



BCPAO Homestead Exemption Process

Number: 2019-02-04

Document Control

Release Date	Author	Version	Change	Approver Name(s)
01312019	Homestead Exemption Team	V1_0	Initial Release	Terri Bowyer, Sarah Altman
02042019	Homestead Exemption Team	V1_1	Updated typo on pg. 26, 10i	Terri Bowyer, Sarah Altman



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A Process Objective

The process defines the steps required for intake of Ad Valorem Tax Relief Homestead Exemption Applications.

B Eligibility Criteria

1. Applications must be made before March 1 of the tax year in which the benefit will be applied.
2. Applications received after March 1 will apply to the succeeding year.
3. Failure to make application by March 1 of the tax year shall constitute a waiver of the exemption privilege for that year.
4. Individuals residing in a permanent home with legal or equitable title to said property in the State of Florida are eligible to receive a homestead exemption of up to \$50,000.
5. The first \$25,000 applies to all property taxes.
6. The additional \$25,000 applies to assessed values over \$50,000 and the reduction is only applied to the non-school taxes.



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7. Documentation Required:

- a. Florida Driver License or Florida Identification Card.
- b. Florida Auto Registration for vehicles owned or leased by the applicant or registered to their business.
- c. Brevard County Voter Registration Card if applicant is registered to vote.
- d. Social Security Card or Documentation with Number for Applicant and Spouse.
- e. A Resident Alien Card ("Green Card") if not U.S. Citizen.
- f. A copy of Trust Agreement or Recorded Memorandum of Trust (If property is in Trust).
- g. If taxpayer owns property in any other state or county-documentation proving there are no residency-based benefits from the appropriate government department.
- h. Copy of Registration or Title to Manufactured Home (if applicable).
- i. A copy of the deed or tax bill.

C Types of Deeds, Ownership and Trusts

Warranty Deed	Most Common; conveys fee simple title, free from encumbrances and covenants to defend said title (title insurance) against all claims of all persons.
Quitclaim Deed	Limited warranty deed, will defend said title against claims arising only during grantor's ownership, but not predecessor owners.
Agreement for Deed	Also known as a Contract for Sale, Contract for Deed or Installment Contract; agreement by a seller to deliver deed to property when certain conditions are met, such as completion of payment by purchaser. Must contain: <ol style="list-style-type: none">a. Date of Executionb. Purchase Pricec. Down Paymentd. Notarized Signature of Both Parties
Joint Tenants with Rights of Survivorship	Ownership by two or more persons, whereby each owns an undivided interest in the whole. Attached to said interest is the right of survivorship, meaning the interest of a joint tenant terminates upon their death and said interest vests in the remaining joint tenant(s). The words " <i>Rights of Survivorship</i> " must be specifically stated in the conveying instrument.
Tenants in Common	Each owner has an undivided interest in the property, but separate and distinct titles (<i>no rights of survivorship</i>). If all tenants in common reside on the property, each owner must apply to qualify for the full homestead exemption.
Tenancy by the Entirety	Tenancy created between a married couple. Joint tenancy with rights of survivorship. Upon divorce, this property will automatically be converted to tenants in common.
Ownership	Goes to the Trustee or Grantor who manages the assets of the trust; beneficiaries can remove the Trustee. The Trustee is not eligible for homestead exemption unless they are also a beneficiary.
Equitable Title	Goes to the Beneficiaries of the trust; initially typically the Grantor (also Settlor or Trustor). Beneficiaries are eligible to receive the homestead exemption.



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Ownership

Revocable Trust	Allows a person to place his/her assets into a trust while still alive. Can be amended at any time and assets of the trust can avoid the probate process.
Irrevocable Trust	Cannot be revoked or amended, but typically offers a greater tax advantage for estate planning purposes.
Testamentary Trust	Established by the Last Will and Testament of a deceased person. Must be probated before the trust is activated.

Land Trust

Changes Real Property to Personal Property. Beneficiary does not have legal or equitable interest. Cannot qualify for homestead exemption. Send application for further review with Senior Exemption Specialist and Special Counsel.

Qualified Personal Residence Trust

Conveys a beneficial interest in the property to the grantor for a set number of years. Homestead remains on property only until the end of the beneficial interest under the trust. End of the term must be noted or "flagged" so that the exemption can be removed when the term expires.

Memorandum of Trust

Restates what is in the trust in a shortened format for recording purposes. Must be recorded.

Certificate of Trust

Does not have to be recorded.

Amendment to Trust

Adds language to the trust that was not originally included. Does not get recorded but will become a part of the complete trust. If Memorandum of Trust does not have the appropriate language, request and Amendment.

****Trust or Amendment to trust must be signed in front of 2 Witnesses and a Notary.**

Life Estates with a Remainder Interest to Trust

Trust has a future interest in the property; after the death of the grantor who retained the life estate. Do not need to see the trust if the property is in a life estate.

****All Deeds must be recorded in the official records of the county in which the property is located.***



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D **Applicable Documents**

DR-402	Declaration of Mobile Home as Real Property
DR-416	Physician's Certification of Total and Permanent Disability
DR-416B	Optometrist's Certification of Total and Permanent Disability
DR-501	Original Application for Homestead and Related Tax Exemptions
DR-501A	Statement of Gross Income
DR-501DV	Application for Homestead Tax Discount; Veterans Age 65 and Older with Combat-Related Disability
DR-501M	Deployed Military Exemption Application
DR-501PGP	Reduction in Assessment for Living Quarters of Parents or Grandparents Application
DR-501S	Eligibility Criteria to Qualify for Property Tax Exemption
DR-501SC	Adjusted Gross Household Income Sworn Statement and Return - Senior Citizen Exemption for Persons Age 65 and Over
DR-501T	Transfer of Homestead Assessment Difference/Save Our Homes Portability Application
DR-501TS	Designation of Ownership Shares of Abandoned Homestead
DR-504	Ad Valorem Tax Exemption Application and Return
FS 196.102	First Responder's Employer Certification of Injury
FS 196.102	First Responder's Physician Certificate of Total and Permanent Disability
	Affidavit of Separate Domiciles

E **Acronyms/Exemption Codes**

AGO	Attorney General Opinion
APP	Appeal-Correction before Tax Roll is Close Out
AP5	Patriot Software
COT	Certificate of Trust
CPI	Consumer Price Index
DIBL	Disability-Blind
DICB	Disability-Combat Related %
DICV	Disability-Civilian
DIML	Disability-Military
DNR	Do Not Roll-Removal of Exemption
E&I	Errors & Insolvencies that are corrections needed to the Tax Roll
FAC	Florida Administrative Code
FS	Florida Statutes
HEX	Homestead Exemption



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HEX1	Homestead First
HEX2	Homestead Additional
HXMD	Military Deployment
MOT	Memorandum of Trust
NHBL	Non-Hex Disability-Blind
NHCV	Non-Hex Disability-Civilian
NHML	Non-Hex Dis Mil
NHWW	Non-Hex Widow's Exemption
NHWH	Non-Hex Widower's Exemption
ORG	Organization
PAIS	Property Appraiser Information System
PDC	Property Description Card
QPRT	Qualified Personal Residence Trust
SNCO	Senior-County
SNCR	Senior-County 25 Year Resident
SNMR	Senior-Municipal 25 Year Resident
SNMU	Senior-Municipal
SNQT	Senior-Quarters
SOH	Save Our Homes
TAO	Technical Advisory Opinion (Department of Revenue)
TPBL	Total & Permanent-Blind
TPCV	Total & Permanent-Civilian
TPFM	Total & Permanent-First Responder Spouse Move
TPFR	Total & Permanent-First Responder
TPFS	Total & Permanent-First Responder Spouse
TPML	Total & Permanent-Military
TPMW	Total & Permanent-Military Wheelchair
TPQD	Total & Permanent-Quadriplegic
TPSS	Total & Permanent-Military Surviving Spouse
TRIM	Truth in Millage Statements or Notice of Proposed Tax
VAB	Value Adjustment Board
WDWH	Widower's Exemption for Husband
WDWW	Widow's Exemption for Wife
A	Additional Exemption (surv spouse, disability) homestead status
A/C	Address Change
C	Civilian



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E	Change in Title Homestead Status
IN	Individual, one person on the deed ownership
JT	Joint Tenants with rights of survivorship ownership
L	Blind
LE	Life Estate Ownership
M	Military
MFS	Married Filing Separate
N	New Homestead Status
Res Ex	% of Ownership
S	Damaged property that have a "Declaration of intent" on file
TE	Tenants by the entirety (married couple)
TR	Trust Ownership
Q	Quadriplegic

F Use Codes-No Allocation Required

0110	Single Family Residence
0121	½ Duplex used as a Single Family Residence
0135	Townhouse
0414	Condo

G Hex Allocation Codes

0819	Two Residential Units-Not Attached
0820	Duplex
0830	Triplex
0839	Three or Four Living Units-Not Attached
0840	Quadraplex
0850	Multiple Living Units-5 to 9 Units
0859	Multiple Living Units- 5 to 9-Units Not Attached
1210	Mixed Use-Commercial & Residential Bldgs
6110	Grazing Land-Soil capability Class II-With Residence
6210	Grazing Land-Soil Capability Class III-With Residence
6310	Grazing Land-Soil Capability Class IV-With Residence
6410	Grazing Land-Soil Capability Class V-With Residence
6510	Grazing Land-Soil Capability Class VI-With Residence
6610	Orchard Groves-With Residence
6640	Orchard Groves-Part Grove, Part Not Planted-With Residence
6680	Combination-Part Orchard Groves & Part Pasture Land-With Residence
6691	Mixed Tropical Fruits-With Residence



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- 6810 Dairy-With Residence
6910 Nursery-With Residence

H Applicable Florida Statutes, Opinions, Case Law & Advisories

- FS 196.075** Additional homestead exemption for low income seniors
- FS 196.202** Blind persons, above income limits (\$500)
- AGO 54-158** Citizenship Required except Permanent Resident Aliens & those under Asylum (*see a/so*: Lisboa vs. Dade County Property Appraiser, 705 So. 2d 704 (Fla. 3rd DCA 1998); FAC 12D-7.007 and TAO 91-0072)
- FS 196.041** Contract to purchase, eligibility for homestead exemption (*see a/so*: TAO 94-0008)
- TAO 95-007** Corporations not qualified for homestead exemption (*see a/so*: Prewitt Mgmt Corp v. Nikolits, 795 So. 2d 1001)
- FS 193.122** Corrections to Tax Roll
- FS 196.011(9)(e)** Denial: Notice of intent to deny mailed after February 1st, owner has 28 days from mailing of notice to reapply
- FS 196.151** Denials must be mailed by July 1st via registered mail
- FS 196.202** Disability: 100% total and permanent, above income limits (\$500)-Civilian Disability
- FS 196.101** Disability: 100% total and permanent, non-service connected, qualifies with income limitations
- FS 193.703** Granny-Flat Exemption
- FS 196.031(1)** Homestead Exemption: who qualifies (*see a/so*: FS 196.015 and FS 196.011)
- FS 192.042(1)** January 1st assessment date
- FS 196.011(1)(a)** January 1st: must have title to property and March 1st Filing Deadline (*see a/so*: FS 196.031(1))
- FAC 12D-7.012** Joint ownership/Multiple claims for homestead exemption
- FS 196.041(1)** Leased property, 98 years or more gives beneficial title
- FS 196.011(9)(a)** Lien authority for wrongfully received homestead exemption (*see a/so*: FS 196.161 and FS 193.155)
- FS 196.131(2)** Misdemeanor to give false information on a homestead application
- FS 196.012(17)** Permanent Residency: Definition (*see a/so*: FS 196.012(18))
- FS 196.015** Permanent Residency: How the Property Appraiser Determines
- FS 197.182** Refund Authority
- FS 196.061** Rental of homestead constitutes abandonment
- FS 196.031(5)** Residency based exemption in this or any other state
- FS 193.155** Save Our Homes Statute and Portability
- AGO 75-146** Separate Residences, husband and wife (*see a/so*: AGO 70-154)
- FS 196.011(1)(b)** Social Security numbers required on homestead application (*see a/so*: FS 196.011(11))
- TAO 92-0036** Temporary Absence (abiding intention to return)
- FS 196.012(13)** Title must be recorded in order to qualify for homestead exemption
- FS 196.041** Trust requirements (*see a/so*: FAC 12D-7.001, AGO 90-70, & 94-050; TAO 99-0015)
- AGO 94-0024** Trusts: Land Trust beneficiaries not eligible for homestead exemption



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FS 194.011(3)(d) VAB Petition 25-day filing period after TRIM notices are mailed. Denials 30-Days after.

FS 194.013 VAB Petition filing fees

FS 196.081 Veterans: 100% Totally & Permanently disabled & surviving spouses (*see also*: FAC 12D-7.004)

FS 196.24 Veterans: Disabled greater than 10% but less than 100% (\$5000)

FS 196.091 Veterans: Wheelchair use and specially adapted housing (*see also*: FAC 12D-7.005)

FS 196.202 Widows & Widowers

FS 196.173 Deployed Servicemen

FS 196.082 Combat Related Disability

FL Const Art VII Non-US Citizens may receive Hex on behalf of minor US Children.

S.6(a)

FL Rule Temporary Visa Holders cannot claim Hex.

12 7.007(3)



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I Save Our Homes Annual Increase

Section 193.155(1), F.S., beginning in 1995, or the year after the property receives homestead exemption, an annual increase in assessment shall not exceed the lower of the following:

- a. Three percent of the assessed value of the property for the prior year; or
- b. The percentage change in the Consumer Price Index (CPI) for all urban consumers, U.S. city average, all items 1967 = 100 or successor reports* for the preceding calendar year as initially reported by the U.S. Department of Labor, Bureau of Labor Statistics.

The CPI change amounts given in the chart below are from the year prior to the year listed.

**The percentage changes shown are rounded to the nearest tenth of a percent. The income limitation amounts are based on the unrounded CPI data.*

Save Our Homes Annual Increase		
Year	CPI Change*	Cap*
2019	1.9%	1.9%
2018	2.1%	2.1%
2017	2.1%	2.1%
2016	0.7%	0.7%
2015	0.8%	0.8%
2014	1.5%	1.5%
2013	1.7%	1.7%
2012	3.0%	3.0%
2011	1.5%	1.5%
2010	2.7%	2.7%
2009	0.1%	0.1%
2008	4.1%	3.0%
2007	2.5%	2.5%
2006	3.4%	3.0%
2005	3.3%	3.0%
2004	1.9%	1.9%
2003	2.4%	2.4%
2002	1.6%	1.6%
2001	3.4%	3.0%
2000	2.7%	2.7%
1999	1.6%	1.6%
1998	1.7%	1.7%
1997	3.3%	3.0%
1996	2.5%	2.5%
1995	2.7%	2.7%



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J Additional Homestead Exemptions for Person 65 and Older

Some county or city governments have adopted local ordinances, under Section 6(d) of Article VII of the Florida Constitution, and Section 196.075, Florida Statutes, allowing one or both of the additional homestead exemptions described below. Contact your local property appraiser for information on any ordinances passed in your county. These exemptions only apply to the tax millage a county or city levies when it adopts a local ordinance, and do not apply to the millage of school districts or other taxing units:

- An exemption not exceeding \$50,000 to any person who has the legal or equitable title to real estate, maintains permanent residence on the property, is 65 or older, and whose household income does not exceed the household income limitation; or
- An exemption equal to the assessed value of the property to an owner who has title to real estate in Florida with a just value less than \$250,000, as determined in the first tax year that the owner applies and is eligible for the exemption, and who has maintained permanent residence on the property for at least 25 years, is 65 or older, and whose household income does not exceed the household income limitation.

Senior Homestead Exemption Income Limitation

Year	%Change*	Adjusted Income Limitation
2019	2.4%	\$30,174
2018	2.1%	\$29,454
2017	1.3%	\$28,841
2016	0.1%	\$28,482
2015	1.6%	\$28,448
2014	1.5%	\$27,994
2013	2.1%	\$27,590
2012	3.2%	\$27,030
2011	1.6%	\$26,203
2010	-0.4%	\$25,780
2009	3.8%	\$25,873
2008	2.9%	\$24,916
2007	3.2%	\$24,214
2006	3.4%	\$23,463
2005	2.7%	\$22,693
2004	2.3%	\$22,096
2003	1.6%	\$21,599
2002	2.8%	\$21,259
2001	3.4%	\$20,680

Millage Code

13DO
14AO
14DO
15DO
23DO
25DO
26DO
26GO
34LO
34VO
34XO
34ZO
41MO
41PO
42PO
51PO
51RO
52PO
52VO

Senior Exemption-Cities

City	Exempt Code
Cocoa	SNCO & SNMU
Titusville	SNCO & SNMU
Cocoa	SNCO & SNMU
Cocoa	SNCO & SNMU
Cocoa	SNCO & SNMU
Cocoa	SNCO & SNMU
Cocoa	SNCO & SNMU
Cocoa	SNCO & SNMU
City of Cape Canaveral	SNCO & SNMU
Grant-Valkaria	SNCO & SNMU
West Melbourne	SNCO & SNMU
Melbourne Beach	SNCO & SNMU
Malabar	SNCO & SNMU
Satellite Beach	SNCO & SNMU
Indian Hrbr Bch	SNCO & SNMU
Indian Hrbr Bch	SNCO & SNMU
Indian Hrbr Bch	SNCO & SNMU
Melbourne Village	SNCO & SNMU
Indian Hrbr Bch	SNCO & SNMU
West Melbourne	SNCO & SNMU



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K Total and Permanent Disability Income Limitations

This represents the maximum income limitation for the total and permanent disability exemption granted under the provisions of section 196.101(4)(b), F.S. The limitation is adjusted annually by the percentage change in the average cost-of-living index during the immediate prior year.

**The percentage changes shown are rounded to the nearest tenth of a percent. The income limitation amounts are based on the unrounded CPI data.*

Total and Permanent Disability Income Limitations

Year	% Change	Cap
2019	2.4%	\$29,415
2018	2.1%	\$28,713
2017	1.3%	\$28,115
2016	0.1%	\$27,765
2015	1.6%	\$27,732
2014	1.5%	\$27,289
2013	2.1%	\$26,895
2012	3.2%	\$26,350
2011	1.6%	\$25,544
2010	-0.4%	\$25,132
2009	3.8%	\$25,221
2008	2.9%	\$24,289
2007	3.2%	\$23,604
2006	3.4%	\$22,872
2005	2.7%	\$22,121
2004	2.3%	\$21,539
2003	1.6%	\$21,055
2002	2.8%	\$20,723
2001	3.4%	\$20,159
2000	2.2%	\$19,496
1999	1.6%	\$19,076
1998	2.3%	\$18,776
1997	3.0%	\$18,354
1996	2.8%	\$17,819
1995	2.6%	\$17,334



L Denial Codes

HOMESTEAD DENIALS – PREFIX ‘XH’

01 Renewal rcpt quest, no response

Did not respond to request for additional information per the returned homestead renewal receipt.

02 KTO quest, no response

Did not respond to request for additional information per non situs address.

03 Quest returned

Request for additional information returned by the Post Office.

04 No real property

Structure is not subject to ad valorem taxation, therefore cannot be exempt.

05 No title

Did not have legal or beneficial title as of January 1st of current tax year.

06 Unsure of residency

Unable to determine if property is primary residence as of January 1st of current tax year.

07 Unsuitable

Cannot determine if property is primary residence, property is considered unsuitable for occupancy.

08 No green card

Did not provide permanent resident alien card.

09 Trust – no interest

Trust does not provide beneficial interest or possessory right to property.

10 Trust not provided

Applicant(s) did not provide copy of trust agreement or trust amendment.

11 Did not occupy

Did not occupy home as primary residence as of January 1st of current tax year.

12 Not primary residence

Did not in good faith make home primary residence as of January 1st of current tax year.

13 App late

Application was not filed before filing deadline of March 1st of current tax year.

14 No social security number

Failed to provide social security number as required by Florida Statute.

15 Out of state documents

Applicant maintains out of state residency documentation, i.e. driver's license, auto registration.



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16 Another tax benefit

Receives a residency based tax benefit on another property.

17 Rental property

Rental property is not eligible for homestead exemption.

18 Filed TPP form

Filed a Tangible Personal Property return stating property is rented.

19 Incomplete app

Did not complete application before filing deadline of March 1st of current tax year.

20 Moved

Owner moved from property prior to January 1st of current tax year.

21 Home demolished

Replacement of demolished home was not completed as of January 1st of current tax year.

22 Owner deceased

Owner deceased prior to January 1st of current tax year.

23 MFS insufficient paperwork

Insufficient paperwork provided to approve homestead on two separate family units as married couple.

24 MFS no paperwork

No paperwork provided to approve homestead on two separate family units as married couple.

25 Damaged, will not re-occupy

Owner does not plan to re-occupy damaged home as primary residence.

26 Damages, did not return declaration

Owner did not return documentation declaring intent to return to damaged home.

27 Can't transfer title 1

Due to error in legal description, title cannot be transferred to applicant(s).

28 Can't transfer title 2

No good faith intent per deed dated before January 1st, title not transferred due to error in legal.

55 Renewal rcpt returned

Cannot determine primary residency, annual renewal receipt returned by Post Office.

57 Did not return allocation

Did not return allocation affidavit indicating portions of property being used as primary residence.



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58 Not rebuilt within 3 years

Homestead considered abandoned if rebuilding not commenced within 3 years of destruction.

DISABILITY DENIALS – PREFIX 'XD'

59 Divorced, not surviving spouse

An ex-spouse is not entitled to deceased veteran's disability exemption.

60 Ltr does not give percentage

Letter from Veterans Affairs does not state percentage of disability.

61 Did not provide VA T&P ltr

Did not provide letter from VA stating disability is total and permanent service-connected.

62 Ltr states non-service connected

Letter from Veterans Affairs states applicant's disability is non-service connected.

63 Did not provide VA ltr

Did not provide letter from VA stating veteran receives a service-connected disability.

64 Did not provide phy cert

Did not provide a certificate of disability from a licensed Florida physician.

65 SS ltr does not state benefit is for disa

Letter from Social Security Administration does not state benefit granted is for disability.

66 Need 2 phy cert for T&P

Florida Statute required a certificate of disability from two different Florida physicians.

67 Exceeds income

Applicant's annual gross household income exceeds the allowable limit set by law.

68 Did not ret income

Applicant did not return requested Annual Statement of Gross Income as required.

69 Not in wheelchair or blind

Must be confined to wheelchair or legally blind for a total and permanent disability exemption.

70 Did not provide income

Applicant did not provide Statement of Gross Income to complete application.

71 T & P app incpl

Did not provide two certificates of disability and statement of gross household income.



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COMBAT DENIALS – PREFIX ‘XCB’

72 Not 65

Applicant was not 65 years of age as of January 1st of current tax year as required.

73 Disa not combat

Documentation provided does not state any of applicant’s disability is combat related as required.

74 Deceased

Veteran deceased prior to January 1st of current tax year, exemption does not transfer to spouse.

75 Evidence does not qualify

Documentation submitted does not substantiate qualification for award of combat related disability.

DEPLOYED DENIALS – PREFIX ‘XMD’

(The XXX need to be fillable spaces to accept numbers)

76 Deployment not outside USA

Denied XXX days – Deployment was not outside of the USA as required by F.S 196.173(2).

77 Dates not within calendar year

Denied XXX days – Deployment days were not in the XXXX calendar year.

SENIOR DENIALS – ‘XS’

29 No hex

Must have homestead exemption on subject property to receive exemption for persons 65 or older.

30 Not completed by April 15th

Did not complete application by the deadline of April 15th of current tax year as required.

31 Not 65

Applicant was not 65 years of age as of January 1st of current tax year as required.

32 Exceeds income

Applicant’s adjusted gross household income exceeds the allowable limit set by law.

33 No app by deadline

Application was not filed before filing deadline of March 1st of current tax year.

GRANNY FLAT DENIALS – PREFIX ‘XG’

34 Hex is new

Must have existing homestead exemption prior to construction of parent/grandparent quarters.

35 No app by deadline



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Application was not filed before filing deadline of March 1st of current tax year.

36 Not 62

The parent/grandparent occupying quarters were not 62 as of January 1st of current tax year.

37 Receives tax benefit on another property

The parent/grandparent occupying quarters receives a residency base tax benefit on another property.

38 Did not provide documentation

Applicant did not provide required documentation to completed application.

39 Construction not for parent/grandparent

The construction/reconstruction must be for providing living quarters for parent/grandparent.

PORTABILITY DENIALS – PREFIX ‘XP’

51 No ownership on prior property

Applicant(s) did not have an ownership interest in the immediate prior homestead exemption.

52 Prior property not in FL

Prior property was not located in Florida as required.

53 No hex on new property

Subject property does not currently have a homestead exemption as required.

54 Prior property not in applicant name

Does not qualify for transfer of assessment difference; prior homestead was not in applicant's name.

56 Hex not new

The current year homestead is not 'new', at least one owner had already established the homestead.

78 Application inaccurate/incomplete

The information provided on application is inaccurate or incomplete and could not be verified.

81 No prior homestead

Applicant's prior property did not have homestead exemption in either of the two preceding years.

82 Homestead still on prior property

Homestead exemption is still being claimed on your prior property.



BCPAO Homestead Exemption Process Swimlane

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M Process Swimlane

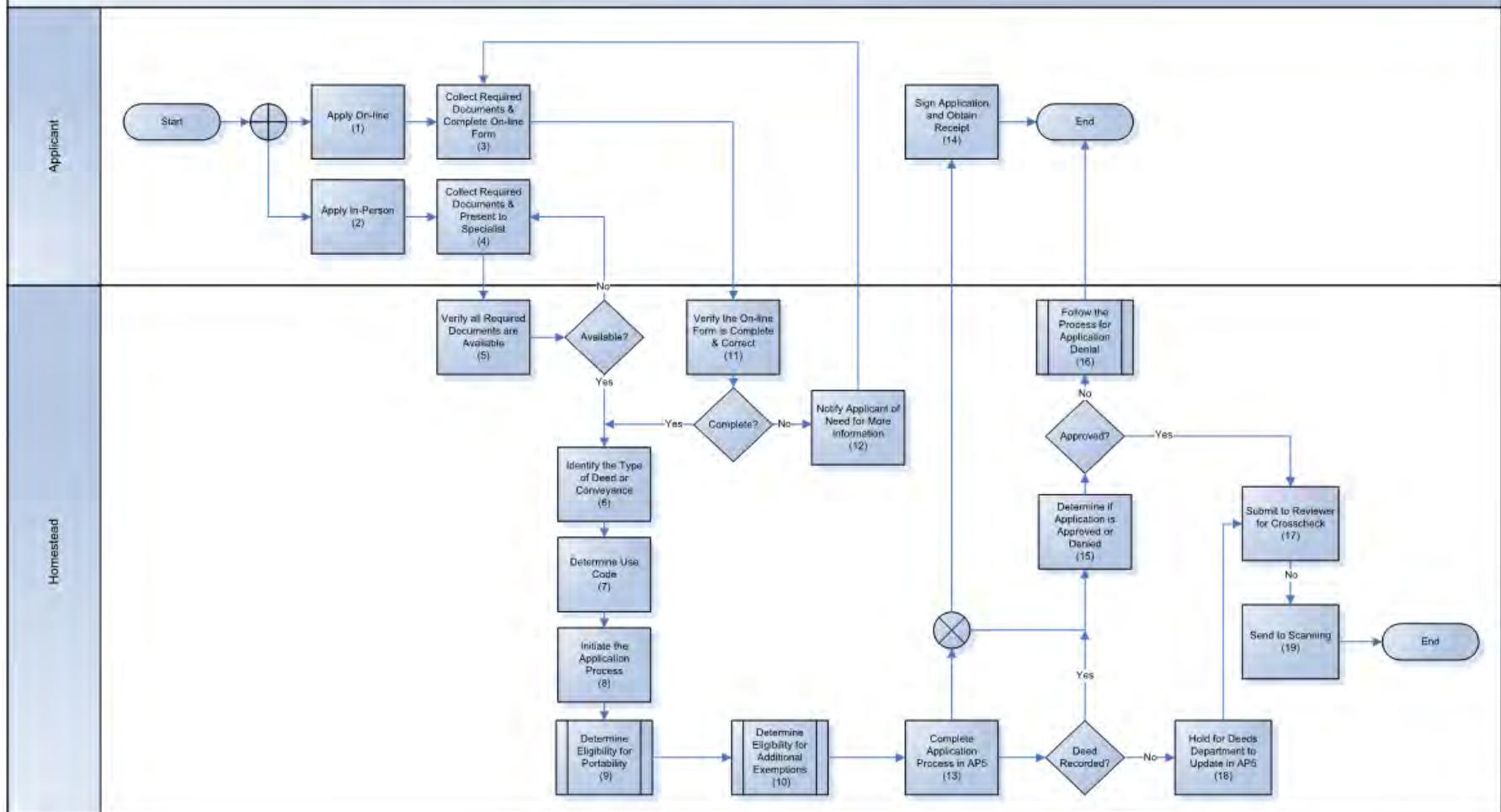
BCPAO Homestead Exemption Process Swimlane

Number: 2019-01-24, Rev: 04

Purpose: The workflow illustrates the intake process for a Homestead Exemption Application

Notes:

*1. Activity within a lane designates principal responsibility for the specified owner of the lane; however, it is not an indication the activity is completed solely by this individual. See associated Procedure Matrix for these details.





BCPAO Homestead Exemption Process Swimlane

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N Process Matrix

*1. The first participant listed in the Participating Stakeholders column generally holds primary responsibility for the activity.

*2. All process documents, work instructions, forms, templates, tools, etc. can be found on the company intranet at ___X___

ID	Activity	Tasks	*1 Participating Stakeholders	*2 Dependencies (Inputs)	*2 Work Products (Outputs)	Support Systems or Software Involved	Additional Information and Assumptions
(1)	Apply On-line	Applicant has the option to apply for Homestead Exemption on-line by visiting the Homestead Exemption website at the URL listed under Additional Information.	Applicant	Internet Access		AP5 software Application	The following URL is the welcome page for on-line filing of Homestead Exemption: https://www.bcpao.us/homestead/
(2)	Apply In-Person	1. Applicant has the option to visit one of the Brevard County Property Appraiser offices (BCPAO) to apply for Homestead Exemption in-person.	Applicant				Brevard County Property Appraiser offices are located in Merritt Island, Titusville, Viera, Melbourne, and Palm Bay.
(3)	Collect Required Documents & Complete On-line Form	1. Applicant collects electronic copies of required documents to attach to the on-line application. 2. Applicant completes the on-line application using the website.	Applicant	Electronic Copies of Required Documentation	Completed On-line Form	AP5 software Application	
(4)	Collect Required Documents & Present to Specialist	1. Applicant arrives at one of the BCPAO locations and presents the required documents to the Specialist.	Applicant Homestead Exemption Specialist	Required Documentation			
(5)	Verify all Required Documents are Received	1. Verify the applicant is in possession of the following a. Florida Driver License or Florida Identification Card (see Additional Information, line 1) b. Florida Auto Registration (see	Homestead Exemption Specialist Applicant		Verified Information	AP5 software Application Company Intranet	1. Florida Driver License or Florida Identification card. 2. Florida Auto Registration applies to vehicles owned or leased by the applicant or registered to their business. 3. An official document with the Social Security Number listed can be used but must contain the SSN for both the Applicant and Spouse 4. Resident Alien Card is also referred to as a "Green Card" 5. If the property is in Trust, a Recorded Memorandum of Trust is used in lieu of the Trust Agreement If taxpayer owns property in any other state or county,



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		Additional Information, line 2) c. Brevard County Voter Registration Card d. Social Security Card (see Additional Information, line 3) e. If not U.S. Citizen, a Resident Alien Card f. Trust Agreement (see Additional Information, line 5) g. Proof of receiving no other residency-based benefits (see Additional Information, line 6) h. If applicable, Registration or Title of manufactured home i. Copy of Deed or Tax Bill					documentation proving there are no residency-based benefits must be provided
(6)	Identify the Type of Deed or Conveyance	1. Review the Deed documentation and identify type. 2. Note whether the document has been recorded.	Homestead Exemption Specialist Applicant	Copy of Recorded Trust or Deed	Verified Information	AP5 software Application Company Intranet	If Deed is not recorded, it is ok to accept the application, but it will need to be held until the Deed is recorded. Before an exemption can be granted, FS 196.031(1) requires that deed or conveying instrument be recorded. Types include Deed of Trust, Reconveyance Deed, or Trustee's contract for deed.



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ID	Activity	Tasks	*1 Participating Stakeholders	*2 Dependencies (Inputs)	*2 Work Products (Outputs)	Support Systems or Software Involved	Additional Information and Assumptions
(7)	Determine Use Code	<ol style="list-style-type: none"> 1. Review use code for property. 2. If use code is anything other than 0110, you may have to do an allocation. 	<p>Homestead Exemption Specialist</p> <p>Applicant</p>		<p>Verified Information</p>	<p>AP5 software Application</p> <p>Company Intranet</p>	See Hex Allocation and Use Code lists to verify.
(8)	Initiate the General Homestead Exemption Application process	<ol style="list-style-type: none"> 1. Receive the applicant and initiate the Patriot data entry interface. 	<p>Homestead Exemption Specialist</p> <p>Applicant</p>	DR-501 Modified form	<p>Verified Information</p>	<p>Online Software Interface at www.bcpao.us</p> <p>Company Intranet</p>	<p>The following URL is the welcome page for on-line filing of Homestead Exemption:</p> <p>https://www.bcpao.us/homestead/</p>
(9)	Determine Eligibility for Portability	<ol style="list-style-type: none"> 1. Obtain Transfer of Homestead Assessment Difference Form DR-501-T from applicant. 	<p>Homestead Exemption Specialist</p> <p>Applicant</p>	DR-501T		<p>AP5 software Application</p> <p>Company Intranet</p>	<ol style="list-style-type: none"> 1. Also known as SOH or Save Our Homes Portability Transfer. 2. Allows homestead owners to transfer their SOH benefit from their old homestead to new homestead lowering the tax assessment. 3. Applicants must establish a homestead exemption for the new home within two years of January 1 of the year they abandoned the old homestead. 4. The deadline to file form DR-501 T is March 1st.



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ID	Activity	Tasks	*1 Participating Stakeholders	*2 Dependencies (Inputs)	*2 Work Products (Outputs)	Support Systems or Software Involved	Additional Information and Assumptions
(10)	Determine Eligibility for Additional Exemptions	1. The applicant may be eligible for additional tax exemption if they meet certain qualifications.	Homestead Exemption Specialist Applicant	DR-501 Modified form		AP5 software Application Company Intranet	
(10a)	Initiate the Additional \$25,000 Homestead Exemption Application Process	1. Initiate the General Application through Patriot Software. 2. Select the Additional \$25,000 Exemption,	Homestead Exemption Specialist Applicant		Verified Information	Online Software Interface at www.bcpao.us Company Intranet	The Additional Homestead Exemption is automatically applied to any property that receives the original \$25,000 Homestead Exemption. To receive the full \$25,000 benefit of the Additional Homestead Exemption, the property's assessed value must be at least \$75,000. If the assessed value is less than \$75,000, the Additional Homestead Exemption will be less than \$25,000.



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ID	Activity	Tasks	*1 Participating Stakeholders	*2 Dependencies (Inputs)	*2 Work Products (Outputs)	Support Systems or Software Involved	Additional Information and Assumptions
(10b)	Initiate the \$500 Widow/ Widower's Exemption Process	<ol style="list-style-type: none"> 1. Initiate the General Application through Patriot Software 2. Obtain and review the copy of the Death Certificate. 3. Confirm Assessed Value 4. Select the \$500 Widow/Widower's Exemption 	<p>Homestead Exemption Specialist</p> <p>Applicant</p>	Death Certificate	Verified Information	<p>AP5 software Application</p> <p>Company Intranet</p>	<p>Qualification criteria include:</p> <ol style="list-style-type: none"> 1. Must be a widow or widower prior to January 1 of the year in which the exemption will be applied. 2. Cannot be remarried. 3. Must be a permanent resident of Florida.
(10c)	Initiate the \$500 Blind Persons Exemption	<ol style="list-style-type: none"> 1. Initiate the General Application through Patriot Software 2. Obtain and review the completed DR-416B form from the Applicant. 3. Select the \$500 Blind Persons Exemption. 	<p>Homestead Exemption Specialist</p> <p>Applicant</p>	Completed DR-416B Form	Verified Information	<p>AP5 software Application</p> <p>Company Intranet</p>	An applicant for the \$500 Blind Persons Exemption must be a permanent resident of Florida and provide an Optometrist's Certification of Disability or a certificate from the Division of Blind Services.
(10d)	Initiate the \$500 Disability Exemption	<ol style="list-style-type: none"> 1. Initiate the Patriot Software Application 2. Obtain and review the completed DR-416 form from the Applicant. 3. Select the \$500 Disability Exemption. 	<p>Homestead Exemption Specialist</p> <p>Applicant</p>	Completed DR-416 Form	Verified Information	<p>AP5 software Application</p> <p>Company Intranet</p>	An applicant for the \$500 Disability Exemption must be a permanent resident of Florida and provide a Physician's Certificate from one Florida licensed doctor, or documentation from the Social Security Administration.



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ID	Activity	Tasks	*1 Participating Stakeholders	*2 Dependencies (Inputs)	*2 Work Products (Outputs)	Support Systems or Software Involved	Additional Information and Assumptions
(10e)	Initiate the Total & Permanent Disability Exemption-Civilian	<ol style="list-style-type: none"> 1. Initiate the Patriot Software Application 2. Obtain and review two completed DR-416 forms from the Applicant. 3. Obtain and review the completed DR-501A form from the Applicant. 4. Confirm household income does not exceed the income limitation amount set by Florida DOR. 	<p>Homestead Exemption Specialist</p> <p>Applicant</p>	<p>Two Completed DR-416 Forms</p> <p>Completed DR-501A Form (not needed for quadriplegic)</p> <p>Proof of household Income</p>	Verified Information	Company Intranet	<p>Qualification criteria include:</p> <ol style="list-style-type: none"> 1. Must be a quadriplegic, paraplegic, hemiplegic, or other total and permanent disability requiring the applicant to be confined to a wheel chair for mobility, or who is legally blind. 2. Must have a household income not exceeding an amount determined annually by the Department of Revenue based on the Consumer Price Index and provided to the Property Appraiser mid-January each year. 3. Must provide a Physician's Certificate from two, non-affiliated, licensed Florida doctors. 4. Must provide an annual affirmation of income to retain this benefit (quadriplegic exempt from this). 5. Must qualify for Homestead Exemption.
(10f)	Initiate the Limited-Income Seniors Exemption	<ol style="list-style-type: none"> 1. Obtain and review the completed DR-501SC form from Applicant and confirm the adjusted household income does not exceed the income limitation amount set by Florida DOR. 2. Obtain a copy of prior year's Federal Income Tax Return including the W-2, 1099. 	<p>Homestead Exemption Specialist</p> <p>Applicant</p>	<p>Limited Income Senior Exemption Application for Persons Age 65 and Older</p> <p>Copies of Prior Year income Tax Returns</p>	Verified Information	Company Intranet	<p>Qualification criteria include:</p> <ol style="list-style-type: none"> 1. Must be 65-years old or older on or by January 1 of the current roll year. 2. Must have an adjusted household income not exceeding an amount determined annually by the Department of Revenue based on the Consumer Price Index and provided to the Property Appraiser mid-January each year. 3. Must file an initial application with the Property Appraiser's office. 4. Must provide a copy of the prior year's Federal income tax returns - if filed and include any wage and earning statements (W-2, 1099). 5. If not filing a tax return, provide all 1099's and W-2's. 6. The Homestead Exemption is required for this exemption. <p>Form can be found on the intranet at the following URL:</p> <p>https://www.bcpao.us/docs/forms/Form_SenExpApp.pdf</p>



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ID	Activity	Tasks	*1 Participating Stakeholders	*2 Dependencies (Inputs)	*2 Work Products (Outputs)	Support Systems or Software Involved	Additional Information and Assumptions
(10g)	Initiate the Assessment Reduction for Living Quarters of Parents or Grandparents	1. Obtain and review the completed DR-501PGP form from Applicant.	Homestead Exemption Specialist Applicant	Completed DR-501PGP Form	Verified Information	Company Intranet	Qualification criteria include: 1. Construction or reconstruction of the quarters must be properly permitted. 2. Occupant of the quarters must be a parent or grandparent of the owner. 3. Occupant must be at least 62 years old and permanently reside on the property on or before January 1st of the year in which the reduction is requested. 4. Occupant cannot receive any property tax benefits in any other county or state based on permanent residency. 5. An initial application must be filed with the Property Appraiser's office, together with plans, permits, and certificate of occupancy. 6. Must provide annual affirmation to retain this benefit. 7. The Homestead Exemption is required for this exemption.
(10h)	Initiate the Service-Connected Total & Permanent Disability Exemption	1. Initiate the Patriot Software application 2. Obtain and review the disability certificate from the US Government or the disability letter from the VA. 3. Select the Service Connected Total and Permanent Exemption.	Homestead Exemption Specialist Applicant	Certificate from the United States Government or a letter from Veterans Affairs	Verified Information	AP5 software Application Company Intranet	Qualification criteria include: 1. Must be considered totally and permanently disabled due to a service-connected cause or be the surviving spouse (who is not remarried) of a qualifying veteran, or the surviving spouse (who is not remarried) of a Florida resident veteran who died from service-connected causes while on active duty with the United States Armed Forces. 2. Must provide a certificate from the United States Government or a letter from Veterans Affairs. 3. May be requested to provide additional documents to prove the residency of a deceased veteran. 4. The Homestead Exemption is required for this exemption.



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ID	Activity	Tasks	*1 Participating Stakeholders	*2 Dependencies (Inputs)	*2 Work Products (Outputs)	Support Systems or Software Involved	Additional Information and Assumptions
(10i)	\$5000 Disabled Veterans Exemption	<ol style="list-style-type: none"> 1. Initiate the Patriot Software application 2. Obtain and review the disability certificate from the US Government or the disability letter from the VA. 3. Select the \$5000 Disabled Veterans Exemption. 	<p>Homestead Exemption Specialist</p> <p>Applicant</p>	Certificate from the United States Government or a letter from Veterans Affairs	Verified Information	<p>AP5 software Application</p> <p>Company Intranet</p>	<p>Qualification criteria include:</p> <ol style="list-style-type: none"> 1. Must be a Florida resident. 2. Must have a service-connected disability rated between 10% and 100%. 3. Must provide a certificate from the United States Government or a letter from Veterans Affairs 4. The Homestead Exemption is not required for this exemption.
(10j)	Initiate the Homestead Tax Discount for Veterans 65 and Older with Combat-Related Disability	<ol style="list-style-type: none"> 1. Obtain and review the DR 501DV form and the disability certificate from the US Government or the disability letter from the VA. 2. Select the Tax Discount for Veterans 65 and Older-Combat Related 	<p>Homestead Exemption Specialist</p> <p>Applicant</p>	<p>Completed 501DV Form.</p> <p>Complete Proof of service-connected disability of 10% or higher that is combat related</p>	Verified Information	Company Intranet	<p>Qualification criteria include:</p> <ol style="list-style-type: none"> 1. Must be 65-years old or older on January 1 of the year in which the exemption is to be applied. 2. Must be honorably discharged from military service. 3. Must have a service-connected disability of 10% or higher that is combat related. 4. The Homestead Exemption is required for this exemption.
(10k)	Initiate the Deployed Military Exemption	<ol style="list-style-type: none"> 1. Obtain and review the DR 501M form and deployment certificate from US Government or a letter from the VA. 2. Select the Deployed Military Exemption. 	<p>Homestead Exemption Specialist</p> <p>Applicant</p>	Completed DR-501M Form	Verified Information	Company Intranet	<p>Qualification criteria include:</p> <ol style="list-style-type: none"> 1. Must have been deployed during the preceding calendar year on active duty outside the continental United States, Alaska, or Hawaii in connection with a designated military operation. 2. Must file an application with the Property Appraiser's office on or before March 1st of the year following the qualified deployment. 3. Must provide documentation proving deployment dates (orders and travel vouchers). 4. The Homestead Exemption is required for this exemption.



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ID	Activity	Tasks	*1 Participating Stakeholders	*2 Dependencies (Inputs)	*2 Work Products (Outputs)	Support Systems or Software Involved	Additional Information and Assumptions
(10l)	Initiate the Surviving Spouse of Military Veteran or First Responder Exemption	<ol style="list-style-type: none"> 1. Initiate the Patriot Software application. 2. Obtain a copy of the Death Certificate. 3. Obtain information regarding employment. 	<p>Homestead Exemption Specialist</p> <p>Applicant</p>	<p>Death Certificate</p> <p>Letter regarding cause of death</p>	<p>Verified Information</p>	<p>AP5 software Application</p> <p>Company Intranet</p>	<p>Qualification criteria include:</p> <ol style="list-style-type: none"> 1. Surviving spouse must qualify for homestead exemption. 2. Surviving spouse must remain un-remarried. 3. The military veteran must have died from service-connected causes while on active duty. 4. The first responder must have died in the line of duty and provide letter from employer regarding cause of death. 5. Florida resident. Deceased must have been a Florida resident as of January 1st of the year he died.
(10m)	Initiate the Total and Permanent First Responder Exemption	<ol style="list-style-type: none"> 1. Initiate the Patriot Software application. 2. Obtain employer certificate. 	<p>Homestead Exemption Specialist</p> <p>Applicant</p>	<p>Obtain employer certificate</p> <p>Obtain 2 First Responder Physician Certificates</p>	<p>Verified Information</p>	<p>AP5 software Application</p> <p>Company Intranet</p>	<p>Qualification criteria include:</p> <ol style="list-style-type: none"> 1. Applicant must qualify for homestead exemption. 2. Disability must render application unable to engage in gainful employment. 3. Must provide Employer Certificate and documentation regarding incident or injury. 4. Must provide two First Responder Physician Certificates from two unaffiliated Florida doctors.
(11)	Verify the On-line Form is Complete & Correct	<ol style="list-style-type: none"> 1. Review the on-line application and verify all required input fields are accurate. 2. Review attachments and verify all required documents are attached. 	<p>Homestead Exemption Specialist</p>	<p>Completed On-line Application</p>	<p>Verified Information</p>	<p>AP5 software Application</p> <p>Company Intranet</p>	



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ID	Activity	Tasks	*1 Participating Stakeholders	*2 Dependencies (Inputs)	*2 Work Products (Outputs)	Support Systems or Software Involved	Additional Information and Assumptions
(12)	Notify Applicant if Need More Information	1. If the application is incomplete, contact the applicant to notify them of the deficiencies. This is generally done via US mail, email or phone call.	Homestead Exemption Specialist	Completed On-line Application		AP5 software Application Company Intranet	
(13)	Complete Application Process in AP5 Software	1. Review application and ensure all required fields are complete. 2. Finalize the application on the Patriot application.	Homestead Exemption Specialist Applicant	DR-501 Modified form		AP5 software Application Company Intranet	
(14)	Sign Application and Obtain Receipt	1. Electronically sign the application. 2. Obtain a receipt from the Specialist or website.	Applicant Homestead Exemption Specialist	DR-501 Modified form			
(15)	Determine if Application is Approved or Denied	1. If issues are identified through the process and the application will be denied, move to step 16. 2. If the application should go through without issue, submit to reviewer for crosscheck.	Homestead Exemption Specialist Applicant			AP5 Company Intranet	



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(16)	Follow the Process for Application Denial	<ol style="list-style-type: none"> 1. If the application does not meet the criteria for the Homestead Exemption, follow the process for Denial as defined by the Senior Exemption Specialist and managed by the Homestead Exemption Department. 2. If the application has been denied, notify the Taxpayer of the decision via system generated letter and mail to Taxpayer by July 1. 	Senior Exemption Specialist	<p>Completed Homestead Exemption Application</p> <p>Documented Disapproval with Rationale</p>	Documented notification of Disapproval or Clarification Request	AP5 software Application	See Denial Reason Code list.
(17)	Submit to Reviewer for Crosscheck	<ol style="list-style-type: none"> 1. Submit the finalized application to a reviewer for cross check. 	Homestead Exemption Specialist	Completed Application	Verified Application	AP5 software Application	
(18)	Hold for Deeds Department to Update in AP5.	<ol style="list-style-type: none"> 1. Place application on hold until the deed is recorded. 2. Periodically check AP5 for status. 3. Once available, advance the application. 	Homestead Exemption Specialist	Non-recorded Deed	Recorded Deed	AP5 software Application	
(19)	Send to Scanning	<ol style="list-style-type: none"> 1. Ensure successful cross check. 2. Send verified application to the scanning department to be scanned into record. 	Homestead Exemption Specialist	Verified Application	Scanned Application		