Dear Taxpayer,

This brochure provides a brief explanation of the Homestead Exemptions, Save Our Homes (SOH) cap, and the portability of the SOH cap that is available to Florida residents. Our office accepts Homestead Exemption applications throughout the year in person or online, so that you might avoid long lines.

I encourage you to take advantage of the online homestead exemption application, as well as the pre-filing option. Applications and online filing are available on our website at www.manateepao.gov.

As your Property Appraiser, I am charged with the responsibility of assessing all property fairly and equitably in accordance with Florida Laws. The Property Appraiser’s office does not set tax rates or the amount of taxes you pay. Tax rates are set by the various taxing authorities such as the cities, county, school board, and other taxing districts.

If you have any additional questions or need further assistance, please contact our office.

Sincerely,

Charles E. Hackney
Property Appraiser

Manatee County Resident Filing Information

| In Person:  
915 4th Ave W  
Downtown Bradenton  
Monday – Friday  
8:30 AM – 5:00 PM | By Mail:  
Exemptions Department  
PO Box 1338  
Bradenton, FL 34206-1338 | Online Information:  
www.manateepao.gov  
Select “File for Homestead Online” |

Report Homestead Exemption Fraud

If you have information about a person claiming a homestead exemption on a property that is rented or not the permanent residence of the owner, tell us about it. Information may be submitted to our office anonymously.

Important Dates

| January 1 | Date of assessment |
| March 1 | Deadline to file for an exemption or agricultural classification for which you may qualify |
| August | TRIM notices mailed |
| November | Tax bills mailed by the Tax Collector |

Charles E. Hackney
Manatee County Property Appraiser

915 4th Ave W  
Bradenton, FL 34205  
Phone: 941.748.8208  
Fax: 941.742.5664  
Email: exemptions@manateepao.gov  
www.manateepao.gov
What is homestead exemption?
Homestead exemption is a constitutional privilege that reduces the assessed value of residential property up to $25,000 for qualified permanent residents.

What is the additional homestead exemption?
Amendment 1 passed in January 2008 providing for an additional homestead exemption of up to $25,000 for home owners whose homes have an assessed value of more than $50,000. This additional exemption does not apply to the school board millage.

What if the property is in a trust?
If the property is in a trust, the homeowner to contact the Property Appraiser’s office for clarification should the property owner qualify and receive their homestead exemption. The increase cannot exceed the lesser of 3% or the Consumer Price Index (CPI) for the previous year. The assessed value cannot be greater than the market value.

When does the Save Our Homes cap take effect?
The base year is the year in which the property owner qualifies and receives their homestead exemption. Future increases in assessed value are then capped at the lesser of 3% or the CPI. The cap only applies to the portion of the property receiving homestead exemption. For example, if a property owner lives in a duplex where one side is rented, only half of the value will receive the cap. Property ownership may affect the amount of the cap on the property. If the property owner qualifies for both the homestead and the Save Our Homes cap, the new owner is eligible for a homestead exemption, the capping process begins at the current market value as soon as the new owner qualifies for both the homestead exemption.

What is the Save Our Homes (SOH)?
"Save Our Homes" is a Constitutional Amendment that was approved by Florida voters in 1992. SOH limits, or caps, the annual increase in assessed value of property that has a homestead exemption. The increase cannot exceed the lesser of 3% or the Consumer Price Index (CPI) for the previous year. The assessed value cannot be greater than the market value.

What about additions or remodels?
The value of additions, remodels, etc. will be added to the assessed value at the current market value. These may be included in the cap the following year.

Is a mobile home eligible for homestead exemption?
Yes. Qualified Florida residents may also apply for homestead exemption on their mobile home. An applicant who is not a U.S. citizen must provide a copy of their permanent resident alien card.

If the homeowners’ spouse is deceased, are they eligible for a widow’s or widower’s exemption?
Yes. If the homemaker is a qualified Florida resident, they may apply for the widower’s or widow’s homestead exemption.

What about partial exemptions and the cap?
The cap only applies to the portion of the property receiving homestead exemption. For example, if a property owner lives in a duplex where one side is rented, only half of the value will receive the cap. Property ownership may affect the amount of the cap on the property. Since there are many circumstances where a partial exemption may apply, we urge the property owner to contact the Property Appraiser’s office for clarification should the property owner qualify and receive their homestead exemption.