



PARCEL # \_\_\_\_\_ DATE: \_\_\_\_\_ TAX YEAR: \_\_\_\_\_

OWNER(S) \_\_\_\_\_ ADDRESS \_\_\_\_\_

PHONE NUMBER \_\_\_\_\_

### ***QUALIFYING REQUIREMENTS FOR ASSESSEMENT REDUCTION OF NEW CONSTRUCTION OR RECONSTRUCTION FOR PARENT/GRANDPARENT LIVING QUARTERS***

If you have homestead exemption on your property and you have constructed or reconstructed living quarter for your parents you may be eligible for a reduction in assessed value of your property. This reduction will be equal to the increase in value resulting from the construction or reconstruction of the property but not exceeding 20% of the total assessed value of the property as improved. There are many variables to this exemption. For your convenience we have listed some of the requirements. The construction or reconstruction for the living quarters for parents/grandparents must have been complete after January 7, 2003.

- The property owner must have a Homestead Exemption on the property where the parent/grandparent quarters have been constructed or reconstructed.
- In no year may the total of all applicable assessment reductions exceed twenty 20% of the assessed value of the property.
- The quarters must be properly permitted and comply with local land development regulations. Copies of permits, certificate of occupancy and \*\* floor plans will be required to be submitted with application. **\*\* FLOOR PLANS MUST INCLUDE MEASUREMENTS; contact zoning for the appropriate jurisdiction and get a printout of the zoning for the property you are applying on.**
- Construction or reconstruction must be substantially complete before January 1<sup>st</sup> in the year in which the reduction in assessment is requested
- At least one of the parents or grandparents for whom the living quarters are provided is at least 62 years of age.
- Application or Renewal Application must be filed with the Property Appraiser's office annually on or before March 1<sup>st</sup> of each year.
- The occupant must permanently reside on the property on or before January 1<sup>st</sup> of the year in which the assessment reduction is requested (U.S. citizen or hold a "green card" please submit a copy with this application).
- The occupant cannot receive any benefits requiring a declaration of permanent residency on any other property in any other County or State.
- When the property owner no longer qualifies for reduction due to parents/grandparents for whom the living quarters were constructed no longer residing on the property, the previously excluded just value of such improvements shall be added back to the assessed value of the property.

PARCEL # \_\_\_\_\_ ZONING: \_\_\_\_\_ YEAR HOMESTEAD GRANTED \_\_\_\_\_

**\*\*Required Information Note:** Disclosure of the applicant's social security number is mandatory. It is required by Section 196.011 (1) Florida Statutes. The social security number will be used to verify taxpayer identity with the State of Florida Department of Revenue.

IDENTITY PARENT/GRANDPARENT	FIRST PARENT/GRANDPARENT	SECOND PARENT/GRANDPARENT
NAME		
**SOCIAL SECURITY NUMBER		
DATE OF BIRTH & AGE		
FLORIDA DRIVER'S LICENSE OR FLORIDA ID PLEASE PROVIDE A CLEAR COPY WITH APPLICATION		
ALIEN RESIDENT CARD # PLEASE PROVIDE A CLEAR COPY WITH APPLICATION		
SIGNATURE		

Is this construction for the purpose of allowing the qualified Parent/Grandparent to permanently reside on the property with their child or grandchild? \_\_\_\_\_ Yes \_\_\_\_\_ No

When was the living quarters completed? Date: \_\_\_\_\_

Briefly describe the improvements (i.e. bedroom with sitting area, bathroom)

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When did parent/grandparent move in to the living quarters constructed? Date: \_\_\_\_\_

Does parent/grandparent own property in any other County or State? Yes \_\_\_\_\_ No \_\_\_\_\_ **If yes, please attach a release from that County or State reflecting no residency based benefit is claimed.**

**DECLARATION**

I hereby make application for the exemptions indicated and affirm that I do qualify for the same under Florida Statutes. I am a permanent resident of the State of Florida and I own and occupy the property described on page one. I understand that section 196.131 (2) F.S., provides that any person who knowingly and willfully gives false information for the purpose of claiming homestead is guilty of a misdemeanor of the first degree, punishable by a term of imprisonment not exceeding 1 year or a fine not exceeding \$5,000 or both. Further under penalty of perjury, I declare that I have read the foregoing application and the facts in it are true.

- Filing Deadline is March 1<sup>st</sup> but under extraordinary circumstances a late application maybe taken by the 25<sup>th</sup> day of the TRIM period.
- A tax lien can be imposed on your property pursuant to 196.161 F.S if it is determined that you have been receiving this benefit and are not qualified.

Signature of First Owner \_\_\_\_\_ Social Security Number \_\_\_\_\_ Date \_\_\_\_\_

Signature of Second Owner \_\_\_\_\_ Social Security Number \_\_\_\_\_ Date \_\_\_\_\_