



ORIGINAL APPLICATION FOR ASSESSMENT REDUCTION FOR LIVING QUARTERS OF PARENTS OR GRANDPARENTS

PC-501PGP

R. 1/25

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Section 193.703, Florida Statutes

Due to the property appraiser by **March 1**.I am applying for assessment reduction ☐ New ☐ Change ☐ Addition

County: Pinellas County		Parcel ID		Tax year 20	
Applicant				Co-applicant	
Address				Legal description	
Describe the construction or reconstruction for the living quarters					
If there is a change or addition to the use of this property, please explain					
Completion date of living quarters				Did you get a building permit? <input type="checkbox"/> yes <input type="checkbox"/> no	

Parents or Grandparents Living on the Property		(At least one must be age 62 or over)	
Name			
Marital status	<input type="checkbox"/> single <input type="checkbox"/> married <input type="checkbox"/> widowed <input type="checkbox"/> divorced	<input type="checkbox"/> single <input type="checkbox"/> married <input type="checkbox"/> widowed <input type="checkbox"/> divorced	
Age 62 or older?	<input type="checkbox"/> yes <input type="checkbox"/> no If yes, date of birth Proof of age	<input type="checkbox"/> yes <input type="checkbox"/> no If yes, date of birth Proof of age	
Relationship to owner			
Address last year			
Did this person file tax exemptions last year?	<input type="checkbox"/> yes <input type="checkbox"/> no	<input type="checkbox"/> yes <input type="checkbox"/> no	

Proof of Residence	Parent/grandparent 1	Parent/grandparent 2
Last became a permanent resident of Florida	Date	Date
Occupied applicant's homestead on	Date	Date
Social Security number	#	#
Florida driver license number	#	#
Florida vehicle tag number	#	#
Florida voter registration number, if US citizen	#	#
Declaration of Domicile residency date	Date	Date
Address on last IRS return		

I authorize the property appraiser to obtain information to determine my eligibility for this assessment reduction. I certify that each parent or grandparent above resided primarily on the property on January 1 and does not claim homestead exemption in Florida or residence-based exemption or tax benefit in another state. I am a permanent resident of the State of Florida. I own and occupy the property. I certify that I have read this application and the facts in it are true.

Signature, applicant

Date

Signature, qualifying parent/grandparent 1

Date

Signature, co-applicant

Date

Signature, qualifying parent/grandparent 2

Date

INSTRUCTIONS

Assessment Reduction Requirements

Parent or Grandparent Living Quarters. Your county may offer a reduction to the assessed value of your homestead property as a result of construction or reconstruction on your property for the purpose of providing living quarters for one or more natural or adoptive parents or grandparents over the age of 62 (see s. 193.703, F.S.).

Penalties

The property appraiser has a duty to put a tax lien on your property if you received an assessment limitation during the past 10 years that you were not entitled to receive. The property appraiser will notify you that taxes with penalties and interest are due. You will have 30 days to pay before a lien is recorded. If this was not an error by the property appraiser, you will be subject to a penalty of 50 percent of the unpaid taxes and 15 percent interest each year (see s. 193.703(7), F.S.).

If you improperly receive an assessment limitation as a result of the property appraiser's clerical mistake or omission, you will not be assessed penalties or interest.

For tax years beginning in 2025, if you improperly receive an assessment limitation as a result of the property appraiser's clerical mistake or omission, and you disclose the error to the property appraiser before you receive a notice of intent to record a lien, you will not be charged back taxes, penalties, or interest.

Contact your local property appraiser if you have questions about your assessment reduction.

File the signed application with the county property appraiser.