



**This application must be filed with the property appraiser on or before March 1st**

**The information contained in this application will be provided to the Department of Revenue and the Department and/or the property appraisers are authorized to provide this information to any state in which the applicant has previously resided, pursuant to 196.121, Florida Statutes. Social Security Numbers will remain confidential pursuant to sections 193.114(5) and 193.074, Florida Statutes.**

**Notice: A tax lien can be imposed on your property pursuant to 196.161, Florida Statutes.**

**Section 196.161(1) provides:**

(1) (a) “When the estate of any person is being probated or administered in another state under an allegation that such person was a resident of that state and the estate of such person contains real property situate in this state upon which homestead exemption has been allowed pursuant to s. 196.031 for any year or years within 10 years immediately prior to the death of the deceased, then within 3 years after the death of such person the property appraiser of the county where the real property is located shall, upon knowledge of such fact, record a notice of tax lien against the property among the public records of that county, and the property shall be subject to the payment of all taxes exempt thereunder, a penalty of 50 percent of the unpaid taxes for each year, plus 15 percent interest per year, unless the circuit court having jurisdiction over the ancillary administration in this state, determines that the decedent was a permanent resident of this state during the year or years an exemption was allowed, whereupon the lien shall not be filed or, if filed, shall be canceled of record by the property appraiser of the county where the real estate is located.

(b) In addition, upon determination by the property appraiser that for any year or years within the prior 10 years a person who was not entitled to a homestead exemption was granted a homestead exemption from ad valorem taxes, it shall be the duty of the property appraiser making such determination to serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property shall be identified in the notice of tax lien. Such property which is situated in this state shall be subject to the taxes exempted thereby, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum. However, if a homestead exemption is improperly granted as a result of a clerical mistake or omission by the property appraiser, the person improperly receiving the exemption shall not be assessed penalty and interest. Before any such lien may be filed, the owner so notified must be given 30 days to pay the taxes, penalties, and interest.

# DID YOU KNOW



**In certain situations, Florida law requires the Property Appraiser to take action. Your Homestead Exemption can be Lost, Revoked, or Forfeited.**

**DON'T LOSE IT!**

**Please read the following carefully.**

- ✓ To qualify for homestead exemption your Lake County property must be your permanent residence or the permanent residence of your legal or natural dependent(s). You and/or your spouse must not be receiving a residency-based exemption on any other property in Florida or in another state or U.S. Territory, such as but not limited to, the New York STAR, the Puerto Rico CRIM, the Wisconsin Lottery and Gaming Credit, the Ohio rollback, or the Georgia homestead. Some state benefits are not called exemptions; they may be a credit or circuit breaker. If you or your spouse own other residential property, please verify that you are not receiving any type of residency benefit in that state or territory. You may be required to show proof of cancellation. Florida law does NOT allow for dual exemptions and penalties imposed by the state for such are harsh.
- ✓ If you move to a new home, you must apply for homestead exemption at the new home. The exemption does not automatically transfer from your previous home. If there is an exemption already on the new property, it is not yours. It belongs to the previous owner(s) and will be removed in the following tax year.
- ✓ If you change your mailing address and do not notify us in writing, you may lose it.
- ✓ If you rent out your homestead property, you may lose it! Failure to notify the Property Appraiser that the home is a rental and no longer qualifies for the exemption could lead to a very costly tax lien being placed on the property.
- ✓ If you record a deed which changes the ownership of the property, in any manner, (such as but not limited to: adding a name, placing the property in a trust or life estate), you may lose it. You may need to re-apply for the homestead exemption. Contact our office if you make changes affecting the title.
- ✓ If you are an heir to a property and it is your permanent residence, you must apply for the homestead exemption. The previous exemption belonged to the previous owners, not you.
- ✓ If you prepare, sign, date, and have notarized, a deed; such as, for the purpose of deeding the home to your adult children, but you do not record the deed immediately (leaving the deed to be recorded upon your death), your children could be left with a huge property tax lien.
- ✓ If you receive a letter or questionnaire from the Property Appraiser, it is important. If you fail to reply, you may lose it.

Please, contact us with any questions you may have. We want to ensure you retain any benefits to which you are legally entitled. We are here to help.

Lake County Property Appraiser  
Exemptions Department  
352-253-2154

