

Help STOP Exemption Fraud!

What is Homestead Fraud?

Homestead non-compliance or fraud occurs when a person who has filed for homestead exemption, or is currently receiving homestead exemption, is determined not to be a permanent resident of Indian River County. Residency is determined by many factors such as Florida Driver's License, Indian River County voter registration or Declaration of Domicile, Florida vehicle registration, place of employment, location where children are enrolled in school....and the list goes on.....(refer to FS 196).

Check important documents to be certain that you have transferred all information necessary to correctly reflect your permanent/primary residence.

Your Florida driver's license must be updated any time there is a name or address change – make sure your address is current. (FS 322.19). Your driver's license residence address must be the same as your homestead site address in order to qualify for exemption in Indian River County. If you are a registered voter, you must register to vote in Indian River County and your voter registration residence address must be the same as your homestead site address. If you claim homestead exemption in Indian River County and file a state income tax return in another state indicating you are a permanent resident of that state, you do not qualify for homestead in Indian River County Florida.

Don't be misinformed – you **cannot** rent your property for a few months every year and continue to qualify for homestead. Property owners who claim homestead exemption and then rent out the homestead property (seasonally or annually) **do not** qualify for homestead (Section 196.061 Florida Statutes). You can own another home and spend time vacationing there, you can travel in your motor home for months at a time - there is no requirement that you reside in Indian River County for 6 months and one day. You **MUST**, however, in good faith reside on the property and it must be your **primary, permanent residence**.

If you are married – you and your spouse can claim only one location for purposes of homestead exemption, tax credit or roll-back. Even though each spouse may individually own separate properties (individually, jointly in Trust, etc), each spouse cannot claim a separate homestead for purposes of tax exemption. There are certain circumstances where married persons would each be able to claim separate dwellings as homestead exempt properties and in order to qualify under those circumstances, they would need to prove a “separation of the family unit” as pursuant to Article VII S 6(b), Florida Constitution, Florida Administrative Code 12D-7.007(7). Contact the Indian River County Property Appraiser's office for more information.

Some states refer to residency based exemptions as homestead, tax credits, roll-backs and other titles – it's up to each taxpayer to be sure they are not receiving

any of these benefits while claiming the exemption in Indian River County – **it's against the law!**

It is the responsibility of each taxpayer receiving the homestead exemption in Indian River County to be certain that they are not receiving an exemption, tax credit or roll-back in any other state – call the Property Appraiser's office to make sure you aren't breaking the law. If it is determined that you received a residency based exemption benefit elsewhere while claiming same in Indian River County, at the very least, you are subject to back taxes with penalties and interest. Most importantly, any person who knowingly and willfully gives false information for the purpose of claiming homestead exemption is guilty of a misdemeanor of the first degree, punishable by a term of imprisonment not exceeding 1 year or a fine not exceeding \$5,000 or both. (FS 196.131(12)). Don't hesitate - if you have questions about what constitutes non-compliance or fraud – contact our office immediately, we are here to serve you.

What does the law say?

Pursuant to Sections [193.155 \(9\)](#) and [196.161](#) of the [Florida Statutes](#) , property owners who intentionally cheat on their homestead exemption will have a tax lien placed against their properties, be back taxed for up to 10 years (as applicable), be required to pay a sizable penalty (50% of the unpaid taxes for each year), and pay interest at a rate of 15% per year.

What is Agricultural Classification Fraud?

Agricultural Classification fraud occurs when evidence is fabricated in support of obtaining an agricultural classification due to land being used for agricultural purposes. Section [193.461](#) of the [Florida Statutes](#) describes in detail what constitutes bona fide agricultural use of a property and the process for applying for this classification.

How does this affect me?

Fraudulent exemptions steal from our law enforcement, our schools, our libraries, and lower our quality of life in Indian River County. Those tax dollars have to be made up somewhere, and the honest taxpayers get stuck making up the difference.

What can I do to help?

If you know or suspect exemption fraud or non-compliance is taking place, let us know about it. You are not required to provide your name when reporting suspected fraud. Any identifying information provided by you becomes part of the public record and is subject to disclosure upon request. If you wish to remain anonymous and do not want your email address, contact or other identifying information released in response to a public records request, do not include that information in your correspondence. Please call **(772) 226-1483** to report Homestead non-compliance or fraud or **(772) 226-1486** to report Agricultural Classification non-compliance or fraud.