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*Valuing the property that you value.*

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The following circumstances would not constitute abandonment of a residential homestead:

- Temporary absence from the homestead for health, pleasure or business reasons would not deprive the property of its homestead character.
- When a member of the Armed Forces of the United States whose service is the result of a mandatory obligation imposed by the Federal Selective Service Act or who volunteers for service as a member of the Armed Forces of the United States. Moreover, valid military orders transferring such members are sufficient to maintain permanent residence for the purpose of F.S. 196.015 for the member and his or her spouse.
- When a resident and citizen of Florida, now entitled to tax exemption under Section 6, Article VII of the State Constitution upon certain owned and occupied real property, obtains an appointment of employment in Federal Government services that requires **temporary** residency in Washington, District of Columbia, does not lose the right to homestead exemption. The resident and citizen of Florida **may not**, however, acquire another homestead at the place of employment, nor rent the Florida Homestead property during the temporary absence as this would be considered abandonment under Section 196.061, F.S.
- Temporary absence from the homestead does not constitute abandonment but may be considered, in conjunction with all other available evidence, in determining whether or not abandonment of the homestead has occurred.
- Commitment to an institution as an incompetent will not of itself constitute an abandonment of homestead rights.
- Property used as a residence and also used by the owner as a place of business does not lose its homestead character. The two uses should be separated with that portion used as a residence being granted the exemption and the remainder being taxed.
- Homestead property that is uninhabitable due to damage or destruction by misfortune or calamity shall not be considered abandoned in accordance with the provisions of Section 196.031(6), F.S.
- The words “resident,” “residence,” “permanent residence,” “permanent home” and those of like nature, shall not be construed so as to require continuous physical residence on the property, but mean only that place which the person claiming the exemption may rightfully and in good faith call home to the exclusion of all other places where, from time to time, they temporarily reside.