

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 |
|-------------|-------------|----------------------------|
| 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 |