



IMPERIAL
POLK COUNTY

Property Appraiser
Marsha M. Faux, CFA, ASA
www.polkpa.org

You may use this form to apply for the Senior Citizen Exemption for persons 65 and Over. Your application should be filed by March 1st and you must submit all required documentation by June 1st.

Your total combined household adjusted gross income cannot exceed the limitation determined annually by the percentage change in the average cost-of-living index during the immediate prior year. The income limit for last year was \$28,448. The income limit for this year will be available in mid-January.

If you have questions or need assistance, please contact us.

Marsha Faux, CFA. ASA
Property Appraiser

DO YOU PREFER PAPERLESS COMMUNICATIONS WITH THE PROPERTY APPRAISER’S OFFICE?

Florida Statute 192.048 allows certain ad valorem communications to be sent electronically in lieu of first class mail. This service permits the flexibility of saving and printing documents relating to your property at any given time. Should you wish to receive electronic communications from our office please sign below.

If an electronic notification is returned as undeliverable, the property appraiser will forward the document by regular mail.

NOTICE: Under Florida law, e-mail addresses are public records. By consenting to communicate with this office electronically, your e-mail address will be released in response to any applicable public records request.

Owner Signature

Joint Owner Signature

Joint Owner Signature

Owner Name (Printed)

Joint Owner Name (Printed)

Joint Owner Name (Printed)

Owner e-mail address

Joint Owner e-mail address

Joint Owner e-mail address

Phone Number

Phone Number

Phone Number

Bartow Office

255 North Wilson Ave Bartow FL 33830
Ph: 863-534-4777 – Fax: 863-534-4753

Lakeland Office

930 E. Parker St. Suite 272 Lakeland FL 33801
Ph: 863-802-6150 – Fax: 863-802-6163

Winter Haven Office

3425 Lake Alfred Rd, 3 Gill Jones Plaza Winter Haven FL 33881
Ph: 863-401-2424 – Fax: 863-401-2428



ADJUSTED GROSS HOUSEHOLD INCOME SWORN STATEMENT AND RETURN

Senior Citizen Exemption for Persons Age 65 and Over
Section 196.075, Florida Statutes

DR-501SC, R. 12/12
Rule 12D-16.002, F.A.C.
Eff. 12/12
Provisional

Application year 20__

This statement must be filed each year with the property appraiser by March 1.

Initial Renewal*

Parcel ID	Address
Applicant name	
Phone	

PART 1 List all persons living in the homestead on January 1 the year of exemption.				Do not include renters or boarders
Name of Household Member	Date of Birth	Filed IRS return?		Adjusted Gross Income
		Yes	No	
		<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	
Total adjusted gross income for all household members				

For each household member, submit the documents required by either **PART 2** or **PART 3** for last year's income.
*If you are renewing your exemption, you do not need to submit documents, unless the property appraiser asks. Contact your property appraiser's office for instructions.

PART 2 For each member who files an IRS Form 1040 series (checked "Yes" in PART 1), submit:

- IRS 1040 series form or an Application for Automatic Extension of Time to File U.S. Individual Income Tax Return (Form 4868), if applicable, and
- Wage and Tax Statements (W-2 Forms).

PART 3 For each member who does not file an IRS Form 1040 series (checked "No" in PART 1), submit:

- A copy of the prior year's Social Security Statement (SSA 1099), if applicable,
- An IRS Request for Transcript of Tax Return, IRS Form 4506-T. (Form 8821 or another form from the 4506 series can substitute), and
- A Statement of Income from page 2 of this form.

For prompt consideration, submit supporting documents by **May 1**. No further documentation will be accepted after **June 1**.
If additional documents are required, the property appraiser will ask for them.

CERTIFICATION

I certify that:

- I am at least 65 years old on January 1 of the tax year I am applying for. I have attached proof of my age.
- The total prior year adjusted gross income of all persons living in the household on January 1 of the tax year is not more than the adjusted gross income in section 62 of the US Internal Revenue Code.

Contact your county property appraiser for the maximum household adjusted gross income, which may change each year.

I qualify for this exemption under Florida law. I am a permanent resident of the State of Florida and I own and occupy the property above. Under [s. 196.131\(2\), F.S.](#), any person who knowingly and willfully gives false information to claim homestead exemption is guilty of a misdemeanor of the first degree, punishable by a term of imprisonment up to 1 year or a fine up to \$5,000 or both. Under penalties of perjury, I declare that I have read this application and Statement of Adjusted Gross Income and the facts in it are true.

Signature, applicant

Print name

Date

INSTRUCTIONS

This exemption applies only to the property taxes of the taxing authority granting the exemption. To qualify for an additional homestead exemption under [s. 196.075, F.S.](#) for persons age 65 years or older, the household income of all persons living in the home cannot be more than the household adjusted gross income defined below.

As used on this application, the term:

“Household” means a person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling.

“Household income” means the adjusted gross income in s. 62 of the US Internal Revenue Code, of all members of a household. (This is the “Adjusted Gross Income” amount reported on IRS Form 1040.)

Definitions: Section 196.075, Florida Statutes

Examples of Supporting Documentation for the Property Appraiser			
IRS Returns	Income Statements	Earning Statements	
Form 1040 Form 1040A Form 1040EZ	Social security benefits Pension Interest or annuities Rental receipts	W-2 forms RRB 1042S SSA 1042S Partnership income (1065)	Form 1099 Form 1099A RRB 1099 SSA 1099

For prompt consideration, submit income documentation before May 1 for all household members.

No documentation can be accepted after **June 1**.

Supporting documentation will be destroyed after use unless you ask the property appraiser to return the documents.

Complete this form for each member whose income is below the filing thresholds for the IRS and who has not filed an IRS Form 1040 series. See page 1, PART 3. Do not complete for minor children with no income.

STATEMENT OF INCOME			
Name			
Earned income		Social Security benefits**	
Investment income		Veterans Administration benefits	
Capital gains or (losses)		Income from retirement plans	
Interest income		Income from pensions	
Rents		Income from trust funds	
Royalties		Other*** (specify):	
Dividends			
Annuities			
Total income for this household member			
Enter this amount in PART 1 and submit with page 1 of Form DR-501SC for each member.			

****Social Security Benefits - Internal Revenue Service (IRS) Information**

According to the IRS, social security benefits include monthly survivor and disability benefits. They do not include supplemental security (SSI) payments, which are not taxable.

If your combined benefits and other income exceed certain thresholds, some part of your Social Security income may be taxable. Include the taxable amount on this line. Consult the IRS for Social Security income that may be taxable based on current formulas.

*****Other income**

If you receive any other income, fill in the source and the amount. Do not include income that would not be included in adjusted gross income, such as child support.