

### Total Disability Exemption [FL Statute 196.101]

Any real estate used and owned as a homestead by any quadriplegic is exempt from ad valorem taxation. The homestead of a paraplegic, hemiplegic or other totally and permanently disabled person who uses a wheelchair for mobility or is legally blind, is exempt from ad valorem taxation providing they meet an income cap established annually by the Legislature. Applicants **must** meet the basic qualifications for homestead exemption and make application between January 1<sup>st</sup> and March 1<sup>st</sup> of the assessment year.

### Veteran's Total Disability [FL Statute 196.081]

Any 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. Applicants **must** meet the basic qualifications for homestead exemption. Documentation from the Veteran's Administration is required. Under certain circumstances, the benefit of this exemption may carry over to the veteran's surviving spouse.

### Parent/Grandparent Reduction [FL Statute 193.703]

Any owner with an existing homestead may qualify for a property tax reduction if they constructed/re-constructed living quarters for a parent or grandparent. The new dwelling **must** be properly permitted and comply with local regulations. The **occupant** (parent/grandparent) must be at least 62 years of age by January 1<sup>st</sup> and cannot receive residency benefits from any other county or state.

### 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 will be required to file a return with the Property Appraiser no later than March 1<sup>st</sup> of the assessment year.

### Important Dates

- Jan. 1<sup>st</sup> – Annual effective date of assessment
- Mar. 1<sup>st</sup> – Exemption deadline for tax year
- Aug. 18<sup>th</sup> – Notice of proposed property taxes
- Nov. 1<sup>st</sup> – Tax Collector mails tax bills

# 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.



Chris Jones, CFA

Escambia County Property Appraiser

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# Property Tax Exemptions for the Homeowner



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[www.escpa.org](http://www.escpa.org)

Dear Property Owner:

Congratulations on your purchase of property in Escambia County. 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:

#### Main Office (Downtown)

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

#### Molino Office (Farm Bureau Building)

153 Highway 97  
Molino, FL 32577  
Office: 850-434-2735  
Fax: 850-587-3290

Our website is a valued resource for ownership searches, mapping needs and exemption details. Please visit our website at: [www.escpa.org](http://www.escpa.org)

Very truly yours,



**Chris Jones, CFA**

*Escambia County Property Appraiser*

#### [When to file for Exemptions \[FL Statute 196.011\]](#)

Your initial application for all exemptions must be made in person no later than March 1<sup>st</sup> of the assessment year. You may pre-file for exemptions, not based on income, for the forthcoming year after March 1<sup>st</sup>. ***A person may have only one permanent residence at a time.*** If you are physically unable to visit our office, please call for assistance.

#### [Exemption Renewal \[FL Statute 196.011\]](#)

You will receive an automatic renewal notice each January, unless your status changes. Income based exemptions must be renewed each year after January 1<sup>st</sup>.

#### [Homestead Exemption \[FL Statute 196.031\]](#)

Every permanent Florida resident who has legal title to real property, resides thereon and in good faith makes it his/her permanent home on January 1<sup>st</sup>, is eligible. Applicants will be asked to provide the following documents to show eligibility.

- Evidence of Ownership
- Social Security card(s) for **applicant & spouse**
- Proof of Florida residency:
  - Florida driver license for **applicant & spouse**
  - Florida vehicle registration **card**
  - Florida voter registration **card**
  - Other documents to determine Florida residency

#### [Amendment One \[FL Statute 193.155\(8\)\]](#)

Effective January 2008, Florida voters approved property tax relief which included the following:

- Increased homestead exemption up to \$50,000
- Portability of the Save Our Homes (SOH) benefit
- 10%** assessment cap on non-homestead property
- Tangible Personal Property exemption up to \$25,000

#### [Save Our Homes \[FL Statute 193.155\(1\)\]](#)

This Constitutional Amendment caps the increase in taxable value of homestead property at 3% or the Consumer Price Index (CPI), whichever is less. This protection is void if the home was sold, rented or there is a change in ownership.

#### [Military Homestead Exemption \[FL Statute 196.071\]](#)

Initial application and exemption qualifications are the same as homestead exemption. Florida residents away from home on active duty **must** renew their exemption annually by providing this office with a copy of current active duty orders and documents supporting Florida residency.

#### [Widow/ Widower Exemption \[FL Statute 196.202\]](#)

Any widow or widower who is a permanent Florida resident may claim this exemption. The surviving spouse **must** provide a death certificate when filing for this exemption. If remarried or divorced **before** the spouse's death, there is no eligibility.

#### [Medical Disability \[FL Statute 196.202\]](#)

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. Proof should document the total and permanent status.

#### [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. Proof should be provided from the Veteran's Administration. Under certain circumstances, the benefit of this exemption may carry over to the veteran's surviving spouse.

#### [Veteran's Discount \[FL Statute 196.082\]](#)

Any permanent Florida resident who is a veteran may be eligible for a property tax discount equal to the percentage of their service connected disability. The following criteria **must** be met:

- Honorably discharged veteran
- Combat-related disability
- 65 years of age or older as of January 1<sup>st</sup>
- Florida resident at the time of entering military service

#### [Seniors Over 65 Exemption \[FL Statute 196.075\]](#)

Escambia County senior residents who claim homestead exemption may be entitled to this additional exemption. Application must be made between January 1<sup>st</sup> and March 1<sup>st</sup> of the assessment year. The following criteria **must** be met:

- 65 years of age or older as of January 1<sup>st</sup>
- Meet the adjusted gross income cap annually
- Meet the basic qualifications for homestead exemption

#### [Wholly Exemption \[FL Statute Chapter 196\]](#)

Organizations applying for total exemption from ad valorem taxation should contact the office for details.