



PROPERTY TAX BENEFITS FOR ACTIVE DUTY MILITARY AND VETERANS

Certain property tax benefits are available to members of the Armed Forces.

Property Tax Oversight

Filing and Keeping Your Homestead Exemption

When a person serving in the Armed Forces owns and uses property as a homestead, the servicemember may rent the homestead property without abandoning the claim to the homestead exemption (see section 196.061, Florida Statutes).

A servicemember's next of kin or any other person who has written authorization may file a homestead exemption claim on behalf of a servicemember who cannot file in person because of a service obligation (see s. 196.071, F.S.).

Property Tax Exemptions and Discounts

Eligibility for property tax exemptions depends on satisfying certain requirements. Information is available from the property appraiser's office in the county where the veteran or surviving spouse owns a homestead or other property.

- An ex-servicemember who was honorably discharged, is a resident of Florida, and who is disabled to a degree of 10% or more because of misfortune or while serving during wartime may be entitled to a \$5,000 reduction in his or her property's assessed value. This exemption is not limited to homestead property. Under certain circumstances, the veteran's surviving spouse may be entitled to carry over the exemption. See Form [DR-501](#). (see s. 196.24, F.S.)
- Veterans who are Florida residents and were honorably discharged with a service-related total and permanent disability may be eligible for a total exemption from ad valorem taxes on property they own and use as their homesteads. A similar exemption is available to disabled veterans confined to wheelchairs. Under certain circumstances, the veteran's surviving spouse may be entitled to carry over the exemption. See Form [DR-501](#). (see ss. 196.081 and 196.091, F.S.)
- If they meet certain requirements, veterans 65 or older who are partially or totally permanently disabled may receive a discount on the assessed value of property that they own and use as homesteads. The discount is a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veteran's Affairs. See Form [DR-501](#). (see s. 196.082, F.S.)



Eligible veterans who want to apply for these exemptions may apply before they receive the necessary documentation from the United States government or the United States Department of Veterans Affairs or its predecessor. After the property appraiser receives the documentation, the exemption will be effective as of the date of the original application. Please see the [How to Apply for a Refund](#) brochure for information about refunds.

- A member or former member of any branch of the United States military or military reserves, the United States Coast Guard or its reserves, or the Florida National Guard may receive an exemption if he or she was deployed during the previous calendar year outside the continental United States, Alaska, and Hawaii in support of a designated operation (the Florida Legislature designates operations for this exemption). The percent of the taxable value that is exempt for the current year corresponds to the percent of time during the previous year when the service member was deployed on a designated operation. See [Form DR-501M](#). (see s. 196.173, F.S.)

You should file all required forms and applications for these exemptions with your county property appraiser. If the property appraiser denies your application, you may file a petition with the county's value adjustment board. For more information, see [Petitions to the Value Adjustment Board](#).

The Department of Revenue's website has more information about property tax benefits for active duty military and veterans and contact information for county officials.

<http://floridarevenue.com/property/Pages/Home.aspx>