

Limited Income Senior Citizen Exemptions

A \$25,000 exemption (approximately \$120 in annual savings) is available for Palm Beach County residents age 65 or older with annual proof of adjusted gross household income which must be below an income limitation[§].

In addition to the county-wide exemption, some municipalities offer additional tax savings. These additional exemptions for seniors are automatically applied once the property qualifies for the county-wide exemption.

The cities of Boynton Beach and Delray Beach offer a super senior citizen exemption, as well.

"Granny Flat" Exemption

Reduces the assessment for living quarters added to existing homestead property for parents/grandparents age 62+. The exemption amount is 20% of the assessed value of the property or the cost of the construction, whichever is less.

Changes to the Additional Homestead Exemption

Amendment 5 was approved by Florida voters in the 2024 General Election and took effect beginning with the 2025 tax year.

As before, a \$25,000 exemption is applied to the first \$50,000 of a property's assessed value if it is the permanent residence as of January 1. This exemption applies to all taxes, including school district taxes.

With the passage of Amendment 5, the additional exemption of up to \$25,000 will increase annually with the rate of inflation. This exemption will be applied if the property's assessed value is between at least \$50,000 and \$75,000 and is not applied to school district taxes.

Contact Us or Visit Our Offices

Downtown Service Center

County Governmental
Center
Downtown Service
Center (Exemptions) –
1st Floor
301 North Olive
Avenue, 5th Floor
West Palm Beach, FL
33401
561.355.2866

Mid West County Service Center

200 Civic Center Way,
Suite 200
Royal Palm Beach, FL
33411
561.784.1220

Condominium Appraisal

561.355.2690
mycondo@pbcpa.gov

Residential Appraisal

North County – 561.624.6795
West Palm Beach – 561.355.2883
Mid-County & West County –
561.784.1210
South County – 561.276.1201
myhouse@pbcpa.gov

All Exemptions & Portability

561.355.2866
myexemption@pbcpa.gov

Public Services Support

561.355.2881
pa-pubsvc@pbcpa.gov

pbcpa.gov

South County Service Center

14925 Cumberland
Drive
Delray Beach, FL 33446
561.276.1250

Belle Glade Service Center

2976 State Road 15
Belle Glade, FL 33430
561.996.4890

North County Service Center

3188 PGA Boulevard,
2nd Floor
Palm Beach Gardens,
FL 33410
561.624.6521



DOROTHY JACKS

CFA, AAS

Palm Beach County Property Appraiser

DO YOU QUALIFY?



A GUIDE TO EXEMPTIONS AND PROPERTY TAX SAVINGS



WWW.PBCPAO.GOV

Exemption Type	Amount of Exemption	Approximate Annual Property Tax Savings	What You Need to Qualify
Homestead	\$25,000	\$500	Own a residence as of January 1. Proof of residency: valid Florida driver's license, voter registration, valid vehicle registration
Homestead Additional	Varies	Varies	Same as above; assessed value between at least \$50,000 and \$75,000 <i>[See reverse for more information]</i>
Widow/Widower	\$5,000	\$100-\$120	Death certificate; Written request
Veteran Combat-Related Disability	Discount to ad valorem taxes to % of disability*	Varies	Form DD-214†; Proof of age 65 years or older; documentation of honorable discharge; proof of combat-related disability‡; Form DR-501DV†
Service Connected Disabled Veteran (10% - 90%)	\$5,000	\$100-\$120	Letter from the U.S. Department of Veterans Affairs certifying honorable discharge with a service-connected disability
Total and Permanent Service Connected Disabled Veteran	Exempt from ad valorem taxation*	Total	Letter from the U.S. Department of Veterans Affairs certifying honorable discharge with a service-connected total and permanent disability
Deployed Military Service	Varies depending on length of time deployed	Varies	Form DR-501M†; Be deployed on active duty in specified conflicts during the preceding calendar year outside the continental United States, Alaska, or Hawaii
Veteran Exemption for Surviving Spouse of a deceased veteran who qualified for a disabled veteran exemption	\$5,000	\$100-\$120	Letter from the U.S. Department of Veterans Affairs
Surviving Spouse of Military Veteran or First Responder who died in the line of duty	Exempt from ad valorem taxation*	Total	Documentation from the U.S. Department of Veterans Affairs or first responder agency
Disabled First Responder	Exempt from ad valorem taxation*	Total	Employed as first responder by a Florida agency; Disabled "in the line of duty"; Deemed disabled to a degree of Total and Permanent Unemployable; A certificate from the employing organization or supervisor; First Responder Florida Physician Certificate; Documentation from the Social Security Administration or second First Responder Florida Physician Certificates only if ineligible for Social Security
Civilian Total and Permanent Disability or Legally Blind	\$5,000	\$100-\$120	Form DR-416B† signed by a Florida physician, VAFL 27-444‡, or Social Security Administration letter
Civilian Total and Permanent Disability Wheelchair for mobility (income restricted) Legally blind (income restricted)	Exempt from ad valorem taxation*	Total	Two Florida physician certifications; Statement of Gross Income; Form DR-501A†; Household income must be below an income limitation.§
Paraplegic/Hemiplegic Wheelchair for mobility (income restricted)	Exempt from ad valorem taxation*	Total	Two Florida physician certifications; Statement of Gross Income; Form DR-501A†; Household income must be below an income limitation.§
Quadriplegic	Exempt from ad valorem taxation*	Total	Two Florida physician certifications; Form DR-416†

*Must pay non ad valorem assessments

†Forms beginning with the prefix DR are available at pbcpao.gov or at any Palm Beach County Property Appraiser office.

‡For more information, contact the U.S. Department of Veterans Affairs local office at 561.355.4761.

§Income limitation is set by the Department of Revenue; it is approximately \$40,000 per year.

For additional exemption information, please contact our office. We are happy to help.

Revised 1/2026