



LES COOK, CFA

CITRUS COUNTY PROPERTY APPRAISER

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Commitment ~ Innovation ~ Respect ~ Integrity ~ Service

Our mission is to produce fair and equitable property assessment rolls while delivering outstanding service.

To Qualify

To qualify for the homestead exemption, you must be a person who, on January 1, has legal title or equitable title to property that you, in good faith, claim as your permanent residence. New homestead exemption applications, with required documents, are due by March 1st.

What Do You Need to Provide?

The following documents **reflecting the same address where homestead is being sought.**

- Florida Driver License (a valid In Florida Only Driver License is not acceptable)
- A Florida Vehicle Registration
- A Florida Identification Card (Affidavit may be required), if you do not drive
- A Florida Voter Registration Card (if registered voter)
- Proof of Ownership (Deed or Tax Bill)
- A Permanent Residence Card (Green Card, a copy of front and back) if you are not a U.S. Citizen
- Social Security *

*Social Security Cards or other documents with your Social Security Number are required for **all owners making application and their spouses**, even if the spouse does not own and/or reside on the property. *It is very important for you to know that Social Security numbers will remain confidential pursuant to FS 193.114(6) and FS 193.074.*

If you, your spouse and/or any additional owners of the property received an exemption or tax credit/rebate/rollback benefit from another state, a letter from that state or County Assessment Office indicating that the exemption has been cancelled must be provided.

- A copy of the settlement sheet, if you recently SOLD your home.

A copy of your State/Federal Tax Return may also be required.

Special Notes

- If the title to the property on which you are apply is held in a trust, a copy of the entire trust agreement must be submitted, with the application.
- If you are applying on a mobile home, proof of ownership is required for both the mobile home and the land. A "Real Property" application must also be submitted. Please bring your mobile home registration or title to our office when completing this application.

Important Dates

January 1 – Official date of property assessment. Status of property on this date determines its market value. This is also the effective date for residency for the homestead exemption.

March 1 – Deadline to file applications for Homestead or additional exemptions or discounts!

Mid – August Notice of Proposed Property Tax, also known as the TRIM Notice, is mailed. Actual date varies.

September (25 days after TRIM is mailed) - Deadline to file petition with Value Adjustment Board if you disagree with your property's market value.

*This does not contain all the requirements that determine your eligibility for an exemption/discount.
Contact our office for further information.*

Added Benefits Available for Qualified Homestead Properties				
	Amount	Qualifications	Forms and Documents	Statute
Exemptions				
Widowed	\$500		Death certificate of spouse	196.202
Blind	\$500		Florida Physician, DVA*, or SSA**	196.202
Totally and Permanently Disabled ¹	\$500	Disabled	Florida Physician, DVA*, or SSA**	196.202
	All taxes	Quadriplegic	2 Florida Physicians or DVA*	196.101
	All taxes	Hemiplegic, paraplegic, wheelchair required for mobility, or legally blind Limited income	DR-416, DR-416B, or letters from 2 Florida Physicians (For the legally blind, one can be an optometrist.) Letter from DVA*, and DR-501A, household income	196.101
Veterans and First Responders Exemptions and Discount				
Combat Disabled veteran discount, age 65 and older	% of disability	Combat-related disability	Proof of age, DR-510DV Proof of % of disability, DVA*, or US government	196.082
Veteran, disabled 10% or more by misfortune or during wartime service	Up to \$5,000	Veteran or surviving spouse of at least 5 years	Proof of disability, DVA*, or US government	196.24
Veteran confined to wheelchair, service-connected, totally disabled	All taxes	Veteran or surviving spouse	Proof of disability, DVA*, or US government	196.091
Service-connected, totally and permanently disabled veteran or surviving spouse	All taxes	Veteran or surviving spouse	Proof of disability, DVA*, or US government	196.081
Surviving spouse of veteran who died while on active duty	All taxes	Surviving spouse	Letter attesting to the veteran's death while on active duty	196.081
First Responder totally and permanently disabled in the line of duty or surviving spouse	All taxes	First Responder	Employer Certificate Physician Certificate Social Security Letter	196.102
Surviving spouse of first responder who died in the line of duty	All taxes	Surviving spouse	Letter attesting to the first responder's death in the line of duty	196.081
Deployed Military	% of days deployed prior calendar year	Prior year deployment	Please call or visit for additional information	196.173
Department of Revenue (DR) forms are available at http://dor.myflorida.com/dor/property/forms/ . *DVA is the US Department of Veterans Affairs or its predecessor. **SSA is the Social Security Administration <i>This does not contain all the requirements that determine your eligibility for an exemption/discount. Contact our office for further information.</i>				

¹The term "totally and permanently disabled person" means a person who is currently certified by a physician licensed in this state, by the United State Department of Veterans Affairs or its predecessor, or by the Social Security Administration to be totally and permanently disabled.