January 1

The date which determines property ownership, value, exemptions and permanent residency.

January – March 1

Applications accepted for portability and exemptions including:

- homestead
- low-income senior citizens
- widows/widowers
- disability
- institutional/non-profit organizations
- granny flat reduction

Applications accepted for the Agricultural Classification

Contact our office for information on filing late for exemptions after March 1.

August (date varies)

Notices of Proposed Property Taxes, also called Truth in Millage (TRIM) notices, are mailed to property owners mid-month.

September (date varies)

Deadline for filing formal petition with the Value Adjustment Board and late file exemptions (25 days after TRIM Notice mailing)

October

Value Adjustment Board (VAB) hearings begin.

November

Tax Collector mails property tax bills by November 1st.

Is your mailing address correct?

It is a property owner's legal responsibility to pay property taxes regardless of whether or not he/ she receives a Notice of Proposed Property Taxes or a tax bill. It is also the property owner's responsibility to notify the Property Appraiser of a change in mailing address. It is important that the county's records are current to ensure that you receive all notices and bills.

Change of address forms are available at www.duvalpa.com or call (904) 255-5900 For more information.

Joyce Morgan
Property Appraiser
Duval County,
Florida
231 East Forsyth Street, Suite 260
Jacksonville, Florida 32202

For more information, to obtain forms, or file online for Homestead Exemption visit www.duvalpa.com or call the Customer Service/Exemptions Compliance Division (904) 255-5900 7:30a.m. to 5:30p.m. weekdays

Duval County, Florida Office of the Property Appraiser

Renting your Homestead

Understanding the impact of renting your Homestead on exemptions.

Homestead Exemption saves property owners thousands of dollars each year. Do not jeopardize your Homestead Exemption by renting your property.

Homestead Exemption provides two key savings:

1) Up to a $50,000 exemption on property taxes
2) And limits the increase of the assessed value to a maximum of 3% per year, which is Commonly referred to as the *Save Our Homes cap*.

Only those portions of the property used as the homestead are eligible for the *Save Our Homes cap.*

The following will affect your Homestead Exemption eligibility:

When renting your home on January 1st, you will not be eligible for Homestead Exemption and you will lose your *Save Our Homes cap*. For example, if you rented your home on January 1st of any given year, then you cannot receive the Homestead Exemption and the *Save Our Homes cap*.

If the rental is terminated and you move back in by January 1st of any given year, you must file a new application by March 1st of the given year in order to receive a new Homestead Exemption. (Ref. sections 193.155 & 196.061, F.S.)

*Income limits subject to change annually.

An initial Tangible Personal Property Tax Return filling must also be completed as the property is being utilized to generate income. If the value of the tangible personal property is below $25,000 a subsequent filling the following year, will NOT be necessary.

RENTING YOUR HOME PERIODICALLY AFTER JANUARY 1

Visit www.duvalpa.com for more information

When renting your home after January 1st for more than 30 days in two consecutive years, you will be ineligible for the Homestead Exemption and the *Save Our Homes cap.*

For example, if you rent your home for a total of 35 days in any given year and 31 days in the following year you will no longer qualify for Homestead Exemption and will lose your Save Our Homes cap for the following year and possibly incur a lien. (Ref. sections 193.155 & 196.061, F.S.)

Frequently Asked Questions

RENTING A PORTION OF YOUR PROPERTY

If you own a single family residence with a homestead exemption and rent a portion of your home, the rental of all or substantially all of your home would constitute abandonment of homestead and *Save Our Homes Cap* which would result in a subsequent increase in property taxes. (Ref. section 196.061, F.S.)

RENTAL INCOME AND HOUSEHOLD MEMBERS' INCOME MAY DISQUALIFY YOU FOR THE LOW-INCOME SENIOR EXEMPTION(S)

To qualify for the Low-Income Senior or Long-Term Resident Senior Exemptions (age 65 and older), property owners must meet the annual adjusted gross income limits (TBD year by the Dept. of Revenue). The rental income of the property may disqualify you from both Low-Income Senior Exemptions. If your adjusted gross income, including rental income, exceeds statutory limits, you will lose both Low-Income Senior Exemptions and your property taxes will increase. Additionally, the income from persons living with you cannot exceed the same annual adjusted gross income limits combined to qualify for the Low-Income Senior and Long-Term Resident Senior Exemptions. (Ref. section 196.075, F.S.)

Example - Persons living with you: if your adjusted gross income is $29,000 and the Income of the person living with you is $10,000, the combined household adjusted gross income is $39,000. You will no longer qualify for either of the Low-Income Senior Exemptions and your property taxes will increase.

FAILURE TO REPORT THE RENTAL OF YOUR HOME MAY RESULT IN YOUR HOMESTEAD EXEMPTION AND THE SAVE OUR HOMES CAP BENEFIT BEING BACK TAXED BY RECORDING A LIEN ON YOUR PROPERTY.