

Exemption Instructions and Application

Return completed application to: Lake County Property Appraiser

Attn: Exemptions Department

320 W. Main St. Suite A

Tavares, FL 32778-3831

NOTE: The deadline to file is March 1. Homeowners applying for this exemption must own and occupy their Lake County home as their permanent residence as of January 1. If you purchased and moved into your home after January 1 of the current year, you may complete and return this application to the Property Appraiser as a "pre-filed" early application for the following year.

NOTE: In order to qualify for homestead exemption, your Lake County property must be your permanent residence or the permanent residence of your legal or natural dependents. 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 property in another state, please verify that you are not receiving any type of residency benefit in that state. You may be required to show proof of cancellation. Florida law does NOT allow for dual exemptions and penalties for such under Florida law are harsh (see page 3).

You can file online by visiting our homepage at www.lcpafl.org. If you choose to apply in person, our office is located at:
320 W. Main St. Suite A
Tavares, FL 32778-3831
Office Hours: 8:30 a.m. - 5:00 p.m.

The application is numbered, simply save this form onto your desktop, complete numbers 1 thru 12 on the fillable application, found below, for each owner residing on the property. Print the completed form and submit.

1. New – Place an **X** next to new. The Alternate Key # can be found on your tax bill or on the Property Appraiser website
2. Tax Year – Enter the year for which you are applying. You must own and live on property as of January 1st and apply by March 1st.
3. Owners Names – List all current owners of the property.
4. Address Where You Live – List the address of the property on which you are applying for exemption.
5. Mailing Address If Different From Address Where You Live – Complete this only if you do not receive mail at your home address.
6. Mark Each Exemption That You Are Applying For – Mark each exemption you wish to apply for and submit documentation to support each exemption with the application.
7. Does Applicant or applicant's spouse currently have any homestead or residency based benefit or tax break – If yes, list address where the exemption is being received.
8. Fill Out Each Line – You must fill out each line with information for each owner that lives on the property along with their required residency information, see note below about "portability question".
9. Signature Owner/Applicant – Sign the form.
10. Date – This is the date that you signed the form.
11. Email Address – Provide an email address so we may contact you about your application or future exemption and assessment information (notice: read public record disclaimer for email addresses).
12. Phone Number – Provide your day-time telephone number (including area code) so we may contact you about your application.

NOTE: Section #8 asks "Do you wish to apply for portability" – this applies only if you had homestead in Florida at a different residence in the past 2 years. If yes, you may have additional savings at the former homestead that can be transferred or "ported" to this new homestead. However, you must submit a separate application for "portability". Be sure to complete and return form DR-501T located in the FORMS section of our website.

If you have any question, contact us at 352-253-2154.

**ORIGINAL APPLICATION FOR HOMESTEAD & RELATED TAX EXEMPTION FOR LAKE COUNTY FLORIDA
FILING DEADLINE MARCH 1**

1 New _____ Change _____ Additional _____ 2 TAX YEAR: _____

ALTERNATE KEY #: _____ PARCEL ID # _____

3 OWNERS NAMES: _____

4 ADDRESS WHERE YOU LIVE: _____

5 MAILING ADDRESS IF DIFFERENT FROM ADDRESS WHERE YOU LIVE: _____

CITY: _____ STATE _____ ZIP + 4 _____

6 **PERMANENT FLORIDA RESIDENCY REQUIRED AS OF JANUARY 1**
MARK EACH EXEMPTION THAT YOU ARE APPLYING FOR (Documentation required)

- Homestead \$5000 Widowed Total & Perm. Disability-Quadriplegic, Paraplegic, Hemiplegic, Blind
 - \$5000 Disability \$5000 Blind Service Connected Total & Perm. Disability or Surviving Spouse
 - \$5,000 Veteran's Disability First Responder Total & Perm. Disability or Surviving Spouse Surviving Spouse of Veteran Who Died While on Active Duty
 - Combat Related Disability* Surviving Spouse of Deceased First Responder Limited Income Senior (Separate application needed)
- (*Separate application needed)

7 Does applicant or applicant's spouse currently have any homestead or residency based benefit? Yes _____ No _____
If yes, where? _____
Address/City/County/State _____

| 8 Fill out each line | Owner/Applicant | Owner/Co-applicant/Spouse |
|---|-----------------|---------------------------|
| Name of applicant | | |
| Marital status | | |
| Date you moved into this property? | | |
| Social Security Number | | |
| Date of Birth | | |
| Driver's license number | | |
| Driver's license issue date & State | | |
| Automobile tag number & State issued | | |
| Are you an American Citizen? | Yes No | Yes No |
| Voter Registration Number County/State | | |
| Non-Citizen copy of Immigration card | | |
| Current Employer's Name | | |
| Address prior to moving here? | | |
| Did you have Homestead in the past 3 years? | Yes No | Yes No |
| Do you wish to apply for portability? <small>If yes, portability form required</small> | Yes No | Yes No |
| Name & Address of owners not living on the property | | |

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 appraiser. If all information is not received by March 1st, your application will be processed for whatever exemption(s) you qualify for on that date. Disclosure of your email address is not required. By providing an email address you grant explicit consent for the Property Appraiser to further communicate with you via email regarding this exemption or other products or services. Email addresses are considered public record under Florida Law and are not exempt from public-records requirements.

I hereby authorize this agency to obtain information necessary to determine my eligibility for the exemption(s) applied for. I hereby make application for the exemptions indicated and affirm that I do qualify for same under Florida Statutes. I am a permanent resident of the State of Florida and I own and occupy the property described above. I understand that Section 196.131(2), Florida Statute, provides that any person who knowingly and willfully gives false information for the purpose of claiming homestead exemption is guilty of a misdemeanor of the first degree, punishable by a term of imprisonment not exceeding 1 year or a fine not exceeding \$5,000 or both. Further, under penalties of perjury, I declare that I have read the foregoing application and the facts in it are true.

9 _____
Signature Owner/Applicant

12 _____
Signature Owner/Co-applicant/Spouse

10 _____
Date

11 _____
Email Address

_____ Phone number

Office use only

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