

[Agricultural Classification \[FL Statute 193.461\]](#)

Any landowner who in good faith utilizes their property for a bona fide commercial, agricultural operation is entitled to this classification. The property owner should file a return between January 1st and March 1st of the assessment year.

[Conservation Easement \[FL Statute 196.011 & 196.26\]](#)

It is a voluntary, legally binding agreement between the landowner and a conservation organization which will protect the quality of the property and yield significant tax benefits under the 2006 Pension Protection Act.

[Parent/Grandparent Reduction \[FL Statute 193.703\]](#)

Any owner with an existing homestead may qualify for a property tax reduction if they constructed or re-constructed living quarters for a parent or grandparent (over 62 yrs of age) through proper permitting and compliance with local regulations.

[10% Cap \[FL Statute 193.1554 & 193.1555\]](#)

Non-homestead property value cannot increase by more than 10% unless a qualified improvement or a change in ownership/control occurs. The 10% cap does not apply to school district taxes.

[Wholly Exemption \[FL Statute Chapter 196\]](#)

Fraternal or religious organizations may apply for exemption from ad valorem taxation. Annual renewal required. Contact the office for details.

[Economic Development Exemption \[FL Statute 196.1995\]](#)

Details regarding ad valorem tax exemption incentives are available through the Exemptions Director.

[Renewable Energy Devices \[FL Statute 196.175\]](#)

Voter approved. No statutory implementing language.

Prohibits considering changes and improvements affecting the assessed value of real property by the addition of renewable energy devices and wind damage resistance improvements.

[Working Waterfront Property \[Amendment 6\]](#)

Voter approved. No statutory implementing language.

Statute provides for the assessment of working waterfront properties based on the current use of the property.

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Commandments for the Public Servant

1. **TAXPAYERS ARE THE MOST IMPORTANT PEOPLE IN THE COMMUNITY.**
2. **TAXPAYERS ARE NOT DEPENDENT UPON YOU; YOU ARE DEPENDENT UPON THEM.**
3. **TAXPAYERS ARE NOT AN INTERRUPTION OF WORK; THEY ARE THE PURPOSE OF YOUR WORK.**
4. **TAXPAYERS DO YOU A FAVOR WHEN THEY CALL OR COME INTO THE OFFICE. YOU ARE NOT DOING THEM A FAVOR BY WAITING ON THEM.**
5. **TAXPAYERS ARE PART OF YOUR WORK; THEY ARE NOT OUTSIDERS.**
6. **TAXPAYERS ARE NOT COLD STATISTICS. THEY ARE FLESH AND BLOOD. THEY ARE HUMAN BEINGS WITH FEELINGS AND EMOTIONS JUST LIKE YOU.**
7. **TAXPAYERS ARE NOT PEOPLE TO ARGUE WITH, MATCH WITS WITH OR RIDICULE.**
8. **TAXPAYERS ARE PEOPLE WHO NEED YOUR ASSISTANCE AND IT IS YOUR JOB TO PROVIDE PROFESSIONAL QUALITY SERVICE.**
9. **TAXPAYERS ARE DESERVING OF THE MOST COURTEOUS AND ATTENTIVE TREATMENT THAT YOU CAN GIVE THEM.**
10. **TAXPAYERS ARE THE PEOPLE WHO MAKE IT POSSIBLE FOR YOUR SALARY TO BE PAID.**
11. **TAXPAYERS ARE A VITAL PART OF THIS GOVERNMENT AND EVERY DIVISION THEREOF.**



Chris Jones, CFA

Escambia County Property Appraiser

2013 Homestead Season ~ Revised 12/2012

Property Tax Exemptions for the Homeowner



Chris Jones, CFA

Escambia County Property Appraiser

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www.esca.org

Dear Property Owner:

This brochure contains facts concerning various exemptions and filing dates for homeowners.

Our mission is to place the public first while providing prompt, efficient service in a friendly, professional manner.

Please call your Property Appraiser's Office should you have any questions or require additional information. We welcome your visit to either of our locations:

Downtown Office

221 Palafox Place, Suite 300
Pensacola, FL 32502
Office: 850-434-2735
Fax: 850-435-9526

Molino Office

6440 Highway 95A N, Suite B
Molino, FL 32577
Office: 850-434-2735
Fax: 850-587-3290

Our website is a valued resource for ownership searches, mapping needs and exemption details. Please visit our website at: www.escpa.org

Very truly yours,



Chris Jones, CFA
Escambia County Property Appraiser

Important Dates

- Jan. 1st – Annual effective date of assessment**
- Mar. 1st – Exemption deadline for tax year**
- August – Mail proposed tax notices**
- Nov. 1st – Tax Collector mails tax bills**

Exemptions Applicants [FL Statute 196.011]

Application for exemptions must be made in person between January 1st and March 1st. Proof of Florida residency must be provided. Please call the office for assistance.

Exemption Renewal [FL Statute 196.011]

Automatic renewal notices are mailed each January. Income based exemptions must be renewed each year after January 1st. Also, see Military Homestead.

Homestead Exemption [FL Statute 196.031]

Every person who on January 1st, has legal/beneficial title to real property, resides thereon and in good faith makes it his/her permanent residence is entitled. Applicants must provide:

- Evidence of Ownership
- Social Security card(s) for **applicant & spouse**
- Proof of Florida residency:
 - Florida driver license for **applicant & spouse**
 - Florida vehicle registration **card**
 - Florida voter registration **card**
 - Other documents related to Florida residency

A person may have only one permanent residence at a time.

SOH Benefit (Save Our Homes) [FL Statute 193.155]

SOH benefit caps the increase in the homestead assessed value at 3% or the CPI, whichever is less.

Portability is the difference in the market value and SOH benefit, transferrable from one homestead to another.

Widow/Widower Exemption [FL Statute 196.202]

The surviving spouse **must** provide a death certificate when filing for this exemption.

Medical Disability [FL Statute 196.202]

Any permanent Florida resident who is totally & permanently disabled or blind qualifies for this exemption. Proof of disability is required from a licensed Florida physician or optometrist.

Total Disability Exemption [FL Statute 196.101]

The homestead of a permanently disabled person, **who uses a wheelchair for mobility or is legally blind**, is exempt from ad valorem taxation on homestead property, providing they meet annual income cap. A **quadriplegic** is not required to meet an income cap.

Seniors Over 65 Exemption [FL Statute 196.075]

An additional homestead exemption based on age and previous year's **household** adjusted gross income.

Additional Homestead for Seniors [FL Statute 196.075]

Implementation will be based on approval by City Council and / or Board of County Commissioners.

An additional exemption may be granted for seniors who have maintained their homestead for 25 years, who are age 65 and meet an income limit as defined by general law.

Military Homestead Exemption [FL Statute 196.071]

Florida residents away from home on active duty **must** renew their exemption annually by providing current active duty orders and proof of Florida residency.

Deployed Military Exemption [FL Statute 196.173]

Military homestead applicants may receive an additional exemption based on the number of days deployed outside the continental US, Alaska or Hawaii, during the previous year, in support of specific military operations.

Veteran Partial Disability [FL Statute 196.24]

Any permanent Florida resident who is an honorably discharged veteran, disabled to a degree of 10% or more is entitled to this exemption.

Veteran's Discount [FL Statute 196.082]

A veteran may be eligible for a property tax discount equal to the percentage of their service connected disability. The following criteria **must** be met:

- Honorable discharge
- Percent of combat related disability
- 65 years of age or older as of January 1st

Veteran's Total Disability [FL Statute 196.081]

Any honorably discharged veteran with a service connected, **total and permanent** disability is entitled to an exemption on real estate owned and used as a homestead. Under certain circumstances, the exemption may benefit the veteran's surviving spouse.

Fallen Heroes Family Tax Relief [FL Statute 196.081]

Provide property tax relief on homestead property to the surviving spouse of a first responder who died in the line of duty or the surviving spouse of a veteran who dies from service-connected causes while on active duty.

Note: November 2012 voter approved changes to the statutes are highlighted for emphasis.