

Q: ARE THERE ANY OTHER BENEFITS TO HAVING A HOMESTEAD EXEMPTION?

A: Yes. The Florida Constitution provides for a 3% cap on assessment increases on Homesteaded properties which creates what is referred to as Save Our Homes exempt value (SOH). SOH exempt value is market value you do not pay taxes on due to the capped assessed value. The Constitution states that the assessed value increase cannot exceed 3% or the Consumer Price Index (CPI), whichever is less, each year following the year you received homestead exemption.

Also, in order to qualify for an additional homestead exemption of up to \$50,000 for persons age 65 years or older, the “household income” (cumulative “adjusted gross income”) of all persons living in the home cannot exceed the yearly amount as determined by the Florida Department of Revenue. This exemption applies only to the property taxes levied by the taxing authority granting the exemption and reapplication must be made annually.

Q: WHAT OTHER EXEMPTIONS ARE AVAILABLE UNDER LAW?

A: State law entitles you to apply for an additional exemption as a widow or widower. State law also provides that real estate used and owned as a homestead by quadriplegic, paraplegic, hemiplegic, or other total and permanently disabled person who must use a wheelchair for mobility, or is legally blind and can produce a certificate stating this from a licensed Florida physician or the Veterans Administration will be exempt from ad valorem taxation. This is dependent upon the fact that the income of all persons residing upon the homestead does not exceed the yearly amount as determined by the Florida Department of Revenue. Quadriplegic persons are exempt from the income requirement.

And state law additionally provides that real estate used and owned as a homestead by a veteran, honorably discharged with service-connected total and permanent disability, and having a homestead letter from the U.S. Veterans Administration confirming this disability, will be exempt from ad valorem taxation, provided the veteran was a permanent Florida resident prior to January 1 of the tax year for which they are claiming the exemption.

Q: WHAT IF I MOVED?

A: Homestead Exemption does not automatically transfer. A new application must be filed if you have moved during the year. Beginning with the 2008 tax year, property owners were able to transfer all or some of their Save Our Homes (SOH) exempt value up to \$500,000. For example, in order to qualify for 2011 portability, all owners must have abandoned the previously homesteaded property in 2010 and have qualified for a 2011 homestead exemption on the new residence. Application for the portability must be made in the county where your new residence is located.

HOMESTEAD EXEMPTION



Have you filed?

Find out how to start saving on
your home's property taxes

Abe Skinner, CFA
Collier County Property Appraiser

Collier County Property Appraiser

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Dear Homeowner:

If you own property which you use as your permanent residence, you may file for Homestead Exemption. If granted, this exemption would reduce the taxable value of your homestead by \$25,000 for school taxes and by \$50,000 for non-school taxes.



As a result, you would enjoy a substantial savings on the taxes levied against your property by the various taxing authorities.

Regular filing begins on January 1 and ends on March 1 each year. However, our office accepts prefilled applications throughout the year so that you might avoid long lines at the regular filing time for Homestead Exemption.

Sincerely,

A handwritten signature in black ink, appearing to read "Abe Skinner".

Abe Skinner; C.F.A.
Collier County Property Appraiser

Q: DID YOU BUILD OR BUY A NEW RESIDENCE?

A: If you move into a new home or condo and it is your primary residence, you may qualify for the homestead exemption and the cap on the assessment increase, which starts the year following the first year you are granted the homestead exemption. If the previous owner had the homestead exemption, they may have also been receiving the benefit of the cap on assessment increases. However, your assessment will be adjusted to the market value the year after you purchased. Therefore, your assessment and taxes may not reflect what the previous owner paid. It is very important that you do not miss the opportunity to file for your own homestead exemption as soon as you qualify.

Q: WHAT DO I NEED TO DO?

A: All persons seeking Homestead Exemption must complete an original application form in person at the office of the Property Appraiser.

Q: WHERE CAN I FILE?

A: You can file at the Property Appraiser's main office weekdays from 8 a.m. to 5 p.m. or in Golden Gate and North Collier office from 9 a.m. to 6 p.m. In addition, the office sets up various locations during January and February. Check your local newspaper for locations or call the office.

Q: WHAT INFORMATION DO I NEED TO BRING WITH ME?

A:

- A recorded deed or tax bill in your name.
- Florida driver's license.
- Florida auto tag registration.
- If you are a registered voter, a Collier County voter registration card.
- Social Security numbers for applicant and spouse.
- A Declaration of Domicile filed with Clerk of the Circuit Court, if you have recorded one.
- Documentation from your assessor/appraiser that any residency based exemptions on your out of state property have been removed.
- If the property is held in a trust, a copy of the trust is required for review and qualification.
- An applicant who is not a U.S. citizen must present a resident alien card (green card) when they apply.

All documentation must be dated prior to January 1st of the tax year for which you are applying for exemption.

If you do not possess these items, please call us for further information. If property is jointly owned all owners who reside on property should make application.

You must have legal or equitable title to the property and reside there as a legal resident of Florida, on or before January 1. There is no time limit for Florida residency; not one year, nor 6 months and one day.

Q: WHEN IS THE DEADLINE FOR APPLYING?

A:

All exemption applications must be filed by March 1. Our office accepts prefilled applications throughout the year so that you might avoid long lines at the regular filing time.

Q: CAN I GET HOMESTEAD EXEMPTION ON A MOBILE HOME?

A:

Yes, you may if you own the land and the mobile home is permanently affixed. When applying, you must bring in the title or registration to the mobile home.

Q: IS THERE ANY APPEAL IF I MISS THE DEADLINE?

A:

Yes. You may file a late application for Homestead Exemption in person at this office until the last day to file a petition with the Value Adjustment Board (VAB).

At that time, you will also apply to the Value Adjustment Board to approve the late application. This panel or a special magistrate will hear your reasons for not filing in a timely manner and make a determination whether or not your application can be approved for that tax year.