Exemption Filing by Email or Mail

Homestead and Additional Exemptions

The deadline to file a 2027 Exemption application is March 1, 2027. You must own and occupy your home prior to January 1st of the year in which you are eligible to apply.

Follow these steps to file by email or mail.

Step 1 - Print the application form and instructions.

- Homestead and other exemptions application.
- Portability application.
- DR-501DV application for combat related disability.

Step 2 - Review the requirements listed below in this section and obtain the appropriate documents such as deed, driver's license, etc.

- For each applicant, provide two of the following proofs of residency, one of which **must include a Florida Driver's License**, or must include a Florida Identification Card if a non-driver.
  - Florida Driver's License (Required, address must match the address on the application).
  - Identification Card (Required if non-driver)
  - Vehicle registration
  - Voter registration
  - Declaration of Domicile (if you do not have a second form of ID. Must be recorded at the Comptroller's Office prior to submission)

Step 3 - Once completed, please email your 2027 application, and supporting documentation to constituentservices@ocpafl.org prior to March 1, 2027 Please indicate "Confidential Exemption Information" in the subject line of email.

If you need to mail, send to:

Orange County Property Appraiser
Attention: Exemptions
200 S. Orange Avenue, Suite 1700
Orlando FL 32801

FLORIDA DEPARTMENT OF REVENUE

ORIGINAL APPLICATION FOR HOMESTEAD AND RELATED TAX EXEMPTIONS

Permanent Florida residency required **on January 1**.
Application due to property appraiser **by March 1**.
Complete pages 1 through 3

County Select County	Tax Year
I am applying for homestead exemption	☐ New or ☐ Change
Property Information	
Homestead address	Mailing address, if different
Parcel identification number or legal description	
Type of deed _____	Date of deed
Recorded: Book Page Date	or Instrument number _____
Is the property in a trust? ☐ Yes ☐ No	Name of trust on the property deed _____

Applicant / Co-applicant Information

	Applicant	Co-applicant/Spouse
Name		
Phone number		
*Social Security #		
Date of birth		
Are you a US Citizen?	☐ Yes ☐ No	☐ Yes ☐ No
If not a US Citizen, provide Immigration # or Resident Alien Card #	☐ Immigration # or ☐ Resident Alien Card #	☐ Immigration # or ☐ Resident Alien Card #
% of ownership		
Date homestead was established		

Name and address of any owners not residing on the property

Marital status of Applicant ☐ Single ☐ Married ☐ Divorced ☐ Widowed ☐ Other, Explain _____

Marital status of Co-applicant ☐ Single ☐ Married ☐ Divorced ☐ Widowed ☐ Other, Explain _____

Co-applicant relationship to Applicant (Example: Spouse, parent, sibling)

Do you currently claim residency or homestead in another county or state?
Applicant? ☐ Yes ☐ No Co-applicant? ☐ Yes ☐ No

Address of current or previous homestead:

Date current or previous homestead was established and ended, if applicable:

You may also qualify for a Portability benefit if you previously lived in another Florida county any of the 3 immediately preceding years. A separate application is required, see page 5 for more information.

*Disclosure of your social security number is mandatory. It is required by section 196.011(1)(b), Florida Statutes. The social security number will be used to verify taxpayer identity and homestead exemption information submitted to property appraisers.

Please provide as much information as possible. Your county property appraiser will make the final determination.

Proof of Residence	Applicant	Co-applicant/Spouse
Previous residency outside Florida and date terminated	date	date
FL driver license or ID card number	date	date
Florida vehicle tag number		
Florida voter registration number (if US citizen)	date	date
Declaration of domicile, enter date	Recorded date	Recorded date
Current employer		
Address on your last IRS return		
School location of dependent children		
Bank statement and checking account sent to homestead address	☐ Yes ☐ No	☐ Yes ☐ No
Proof of payment of utilities at homestead address	☐ Yes ☐ No	☐ Yes ☐ No

In addition to homestead exemption, I am applying for the following benefits.

See page 5 for qualification and required documents. [1]Please note some exemptions or benefits may require additional applications.

By local ordinance only:

- ☐ Age 65 and older with limited income (amount determined by ordinance) [1]
- ☐ Age 65 and older with limited income and permanent residency for 25 years or more [1]

☐ $5,000 widowed ☐ $5,000 blind ☐ $5,000 totally and permanently disabled

☐ Total and permanent disability – quadriplegic [1]

☐ Certain total and permanent disabilities - limited income and hemiplegic, paraplegic, wheelchair required, or legally blind

☐ First responder totally and permanently disabled in the line of duty or surviving spouse

☐ Surviving spouse of first responder who died in the line of duty

☐ Disabled veteran discount, 65 or older which carries over to the surviving spouse [1]

☐ Veteran disabled 10% or more

☐ Disabled veteran confined to wheelchair, service-connected

☐ Service-connected totally and permanently disabled veteran or veteran's surviving spouse. Applicants for this exemption qualify for a prorated refund of previous year's taxes if in the previous year they acquired this parcel between January 1 and November 1 and provide proof of the disability as of January 1 of that tax year[2]. If you received the same exemption on another parcel in the previous year, enter the previous parcel information in the space provided.

Parcel number _____ County Select County _____.

☐ Surviving spouse of veteran who died while on active duty. Applicants for this exemption qualify for a prorated refund of previous year's taxes if in the previous year they acquired this parcel between January 1 and November 1 and provide an official letter[2]. If you received the same exemption on another parcel in the previous year, enter the previous parcel information in the space provided.

Parcel number _____ County Select County _____.

☐ Other, specify: _____

[1] This type of exemption or benefit requires an additional application. See page 4 for information.
[2]See page 5 Forms and Documents for acceptable forms of proof.

File the signed application for exemption with the county property appraiser.

I authorize this agency to obtain information to determine my eligibility for the exemptions applied for. I qualify for these exemptions under Florida Statutes. I own the property above and it is my permanent residence or the permanent residence of my legal or natural dependent(s). (See s. 196.031, Florida Statutes.)

I understand that under section 196.131(2), F.S., any person who knowingly and willfully gives false information to claim homestead exemption is guilty of a misdemeanor of the first degree, punishable by imprisonment up to one year, a fine up to $5,000, or both.

I have read, or have had someone read to me, the contents of this form.

I certify all information on this form and any attachments are true, correct, and in effect on January 1 of this year.

Signature, applicant	Date	Signature, co-applicant	Date

Contact your local property appraiser if you have questions about your exemption.

File the signed application for exemption with the county property appraiser.

Signature, property appraiser or deputy	Date	Entered by	Date

References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, F.A.C. The forms may be available on your county property appraiser's website or the Department of Revenue's website at floridarevenue.com/property/forms.

Form	Form Title
DR-416	Physician's Certification of Total and Permanent Disability
DR-416B	Optometrist's Certification of Total and Permanent Disability
DR-501A	Statement of Gross Income
DR-501DV	Application and Return for Homestead Tax Discount, Veterans Age 65 and Older with a Combat-Related Disability and Surviving Spouse
DR-501SC	Adjusted Gross Household Income, Sworn Statement and Return

PENALTIES

The property appraiser has a duty to put a tax lien on your property if you received a homestead exemption during the past 10 years that you were not entitled to receive. The property appraiser will notify you that taxes with penalties and interest are due. You will have 30 days to pay before a lien is recorded. If this was not an error by the property appraiser, you will be subject to a penalty of 50 percent of the unpaid taxes and 15 percent interest each year (see ss. 196.011(10) and 196.161(1)(b), F.S.).

If you improperly receive a homestead exemption as a result of the property appraiser's clerical mistake or omission, you will not be assessed penalties or interest.

For tax years beginning in 2025, if you improperly receive an exemption as a result of the property appraiser's clerical mistake or omission, and you disclose the error to the property appraiser before you receive a notice of intent to record a lien, you will not be charged back taxes, penalties or interest. For special requirements for estates probated or administered outside Florida, see s. 196.161(1), F.S.

The information in this application will be given to the Department of Revenue. Under s. 196.121, F.S., the Department and property appraisers can give this information to any state where the applicant has resided. Social security numbers will remain confidential under s.193.114(5), F.S.

EXEMPTION AND DISCOUNT REQUIREMENTS

Homestead Every person who owns real property in Florida on January 1, makes the property his or her permanent residence or the permanent residence of a legal or natural dependent, and files an application with the county property appraiser's office, may receive a property tax exemption up to $50,000 of the assessed value. The first $25,000 applies to all property taxes, including school district taxes. The additional exemption applies to assessed value over $50,000 and only to non-school taxes. The additional exemption is adjusted starting in 2025 and then annually on January 1 for inflation by the percentage change in the Consumer Price Index (CPI), if the percentage change is positive. See s. 196.031(1)(b), F.S.

The Consumer Price Index (CPI) is a measure of consumer price changes. The Bureau of Labor Statistics of the United States Department of Labor calculates the CPI statistics using the All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year. The Department has additional information about CPI posted on the website Florida Department of Revenue – Property Tax – Consumer Price Index (https://floridarevenue.com/property/Pages/ConsumerPriceIndex.aspx). The Department will provide the CPI data to the county property appraisers to be used on homestead exemption calculations on applicable properties.

Your local property appraiser will determine whether you are eligible. The appraiser may consider information such as the items requested on page 2.

Save Our Homes (SOH) Beginning the year after you receive homestead exemption, the assessment on your home cannot increase by more than the lesser of the change in the Consumer Price Index or 3 percent each year, no matter how much the just value increases. If you have moved from one Florida homestead to another within the last three years, you may be eligible to take some of your SOH savings with you. See your property appraiser for more information.

This page does not contain all the requirements that determine your eligibility for an exemption. Consult your local property appraiser and Chapter 196, Florida Statutes, for details.

Added Benefits Available for Qualified Homestead Properties				
	Amount	**Qualifications**	**Forms and Documents[1,2]**	**Statute**
Exemptions				
Local option, age 65 and older	Determined by local ordinance	Local ordinance, limited income	Proof of age DR-501SC, household income	196.075
	The amount of the assessed value	Local ordinance, just value under $250,000, permanent residency for 25 years or more.	DR-501SC, household income	
Widowed	$5,000		Death certificate of spouse	196.202
Blind	$5,000		Florida physician, DVA[3], or SSA[4]	196.202
Totally and Permanently Disabled	$5,000	Disabled	Florida physician, DVA[3], or SSA[4]	196.202
	All taxes	Quadriplegic	2 Florida physicians or DVA*	196.101
	All taxes	Hemiplegic, paraplegic, wheelchair required for mobility, or legally blind Limited income	DR-416, DR-416B, or letters from 2 FL physicians (For the legally blind, one can be an optometrist.) Letter from DVA[3], and DR-501A, household income	196.101
Veterans and First Responders Exemptions and Discount				
Disabled veteran discount, age 65 and older which carries over to the surviving spouse	% of disability	Combat-related disability	Proof of age, DR-501DV Proof of disability, DVA[3], or US government	196.082
Veteran, disabled 10% or more by misfortune or during wartime service	Up to $5,000	Veteran or surviving spouse	Proof of disability, DVA[3], or US government	196.24
Veteran confined to wheelchair, service-connected, totally disabled	All taxes	Veteran or surviving spouse	Proof of disability, DVA[3], or US government	196.091
Service-connected, totally and permanently disabled veteran or surviving spouse	All taxes	Veteran or surviving spouse	Proof of disability, DVA[3], or US government	196.081
Surviving spouse of veteran who died while on active duty	All taxes	Surviving spouse	US Government or DVA[3] letter attesting to the veteran's death while on active duty	196.081
First responder totally and permanently disabled in the line of duty or surviving spouse	All Taxes	First responder or surviving spouse	Proof of Disability, employer certificate, physician's certificate and SSA[4] (or additional physician certificate)	196.102
Surviving spouse of first responder who died in the line of duty	All taxes	Surviving spouse	Letter attesting to the first responder's death in the line of duty	196.081
[3]DVA is the US Department of Veterans Affairs or its predecessor. [4]SSA is the Social Security Administration.				
Save Our Homes Portability Transfer of Homestead Assessment Difference Benefit				
Save Our Homes Assessment Limitation and Portability Transfer	The accumulated difference between the assessed value and the just value	Had homestead from a previous Florida county to a new homestead	DR-501T, Transfer of Homestead Assessment Difference	193.155

TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE

Attachment to Original Application for Homestead Tax Exemption

Section 193.155, Florida Statutes

DR-501T
R. 12/08
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

If you have applied for a new homestead exemption and are entitled to transfer a homestead assessment difference from a previous homestead, file this form with your property appraiser by **March 1.**

Co-applicants transferring from a different homestead must fill out a separate form.

COMPLETED BY APPLICANT

PART 1. New Homestead

Applicant name		Phone 1 _____ Phone 2 _____
New address		Parcel ID _____
		County Select County
		Total number of applicants _____

PART 2. Previous Homestead

Previous address		Parcel ID _____
		County Select County
		Date sold or no longer used as your homestead _____

Co-applicants who owned and lived at the previous homestead	Owners of the previous homestead not moving to new homestead
1. _____	1. _____
2. _____	2. _____
3. _____	Did any of the owners stay in the previous homestead? ☐ yes ☐ no

PART 3. Signature of Applicant and All Co-applicants

I affirm that I qualify for the homestead exemption assessment transfer from the previous homestead above.

Under penalties of perjury, I declare that I have read this application and the facts in it are true.

Signature, applicant	Date	Signature, co-applicant 1	Date
Signature, co-applicant 2	Date	Signature, co-applicant 3	Date

Add pages, if needed.

COMPLETED BY PROPERTY APPRAISER OF NEW HOMESTEAD

Signature, property appraiser or deputy	Select County County	Date

If the previous homestead was in a different county, add your contact information. Send this form with a copy of the Original Application for Homestead Tax Exemption (Form DR-501) to the property appraiser's office in the county of the previous homestead.

Contact	Email _____
Address	Phone 1 _____
	Phone 2 _____
	Fax _____

INSTRUCTIONS TO PROPERTY APPRAISER OF PREVIOUS HOMESTEAD

Based on your county's records, complete and return the Certificate of Transfer of Homestead Assessment Difference (Form DR-501RVSH) to the contact at the property appraiser's office above by April 1 or within 2 weeks after you receive this Transfer of Homestead Assessment Difference (Form DR-501T), whichever is later.

FLORIDA DEPARTMENT OF REVENUE

APPLICATION AND RETURN FOR HOMESTEAD TAX DISCOUNT Veterans Age 65 and Older with a Combat-Related Disability and Surviving Spouse

Section 196.082, Florida Statutes

This application is for use by a veteran or their surviving spouse to apply for an ad valorem tax discount on homestead property. To qualify, veterans must be age 65 or older, partially or totally permanently disabled with a combat-related disability, honorably discharged, and reside in the homestead. Please answer the questions below.

The discount will carry over to a veteran's surviving spouse if the spouse resides in the same home as the veteran and has not remarried. If the surviving spouse moves to a new home, the surviving spouse must complete page 2 to notify the property appraiser that the discount should be carried over to the new homestead.

	Yes	No
• Were you honorably discharged from military service?*	☐	☐
• Is a portion of your service-connected disability combat related?*	☐	☐
• Do you currently have a homestead exemption in this county?*	☐	☐
• If not, have you applied for homestead exemption?	☐	☐

*If you answered "**No**" to the questions above, STOP you do not qualify. Do not submit this form.

*If you answered "**Yes**" to all the above, sign and submit the completed form by **March 1**, with the required documents, to the property appraiser in the county of your homestead.

Parcel ID		County	Select County
Name		Date of birth	
Spouse's name		Phone	
Mailing address		Physical address, if different	
Percent of service-connected disability %			

Provide the documents below to the property appraiser.	Property appraiser check box
• Copy of honorable discharge papers (example: DD Form 214)	☐
• Copy of the rating decision letter from the US Department of Veterans Affairs	☐
• Evidence from the US Department of Veterans Affairs or military branch identifying the portion of the disability that is combat related, if not included in the rating decision letter	☐
• Proof of age on January 1	☐

I certify all information on this form and any attachment is true, correct, and in effect on January 1 of this year.

Signature, Applicant | Print name | Date

Signature, property appraiser or deputy | Date

Surviving Spouse of Veteran who Received the Discount and is Moving to a New Homestead

This notification is for use by a surviving spouse to inform the property appraiser when moving to a new homesteaded property. Discounts granted on homestead property qualify to be carried over to new homestead property. The amount to be transferred equals the dollar amount of the discount granted on the previous homestead included in the most recent ad valorem tax roll. Please complete the section below.

If you have not completed the *Original Application for Homestead and Related Tax Exemptions* (Form DR-501) for the new homestead, complete Form DR-501 (incorporated by reference in Rule 12D-16.002, F.A.C.).

Sign and submit this completed form by **March 1**, with a completed Form DR-501 if required, to the property appraiser in the county of your new homestead.

COMPLETED BY SURVIVING SPOUSE WHEN MOVING TO A NEW HOMESTEAD

Spouse name		Parcel ID	
Veteran name		County	Select County
New address		Phone	
Previous address		Parcel ID	
		County	Select County
		Date sold or no longer used as your homestead	

I affirm that I am transferring the discount for the partially or totally and permanently disabled veteran from the previous homestead above. I have not remarried since the veteran's death and the new homestead is my primary residence.
I certify all information on this form and any attachments is true, correct, and in effect on January 1 of this year.

Signature, Surviving Spouse _____ Date _____

COMPLETED BY PROPERTY APPRAISER OF NEW HOMESTEAD

If the surviving spouse moves to a new homestead in the same county, the discount is verified by the same county property appraiser and the dollar amount granted from the most recent ad valorem tax roll is transferred to the new homestead.
If the previous homestead of the surviving spouse is in another county, provide this form to obtain the dollar amount of the discount granted from that property appraiser. Complete your contact information for the property appraiser of the previous homestead to return the verified form.

Dollar amount discount granted from the most recent ad valorem tax roll $.

Signature, property appraiser or deputy _____ County Select County Date _____

Contact		Email	
Address		Phone 1	
		Phone 2	
		Fax	

COMPLETED BY PROPERTY APPRAISER OF PREVIOUS HOMESTEAD

Verify the dollar amount, sign and return to the county of the new homestead.

Dollar amount discount granted from the most recent ad valorem tax roll for the county where the previous homestead is located $

Signature, property appraiser or deputy _____ County Select County Date _____