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PC-501SC
Rev 11/19

MIKE TWITTY, MAI, CFA
Pinellas County Property Appraiser
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Senior Citizen (65+) Exemption with 25+ Years Permanent Residency in North Redington Beach, Safety Harbor or St. Petersburg
ADJUSTED GROSS HOUSEHOLD INCOME SWORN STATEMENT AND RETURN

Parcel ID Number _____ Application Year: 2026

Owner 1 Name _____ Owner 2 Name _____

Mailing Address _____

Physical Address _____

Part 1: List all persons living in the homestead on January 1 the year of exemption. Do not include renters/boarders.

Name of Household Member	Date of Birth	Filed IRS return?		Adjusted Gross Income
		☐ Yes	☐ No	
		☐ Yes	☐ No	
		☐ Yes	☐ No	
		☐ Yes	☐ No	
		☐ Yes	☐ No	
Total adjusted gross income for all household members				$ 0.00

This statement must be filed with the property appraiser by **March 1**. For prompt consideration, submit supporting documents by **May 1**. No further documentation will be accepted after **June 1**.

Part 2: For each member who files an IRS Form 1040 series (checked "Yes" in PART 1), submit:

- IRS 1040 (first 2 pages) or an Application for Automatic Extension of Time to File U.S. Individual Income Tax

Part 3: For each member who does not file an IRS Form 1040 series (checked "No" in PART 1), submit:

- A copy of the prior year's Social Security Statement (SSA 1099), if applicable,
- All relevant 1099s for income received in the prior year.
- A Statement of Income. Please fill the form on the reverse side of this form.

CERTIFICATION

I certify that:

- I am at least 65 years old on January 1 of the tax year I am applying for.
- The total prior year adjusted gross income of all persons living in the household on January 1 of the tax year is not more than the adjusted gross income in section 62 of the US Internal Revenue Code. The maximum household adjusted gross income to quality for the Senior Citizen Exemption in 2026 is $38,686.

I qualify for this exemption under Florida law. I am a permanent resident of the State of Florida and I have owned and occupied this property described above for 25 years or more. Under s. 196.131(2), F.S., any person who knowingly and willfully gives false information to claim homestead exemption is guilty of a misdemeanor of the first degree, punishable by a term of imprisonment up to 1 year or a fine up to $5,000 or both. Under penalties of perjury, I declare that I have read this application and Statement of Adjusted Gross Income and the facts in it are true.

Signature: _____ Date: _____ Phone: _____

Print Name: _____ Email: _____

INSTRUCTIONS

This exemption applies only to the property taxes of the taxing authority granting the exemption. To qualify for an additional homestead exemption under Section 196.075, Florida Statutes, for persons age 65 years or older, the household income of all persons living in the home cannot be more than the household adjusted gross income defined below.

As used on this application, the term:

"Household" means a person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling.

"Household income" means the adjusted gross income in Section 62 of the US Internal Revenue Code, of all members of a household. (This is the "Adjusted Gross Income" amount reported on IRS Form 1040.) Definitions: Section 196.075, Florida Statutes

Examples of Supporting Documentation for the Property Appraiser			
IRS Returns	**Income Statements**	**Earning Statements**	
• Form 1040	• Social security benefits	• W-2 forms	• Form 1099
• Form 1040A	• Pension	• RRB 1042S	• Form 1099A
• Form 1040EZ	• Interest of annuities	• SSA 1042S	• RRB 1099
	• Rental Receipts	• Partnership income (1065)	• SSA 1099

Complete this form for each member whose income is below the filing thresholds for the IRS and **who has not filed** an IRS Form 1040 or 1040A. See page 1, PART 3. Do not complete for minor children with no income.

STATEMENT OF INCOME

INCOME SHOULD BE RECORDED AS ANNUAL INCOME (Monthly amounts x 12)

	Applicant Name: _____	Household Member #2 _____	Household Member #3 _____
Interest Income			
Pension Income			
Dividends			
Annuities			
Earned Income			
Investment Income			
Taxable Retirement			
Rents			
Taxable VA Benefits			
Capital Gains			
Royalties			
Trust Fund Income			
Total Adjusted Gross Income			
Please provide the following (required) even though not included in Adjusted Gross Income.			
Social Security Benefits*			
Railroad Benefits			
Non Taxable Vet Pension			
Tax Exempt Interest			
Other non taxable income+			

***Social Security Benefits:** According to the IRS, social security benefits include monthly survivor and disability benefits. They do not include supplemental security (SSI) payments, which are not taxable. If your combined benefits and other income exceed certain thresholds, some part of your Social Security income may be taxable. Include the taxable amount on this line. Consult the IRS for Social Security income that may be taxable based on current formulas.

+Other Income: If you receive any other income, fill in the source and the amount. Do not include income that would not be included in adjusted gross income, such as child support.

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Defining Household Income

Additional homestead exemption for persons 65 and older applies only to the property taxes levied by the taxing authority granting the exemption as per Section 196.075, Florida Statutes.

To qualify for an additional homestead exemption of up to $50,000 for persons aged 65 and older, the "Household Income" (total adjusted gross income) of all persons living in the home cannot exceed the maximum household adjusted gross income.

Definitions:

Household – A person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling.

Household Income – The adjusted gross income of all members of a household, as defined in Section 62, United States Internal Revenue Code. This is the adjusted gross income amount reported on IRS form 1040.

Examples of Supporting Documentation:

- Rental Receipts
- Pension Statements
- Annuity Statements
- Income Statements
- Interest Statements
- Wage and Earning Statements
- Form W Series
- Form 1099 Series
- Form 1042 Series
- Form 1065 Series
- Form 4506
- Social Security Benefits worksheet, etc.
- Any other documentation supporting the applicant's household income

Income documentation of all persons living in the household should be submitted before June 1st.
No documentation will be accepted after June 1st.

According to the IRS:

- A person cannot file Form 1040EZ if they have taxable social security benefits. The person must file Form 1040 or Form 1040A
- If you have social security benefits, they are not automatically included in adjusted gross income. If your gross income is below the filing thresholds for federal income tax, consult the IRS to verify that no portion of social security income is included in adjusted gross income to meet the current Florida limit on adjusted gross income as factored for cost of living.
- If your combined benefits and other income exceed other applicable thresholds, some portions of your social security income may be taxable. Social security benefits include monthly survivor and disability benefits. They do not include supplemental security (SSI) payments which are not taxable. Consult the IRS for portions of social security income that may be taxable based on current formulas.