

To: Property Appraisers, Tax Collectors, and Interested Parties
From: Property Tax Oversight Program
Date: September 20, 2021
Bulletin: PTO 21-05

**FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX INFORMATIONAL BULLETIN**

**Statement of Income for Additional Homestead Exemption for
Seniors 65 and Older**

Effective July 1, 2021, the statement of income, formerly required to be filed annually for purposes of the additional homestead exemption for persons 65 or older, may now be submitted one time only when the exemption is first claimed.

Additionally, the property appraiser must annually notify each taxpayer claiming the income-based homestead exemption of the adjusted income limitation for that year. The taxpayer must notify the property appraiser by May 1 of that year if his or her household income exceeds the most recent adjusted income limitation.

Affected Forms: The following forms will be affected based on the legislative changes.

- Form DR-500AR, *Removal of Homestead Exemption(s); Automatic Renewal of Homestead Exemption*
- Form DR-501SC, *Adjusted Gross Household Income Sworn Statement and Return, Senior Citizen Exemption for Persons Age 65 and Over*

Rulemaking: Rule 12D-7.0143, F.A.C., *Additional Homestead Exemption Up To \$50,000 for Persons 65 and Older Whose Household Income Does Not Exceed \$20,000 Per Year*, the forms listed above and Rule 12D-16.002, F.A.C., *Index to Forms*, will be addressed through rulemaking to reflect the law change. Information about the status of the Department's rulemaking is available at <https://floridarevenue.com/rules>.

Questions: This bulletin is provided by the Department of Revenue for your general information. For questions, please email DORPTO@floridarevenue.com.

Reference: The full text of the implementing law (chapter 2021-208, Laws of Florida), which amends section 196.075, Florida Statutes, is available at <http://laws.flrules.org/2021/208>.

The implementing law is effective July 1, 2021.