



ORIGINAL APPLICATION FOR HOMESTEAD AND RELATED TAX EXEMPTIONS

HC-501
R. 01/23
Rule 12D-16.002
Florida Administrative Code
Page 1

Highlands County, Florida Tax Year _____

New _____ Change _____ Additional _____

Parcel Number: _____

Applicant/co-applicant name and Mailing address:

Legal Description:

Applicant Social Security number: _____

Co-Applicant Social Security number: _____

NOTE: Disclosure of your social security number is mandatory. It is required by section 196.011 (1), Florida Statutes. The social security number will be used to verify taxpayer identity information and homestead exemption information submitted to property appraisers.

Marital Status: Single Married Divorced
 Separated Widow Widower

Your last address:

Permanent Florida residency required as of January 1

- Homestead exemption up to \$50,000¹
- Added Benefits.** See Page 2 for qualifications and required documents.
 - By local ordinance - senior 65 and older, limited income
 - \$5000 Widowed exemption
 - \$5000 Blind persons exemption
 - \$5000 Disability exemption
 - Total and permanent disability - quadriplegics
 - Certain total and permanent disabilities - limited income - hemiplegic, paraplegic, wheelchair required, or legally blind
 - Disabled veteran discount, 65 or older
 - Veteran disabled 10% or more
 - Service connected total and permanent disability
 - Disabled veterans confined to wheelchair, service connected
 - Deployed Military exemption

Ownership Information

Percent of ownership _____ Type of deed _____
Recorded: Book _____ Page _____
Date of Deed _____ Date recorded _____

- Did you receive Homestead Exemption in Florida in the last three years? YES NO
- Are you or your spouse receiving resident based exemptions or tax benefits in another county, state, or country? (i.e. Homestead, school tax relief, tax rebate, rollback, lottery credit, etc...) YES NO
- If Yes, where? _____
- Do you or your spouse own property anywhere other than Florida? YES NO
- Do you or your spouse have an out of state drivers license or vehicle tag? YES NO
- If Yes, where? _____

Proof of residence for all owners	Owner	Spouse	Other Owner
Address of each owner not residing on property			
Date you last became a permanent resident of Florida			
Date of occupancy			
Florida driver license number			
Florida vehicle tag number			
Florida voter registration number (if U.S. citizen)			
Immigration number (alien card - if not a U.S. citizen)	(Date)	(Date)	(Date)
Declaration of domicile	(Res.Date)	(Res.Date)	(Res.Date)
Date of birth			
Current employer			
Address listed on your last IRS return			

Signature of Applicant Signature of Co-Applicant Signature of Deputy

Date Phone Number Entered by



EXEMPTION AND DISCOUNT REQUIREMENTS

Basic Homestead Every person who owns and resides on real property in Florida on January 1, makes the property his or her permanent residence, and files an application, may receive a property tax exemption up to \$50,000. The first \$25,000 applies to all property taxes. The added \$25,000 applies to assessed value over \$50,000 and only to non-school taxes.

Your local property appraiser will determine whether you are eligible. The appraiser may consider information such as your place of employment, voter registration, driver license, vehicle license tag, utility bills, and federal income tax return address.

Save our Homes (SOH) Program Beginning the year after you receive homestead exemption, the assessment on your home cannot increase by more than the lesser of the change in the Consumer Price Index or 3% each year, no matter how much the fair market value increases. If you have moved from one Florida homestead to another within the last three years, you may be eligible to take some of your SOH savings with you. See your property appraiser for more information.

This page does not contain all the requirements that determine your eligibility for an exemption. Consult your local property appraiser and Chapter 196, Florida Statutes, for details.

Added Benefits Available for Qualified Homestead Properties				
	Amount	Qualifications	Forms and Documents	Statute
Exemptions				
Local option, age 65 and older	Determined by local ordinance	Local ordinance, limited income	Proof of age DR-501SC, household income	196.075
	The amount of the assessed value	Local ordinance, just value under \$250,000, permanent residency for 25 years or more.	DR-501SC, household income	
Widowed	\$5,000		Death certificate of spouse	196.202
Blind	\$5,000		Florida physician, DVA*, or SSA**	196.202
Totally and Permanently Disabled	\$5,000	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 FL 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				
Disabled veteran discount, age 65 and older which carries over to the surviving spouse	% of disability	Combat-related disability	Proof of age, DR-501DV Proof of disability, DVA*, or US government	196.082
Veteran, disabled 10% or more by misfortune or during wartime service	% of disability	Veteran or surviving spouse	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 or surviving spouse	Proof of Disability, employer certificate, physician's certificate and SSA**	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
* Department of Revenue (DR) forms are available at http://dor.myflorida.com/dor/property/forms/ DVA is the US Department of Veterans Affairs, SSA is the Social Security Administration.				



EXEMPTION AND DISCOUNT REQUIREMENTS

REFERENCES

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, F.A.C. The forms may be available on your county property appraiser's website or the Department of Revenue's website at floridarevenue.com/property/forms

Form	Form Title
DR-416	Physician's Certification of Total and Permanent Disability
DR-416B	Optometrist's Certification of Total and Permanent Disability
DR-501A	Statement of Gross Income
DR-501DV	Application and Return for Homestead Tax Discount, Veterans Age 65 and Older with a Combat-Related Disability and Surviving Spouse
DR-501SC	Adjusted Gross Household Income, Sworn Statement and Return

PENALTIES

The property appraiser has a duty to put a tax lien on your property if you received a homestead exemption during the past 10 years that you were not entitled to. The property appraiser will notify you and require you to pay the past taxes within 30 days. If this was not an error by the property appraiser, you may be charged a penalty of 50 percent of the unpaid taxes and 15% interest each year, see section 196.161(1), F.S.

For special requirements for estates probated or administered outside Florida, see Section 196.161(1)(a), F.S.

The information in this application will be given to the Department of Revenue. Under s. 196.121, F.S., the Department and property appraisers can give this information to any state where the applicant has resided.

Social security numbers will remain confidential under s.193.114(5), F.S.

Contact your Highlands Property Appraiser at (863) 402-6659

Visit the Department of Revenue web site at <http://dor.myflorida.com/dor/property/>