



OFFICE OF THE
PROPERTY APPRAISER



IMPORTANT FACTS TO CONSIDER WHEN RENTING YOUR PROPERTY THROUGH HOMESHARING

For more information,
please call:

305-375-4712

mdcpa@miamidade.gov

www.miamidade.gov/pa



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Miami-Dade County property owners who receive a Homestead Exemption on their primary residence need to be aware that upon renting their property or portions of their property through homesharing or collaborative consumption companies such as AirBNB, the owner may be committing Homestead Fraud.

Only those portions of the property owned and used as the permanent primary residence are eligible for the Homestead Exemption and 3% Save Our Homes assessment limitation.

Under Florida law, rental of all, or substantially all, of a home constitutes abandonment of the Homestead Exemption if:

-  **the property is rented on January 1st**
- OR**
-  **the property is rented for more than 30 days for two consecutive calendar years.**

See sections 193.155, 196.011 and 196.061, Florida Statutes.

When the Property Appraiser's Office discovers that a property receiving a Homestead Exemption was rented under the terms above, the exemption may be retroactively canceled by issuing a lien against the property for up to 10 years prior, which may include 50% penalty and 15% interest.