

## Two Additional Homestead Exemptions for Persons 65 and Older

Some counties or city governments have adopted local ordinances, under Section 6(d) of Article VII of the Florida Constitution, and section 196.075, Florida Statutes, allowing one or both of the additional homestead exemptions described below. Contact your local property appraiser for information on any ordinances passed in your county. These exemptions apply only to the tax millage a county or city levies when it adopts a local ordinance and do not apply to the millage of school districts or other taxing units:

- An exemption not exceeding \$50,000 to any person who has the legal or equitable title to real estate, maintains permanent residence on the property, is 65 or older, and whose household income does not exceed the household income limitation; or
- An exemption equal to the assessed value of the property to an owner who has title to real estate in Florida with a just value less than \$250,000, as determined in the first tax year that the owner applies and is eligible for the exemption, and who has maintained permanent residence on the property for at least 25 years, is 65 or older, and whose household income does not exceed the household income limitation.

### Senior Homestead Exemption

Year	%Change*	Adjusted Income Limitation
<b>2026</b>	<b>2.6%</b>	<b>\$38,686</b>
2025	2.9%	\$37,694
2024	4.1%	\$36,614
2023	8.0%	\$35,167
2022	4.7%	\$32,561
2021	1.2%	\$31,100
2020	1.8%	\$30,721
2019	2.4%	\$30,174
2018	2.1%	\$29,454
2017	1.3%	\$28,841
2016	0.1%	\$28,482
2015	1.6%	\$28,448
2014	1.5%	\$27,994
2013	2.1%	\$27,590
2012	3.2%	\$27,030
2011	1.6%	\$26,203
2010	-0.4%	\$25,780
2009	3.8%	\$25,873
2008	2.9%	\$24,916
2007	3.2%	\$24,214
2006	3.4%	\$23,463
2005	2.7%	\$22,693
2004	2.3%	\$22,096
2003	1.6%	\$21,599
2002	2.8%	\$21,259
2001	3.4%	\$20,680

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