



JOHN C. EMERSON, CFA
HERNANDO COUNTY PROPERTY APPRAISER
PHONE: (352) 754-4190
WEBSITE: www.hernandocounty.us/pa

◆ **BROOKSVILLE OFFICE** ◆
201 Howell Ave, Suite 300
Brooksville, FL 34601-2042

◆ **WESTSIDE OFFICE** ◆
7525 Forest Oaks Blvd.
Spring Hill, FL 34606-2400

Homestead Exemption Application Requirements

These items are needed:

- ✓ Social Security Number for all applicants and Spouse
- ✓ Valid Florida Driver License or FL ID if you do not drive for all applicants and Spouse (Address must be the same as your Homestead Property)
- ✓ Hernando County Voter Registration Card (If you are a registered voter, your voter registration address must be the same as your Homestead Property)
- ✓ If you are not a registered voter, a Declaration of Domicile recorded with the Clerk of Circuit Court
- ✓ If you are not a U.S. Citizen, an I.N.S. Permanent Resident Card, a Release Form Affidavit and a Declaration of Domicile recorded with the Clerk of Circuit Court is required
- ✓ Vehicle Registrations for vehicles owned or leased by you and/or your Spouse. (Address must be the same as your Homestead Property)
- ✓ Previous residence within or outside Florida and date terminated (copy of Tax Bill if property still owned or Settlement Statement if property has been sold)
- ✓ If the Homestead property is owned by a Trust, see your attorney for specific verbiage required on the deed conveying "equitable title to real estate"
- ✓ If employed, employers name, address and valid phone number
- ✓ Mobile Home Title or Registration (Real Property decals) required or proof of Mobile Home retirement
- ✓ Email address for applicant



These are additional Exemptions you may qualify for:

Additional \$50,000 Homestead exemption for persons 65 and older [F.S. 196.075](#)

Widowed, blind, & totally & permanently disabled \$5,000 exemption [F.S. 196.202](#)

Totally & permanently disabled all ad valorem taxes [F.S. 196.101](#)

Disabled Veterans Combat-related tax discount for persons 65 and older [F.S. 196.082](#)

Disabled Veteran or surviving spouse \$5,000 [F.S. 196.24](#)

Disabled Veteran or surviving spouse confined to a wheelchair all ad valorem taxes [F.S. 196.091](#)

Disabled Veteran total & permanent or surviving spouse all ad valorem taxes [F.S. 196.081](#)

Surviving Spouse of Veteran who died on active duty all ad valorem taxes [F.S. 196.081](#)

Surviving Spouse of first responder who died in the line of duty all ad valorem taxes [F.S. 196.081](#)

Under section 196.131(2) , Florida Statutes, 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 1 year, a fine up to \$5,000 or both.

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. 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% of the unpaid taxes and 15% interest each year (see section 196.011(9)(a), F.S.). For special requirements for estates probated or administered outside Florida (see section 196.161(1), F.S.).

Additional Proof of Occupancy on January 1st of filing year:

Is the property vacant, up for sale or being rented Florida Admin Code 12D-7.007

Name and address of any owners not residing on the property F.S. 196.031(1)(a)

1. Ownership/Deed information
 - Date took legal title
 - Percent of ownership
 - Marital status
 - Type of deed
 - Legal Description – Rule 12D-8.008(1)(a)
2. Occupancy
 - Date of occupancy F.S. 196.011 (1)(a)

F.S. 196.031(1)(a)

Proof of no other exemption on January 1 of year filing

3. If from out-of-state, date previous residency was terminated F.S. 196.015(4)
4. Do you, your spouse or any applicant claim residency in another county or state F.S. 196.031 (5)
5. Address on your last IRS return F.S. 196.015(8)
6. Bank statement and checking account mailing address F.S. 196.015(9)
7. Social Security Number F.S. 196.011(1)(b)
8. FL Driver License Information
 - Name
 - Home Address
 - Mailing address if different DR501
 - FL Driver License or FL ID card number F.S. 196.015 (6)
 - Date of Birth F.S. 196.075(2)(a)
9. Florida voter registration number (If U.S. citizen) F.S. 196.015(5)
10. If not U.S. citizen, Immigration number on permanent I.N.S. card Case Law Lisboa vs Dade County Property Appraiser
11. Declaration of Domicile, residency date F.S. 196.015(1)
12. Florida vehicle tag number F.S. 196.015(7)
13. Current employer F.S. 196.015(3)
14. School location of dependent children F.S. 196.015(2)

Signature of permanent resident and date DR501& F.S. 196.012 (17) & (18)