



AMENDMENTS TO THE STATE CONSTITUTION TO BE SUBMITTED TO ELECTORS ON NOVEMBER 6, 2012

AMENDMENT 2

VETERANS DISABLED DUE TO COMBAT RELATED INJURY HOMESTEAD PROPERTY TAX DISCOUNT

Current law permits veterans age 65 and older with a combat related disability to receive a discount on their ad valorem taxes equal to the percentage of their combat related disability. The amendment as originally passed required the veteran to have been a Florida resident at the time of entering military service. This amendment will expand the availability of the property tax discount on the homesteads of veterans who became disabled as the result of a combat related injury to include those who were not Florida residents when they entered military service. The amendment will take effect January 1, 2013.

AMENDMENT 4

This amendment has three parts

PROPERTY TAX LIMITATIONS; PROPERTY VALUE DECLINE; REDUCTION FOR NON-HOMEASTEAD ASSESSMENT INCREASES; DELAY OF SCHEDULED REPEAL

1. Under current law, except for changes, additions, reductions, or improvements to homestead properties; Property Appraiser's are required to increase the assessed value of a homestead or specified non-homestead property even when the property's market value declines, as long as the market value is greater than the assessed value. This amendment repeals what is commonly referred to as the recapture rule and would prohibit increasing the assessed value of a homestead or specified non-homestead property if the market value of the property is less than the market value of the property on the preceding January 1. The amendment will take effect on January 1, 2013.
2. Currently, there is a 10% cap on annual increases in the assessed value of specified non-homestead properties. Regardless of how much the market value of a specified non-homestead property increases, its assessed value cannot be increased more than 10%. This amendment would reduce the 10% cap to 5%. This amendment would also delay until 2023 the repeal of the current law scheduled for repeal in 2019. It will permit the Legislature to place the issue before the voters in 2022.
3. This amendment also authorizes the Legislature, by general law, to provide an additional homestead exemption to every person who establishes the right to receive the homestead exemption provided in the Florida constitution within 1 year after purchasing the homestead property, and who has not owned a property in the prior 3 calendar years to which the Florida homestead exemption applied. The additional homestead exemption shall apply to all levies except school district levies. The additional exemption is an amount equal to 50% of the homestead property's market value, as established by the Property Appraiser, as of January 1 of the year the homestead was established. The additional homestead exemption may not exceed an amount equal to the median market value of all homestead property within the county for the calendar year immediately preceding January 1 of the year the homestead is established. The additional homestead exemption shall apply for the shorter of 5 years or the year of sale of the property. Applies to property purchased after January 1, 2012. The amendment is effective January 1, 2013.

CONSTITUTIONAL AMENDMENTS CONTINUED...

AMENDMENT 9 - HOMESTEAD PROPERTY TAX EXEMPTION FOR SURVIVING SPOUSE OF MILITARY VETERAN OR FIRST RESPONDER

This amendment will authorize the Legislature to provide by general law ad valorem homestead property tax relief to the surviving spouse of a military veteran who died from service-connected causes while on active duty or to the surviving spouse of a first responder who died in the line of duty. The amendment authorizes the Legislature to totally exempt or partially exempt such surviving spouse's homestead property from ad valorem taxation. The amendment defines a first responder as a law enforcement officer, a correctional officer, a firefighter, and emergency medical technician, or a paramedic. This amendment shall take effect January 1, 2013. The Legislature has already adopted the implementing language.

AMENDMENT 10 - TANGIBLE PERSONAL PROPERTY TAX EXEMPTION

This amendment provides an additional \$25,000 exemption from ad valorem taxes levied by counties, municipalities, school districts, and other local governments on tangible personal property. The current exemption is \$25,000. This will increase the exemption to \$50,000. This amendment is effective January 1, 2013. This amendment also authorizes counties and municipalities, if authorized by general law, to grant additional tangible personal property tax exemptions by ordinance.

AMENDMENT 11 - ADDITIONAL HOMESTEAD EXEMPTION; LOW-INCOME SENIORS WHO MAINTAIN LONG-TERM RESIDENCY ON PROPERTY; EQUAL TO ASSESSED VALUE

Authorizes the Legislature, by general law, to allow counties and municipalities to grant an additional homestead tax exemption equal to the assessed value of a homestead property if the property has a market value less than \$250,000; if an owner has maintained permanent residency on the property for not less than 25 years; has reached age 65; and, has a low household income. Exemption must be authorized by a county or municipality and will apply only to those tax levies.



"We Value Our Community"
Palm Beach County
PROPERTY APPRAISER

SERVICE CENTER LOCATIONS

GOVERNMENTAL CENTER
301 North Olive Avenue
West Palm Beach, FL 33401
561.355.2866

MID WESTERN COMMUNITY CENTER
200 Civic Center Way, Suite 200
Royal Palm Beach, FL 33430
561.784.1220

NORTH COUNTY COURTHOUSE COMPLEX
3188 PGA Boulevard
Palm Beach Gardens, FL 33410
561.624.6521

SOUTH COUNTY SERVICE CENTER
14925 Cumberland Drive
Delray Beach, FL 33446
561.276.1250

WEST COUNTY GOVERNMENT COMPLEX
2976 State Road 15
Belle Glade, FL 33430
561.996.4890

Our Website:
www.pbcgov.com/papa



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PROPERTY APPRAISER

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2012
PROPOSED CONSTITUTIONAL
AMENDMENTS



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Public Service to the Residents
of Palm Beach County