



Please take the time to read this informative brochure. If you feel you qualify for one of these exemptions, contact our office for further information.

Contact us or visit either of our two office locations.

**INVERNESS** (Main office)

210 N Apopka Ave, Suite 200

Inverness FL 34450

Phone: (352) 341-6600

Fax: (352) 341-6660

**Monday thru Friday 8:30 am to 5:00 pm**

**CRYSTAL RIVER** (Westside Office)

West Citrus Center

1540 N Meadowcrest Blvd

Crystal River FL 34429

Phone: (352) 564-7130

Fax: (352) 564-7131

**Monday thru Friday 8:00 am to 5:00 pm**

Email: [ccpaweb@citruspa.org](mailto:ccpaweb@citruspa.org)

Visit our website for information on how the Property Appraiser's office can help you. It has information and instructions as well as other useful resources.

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



**Les Cook**



# Citrus County Property Appraiser

*Our mission is to provide fair and equitable assessments while maintaining efficient and courteous service to the Citizens of Citrus County.*

## Are You a Disabled Veteran?

- Were you honorably discharged from military service?
- Is a portion of your service-connected disability combat related?
- Do you currently have a homestead exemption in this county?

If you answered "YES" to these questions you may qualify for additional exemptions on your property.

### **\$5,000 Service Connected Disability Exemption** (*Florida Statute 196.24*)

An ex-service member who was honorably discharged, is a resident of Florida, and who is disabled to a degree of 10% or more because of misfortune or while serving during wartime may be entitled to a \$5,000 reduction in his or her property's assessed value.

Applicant must submit a letter from the Veterans Administration stating the percentage of service connected disability (10% or more) along with an application, by March 1 of the year you wish the exemption to begin. The effective date of disability must be prior to January 1st of that year.

**Surviving Spouse**—Under certain circumstances, the veteran's surviving spouse may be entitled to carry over the exemption. Applicant must be a widow/widower of a deceased Service Connected Disabled Veteran who was married for 5 years or more. Applicant must submit a statement from the Veterans Administration stating the percentage of service connected disability (10% or more) of the deceased spouse along with a copy of the marriage license and spouse's death certificate.

### **Combat Related Disability Discount —Veteran's Over age of 65** (*Florida Statute 196.082*)

Applicants must pre-qualify for Homestead exemption, be 65 years of age as of January 1, and be an honorably discharged veteran. You must submit an application, a copy of your DD214, proof of age along with a rating decision letter from the Veteran's Administration. The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by a letter from the Veteran's Administration which also states the disability is "combat related".

Application must be submitted by March 1 of the year you wish the discount to begin.

### **Service-Connected Total and Permanent Disability Exemption** (*Florida Statute 196.081*)

Veterans who are Florida residents and were honorably discharged with a service-related total and permanent disability may be eligible for a total exemption from taxes on property they own and use as their homesteads.

To be eligible for this exemption, the applicant must own, occupy and have been a permanent resident of this state as of January 1st of the tax year for which the exemption is being claimed.

The applicant must provide a letter from the United States Government or United States Department of Veterans Affairs as proof of service-connected total and permanent disability.

**Surviving Spouse**—Under certain circumstances, the benefit of the exemption may carry over to the veteran's spouse in the event of the veteran's death. Please contact our office, for additional information.

**Wheelchair**—A similar exemption is available to an ex-service member who is receiving or has received special pecuniary assistance due to disability requiring specially adapted housing and required to use a wheelchair for his or her transportation. (*Florida Statute 196.091*)

### **Surviving Spouse of Veteran who Died While on Active Duty** (*Florida Statute 196.081*)

Any real estate that is owned and used as a homestead by the surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces is exempt from taxation. A letter from the United States Government or United States Department of Veterans Affairs or its predecessor is required certifying that the veteran who died from service-connected causes while on active duty. The veteran must have been a permanent resident of this state on January 1 of the year in which he/she veteran died.

### **Deployed Service Member Property Tax Exemption** (*196.173*)

Florida law provides an additional ad valorem exemption on the homestead of service members who were deployed last year outside the continental United States, Alaska, or Hawaii in support of certain military operations as designated by the Florida Legislature. Applicants must currently receive a Homestead exemption. Applicant must submit the Deployed Military Exemption Application along with copies of deployed orders listing deployment dates and the deployment travel voucher or copy of the DD214 showing deployment dates.

The amount of the exemption is equal to the taxable value of the homestead of the service member on January 1 of the year in which the exemption is sought multiplied by the number of days that the service member was on a qualifying deployment in the preceding calendar year and divided by the number of days in that year.

**Eligible veterans who want to apply for these exemptions may apply before they receive the necessary documentation from the United States government or the United States Department of Veterans Affairs or its predecessor. After the property appraiser receives the documentation, the exemption will be effective as of the date of the original application. Please see the [How to Apply for a Refund](#) brochure for information about refunds.**