



Jefferson County  
Office Of The Property Appraiser  

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## 2012 CONSTITUTIONAL AMENDMENTS

### Impact Summary For County/School Government *(Estimated)*

Unknown	Amendment #2
\$100,000	Amendment #4 <i>projections from Capital Analytics</i>
Unknown	Amendment #9
\$ 10,500	Amendment #10 85 accounts
\$ 3,000	Amendment #11 <i>if enacted by County Government</i>
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\$113,500	Depending on fiscally constrained reimbursement up to 95% of loss

These Property Tax related amendments will appear on the November, 2012 General Election Ballot, to be effective for the 2013 tax roll (unless specified otherwise):

#### **AMENDMENT 2: VETERANS DISABLED DUE TO COMBAT INJURY; HOMESTEAD PROPERTY TAX DISCOUNT**

This amendment would expand the discount for veterans disabled due to combat injury to include those who were not Florida residents when they entered the military. Currently, the law only provides the discount to those who were Florida residents when they entered the military. This benefit provides a percentage discount in property taxes equal to the percentage of a veteran's partial or total permanent combat related disability. (Fla. Const. art. VII s. 6(e))

Bill details & text: <http://www.flsenate.gov/Session/Bill/2011/0592>

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#### **AMENDMENT 4: PROPERTY TAX LIMITATIONS; PROPERTY VALUE DECLINE; REDUCTION FOR NONHOMESTEAD ASSESSMENT INCREASES; DELAY OF SCHEDULED REPEAL**

- Changes the [non-homestead cap](#) amount from 10% to 5%.
- Gives the legislature the authority to remove the "[Recapture Rule](#)": the assessed value will no longer increase if the market value decreases and the assessed value is still less than the market value (the assessed value would stay the same).
- "New Owner" Exemption: Creates an exemption for new property owners who have not owned homestead property in the three calendar years preceding a purchase of the new homestead property (effective for homes purchased after January 1, 2012). The exemption amount is 50% of the property's just value for the 1st year of the homestead exemption; but the exemption amount cannot be more than the median just value of all homestead property within the county for the tax year prior to the homestead exemption. The exemption applies for 5 years or until the property is sold, and is reduced each year by 20% of the additional homestead (based on the amount granted in the first year) OR the SOH Cap differential, whichever is greater.

Bill details & text: <http://www.flsenate.gov/Session/Bill/2011/0381>

Laws of Florida: [http://laws.flrules.org/files/Ch\\_2011-125.pdf](http://laws.flrules.org/files/Ch_2011-125.pdf)

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#### **AMENDMENT 9: HOMESTEAD PROPERTY TAX EXEMPTION FOR SURVIVING SPOUSE OF MILITARY VETERAN OR FIRST RESPONDER**

This is also called the "Fallen Heroes Family Tax Relief Act" and provides for a 100% exemption on the homestead property for the surviving spouse of:

- A military veteran who died from service-connected causes while on active duty as a member of the US armed forces;
- A first responder (which includes a law enforcement officer, correctional officer, firefighter, emergency medical technician, or paramedic employed by the state or any political subdivision of the state) who died in the line of duty.

This will require a letter from the state (or subdivision) that employed the first responder that he or she died in the line of duty.

The first responder & spouse must be permanent residents of Florida as of January 1 of the year the first responder died.

If the spouse moves he or she may "port" a portion of the exemption; if the spouse remarries the exemption is removed.

Bill details & text: <http://www.flsenate.gov/Session/Bill/2012/0093>

<http://www.flsenate.gov/Session/Bill/2012/0095>

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## **AMENDMENT 10: TANGIBLE PERSONAL PROPERTY TAX EXEMPTION**

This creates an additional exemption on tangible personal property valued at more than \$25,000 but less than \$50,000. It also authorizes counties and municipalities to provide additional TPP exemptions by ordinance.

Bill details & text: <http://www.flsenate.gov/Session/Bill/2012/1003>

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

This gives cities/counties the OPTION to adopt an additional exemption for seniors that would be effective based on the date the new exemption was adopted.

- Exempts 100% of the assessed value of the property if the just value is less than \$250,000; the property has been the owner's permanent residence for at least 25 years; the owner is 65; and the owner's household income is less than the limit established for the low-income senior exemption.

Bill details & text: <http://www.flsenate.gov/Session/Bill/2012/0357>  
<http://www.flsenate.gov/Session/Bill/2012/0169>

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For more information, please visit the Florida Division of Elections website, 2012 Proposed Constitutional Amendments page: <http://election.dos.state.fl.us/constitutional-amendments/2012-proposed.shtml>