



## Exemption Requirements

The filing deadline for all exemptions is March 1st of the year for which they are being filed. Applications may be submitted online at [www.sjcpa.gov](http://www.sjcpa.gov) or in person at our office. If you were otherwise eligible but missed the March 1st deadline due to extenuating circumstances, F.S.196.011(8) allows you to request that the Property Appraiser grant exemptions through the TRIM period.

Additionally, but not described on this page, are other exemptions based on how a property is used. Some of the more common of these include charitable, religious, scientific, literary, educational, non-profit homes for the aged, hospitals, nursing homes, affordable housing and historic exemptions. Each of these exemptions has its own set of eligibility criteria and application filing requirements which are specifically described under Chapter 196 of the Florida Statutes.

For questions or additional information regarding exemptions, please contact our office at (904) 827-5500 or [customerservice@sjcpa.gov](mailto:customerservice@sjcpa.gov). Please visit our website at [www.sjcpa.gov](http://www.sjcpa.gov) to download required form(s).

Benefit	Details & Requirements	Application Requirements
<b>Totally &amp; Permanently Disabled Florida First Responders (Totally Exempt)</b> <i>F.S.196.102</i>	First responders in the state of Florida, or a political subdivision of Florida, who is totally and permanently disabled as a result of injury sustained in the line of duty may be exempt from taxation.	<ul style="list-style-type: none"><li>• DR-501</li><li>• Employer certificate of disability along with the incident report.</li><li>• Documentation of total &amp; permanent disability from Social Security Administration and First Responder's Physician Certificate of Total and Permanent Disability from a Florida physician.</li><li>• If applicant is ineligible for Social Security benefits- Two First Responder's Physician Certificates of Total and Permanent Disability will be required. The certificates must be from professionally unrelated Florida physicians.</li></ul>
<b>Surviving Spouses of First Responders (Totally Exempt)</b> <i>F.S.196.081</i>	Un-remarried surviving spouses of first responders who have died while in the line of duty may be exempt from taxation; surviving spouse and first responder must have been permanent residents of the state of Florida on January 1st of the year the first responder died.	<ul style="list-style-type: none"><li>• Letter from the state, appropriate political subdivision of the state, other authority, or special district, which legally recognizes and verifies that the first responder died in the line of duty while employed as a first responder.</li></ul>