

### ***Extenuating Circumstances***

Forgetting to file or lack of knowledge that filing is required or inconvenience in filing prior to the deadline does not constitute "extenuating circumstances." Examples of events which may be sufficient to justify late filing for homestead exemption based upon extenuating circumstances could be:

Personal, family or business crisis or emergency at a critical time or for an extended period of time that would cause a reasonable person's attention to be diverted from filing; or

Physical or mental illness, infirmity or disability that would reasonably affect the taxpayer's ability to timely file; or

Any other cause that would present a reasonably prudent taxpayer from timely filing, including the intervention of some unforeseen and/or compelling event which would divert the taxpayer's attention from timely filing.

### ***Do I have to be a citizen to qualify?***

Citizenship is not required to file for homestead exemption. An applicant who is not a U.S. citizen must present a permanent resident alien card (green card) when applying.

### ***What if the property is in trust?***

When property is held in a trust, Florida law specifies those situations under which the resident may obtain homestead exemption. It will be necessary for the applicant to furnish this office with a copy of the trust agreement or a recorded Memorandum of Trust that states the trust provides the applicant a present possessory right in real property owned by the trust.

### ***Can I get homestead exemption on a manufactured home?***

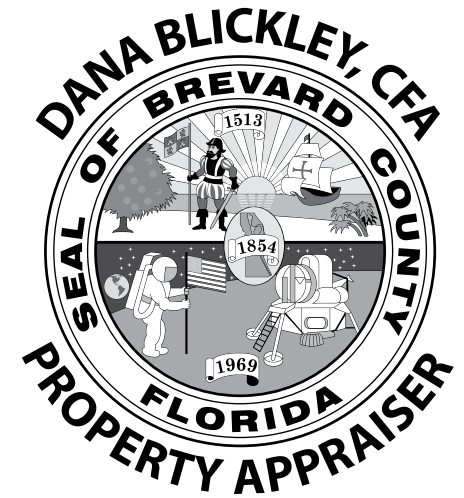
Yes, you may if you own the land where the manufactured home is located. When applying, you must bring the manufactured home title or registration to the manufactured home.

### ***What other exemptions are available under law?***

State law entitles you to apply for an additional exemption as a widow/widower. Certain specified medical disabilities may also qualify for an additional exemption.

In addition, residents 65 and over whose adjusted household income is in compliance with Florida Law (Section 196.75) may apply for an additional senior's exemption. Unlike the homestead exemption, this exemption applies only to the property taxes levied by the taxing authorities which have authorized this exemption. The filing deadline for applications is March 1.

## ***You May Be Qualified to Save on Your Property Taxes HOW TO FILE FOR HOMESTEAD EXEMPTION***



The Brevard County Property Appraiser's Office strives to be the best in the State of Florida at producing an accurate, equitable, and uniform assessment roll. We are committed to excellence in property valuation, providing quality and professional customer service, and performing these duties at the lowest cost to taxpayers. Above all, we welcome every opportunity to serve the People of Brevard County.

**Dana Blickley, CFA**  
Brevard County Property Appraiser

**[www.BCPAO.us](http://www.BCPAO.us)**

Dear Homeowner:

If you own property, which you use as your permanent residence, you may file for homestead exemption. If granted, this exemption could reduce the taxable value of your homestead by up to \$25,000.

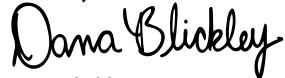
As a result, you would enjoy a substantial savings on the taxes levied against your property by the various taxing authorities.

Regular filing begins on January 1 and ends on March 1 each year.

To avoid long lines during the regular filing period for homestead exemption, our office accepts prefiled applications beginning March 2 through December 31.

Once obtained, as long as you maintain a full-time permanent residency on the property and there are no changes to your ownership status, your homestead exemption will be renewed automatically each year.

Sincerely,



Dana Blickley, CFA

Brevard County Property Appraiser

### ***What do I need to do?***

All persons seeking homestead exemption must complete an original application (Form DR-501). The application can be obtained at any of the Brevard County branch offices, or you can download the application and instructions for filing from our website: [www.bcpao.us](http://www.bcpao.us)

### ***Where can I file/apply?***

You can file/apply for your Homestead Exemption weekdays from 8:00 am to 5:00 pm at any of the following Property Appraiser's Offices.

Brevard County Government Complex - North  
400 South Street, 5th Floor  
Titusville, Florida 32780  
(321) 264-6700

Brevard County Central Services Complex  
2575 N Courtenay Parkway  
Merritt Island, Florida 32953  
(321) 454-6620

Brevard County Government Center  
2725 Judge Fran Jamieson Way  
Building C, 1st Floor  
Viera, Florida 32940  
(321) 690-6880

Brevard County South Service Complex  
1515 Sarno Road  
Melbourne, Florida 32935  
(321) 255-4440

Brevard County Service Complex  
450 Cogan Drive  
SE Palm Bay, Florida 32909  
(321) 952-4574

### ***What information do I need to bring with me?***

The following documentation is required for all owners filing for exemption:

Florida driver's license, if you drive; if you do not drive, a Florida Identification Card.

Florida Auto Registration, for all vehicles owned or leased by you, or registered to your business

Brevard County Voter Registration Card, if you are registered to vote

Social Security Card or some other document with your number. (Social Security Number is required for the spouse of each applicant even if said spouse has no ownership interest)

If not a U.S. citizen, a Resident Alien Card ("Green Card")

If property is in trust, a copy of the trust agreement or recorded Memorandum of Trust

If the taxpayer owns property in any other State or Country, a letter from the appropriate governmental department verifying that the taxpayer does not receive benefits there that are based on permanent residency

If dwelling is a manufactured home, a copy of registration or title to the manufactured home.

If you do not possess some of these items, please call us for further information.

### ***When do I apply?***

The normal filing time for homestead exemption begins on January 1 and lasts through March 1. All exemption applications for that year must be filed by March 1. You may pre-file for the following year from March 2 through December 31, which is advisable to avoid waiting in line.

Failure to apply on or before March 1, according to Florida law, is a waiver of the exemption privilege for that year.

### ***Is there an appeal process if I miss the filing deadline?***

Yes. You must file an appeal with the Value Adjustment Board and an application for homestead exemption with this office. The deadline for filing is set by law – on or before the 25th day following the mailing of the notice of proposed property taxes (T.R.I.M. notice). This date is usually around the latter part of August. You may call our office to confirm the deadline date.

Approval or denial of the filed application is determined by the Value Adjustment Board. You must present your reasons for not filing in a timely manner and the Board will ultimately make a determination whether or not your application can be approved for that year. The Board has established the following criteria for determining if an applicant had extenuating circumstances which prevented a timely filing.