



Office of the Property Appraiser Pedro J. Garcia

2018 Legislative Summary



NEW BENEFITS AND EXEMPTIONS

Homestead Properties Damaged or Destroyed by Hurricanes Hermine, Matthew or Irma - Owners of homestead property may be eligible to receive a tax credit on a portion of their November 2019 property taxes. To qualify, the homestead property must have been uninhabitable for at least 30 days due to the damage or destruction resulting from Hurricanes Hermine or Matthew during 2016 or Hurricane Irma during 2017. Affected property owners must file an [Application for Abatement of Taxes for Homestead Residential Improvements \(DR-463\)](#) by March 1, 2019 with the Office of the Property Appraiser. (Section 197.318, Florida Statutes)

Save Our Homes Cap Benefit and Portability Affected by Storm Damage - Homestead properties that were significantly damaged or destroyed by a named tropical storm or hurricane, such as Hurricane Irma, and not repaired by the following January 1, will now be able to Port the higher Save Our Homes benefit from the year prior to the storm. *See more information on the [Save Our Homes cap benefit](#) and [Portability](#).*

Exemption for Surviving Spouse of Disabled Ex-Servicemember - The minimum 5 year marriage requirement is no longer applicable for the surviving spouse to receive the [Disabled Veteran Exemption](#). (Section 196.24, Florida Statutes)

Tangible Personal Property Used by Citrus Facilities - Tangible personal property owned and operated by a citrus fruit packing or processing facility no longer in use due to the effects of Hurricane Irma or citrus greening will be assessed and taxed at the lower salvage value for 2018 only. (Section 193.4516, Florida Statutes)

Agricultural Classification Impacted by Hurricane Irma - Effective for 2018, properties receiving the agriculture classification that are not actively being used for agricultural production due to a hurricane that made landfall in Florida in 2017, will continue to receive the agriculture classification through December 31, 2022. The continuation of the agriculture classification does not apply to properties converted to nonagricultural use. (Section 193.4516, Florida Statutes)

CONSTITUTIONAL AMENDMENTS ON THE NOVEMBER 2018 BALLOT

Additional Homestead Property Tax Exemption - The Florida Legislature adopted a constitutional amendment titled the House Joint Resolution (HJR 7105), which would increase Florida's Homestead Exemption up to \$75,000 (New Third Homestead) on property values greater than \$100,000 (excludes school board property taxes). The proposed amendment will be placed on the November 2018 ballot. If approved by 60% of Florida voters, this exemption will take effect on the November 2019 property taxes. Calculate your property's New Third Homestead Exemption benefits by using our [Calculator](#).

Extension of the 10 Percent Non-Homestead Assessment Limitation - The Florida Legislature passed a joint resolution proposing an amendment to the Florida Constitution to continue the 10% Non-Homestead assessment limitation that was previously approved by Florida voters in 2008. This benefit is currently set to expire on January 1, 2019. The proposed amendment, if approved by 60% of Florida voters, will continue the 10% Non-Homestead assessment limitation indefinitely.