



## WHAT IS HOMESTEAD EXEMPTION?

Homestead Exemption is a constitutional benefit that applies a \$25,000 exemption deduction to the assessed value of your property. Additionally, you benefit from "Save Our Homes" which limits increases to your assessed value (not your taxes) to the CPI or 3%, whichever is less. It is granted to those applicants who timely file by March 1<sup>st</sup>, possess title to real property and are bona fide Florida residents living in the dwelling and making it their permanent home on January 1<sup>st</sup>.

**HOW DO I QUALIFY?** To qualify for this exemption, you must own and reside on (occupy) the property as of January 1st of the affected tax year. Residency documents (driver's license, voter ID, etc..) must be issued to you **no later than April 1**. **The rental of a dwelling previously claimed to be a homestead may constitute abandonment of said dwelling as homestead, (Florida Statute 1961.061).** Contact the appraiser for more information.

- ✓ If you drive, you must have a valid Florida driver's license. [A "valid in Florida only" license is not acceptable.] You must surrender your out-of-state driver's license. If you do not drive, a Florida identification card will be required.
- ✓ Florida vehicle registration (license tag) is required.
- ✓ Register to vote in Lee County. If you do not vote, you must complete a Declaration of Domicile. This Domicile is available at the Property Appraiser's Office.
- ✓ Social Security number(s) for owner(s) and/or spouse.
- ✓ Date(s) of birth for owner(s) and spouse.
- ✓ Proof of permanent residency may be required. If you are not a U.S. Citizen, a permanent resident alien card or proof of asylum is required.
- ✓ Proof that you do not receive a residency based exemption /tax credit in another jurisdiction. If you or your spouse own property in another state and receive exemptions/tax credit/rollback, you may need to provide proof that you and your spouse have removed the out-of-state benefit in order to qualify for exemption in Lee County. A husband and wife may claim only one residency based exemption.

**DON'T FORGET PORTABILITY:** If you received the Homestead Exemption in 2007 on a home that you sold during 2007 or no longer claim as your homestead and have purchased or moved into a new home by January 1, 2008, you may be eligible to take some or all of the "Save Our Homes" differential to your new home. In order to receive this benefit, **you must apply by March 1, 2008 to your property appraiser** for your new Homestead Exemption and for the transfer of the "Save Our Homes" benefit to your new homestead for 2008.

Portability for tax year 2009 and thereafter: If you move to a new home after January 1, 2008 and before Jan 1, 2009 and had a previous homestead in 2007 or 2008, you must apply for the 2009 exemption and transfer of your SOH benefit by March 1, 2009. In future years, you will be able to transfer your SOH benefit to your new home if you had an exemption in either of the two preceding years.

**WHEN AND WHERE DO I FILE?** To better serve the residents of Lee County, our office now accepts new applications for Homestead Exemption on-line at [www.leepa.org](http://www.leepa.org), November 1 through March 1 only), by mail or in person. Senior, Veteran, Widow/Widower or Disability Exemption can be filed in person or by mail only. The application and letter of instruction can be obtained from our web site or at our office. Applications filed after March 1<sup>st</sup> are considered late filed and may be granted for the following year. **If you believe you qualify, do not hesitate to file for the exemption.** If you are married and both parties qualify for the Homestead Exemption, it is advised that both the husband and wife apply to protect the Save Our Homes cap status should ownership changes occur in the future.

**January 1st through March 1st:** All Exemptions, are taken. Timely applications must be received by March 1st.

**To qualify for personal exemptions such as Homestead, Senior's, Widow/Widower, Disability, etc.** you must own and reside on the property as of January 1st, and qualify through the application process.

### Estimated Tax Savings for Qualified Exemptions

Exemption	Exemption Amount	Est. Savings
Original Homestead Exemption	\$25,000	\$400.00
Additional Homestead Exemption	\$25,000	\$225.00
<b>*Seniors Exemption:</b> Applies only to the tax rates of the authorities who have elected to adopt the senior exemption ordinance. Savings will vary based location.		
Unincorporated Lee County	\$25,000	\$135.00
Town of Fort Myers Beach	\$25,000	\$120.00
City of Bonita Springs	\$25,000	\$130.00
City of Sanibel	\$25,000	\$165.00
City of Cape Coral	\$25,000 - \$50,000	\$360.00
<b>**Incorporated Lee County /</b>		
City of Fort Myers	\$25,000	\$113.25
Widows/Widowers	\$500	\$ 8.00
Totally & Permanently Disabled/Blind	\$500	\$ 8.00
Paraplegics, hemiplegics, blind and persons requiring wheel chair for mobility and meets the limited income requirements		
Total		All Ad Valorem Taxes
Quadriplegics		
Total		All Ad Valorem Taxes
Totally and Permanently disabled (service connected):		
Disabled Veterans with 10-99% disability	\$5,000	\$80.00
Disabled Veterans with 100% total/permanent disability		
Total		All Ad Valorem Taxes

*Estimated savings are calculated with 2007 Final Tax Rates.  
Savings will vary for 2008.*

*\*Based on annually adjusted gross household income limits.*

*\*\*City of Fort Myers residents will only benefit from the authorities that have adopted the exemption.*



Lee County Property Appraiser

Honorable  
Kenneth M. Wilkinson, CFA

# Exemption Information Pamphlet



2480 Thompson St. 4th Floor  
Fort Myers, FL 33901

Office Hours:  
Monday through Friday  
8:30am to 5:00pm

Directions: Downtown Fort Myers on the corner of  
Dr. Martin Luther King, Jr. Blvd. & Fowler Street  
(4th Floor Constitutional Complex)

Website: [www.leepa.org](http://www.leepa.org)

Phone: 239.533.6100

Fax: 239.533.6160



**A Message from  
Kenneth M. Wilkinson, CFA  
Lee County Property Appraiser**

Since 1980 I have been honored to provide the taxpayers of Lee County a professional public service. My philosophy has always been one of an open door policy. Our website has been praised repeatedly by the public as one of the best Property Appraiser's websites in the state. Additionally, our staff continuously looks for new ways to make your contact with our office a pleasant and memorable experience. As an independently elected official it is my duty and privilege to provide information to the Lee County Taxpayer on the exemptions that may be available to them.

Florida voters approved Constitutional Amendment I on January 29, 2008. This brochure has been created to familiarize taxpayers with the new benefits that resulted from this legislation and to refresh their knowledge of their existing benefits.

My office is here to serve you, the taxpayers of Lee County. If at any time you have questions, please remember our door is always open and my staff is ready to assist you.

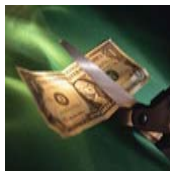
Respectfully,

**Kenneth M. Wilkinson, CFA  
Lee County Property Appraiser**

**INCREASED HOMESTEAD EXEMPTION:** Homeowners, whose value exceeds \$50,000 and who are currently receiving the Homestead Exemption will automatically receive an additional Homestead Exemption. No application or other action is necessary to receive this benefit.

Effective January 1, 2008, the additional exemption of up to \$25,000 will apply to all levies except those by school districts and other assessments for special benefits.

This additional exemption of \$25,000 applies to assessed values between \$50,000 and \$75,000. If your value is less than \$75,000, your exemption will be less than \$25,000.



**TANGIBLE PERSONAL PROPERTY \$25,000 EXEMPTION:** Tangible Personal Property refers to all assets used in a business or rental activity that are subject to an ad valorem assessment as well as mobile home appurtenances that are not real property. Effective for the 2008 tax roll, all tangible accounts will receive a \$25,000 exemption applied to the assessed value of their property. A Tangible Personal Property tax return must be filed in the initial year of application to be eligible for the exemption. (Exception: mobile homes will automatically receive the exemption).



**SENIOR'S EXEMPTION:** You may be entitled to an additional tax exemption just for Seniors. All residents of Lee County who qualify for and receive the Homestead Exemption and whose 2008 annual gross adjusted household income does not exceed \$25,873, are eligible to apply for this Senior's exemption. In 2008, Lee County government adopted the Senior's exemption which will reduce the taxes levied by their taxing authorities. You will be entitled to even greater tax saving benefits if you live in the City of Cape Coral, Bonita Springs, Sanibel or the Town of Fort Myers Beach. These municipalities have also adopted the Senior's exemption which is applied to the taxes levied by their taxing authorities. If you are 65 years of age or older as of January 1, and **do not exceed the annual gross adjusted household income limitation** apply for the Senior's Exemption during the filing period January 1st through March 1st. Pursuant to Florida Statutes, the final deadline for providing us all income related documentation is June 1, **PLEASE APPLY AS SOON AS POSSIBLE.** If you have any questions, visit our website at [www.leepa.org](http://www.leepa.org) or call us at 239-533-6100. You can also apply in person at 2480 Thompson Street, Fort Myers, Florida.



**\$500 WIDOW/WIDOWER'S EXEMPTION:** (This \$500 Assessment Exemption saves approximately \$8.00 in tax dollars.) To file for Widow or Widower's Exemption you must be a widow or widower prior to JANUARY 1<sup>st</sup> of the tax year and provide us with a copy of the death certificate. (Divorced persons do not qualify for this exemption.) **If you had a Homestead Exemption and your deceased spouse was the only applicant, you will need to make application to ensure the continuation of your Homestead Exemption status. Review your TRIM Notice or contact this office to verify that you have received all exemptions to which you are entitled.**

**\$500 DISABILITY EXEMPTION:** (This \$500 Assessment Exemption saves approximately \$8.00 in tax dollars.) In addition to Florida residency, you must provide proof of total and permanent disability from a licensed Florida physician.

**\$5,000 VETERAN'S DISABILITY:** In addition to Florida residency, you must provide proof of 10% or more war-time permanent disability from the Veteran's Administration.

**\$500 BLIND EXEMPTION:** (This \$500 Assessment Exemption saves approximately \$8.00 in tax dollars.) In addition to Florida residency, you must provide present proof of legal blindness from a professional licensed Florida physician or provide a letter from the Blind Services.

**2007 FLORIDA VETERAN'S EXEMPTION:** (This exemption is based on the percentage of disability). Honorably discharged Veterans, aged 65 as of January 1st of the year of application, who provide documentation from the U.S. Veteran's Administration designating the percentage of combat related disability and who were a Florida resident at the time they entered the military and who would otherwise qualify for a Homestead Exemption, may receive a percentage discount on homestead property taxes equal to the percentage of the veteran's service connected disability.



**\$5,000 VETERAN'S AND SURVIVING SPOUSE:** (This \$5,000 exemption saves approximately \$80.00 in tax dollars) The un-remarried surviving spouse of a veteran may obtain a \$5,000 exemption if they were married for 5 years prior to the veteran's death and the veteran had previously qualified for this exemption.

**TOTAL EXEMPTION OF HOMESTEAD PROPERTY FROM AD VALOREM TAXATION:** Section 196.101, F.S., provides that real estate qualifying for the Homestead Exemption of January 1<sup>st</sup>, owned by quadriplegic, paraplegic, hemiplegic, or other totally and permanently disabled persons, who must use a wheelchair for mobility, or are legally blind and produce certification of that fact from two professionally unrelated licensed Florida physicians, or the U.S. Veteran's Administration, shall be exempt from ad valorem taxation. Except for quadriplegic, there is also a gross income limitation for this exemption, governing all persons residing upon the homestead. This income amount is adjusted annually.



Section 196.081, F.S., provides that real estate qualifying for the Homestead Exemption on January 1<sup>st</sup>, owned by veterans honorably discharged with a service connected total and permanent disability, are exempt from ad valorem taxation. Confirmation of this disability from the U.S. Veteran's Administration is required for this exemption. A surviving spouse could enjoy the benefit of this exemption if the veteran was a permanent resident of Florida on January 1<sup>st</sup> of the year he or she died, and previously qualified for the exemption. (Note: No income limitation applies.)

**You can verify your exemption status on-line at [www.leepa.org](http://www.leepa.org) or by calling 239-533-6100. Please have your 17 digit STRAP Number (a/k/a parcel identification number) available.**