Additional Information

The exemptions in this brochure are available only to permanent and legal residents of Florida. With one exception, only homestead property qualifies, and all requirements for homestead exemption must be met. Exemption for a veteran disabled 10% or greater does not have the homestead requirement, and has a statutory cap on the amount granted. These exemptions are applied **in addition** to the homestead exemption.

Other Property Tax Exemptions

- Homestead
- Widow/Widower
- Low Income Senior
- Low Income Senior with 25-Year Residency
- 100% Non-Service Connected Total and Permanent Disability
- Disability

Where May I Apply for a Veterans Exemption?

You may file online at www.pcpao.gov (a Florida driver license is required) or in person at any of our office locations:

County Courthouse
315 Court St, 2nd Floor
Clearwater, FL 33756

Mid County
13025 Starkey Road
Largo, FL 33773

North County
29269 US Hwy 19 N
Clearwater, FL 33761

South County
2500 34th St N, 2nd Floor
St. Petersburg, FL 33713

Questions: (727) 464-3207

Hours: 8am - 5pm, Monday to Friday

Please Note: Disclosure of your social security number is mandatory. It is required by Section 196.011(1), Florida Statutes. The social security number will be used to verify taxpayer information and homestead exemption information submitted to property appraisers.

01/26

Mike Twitty, MAI, CFA
Pinellas County
Property Appraiser

Veteran and First Responder Exemptions

www.pcpao.gov



Thank you for your service!

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Clearwater, FL 33761

South County
2500 34th St N - 2nd Floor
St. Petersburg, FL 33713

Office: (727) 464-3207
Fax: (727) 464-3448
TTY: (727) 464-4062

Hours: 8am - 5pm, Monday - Friday

Exemptions for Surviving Spouses of Veterans

Surviving Spouse of a Totally and Permanently Disabled Veteran or Veteran Aged 65 and Older with a Combat-Related Disability

The surviving spouse of an honorably discharged veteran who had a service-connected total and permanent (T&P) disability, or a Veteran aged 65 and older with a combat-related disability, is entitled to keep the exemption or transfer the exemption if already granted. This benefit can be an exemption of up to 100% of assessed value.

The surviving spouse must have been married to the veteran when they died; the veteran must have been a permanent resident of Florida on January 1 of the year they died and receiving the exemption on a Florida property; the surviving spouse must have the legal or beneficial title to the property when the veteran died, and it must be the spouse's permanent residence.

This exemption amount may be transferred if the spouse sells or moves from the homestead property receiving the veteran's total and permanent exemption and /or combat-related discount and establishes a new Florida homestead. If the spouse remarries, they do not qualify for this exemption. Also, a surviving spouse of a T&P Disabled Veteran may be eligible for the prorated refund allowed per House Bill 1249 (2020).

A letter from the US Government or the US Department of Veterans Affairs (VA) that indicates they are the surviving spouse of a veteran who had a T&P or combat-related disability at the time of the veteran's death and the death certificate of the veteran are required when applying.

Surviving Spouse of a Veteran Disabled 10% or Greater

The surviving spouse of a veteran who received the $5,000 exemption for service-connected disability of 10% or greater is entitled to carry over or apply for the same exemption. A surviving spouse is allowed the exemption if they have not remarried, the veteran was a Florida resident at the time of death; and a death certificate of the veteran is provided.

It is not required that the veteran was granted the exemption prior to death, nor owned or resided on the property.

Surviving Spouse of a Veteran Who Died on Active Duty or a First Responder Who Died in the Line of Duty

Property owned and used as a homestead by the surviving spouse of a United States Armed Forces veteran who died from service-connected causes while on active duty, or a first responder employed by the state of Florida (law enforcement officer, correctional officer, firefighter, EMT, federal law enforcement officer or paramedic) who died in the line of duty, is exempt from taxation.

The surviving spouse must reside on and hold legal or beneficial title to the property and not remarry. If the surviving spouse sells or moves from the property, the exemption amount may be transferred to the new residence if it is the spouse's primary residence. If the spouse remarries, they do not qualify for this exemption.

If the veteran died on active duty, a letter is required from the US Government or Veterans Affairs certifying the veteran died from service-connected causes while on active duty. The surviving spouse of first responders must provide a letter from the first responder's employer indicating they died in the line of duty.

In addition to the letters, a marriage certificate and the death certificate from the branch of service are all required when applying.

Surviving Spouse of a Veteran Confined to a Wheelchair

The surviving spouse of a veteran who was required to use a wheelchair for mobility and received financial assistance due to a disability that required specially adapted housing can apply to continue the exemption.

The surviving spouse must hold title as estate by entireties and must continue to reside on the property for the benefit to carry over. If the spouse remarries, sells or moves from the property, they do not qualify or no longer qualifies if the exemption is already granted.



Total and Permanent Service-Connected Disability*

An honorably discharged veteran who has a service-connected total and permanent (T&P) disability is exempt from paying property tax. The property may still be subject to non-ad valorem special assessments. There are no income limitations to qualify for this exemption.

When you apply, please bring a letter or certificate of disability from the United States Government or the United States Veterans Affairs indicating that the applicant is an honorably discharged veteran with a total and permanent service-connected disability with the effective date on or before January 1 of the year of application.

Section 196.081(2) Florida Statutes allow a T&P disabled veteran, or their surviving spouse, who acquires legal or beneficial title to homestead property between January 1 and November 1 to receive a prorated refund for the taxes paid on the newly acquired property.

To qualify for the refund, they must have received the exemption for T&P disabled veterans on another homestead property in the same tax year that the new property was acquired; must apply for and receive a homestead exemption on the newly acquired property; and pay the tax bill on the newly acquired property.

New House Bill 7063 (2023), effective for purchases January 1, 2024 or after: to qualify for the refund, a T&P disabled veteran, or their surviving spouse, no longer needs to have received the exemption on another property in the same tax year if they were declared T&P disabled as of January 1st in the year the property was acquired.

Veterans Age 65 or Older with a Combat-Related Disability*

This benefit provides a percentage discount in property taxes equal to the percentage of an honorably discharged veteran's partial or total permanent service-related disability.

To qualify, the veteran must be 65 or older as of January 1; currently have a Homestead Exemption; and have a partial or total permanent ***combat-related*** disability.

A copy of your DD-214 and the VA rating decision letter granting the combat-related disability is required when applying.

Veterans Disabled 10% or Greater*

A $5,000 exemption is available on property owned by an honorably discharged veteran with a service-connected disability of 10% or greater who is a permanent and legal resident of Florida. *Homestead is not required for this exemption.*

When you apply, please bring a letter from the United States Government or the United States Veterans Affairs indicating that the applicant is an honorably discharged veteran with a service-connected disability of 10% or greater with the effective date on or before January 1 of the year of application.

Veterans Confined to a Wheelchair*

The homestead property of an honorably discharged veteran who has a service-connected total (but not necessarily permanent) disability is exempt from taxes. The veteran may or may not be exempt from non-ad valorem special assessments.

To qualify, the veteran must be required to use a wheelchair for mobility and receives financial assistance due to a disability that requires specially adapted housing. A letter from the United States Government or the United States Department of Veterans Affairs attesting to the disability is required along with the application.

If you qualify for:

- Veterans Disabled 10% or Greater*
- Total and Permanent Service-Connected Disability*
- Veterans Age 65+ with a Combat-Related Disability*

Apply Now!

You may apply before receiving the necessary documentation from the VA. Upon receipt of the documentation, the **exemption can be granted as of the date of the original application with our office**. The excess taxes can be refunded for up to 4 years.

Deployed Servicemembers

This is an additional homestead property tax exemption for members of the active duty military or military reserves, the United States Coast Guard or its reserves, or the Florida National Guard. It is based upon the number of days in the calendar year that the person was deployed on active duty in support of specified operations.

The Exemption for Deployed Military is different from other exemptions because there is no set dollar amount to be exempted. Rather, a prorated percentage will be exempt based on the amount of time the service member was deployed during a calendar year.

A service member's spouse or designee, or a representative of his or her estate, may file an application on behalf of the service member.

To Qualify, the Service member must currently receive homestead exemption; must have been deployed during the year on active duty outside the USA, Alaska or Hawaii; served in operations designated by the Florida Legislature.

When you apply, please bring a DD-214 for non-active duty; deployment Orders for active duty; your travel voucher showing dates of deployment.

This exemption does not renew and must be applied for annually. There is no surviving spouse carry over benefit.

First Responder Totally and Permanently Disabled in the Line of Duty*

Any homestead property owned and used by a first responder who has a total and permanent disability as a result of an injury or injuries sustained in the line of duty in Florida, or during an operation in another state or country authorized by Florida, or a political subdivision of Florida; is exempt from taxation if the first responder is a permanent resident of Florida on January 1 of the year for which the exemption is being claimed.

Documentation required includes a letter from the Social Security Administration (SSA) stating the applicant is totally and permanently disabled; an employer certificate; a physicians certificate that the applicant has a total and permanent disability and is unable to engage in substantial gainful occupation.

If ineligible to receive a medical status determination from SSA, documentation from SSA stating the applicant is not eligible to receive a medical status determination and physician certificates from two professionally unrelated physicians licensed in Florida that certifies the applicant has a total and permanent disability and is unable to engage in substantial gainful occupation.



* This benefit may pass on to the veteran's surviving spouse under certain conditions. Please read the Surviving Spouse section of this brochure for details.

This document is intended to provide information about veteran & first responder exemptions. It does not constitute legal advice or a comprehensive review of exemption law.
Please contact our office if you have any questions about these or any other exemptions.