~~~~**APPLICATION FOR ASSESSMENT REDUCTION FOR**

DR-501PGP

R. 08/25

Rule 12D-16.002

F.A.C.

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Effective 08/25

**LIVING QUARTERS OF PARENTS OR GRANDPARENTS**

Section 193.703, Florida Statutes

Due to the property appraiser by **March 1**.

|  |  |  |  |
| --- | --- | --- | --- |
| County | | Tax year 20 | |
| **Owner of the Homesteaded Property** | | | |
| I am applying for assessment reduction  New application  Change  Renewal | | | |
| Owner  name |  | Co-owner  name |  |
| Address |  | Legal description or parcel id |  |
| Describe the construction or reconstruction for the living quarters | | | |
| Completion date of living quarters | | Did you get a building permit?  yes  no | |
| If there is a change or addition to the use of this property, please explain | | | |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Parents or Grandparents Living on the Property**  (At least one must be age 62 or over) | | | | |
|  | Parent/grandparent 1 | | Parent/grandparent 2 | |
| Name |  | |  | |
| Marital status | single  married  widowed  divorced | | single  married  widowed  divorced | |
| Age 62 or older? | yes  no If yes, date of birth  Proof of age | | yes  no If yes, date of birth  Proof of age | |
| Relationship to owner |  | |  | |
| Address last year |  | |  | |
| Did this person file tax exemptions last year? | yes  no | | yes  no | |
| Proof of Residence | | Parent/grandparent 1 | | Parent/grandparent 2 |
| Date residence established on owner’s property | | Date | | Date |
| Florida driver license or ID card number | | # | | # |
| Florida vehicle tag number | | # | | # |
| Florida voter registration number, if US citizen | | # | | # |
| Declaration of Domicile | | Recorded Date | | Recorded Date |
| Current employer | |  | |  |
| Address on last IRS return | |  | |  |

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I authorize the property appraiser to obtain information to determine my eligibility for this assessment reduction. I certify that each parent or grandparent above resided primarily on the property on January 1 and does not claim homestead exemption in Florida or any other residence-based exemption or tax benefit in another state. I am a permanent resident of the State of Florida. I own and occupy the property. I certify all information on this application and any attachment is true, correct, and in effect on January 1 of this year.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  | |  |  |  |
| Signature, owner Date | | | | Signature, qualifying parent/grandparent 1 Date | | | |
|  |  |  |  | |  |  |  |
| Signature, co-owner Date | | | | Signature, qualifying parent/grandparent 2 Date | | | |

**INSTRUCTIONS**

**Assessment Reduction Requirements**

**Parent or Grandparent Living Quarters.** Your county may offer a reduction to the assessed value of your homestead property as a result of construction or reconstruction on your property for the purpose of providing living quarters for one or more natural or adoptive parents or grandparents over the age of 62 (see s. 193.703, F.S.).

**Penalties**

The property appraiser has a duty to put a tax lien on your property if you received an assessment limitation during the past 10 years that you were not entitled to receive. The property appraiser will notify you that taxes with penalties and interest are due. You will have 30 days to pay before a lien is recorded. If this was not an error by the property appraiser, you will be subject to a penalty of 50 percent of the unpaid taxes and 15 percent interest each year (see s. 193.703(7), F.S.).

If you improperly receive an assessment limitation as a result of the property appraiser’s clerical mistake or omission, you will not be assessed penalties or interest.

For tax years beginning in 2025, if you improperly receive an assessment limitation as a result of the property appraiser’s clerical mistake or omission, and you disclose the error to the property appraiser before you receive a notice of intent to record a lien, you will not be charged back taxes, penalties, or interest.

Contact your local property appraiser if you have questions about your assessment reduction.

**File the signed application with the county property appraiser.**