their homestead for at least 25 years, with a just value of \$250,000 or less, **at the time of application**, and meet an income limit as defined by general law.

Veteran Partial Disability [FL Statute 196.24]

Any permanent Florida resident who is an honorably discharged veteran, disabled to a degree of 10% or more is entitled to this exemption. The exemption may benefit the veteran's surviving spouse.

Veteran's Total Disability [FL Statute 196.081]

Any honorably discharged veteran with a VA letter **certifying** his/her **service connected, total and permanent disability**, is entitled to an exemption on real estate owned and used as a homestead. Under certain circumstances, the exemption may benefit the veteran's surviving spouse.

Veteran's Discount [FL Statute 196.082]

A veteran may be eligible for a property tax discount equal to the percentage of their service connected disability. Applicant **must** be **65 years of age or older as of January 1st**, honorably discharged, and show proof of percent of disability related to combat.

Deployed Military Exemption [FL Statute 196.173]

Military homestead applicants may receive an additional exemption **based on the number of days deployed** outside the continental US, Alaska, or Hawaii, during the previous calendar year, in support of specific military operations.