

Additional Homestead Property Tax Exemption for Specified Critical Public Service Workforce

The Florida Legislature passed legislation this year that proposes an amendment to State Constitution to authorize Legislature, for all levies other than school district levies, to grant additional homestead property tax exemption on \$50,000 of assessed value of homestead property owned by "critical public service workforce". This critical workforce group includes: **classroom teachers, law enforcement officers, correctional officers, firefighters, emergency medical technicians, paramedics, child welfare services professionals, active duty members of United States Armed Forces, & Florida National Guard members.**

It is projected to save \$80.9 million for the targeted property owners next fiscal year, with the annual savings growing to \$93.6 million in five years. The Legislature believed that as housing costs continue to increase, these individuals deserved the chance at a bigger property tax break. The Florida Association of Counties has expressed concerns the proposal would shift more of the tax burden to renters, who would include members of the targeted professions, and businesses.

Property Appraisers shared concerns about those who qualify for the exemption changing employment or retiring and forgetting to notify the Property Appraiser's Office. If an individual forgets to notify their local Property Appraiser to remove the exemption and it is received "unintentionally", the law requires the Property Appraiser to back assess that property owner with heavy penalties and fines. Annual renewal requirements for this particular exemption would be critical in protecting these individuals from getting penalized if they forget to take action on their own.

Nevertheless, the voters will have the ultimate decision on their ballots November 8th.