

## What is the application process?

If the applicant already has the regular homestead exemption, they may request that additional exemption information be sent via regular postal mail, or download the application form and instructions from our website to file by mail.

Applicants may file via mail or in person at the Property Appraiser's office located at 915 4th Ave. W., Bradenton, FL weekdays from 8 am to 5 pm.

NOTE: If the applicant does not have homestead, they may file by mail or in person for the Homestead Exemption and may file for the Low Income Exemption, if eligible, at the same time.

## Does the taxpayer have to apply for the Low Income Senior Exemption each year?

Yes, a sworn statement of household income must be submitted each year by the March 1 deadline.

## What is the approximate savings to eligible low income seniors that live in one of the municipalities that have adopted the Low Income Senior Homestead Exemption?

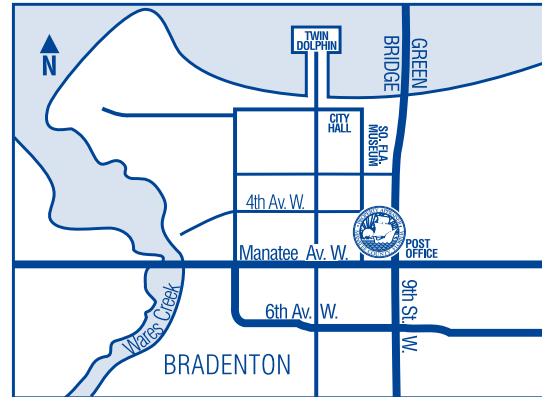
District	Exemption Amount	Approximate Savings
Anna Maria	\$25,000	\$44.71
Bradenton Beach	\$25,000	\$53.85
Holmes Beach	\$25,000	\$43.87
Longboat Key A	\$25,000	\$ 54.25
Longboat Key B	\$25,000	\$ 42.73

\*Plus approximate savings on county millage as shown below. Estimates based on 2009 millage rates.

## What is the approximate savings to eligible county low income seniors?

Tax Year	Exemption Amount	Approximate Savings
2010	\$25,000	\$ 160.21*

\*Estimate based on 2009 millage rates.



Manatee County Property Appraiser 915 4th Ave. W. Bradenton, FL 34205

## Important Dates

<b>January 1</b>	Date of assessment
<b>March 1</b>	Deadline to file an exemption for which you may qualify
<b>June 1</b>	Deadline to submit income information for Low Income Senior Exemption
<b>August</b>	TRIM notices mailed
<b>November</b>	Tax bills mailed by the Tax Collector

# The Low Income Senior Citizen Homestead Exemption



For Persons 65 and Over



**Charles E. Hackney**  
Manatee County Property Appraiser

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Office Hours: 8:00 AM – 5:00 PM

Dear Taxpayer,

As Manatee County's Property Appraiser, one of my functions is to ensure that all eligible taxpayers get the full benefit of those exemptions to which they are entitled. This brochure explains the Additional Homestead Exemption for Low



Income Seniors and what it may mean to you if you are eligible and apply by March 1, 2010.

The Low Income Senior Homestead Exemption was approved by the voters in November, 1998 as an amendment to the Florida Constitution. The amendment authorized the legislature to pass a law allowing counties and municipalities to grant an additional homestead exemption to low income persons who are at least sixty-five (65) years of age and whose total household adjusted gross income falls beneath defined limits as outlined in this brochure.

If after reviewing this information, you have additional questions, please contact my office.

Respectfully,

*Charlie Hackney*

Charles E. Hackney

Property Appraiser

## What is the Low Income Senior Homestead Exemption?

This is an additional homestead exemption **of up to \$50,000** which may be adopted by the county and cities for qualified persons 65 and over. The Manatee Board of County Commissioners has approved an exemption of \$25,000 from county millage for qualified seniors. The municipalities of Anna Maria Island, Longboat Key, Holmes Beach and Bradenton Beach have also approved an exemption from city millage on \$25,000 of assessed value in addition to their standard homestead exemption.

NOTE: This exemption will apply **only** to the taxes levied by those governing bodies that have adopted the exemption; school taxes and independent tax districts cannot be exempted.

## What is needed to qualify for the Low Income Senior Homestead Exemption?

1. The owner(s) of the property must reside on the property as of January 1 of the year the application is made.
2. The eligibility requirements for the original \$25,000 homestead exemption must be met.
3. An application must be made **each year** by March 1st. Income documentation is due by June 1st.
4. The combined household income for 2009 of all persons in the home cannot exceed \$25,780. This amount will be adjusted annually by the percentage of change in the Consumer Price Index. **Proof of income must be provided.**
5. At least one of the owners must be 65 years of age or older on or before January 1 of the year the application is made with proof of age provided.

## What determines income eligibility?

The maximum **total** household adjusted gross income for 2009 cannot exceed \$25,780. This amount will be adjusted annually for the percentage of change in the Consumer Price Index. For those who qualify and apply by March 1, 2010 the exemption will be reflected on their 2010 Notice of Proposed Taxes.

## What does "household" mean?

"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.

## Where are the applications available?

The applications will be available mid-January of each year. New applicants may obtain the necessary forms by contacting the Property Appraiser's Office at 941.748.8208.

Renewal applications will be mailed mid-January of each year to property owners who have previously qualified for the Low Income Senior Exemption. Both new and renewal applications will also be available on the Property Appraiser's Website [www.manateepao.com](http://www.manateepao.com) mid-January of each year.

## What kind of income documentation is required?

State law requires that copies of any federal income tax returns, any wage and earnings statements (W-2 forms, 1099s, 1098s), and any other documents (such as bank statements) for each member of the household be provided to the Property Appraiser by **June 1, 2010**. The Property Appraiser cannot grant the additional exemption without the required documentation.

NOTE: The adjusted gross income is found on the last line of the front page of the Federal Income Tax form. For those persons who do not file a federal tax return, an IRS Record of Filing (form 4506T) which confirms that a return was not filed, and a Sworn Statement of Household Income, along with all necessary documentation will be required.

## What proof of age is acceptable?

**One** of the following:

- A valid Florida drivers license, or Florida ID card, or Florida Voter ID,
- Certified copy of a birth certificate or
- A marriage certificate showing full name and date of birth.