

SURVIVING SPOUSE OF VETERAN OR FIRST RESPONDER

Provides exemption from all ad valorem taxes.

To qualify:

- You must maintain a Homestead Exemption.
- Must be a surviving spouse of a military veteran who died from service-connected causes while on active duty or a first responder who died in the line of duty.
- Provide a letter attesting to the death in the line of duty.

FIRST RESPONDERS DISABILITY EXEMPTION

Provides exemption from all ad valorem taxes.

To qualify:

- You must maintain a Homestead Exemption.
- Provide proof of total and permanent disability as a result of an injury sustained in the line of duty.
- Provide a letter attesting that the injury occurred in the line of duty.

ADDITIONAL BENEFITS OF HOMESTEAD

SAVE OUR HOMES:

Properties that are granted a Homestead Exemption automatically receive the Save our Homes benefit. This benefit limits the annual increase of the assessed value (not the taxes) to the Consumer Price Index (CPI) or 3%, whichever is less. A change in ownership will reset a property's assessed value to full market value and Save Our Homes will be removed. All new construction or additions will be added at full market value.

PORTABILITY:

Portability enables a homeowner to transfer up to \$500,000 of accumulated Save Our Home savings from their existing or prior homestead property to their newly established homestead.

To qualify:

- Establish new home as your primary residence as of **January 1st**.
- Apply by **March 1st**.
- Apply within two years of the year you sold or abandoned the previous homestead.

NAVIGATING THE PROCESS

How do I apply for an exemption?

- On-line: www.leepa.org (Homestead & Portability)
- Mail: Public Service Department
PO Box 1546, Fort Myers, FL 33902-1546
- Fax: (239) 533-6038
- Email: exemptions@leepa.org
- In person: 2480 Thompson St, Fort Myers, FL 33901

How do I check the status of my application?

- Review your Notice of Proposed Property Taxes mailed in August.
- Visit our website at www.leepa.org
- Call our office at (239) 533-6150.

When is the filing deadline?

- The application deadline is **March 1st**.
- Late filed exemption applications will be accepted up to 25 days after the mailing of the Notice of Proposed Property Taxes.

EXEMPTION AMOUNT BREAKDOWN

Exemption	Exemption Amount
Original Homestead Exemption	Up to \$25,000
Additional Homestead Exemption	Up to \$25,000
Senior Exemption:	
Cities of Bonita Springs, Fort Myers, Sanibel	Up to \$25,000
City of Cape Coral	Up to \$50,000
Town of Fort Myers Beach	Up to \$50,000
Unincorporated Lee County	Up to \$50,000
Village of Estero	Up to \$50,000
Senior Resident 25 Year	Up to \$250,000
Widows/Widowers	\$500
Blind/Totally & Permanently Disabled	\$500
Paraplegics, hemiplegics, blind and persons requiring wheelchair for mobility	All ad valorem taxes
Quadriplegics	All ad valorem taxes
Totally and Permanently disabled (service connected):	
Disabled Veterans with 10%-99% disability	\$5,000
Disabled Veterans with 100% total/permanent disability	All ad valorem taxes
Disabled Veterans (65-older)	Discount % of Disability
Surviving spouse of veteran or first responder	All ad valorem taxes

Lee County Property Appraiser Kenneth M. Wilkinson, CFA



Exemption Information

Melvin Morgan Constitutional Complex
2480 Thompson St, 4th Floor
Fort Myers, FL 33901-3074

Mailing Address:
PO Box 1546, Fort Myers, FL 33902-1546

www.leepa.org

Telephone: (239) 533-6100

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

Downtown Fort Myers on the corner of
Dr. Martin Luther King Jr. Blvd & Fowler St

WHAT ARE EXEMPTIONS?

Exemptions are specific dollar or percentage amounts that reduce the assessed value of your property. Personal exemptions are typically based upon the personal characteristics of the owner and the owner's use of the property. Exemptions are not automatic. In order to receive an exemption, you must apply for and be granted the exemption. Once granted, exemptions are usually renewed automatically unless the ownership changes.

HOW DOES AN EXEMPTION IMPACT MY TAXES?

Exemptions reduce the amount of taxes you pay depending upon the exemptions that you qualify for and where you live (See Exemption Amount Breakdown Section). Not all taxing authorities recognize all exemptions; some exemptions are "local options". The best way to see the impact on your taxes is to review your Notice of Proposed Property Taxes mailed to you in mid-August.

DOCUMENTATION USED TO ESTABLISH FLORIDA RESIDENCY

All exemptions require application and proof of Florida residency. The following is a list of documents that may be required or helpful in the exemption process:

- ✓ Florida driver's license or a Florida identification card.
- ✓ Florida vehicle registration (license tag).
- ✓ Voter registration card.
- ✓ Declaration of domicile.
- ✓ Dependent children's school location(s).
- ✓ If you are not a U.S. Citizen, a permanent resident alien card or proof of asylum is required.
- ✓ Documentation regarding qualified dependent children.
- ✓ Place of employment.
- ✓ The address listed on federal income tax returns filed.
- ✓ Proof that you do not receive a residency based exemption/tax credit in another jurisdiction.
- ✓ Proof of payment for utilities.
- ✓ Bank statement mailing address.

FLORIDA RESIDENT EXEMPTIONS

The following exemptions are available to all Florida residents. They can be applied to any residential or vacant properties. Applications must be completed and proof of Florida residency must be provided.

\$500 WIDOW/WIDOWER EXEMPTION:

- Provide a copy of your spouse's death certificate. (Cannot be remarried or divorced)

\$500 BLIND EXEMPTION:

- Provide proof of legal blindness from a licensed Florida physician, Department of Veterans Affairs, or the Social Security Administration.

\$500 DISABILITY EXEMPTION:

- Provide proof of total and permanent disability from a licensed Florida physician, Department of Veterans Affairs, or the Social Security Administration.

HOMESTEAD EXEMPTION

Homestead Exemption is a primary residency based exemption. It applies a deduction to the assessed value of your property up to \$50,000. See the section on additional benefits of Homestead.

To qualify:

- You must own the home and establish primary residency in Florida as of **January 1st**.
- Provide Social Security numbers and date of birth for both yourself and your spouse.
- This exemption is renewed annually on January 1st as long as there has been no change in ownership, and no change in the owner's residency.

SENIOR EXEMPTION

To qualify:

- You must maintain a Homestead Exemption.
- Be 65 or older as of **January 1st**.
- Annual adjusted gross household income does not exceed the income limitation. This amount varies annually.
- Requires annual application.
- Exemption value up to \$50,000.
- Senior living in same home for 25 years or more may be eligible for an exemption up to the amount of the assessed value.

TOTAL AND PERMANENTLY DISABLED EXEMPTION

Provides exemption from all ad valorem taxes.

To qualify:

- You must maintain a Homestead Exemption.
- Quadriplegic, paraplegic, hemiplegic, wheelchair required for mobility, or legally blind.
- A certified letter from two professionally licensed Florida physicians, or the Department of Veterans Affairs.
- Annual gross household income can not exceed the income limitation. This amount varies annually, requiring annual application. There is no income limitation for quadriplegics.

VETERANS EXEMPTION

\$5,000 VETERANS DISABILITY:

To qualify:

- Provide proof of 10% or more war-time permanent disability from the Department of Veterans Affairs.
- The un-remarried surviving spouse of a veteran, who was married for 5 years prior to veteran's death, may obtain this exemption also as long as the veteran had previously qualified for this exemption.

VETERANS TOTAL AND PERMANENT DISABILITY:

Provides exemption from all ad valorem taxes.

To qualify:

- You must maintain a Homestead Exemption.
- Veteran confined to a wheelchair due to service connected injury.
- Totally and permanently disabled due to service connected injury.
- Provide proof of disability from the Department of Veterans Affairs or US Government.
- Surviving spouses also qualify for this exemption.

DISABLED VETERANS (65 or older):

Discount is % of disability.

To qualify:

- You must maintain a Homestead Exemption.
- Provide proof of combat-related disability.
- Provide proof of age.
- Provide proof of disability from Department of Veterans Affairs or US Government.

Rev. 3/2017