

Property-Tax Exemptions for Senior-Living Facilities: Application Deadline is March 1, 2021

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As we have turned the calendar to 2021, now is again the time for senior living facilities around the state to evaluate whether the facility is eligible for any property tax exemptions for 2021. Exemption applications are due with the respective County Property Appraiser no later than March 1, 2021.

There are multiple statutes under which a senior living facility could be entitled to an exemption, including:

- Homes for the aged exemption (F.S. 196.1975) – for non-profit entities that provide senior housing, with a greater exemption available (common area) for projects that have over 25% of the units reserved for low-income seniors.
- Proprietary continuing care facilities (F.S. 196.1977) – for \$25,000/per unit exemption for residents that make that facility their primary residence (homestead).
- Assisted living facilities/Memory care centers (F.S. 196.197) – for non-profit entities that are licensed for certain types of care (including hospitals).

Ask us if you have questions about whether your facility could apply, either on a first-time basis or for a greater exemption than you are currently receiving, or for any other questions you may have.

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