



STATE OF FLORIDA
LEE COUNTY PROPERTY APPRAISER
KENNETH M. WILKINSON, C.F.A.

Mailing Address:
P.O. Box 1546
Fort Myers, Florida 33902-1546

Physical Address:
2480 Thompson Street
Fort Myers, Florida 33901-3074

Telephone: (239) 533-6100 -- (866) 673-2868 (From anywhere in continental US/Canada/Florida except 239 area code)
Facsimile: (239) 533-6038 -- **Website:** www.leepa.org

Re: IMPORTANT INFORMATION ABOUT FILING FOR EXEMPTION AND PORTABILITY OF SAVE OUR HOMES

Dear Property Owner:

Enclosed is the **Lee County Original Application for Ad Valorem Tax Exemption, (Homestead / Exemption Application)**. **PLEASE SEE THE REVERSE SIDE OF THIS LETTER FOR FILING REQUIREMENTS.**

To better serve the residents of Lee County, in addition to being able to file for exemption at the Constitutional Complex, we are now accepting exemption applications by mail, in person and on-line (Jan. 1 through the TRIM deadline) The timely filing period is January 1 through March 1. Late filed applications may be accepted up to the TRIM filing deadline and will be processed in accordance with Florida law. Florida Statutes requires that you prove that you are a resident as of January 1. *You must provide documentation to prove your residence at your homestead, such as Fl. driver's license, Lee County voter registration (or Domicile), tag registration, spouses social security number and other info requested on the application form.* **Your Lee County voter registration and your Florida Driver's License must reflect the homestead address as your address of record in order to qualify.** Due to your recent property transaction, you **MAY** need to verify your exemption / Save our Homes (SOH) status. If you moved to this recently purchased property, you will need to apply for exemption at your new residence and verify that the exemption is removed from your prior residence. **You may also qualify for portability of your SOH benefit.** Exemptions and portability of the SOH benefit are not automatically transferred to your new residence, nor are they applied retroactively. You are required to apply for exemption and portability any time you move to a new homestead location.

Homestead exemption is a constitutional benefit of a \$25,000 exemption deducted from the assessed value of your primary residence. Effective tax year 2008, an additional \$25,000 exemption will apply to homestead properties with homestead values greater than \$50,000 and up to \$75,000 for all tax levies other than school district levies. Homestead exemption is granted to those applicants who own a residence in Lee County and are bona fide Florida residents who own and occupy (are living in the dwelling) and making it their permanent home as of January 1. Homeowners receiving homestead exemption will also receive benefit of the Save Our Homes (SOH) cap on value, which places a limitation of 3% on annual assessment increases. The first year you receive homestead exemption will become the baseline year of assessment for SOH. **Non-homestead properties receiving the 10% cap benefit will be assessed at market/just value upon receipt of the homestead exemption.** From that point forward, the annual assessment will not increase more than 3%. For additional information about homestead exemption, seniors' exemption, veteran/non-disability or other exemptions, SOH and portability of the SOH benefit, visit our website at www.leepa.org.

You must apply in order to receive exemptions or portability of the SOH benefit on your new homestead property. We have enclosed an exemption application for your convenience, however, you can download portability and exemption forms from our website. You can apply for homestead exemption by mail, in person or on-line. Applications for portability of the SOH benefit can be downloaded from our website, completed and returned to our office by mail or in person. Exemption and portability applications must be completed and submitted to the Property Appraiser by March 1ST. Applications filed after the March 1 deadline are considered late filed. If you do not qualify for the current tax year, you will receive an Official Notice of Disapproval and be required to make a new application for the upcoming tax year. If you were prevented from timely filing for exemption or for portability of SOH by the March 1st deadline due to extenuating circumstances or believe that you should qualify, you may late file your application. **To submit a late filed application YOU MUST APPLY IN PERSON AT OUR OFFICE** which is located in the Constitutional Complex, 2480 Thompson Street, Fort Myers, Florida 33901.

For additional information regarding filing qualifications or any other information regarding exemptions or portability of SOH, please contact our office by phone at 239-533-6100 or e-mail your question to Exemptions@leepa.org.

Sincerely,
LEE COUNTY PROPERTY APPRAISER'S OFFICE

A handwritten signature in cursive script, appearing to read "K. Wilkinson".

Kenneth M. Wilkinson, C.F.A.
Lee County Property Appraiser

**INFORMATION/DOCUMENTATION IS REQUIRED IN ORDER TO FILE FOR ANY EXEMPTION - PERMANENT FLORIDA
RESIDENCY, OWNERSHIP AND OCCUPANCY** OF THE PROPERTY AS YOUR PRIMARY HOMESTEAD PROPERTY IS REQUIRED
AS OF JANUARY 1**

You may file for your homestead exemption by mail, in person or on-line at www.leepa.org. If filing online, please read on-line filing instructions carefully to determine eligibility. If you are filing by mail, you may download an application form, complete same, attach required documentation and mail the form to our office. If you are not a registered voter and cannot provide a photocopy of your recorded Declaration of Domicile, you must visit the Appraiser's office to complete this form for recording. Contact info: E-mail: Exemptions@leepa.org, Phone: 239-533-6100, physical location: Constitutional Complex, 2480 Thompson St, 4th floor, Fort Myers Florida 33901 between the hours of 8:30 a.m. and 5:00 p.m. Monday through Friday.

To be eligible to receive the homestead exemption you must own the property (have legal title/interest) and permanently reside on/occupy the property. You must be able to document that you resided at your homestead property as of January 1 by providing proof of issuance of a Florida Driver's license and Lee County Voter registration (both showing the homestead address as the residence address of record). Non-voters must complete a Declaration of Domicile (available in our office). Additional information is required and described below. Please review the following information carefully.

1. Applicants must hold a valid Florida Driver's License. If you apply in person, provide the original license at the time you make application. If filing by mail provide a photocopy in lieu of the original. You must provide a photocopy of the front and back of the license. Refer to F.S. 322.19 for requirements for name/address changes associated with your driver's license or Florida I.D. card. A Florida I.D. Card can be used ONLY if you do not hold a driver's license in any other jurisdiction. (A "Valid in Florida ONLY" license is not acceptable).

2. Florida vehicle license plate (tag) number is required. If you own multiple vehicles, at least one vehicle must be registered in Florida. Leased vehicles must be registered in Florida. Company owned vehicles do not require Florida registration (license tags).

3. If you ARE a U.S. Citizen – provide your Lee County Florida Voter's Registration Card or – if you do not vote - you will be required to complete and record a Declaration of Domicile. Your voter ID address must be that of your new homestead address. If you have not already recorded a domicile, you may obtain the domicile form at the Appraiser's Office. Non-voters are unable to file on-line.

4. Proof of U.S. Citizenship may be required. IF YOU ARE NOT A U.S. CITIZEN – you must possess a valid Permanent Resident Alien Card or proof that your card has been approved. Proof of asylum is also accepted. A Declaration of Domicile must be recorded in Florida. Temporary visas and work visas do not qualify. To apply by mail, you must submit a legible copy of the front and back of your permanent resident card and a copy of the recorded declaration of domicile. See Item #3 (above) for information on /recording the Declaration of Domicile. (Must be Issued as of 1/1)

5. Social Security Number is required for all applicants and the spouse of all applicants. If married, you must provide your spouse's Social Security number even though the spouse is not an owner of the property and is not applying for exemption.

6. Date of birth for applicant(s).

7. Proof of ownership – copy of Lee County tax bill or recorded Deed to prove ownership of the property on which you are making exemption application. Ownership in Trust requires copy of Trust/Certificate of Trust/proof of applicant qualifications as stated in Trust. Trustees must sign the application as Trustee, i.e. John Doe, Trustee of John Doe Trust.

8. Proof that you (or your spouse) do not receive a residency based exemption or tax credit in another jurisdiction –You cannot claim a residency based homestead exemption, tax credit or rollback in any other state or county while receiving the homestead exemption in Lee County. In addition, if you are married, your spouse cannot receive exemption, tax credit or rollback in any other jurisdiction. Section 6 (b) Article VII, FL Constitution states that not more than one exemption shall be allowed any individual or family unit. A copy of the tax bill that shows NO benefit or a letter from the jurisdiction stating the benefit is removed is required. You will be asked to sign an affidavit stating that you have been informed and that you are responsible for removing any other exemption in order to qualify in Lee County. Additional information may be required.

Who Is Eligible to File for an Exemption?

Those individuals whose names appear on the deed and who reside on the property as of Jan. 1 and who are bona fide Florida residents as of January 1 are eligible to file. *Seasonal or temporary rental of the homestead may be considered abandonment of the homestead exemption – contact the PA Office for information*

*** Regardless of the type of tenancy, it is recommended that all persons whose names appear on the deed and reside on the property apply for the exemption to safeguard your benefits from ownership changes in the future due to death, divorce or other changes. Properties that are used as rental property (seasonal or annual) do not qualify as homestead property. Please contact the appraiser for more information on rentals.**

Visit our website or contact our office for additional exemption information; you may be entitled to exemptions other than those listed below:

✓ **SENIOR EXEMPTION:** All residents of Lee County, 65 years of age or older as of Jan 1, whose annual adjusted gross household income does not exceed mandated income limitation may qualify. Income limits are adjusted annually. (2010 adjusted gross income limit was \$25,780).

✓ **\$500 WIDOW/WIDOWER'S EXEMPTION** - To file for Widow or Widower's Exemption you must be a Florida resident and be a widow or widower prior to JANUARY 1st of the tax year and provide proof of your spouse's death. Divorced persons do not qualify for this exemption.

✓ **\$500 DISABILITY EXEMPTION – Veteran / Non Veteran** – Florida residents who provide poof of total and permanent disability or proof of legal blindness may qualify. Certification from a licensed Florida Physician or other official certification of disability is required. Income verification is not required. (Physician's Certification of Disability forms are available in our office or can be downloaded from our website).

✓ **VETERAN \$5,000 DISABILITY EXEMPTION** –An honorably discharged ex-service member designated as 10 % through 99% disabled due to war-time or by service connected misfortune may qualify. The surviving spouse of the veteran may also qualify to receive this exemption. (Provide documentation from VA indicating percentage of service connected disability). **Additional exemption available to certain deployed military personnel.**

✓ **VETERAN – TOTAL AND PERMANENT DISABILITY EXEMPTION** – An honorably discharged veteran with total and permanent service-connected disability may qualify for total exemption of ad-valorem taxes. (Provide documentation from VA stating service-connected total and permanent disability)

✓ **TOTAL EXEMPTION OF HOMESTEAD PROPERTY FROM AD VALOREM TAXATION** - Section 196.101, F.S. provides that real estate owned by quadriplegic is exempt from taxation – **there is no income limitation for quadriplegics**. Paraplegic, hemiplegic, or other totally and permanently disabled persons, who must use a wheel chair for mobility, or are legally blind and produce certification of that fact shall be exempt from ad valorem taxation - Income limitation applies – proof of gross income is required and or other official certification of disability is required. (Florida Physician's Certification of Disability forms are available in our office or can be downloaded from our website).

It is the responsibility of every taxpayer to annually verify their exemption / SOH portability status and notify the Appraiser of any corrections. The Notice of Proposed Taxes (TRIM Notice) mailed each year in mid-August documents your exemption and SOH status. Review your exemption and/or portability status on the Notice of Proposed taxes. If your exempt status is not documented on the Notice, contact our office immediately. Failure to provide all qualifying documentation no later than the deadline stated on the TRIM Notice will result in the loss of your exemption / SOH benefit for the current tax year. Exemptions are not granted retroactively and are not automatically transferred to your new homestead. You must apply for exemption and portability of the SOH benefit (if applicable) any time you purchase and relocate to a new residence. Please govern yourself accordingly. ** The "Date of Occupancy" is required and is used to determine eligibility.** Date of occupancy isn't necessarily determined by closing date on your new property or sale date of your prior residence or the date you make application for exemption. Date of occupancy is the date you reside on the property and consider the property to be your permanent and primary residence.**

This application must be filed with the property appraiser on or before March 1st

The information contained in this application will be provided to the Department of Revenue and the Department and/or the property appraisers are authorized to provide this information to any state in which the applicant has previously resided, pursuant to 196.121, Florida Statutes. Social Security Numbers will remain confidential pursuant to sections 193.114(6) and 193.074, Florida Statutes.

Notice: A tax lien can be imposed on your property pursuant to 196.161, Florida Statutes.

Section 196.161 (1) provides:

(1) (a) "When the estate of any person is being probated or administered in another state under an allegation that such person was a resident of that state and the estate of such person contains real property situate in this state upon which homestead exemption has been allowed pursuant to s. 196.031 for any year or years within 10 years immediately prior to the death of the deceased, then within 3 years after the death of such person the property appraiser of the county where the real property is located shall, upon knowledge of such fact, record a notice of tax lien against the property among the public records of that county, and the property shall be subject to the payment of all taxes exempt thereunder, a penalty of 50 percent of the unpaid taxes for each year, plus 15 percent interest per year, unless the circuit court having jurisdiction over the ancillary administration in this state, determines that the decedent was a permanent resident of this state during the year or years an exemption was allowed, whereupon the lien shall not be filed or, if filed, shall be canceled of record by the property appraiser of the county where the real estate is located. (b) In addition, upon determination by the property appraiser that for any year or years within the prior 10 years a person who was not entitled to a homestead exemption was granted a homestead exemption from ad valorem taxes, it shall be the duty of the property appraiser making such determination to serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property shall be identified in the notice of tax lien. Such property which is situated in this state shall be subject to the taxes exempted thereby, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum. However, if a homestead exemption is improperly granted as a result of a clerical mistake or omission by the property appraiser, the person improperly receiving the exemption shall not be assessed penalty and interest. Before any such lien may be filed, the owner so notified must be given 30 days to pay the taxes, penalties, and interest.



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LEE COUNTY PROPERTY APPRAISER
 KENNETH M. WILKINSON, C.F.A.



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FolioID (Office Use Only)

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 P.O. Box 1546
 Fort Myers, Florida 33902-1546
 Telephone: (239) 533-6100
 Website: www.leepa.org

Physical Address:
 2480 Thompson Street
 Fort Myers, Florida 33901-3074
 Facsimile: (239) 533-6038

AFFIDAVIT

THE REMOVAL OF ANY HOMESTEAD TAX EXEMPTION, TAX CREDIT, ROLL BACK, % REDUCTION OR STAR EXEMPTION IN A FOREIGN JURISDICTION IS REQUIRED IN ORDER TO QUALIFY FOR THE HOMESTEAD OR OTHER EXEMPTION IN LEE COUNTY, FLORIDA

For the purpose of qualifying for homestead or other ad valorem tax exemption in Lee County Florida,

I/We, _____ and _____ affirm that I/We are permanent residents of the State of Florida. As of the date of this application for exemption in Lee County, Florida, I/We no longer qualify to receive a residency based tax credit, exemption, roll back, % reduction or Star exemption in any other County or State (foreign jurisdiction) and I/we are responsible for the immediate removal of same in order to qualify for exemption in Lee County, Florida. Failure to rescind or remove any and all exemptions outside of Lee County shall be considered a violation of Florida Statute 1916.131(2). Please govern yourself accordingly.

I/We further affirm that my/our permanent/primary residence address is:

 Street Address:

 City, State, Zip:

I/We further affirm that my/our **date of occupancy** *** at the above residence was _____ and I/we have continuously

 Mo / day / year
 resided thereon and maintained this as my/our primary/permanent residence from the date of occupancy stated above, through the date of this Affidavit. *** **Date of Occupancy is the date you moved permanently from your prior residence to the new homestead residence. It is NOT necessarily the Closing or Sale date.**

My/Our Mailing Address:

 Street Address:

 City, State, Zip

I/We understand that married persons are not entitled to claim more than one residency based tax exemption and that only one residency based tax exemption shall be allowed any individual or family unit (Section 6 (b) Article VII, FI Constitution) and further understand that the burden to prove a separation of the family unit as required by the Property Appraiser is placed upon the applicant. I/We swear and affirm that it is understood that a residency based ad valorem tax credit or homestead exemption in any other county or state (foreign jurisdiction) is not permitted for this tax year or any other year in which an exemption is claimed in Lee County, Florida. If a foreign exemption exists, I/We further understand that it is my / our responsibility as the applicant(s) to immediately remove the tax credit or exemption in the foreign jurisdiction effective as of January 1 of the tax year an application for exemption is made in Lee County, Florida and that failure to remove same may be considered a misdemeanor under Florida law. I/We understand that it may be necessary to provide proof of exemption status in a foreign jurisdiction and I/we agree to provide this documentation if necessary.

I/We acknowledge that rental of a homestead property may constitute abandonment of the exemption and it is my/our responsibility to remove other ad valorem tax credits or exemptions from any property other than the property described above as my / our permanent/primary residence and further acknowledge that should I/We apply for any residency based exemption or tax credit in another jurisdiction, that it is my/our responsibility to notify the Lee County Property Appraiser's Office of any change in my / our primary residence location.

I/We acknowledge that pursuant to Section 196.131(2) Florida Statutes, any person who shall knowingly give false information for the purpose of claiming Homestead Exemption shall be guilty of a misdemeanor of the first degree, punishable by a term of imprisonment not exceeding one (1) year or a fine not exceeding \$5,000 or both. Further, under penalty of perjury, I/We declare that I/We have read the foregoing Affidavit and understand it and declare and attest that the information provided herein is true and correct to the best of my/our knowledge. (If property is held in Trust – Affiant must sign as Trustee – i.e., John Doe, Trustee of the John Doe Trust)

 Signature of Affiant (Property Owner) Signature of Affiant (Property Owner) Date: _____

 Printed Name Printed Name Date: _____

 Daytime Contact Number Rev. 11/2/11 - la