



## Land Classifications & Exemptions

Benefit	Details & Requirements	Application Requirements
<p><b>Granny Flat Land Classification</b>  <i>F.S. 193.703 and St. Johns County Ordinance 2005-123</i></p>	<p>The granny flat land classification provides for a reduction in the assessed value of homestead property which results from the construction or reconstruction of the property for the purpose of providing living quarters for parents or grandparents of the owner of the property if at least one of the parents/grandparents for whom the living quarters are provided is at least 62 years of age.</p> <p>The following requirements must be met to be eligible:</p> <ul style="list-style-type: none"> <li>• The applicants must have already established homestead exemption on the property at the time of substantial completion of the addition or renovation.</li> <li>• At least one of the occupants of the granny flat living quarters must be at least 62 years old.</li> <li>• The construction must be completed after the date set forth in the county ordinance (1/1/05) and prior to January 1st of the year for which the owner is applying.</li> <li>• The addition or renovation must be fully allowable under county zoning and appropriately permitted.</li> <li>• The addition must be to house natural or adoptive parents or grandparents (of the homestead exemption recipients) who have achieved the age of 62 by January 1st of the year of completion.</li> <li>• Qualified granny flat occupants must not claim any other benefits requiring a declaration of permanent residency at any other property in any other county or state.</li> </ul>	<ul style="list-style-type: none"> <li>• Permitting Documents</li> <li>• Qualified granny flat occupants must submit proof of residency and age</li> <li>• DR-501PGP</li> </ul>
<p><b>Working Waterfront Land Classification</b></p>	<p>The property must be accessible to the public and must be used for one of the following purposes:</p> <ul style="list-style-type: none"> <li>• Land used predominantly for commercial fishing purposes.</li> <li>• Land used for launching vessels into navigable waters.</li> <li>• Land used for marinas and dry stacks.</li> <li>• Land used for water-dependent marine manufacturing facilities, commercial fishing facilities, and marine vessel construction and repair facilities and their support facilities.</li> </ul>	<ul style="list-style-type: none"> <li>• Income and Expense Information</li> <li>• DR-482WW</li> </ul>