

## 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](http://www.duvalpa.com) or call (904) 255-5900

For more information.



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For more information, to obtain forms, or file online for Homestead Exemption visit [www.duvalpa.com](http://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

## Homestead Exemption

Learn how to reduce property taxes on your home



## Homestead Exemption

### Reduces Home's Value for Taxation

The Homestead Exemption reduces the assessed value on which a home is taxed up to \$50,000.

It includes:

- an initial \$25,000 exemption; and
- an additional exemption (up to \$25,000) off assessed value over \$50,000

The additional exemption does *not* apply to the school tax levy.

### Who is Eligible?

- permanent Florida residents
- homeowners who own and live in the home on January 1

The deadline to timely file is March 1.

### "Save Our Homes"

#### Caps Increases on Homesteaded Property

Once a home receives a homestead exemption, the property's *assessed* value cannot increase more than 3% a year (unless there are changes to the property) – despite the movement of the actual market value. This is due to a Florida law called "Save Our Homes" (SOH). The annual increase is based on the change in the National Consumer Price Index. Once a home is sold, the SOH limitation is removed and the assessed value becomes equal to the market value, unless the new owners have *Portability*.

#### Portability

#### Transfers Savings from Old to New Home

*Portability* allows previously homesteaded property owners in Florida to transfer, or "*port*," a portion or all of the "Save Our Homes" benefit (difference between the market and assessed values of the old home) from their previous home to their new home. *Portability* can save you money on your taxes by lowering the assessed value of a new homestead property. The amount is either transferred in its entirety or as a percentage depending on the value of the new home.

Property owners may not port more than \$500,000. While a property owner may file for *portability* in later years, the homestead exemption on the new property *must be established within three years of January 1 of the year you abandoned the previous homestead (not two years after the sale)*. The annual tax roll is based on ownership and property values as of January 1.

### Other Available Exemptions

- widows/widowers
- disabled persons
- low-income senior citizens
- disabled veterans
- renovations to certain historic structures
- institutional/Non-profit organizations and more

Visit [www.duvalpa.com](http://www.duvalpa.com) for more information



## Frequently Asked Questions

*Do I file each year for homestead exemption?*

**No.** Once you file for a homestead exemption, it is renewed annually unless there are changes in ownership or changes to the property. Each year, you will receive a renewal receipt.

*When a home is sold, does the homestead exemption remain intact?*

**No.** The homestead exemption is removed based on an ownership change on Jan.1.

**New homeowners must apply for homestead exemption.** When a home is bought after Jan.1, the new homeowner benefits that year from the prior owner's exemption, but it's removed the following year based on new ownership.

*As a member of the Armed Forces, can I keep my homestead exemption and rent my home while I'm away?*

**Yes.** As a member of the Armed Forces, Florida law allows you to rent your residence and keep your homestead exemption if you are transferred out of the county. You must provide the Property Appraiser's Office with a copy of your military orders and a current mailing address.

*Does a property owner lose the homestead exemption due to marriage, divorce, death of a spouse or the addition of a natural dependent?*

**Not necessarily.** However, a homestead exemption application is necessary to update records and ensure eligibility. For more information call (904) 255-5900.

*When a husband and a wife add their child to the deed of their homestead property, does the homestead automatically carry over to the child upon their deaths?*

**No,** the homestead must be reapplied for by March 1st of the year following the death of the last surviving parent in order for it to apply to the surviving child.

*If I receive a homestead renewal card in the name of my deceased parents, does that mean the homestead exemption remains on the property?* **No.** You must own the property and make application in your own name in order to receive an exemption on the property.

File Online for Homestead Exemption at [www.duvalpa.com](http://www.duvalpa.com)