

Property Tax Information for Homestead Exemption

Please visit this [webpage](#) for more information about property tax benefits for homestead properties.



When someone owns property and makes it his or her permanent residence or the permanent residence of his or her dependent, the property may be eligible to receive a homestead exemption of up to \$50,000. The first \$25,000 applies to all property taxes, including school district taxes. The additional exemption of up to \$25,000 applies to the assessed value over \$50,000 and only to non-school taxes (see section 196.031, Florida Statutes (F.S.)). The additional \$25,000 exemption is adjusted annually on January 1 for inflation using the percentage changes in the Consumer Price Index (CPI), if the percentage change is positive (see s. 196.031(b), F.S.). See page 2 for examples of applying homestead exemption to the assessed value of a property.

Homestead Property Tax Exemption

The application for homestead exemption (*Original Application for Homestead and Related Tax Exemptions Form DR-501*) and other exemption forms are on property appraisers' websites and on the Department of Revenue's [forms](#) webpage. Submit your homestead application to your county property appraiser.

If you are filing for the first time, be prepared to answer these questions:

- Whose name or names were on the title on January 1?
- What is your social security number and your co-applicant or spouse's social security number?
- Were you or your dependent(s) living in the dwelling on January 1?
- Do you claim residency in another county or state?

Your property appraiser may ask for any of the following items to prove your residency:

- Proof of previous residency outside Florida and date ended
- Florida driver license or identification card number
- Evidence of giving up driver license from another state
- Florida vehicle license plate number
- Florida voter registration number (if U.S. citizen)
- Declaration of domicile and residency date
- Name of current employer
- Address listed on your last IRS return
- Dependent children's school location(s)
- Bank statement and checking account mailing address
- Proof of payment of utilities at homestead address

Eligibility for Homestead Exemption

If a person purchases a property and makes it his or her permanent residence by **January 1** and files the homestead exemption application with the county property appraiser's office, he or she may be eligible to receive the homestead exemption for that tax year.

To apply for the homestead exemption, you must complete and submit [Form DR-501](#) to your county property appraiser by **March 1** of the tax year. Many property appraisers' offices are now accepting homestead exemption applications online through their websites. Search for your county property appraiser website for instructions to file for the homestead exemption. Only the property appraiser can determine whether a property is entitled to homestead exemption.

You are no longer eligible for homestead exemption if:

- The residential unit on which you claim homestead exemption is rented.
- The residential unit is no longer your permanent home.
- You are no longer a permanent resident of Florida.



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Other Important Information

If you are a new Florida resident or you did not previously own a home, please see this [brochure](#) for information for first-time Florida homebuyers.

If you are moving from a previous Florida homestead to a new homestead in Florida, you may be able to transfer, or “port,” all or part of your homestead assessment difference. See [Save Our Homes Assessment Limitation and Portability Transfer](#) brochure. You should complete all required forms and applications for the exemption and file them with your county property appraiser. If the property appraiser denies your application, you may file a petition with the county’s value adjustment board. For more information, see the [Petitions to the Value Adjustment Board](#) brochure.

Click here for county property appraiser [contact and website information](#).

Examples of Applying Homestead

Assessed Value	Application of Homestead Exemption
If the Assessed Value is \$45,000	• The first \$25,000 of value is exempt from all property tax. • The remaining \$20,000 of value is taxable.
If the Assessed Value is \$65,000	• The first \$25,000 of value is exempt from all property tax. • The next \$25,000 of value is taxable. • The remaining \$15,000 of value is exempt from non-school taxes.
If the Assessed Value is \$100,000 or higher	• The first \$25,000 of value is exempt from all property tax. • The next \$25,000 of value is taxable. • The third \$25,000 of value is adjusted for inflation if the CPI percent change is positive and is exempt from non-school taxes. • The remaining value is taxable.

Examples of CPI Adjustment

Annual adjustments are made to the additional \$25,000 exemption when the CPI is positive. If the CPI is negative, the exemption amount remains the same as the previous year. The table below shows how the exemption adjusts based on the CPI over four years.

Year	CPI Change	Calculation	Max Exemption Amount on Non-school Taxes Portion	Total Exemption
1	Base year (2024)	\$25,000	\$25,000	Up to \$50,000
2	Increase 2.9%	2.9% x \$25,000	\$25,722	Up to \$50,722
3	Increase 3%	3% x \$25,722	\$26,494	Up to \$51,494
4	Decrease 3%	No change	\$26,494	Up to \$51,494