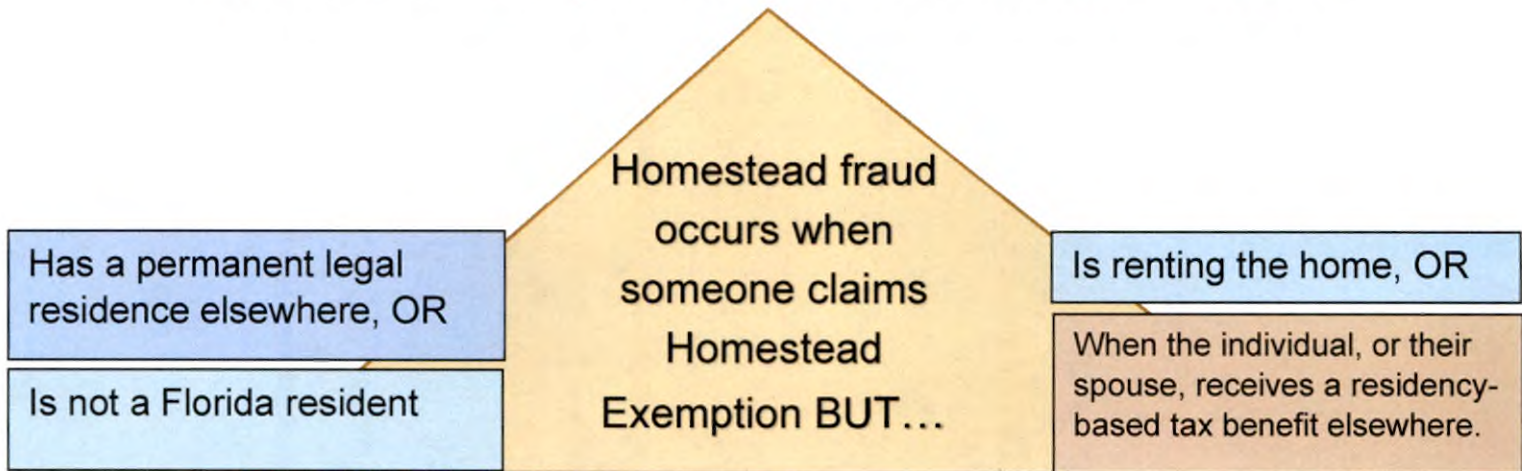


# What is Exemption or Homestead Fraud?



Florida Statute 196.131(2) provides that "any person who knowingly and willfully gives false information for the purpose of claiming Homestead Exemption shall be guilty of a misdemeanor of the first degree, punishable by a term of imprisonment not exceeding 1 (one) year or a fine not exceeding \$5,000 or both."

Florida Statute 196.161(1)(b) further states that "upon determination by the Property Appraiser that for any year or years within the prior 10 years, a person who was not entitled to a Homestead Exemption was granted a Homestead Exemption from ad valorem taxes, it shall be the duty of the Property Appraiser making such determination to serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property shall be identified in the notice of tax lien. Such property which is situated in this state shall be subject to the taxes exempted thereby, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum."

\*\*If you believe that someone is committing Homestead Fraud, please notify the Indian River County Property Appraiser's Office **CONFIDENTIALLY** by calling (772) 226-1312 or e-mail our office with property information at [ircpa.org](http://ircpa.org).

## What About Rental Homes?

Rental of a  
Homesteaded Property  
(Florida Statute 196.061)

If your home is rented January 1, you will lose the Homestead Exemption for that year

You may rent your home (after January 1) for more than 30 days and maintain your Homestead Exemption for that tax year. However, if you rent again the following year for more than 30 days, you will lose your Homestead Exemption for that tax year.

You may rent your home (after January 1) for 30 days or less per calendar year and maintain the Homestead Exemption.

This statute does not apply to a member of the Armed Forces of the United States.

Property owners are required to notify the Property Appraiser's Office when their property no longer qualifies for the exemption. Failure to do so could result in a Homestead Tax Lien. Florida Statute 196.011(9)(a).

Before renting, you may call our office at (772) 226-1312 for further information.