

**In re Carl Gene COIN and Elizabeth Ann Coin, Debtor**

**No. 99-14291-BKC-AJC**

(Cite as: 241 B.R. 258)

The debtors owned five lots. The debtors' house was situated on Lot 7, with lots 5, 6, 8 and 9 being used as their driveway and front lawn. All the lots were contiguous. The Debtors never used lots 5, 6, 8 and 9 for any purpose other than for their personal household use. The debtors asked the Monroe County Property Tax Assessors Office to tax each lot individually with the debtors claiming their homestead tax exemption only on Lot 7, the site of their residence. The Court held that the instructions to the property tax assessors office for separate tax bills for each lot in no way diminished the Debtors' treatment and use of their property for homestead purposes. It was the Court's opinion that the filing of a homestead exemption for property tax purposes has nothing to do with the homestead exemption under Article X s 4.