

Additional Homestead Exemption

A voter-approved amendment to the Florida Constitution, commonly referred to as Amendment One, includes the establishment of a second Homestead Exemption benefit of up to \$25,000. This additional homestead exemption became effective Jan. 1, 2008.

Every person who owns and resides on real property in Florida on January 1 and makes the property their permanent residence is eligible to apply for a Homestead Exemption. Once the homeowner qualifies for the first Homestead Exemption, the second is automatically approved; there is no additional application necessary.

The additional \$25,000 homestead exemption....

- Applies to all tax levies **except** school districts
- Applies to parcels with a minimum assessed value between \$50,000 and \$75,000

Property owners who qualified for the first Homestead Exemption will automatically receive any additional benefit the assessed value supports. No further application is necessary.

Notes:

- *The first \$25,000 Homestead Exemption will continue to apply to all tax levies.*
- *The total amount of all exemptions cannot exceed assessed value.*

 [See "Applying Exemptions: Sample Calculations Using the Bucket Illustration."](#)

Information provided on this page is a synopsis and should serve as a guideline offered to assist the general public. For detailed information please refer to the Florida Constitution (applicable Amendments) and the Florida State Statutes.