

To: Property Appraisers; Tax Collectors  
From: James McAdams  
Date: November 7, 2012  
Bulletin: PTO 12-13

**FLORIDA DEPARTMENT OF REVENUE  
PROPERTY TAX INFORMATIONAL BULLETIN**

**CONSTITUTIONAL AMENDMENT 11  
2012 General Election**

**Additional Homestead Exemption for Persons 65 and Older;  
Low-Income Seniors Who Maintain Long-Term Residency on Property;  
Equal To Assessed Value**

Amendment 11 was approved by voters in the November 6, 2012 general election. This amendment changes Section 6(d) of Article VII of the State Constitution. It revises the existing additional homestead exemption for seniors, and authorizes a new additional homestead exemption for them.

Changes To the Existing Additional Homestead Exemption for Qualifying Seniors

- The amount of the exemption that can be granted to a qualifying senior in the ordinance adopted by a county or municipality, as changed by Chapter 2012-57, L.O.F., is now a flat \$50,000, instead of an amount up to \$50,000;
- A county and/or municipality can adopt an ordinance granting either or both of these additional exemptions authorized by the constitution for qualifying seniors.

Provisions Regarding the New Additional Homestead Exemption for Qualifying Seniors

- The amount of this exemption is equal to the assessed value of the homestead, up to a just value of less than \$250,000; and,
- The owner must have made the property his or her permanent residence for at least 25 years; and,
- This exemption can only be granted by a super majority of the members of the county or municipal governing body (majority plus one).

Provisions That Apply to Both Additional Exemptions for Qualifying Seniors

- Existing provisions about how the income limitation is calculated and applied;
- Existing requirements for how a county or municipality can adopt an ordinance granting either or both of these exemptions; and,
- That the 2012 changes to the constitutional and general law provisions regarding both these additional exemptions will first apply to the 2013 tax roll, and to all subsequent tax rolls.

The changes to this amendment are implemented by Chapter 2012-57, Laws of Florida (L.O.F.).

Bulletin PTO 12-13

November 7, 2012

Page 2 of 2

The full text of HJR 169 can be accessed at: <http://laws.flrules.org/2012/r169>.

The full text of Chapter 2012-57, L.O.F., can be accessed at: <http://laws.flrules.org/2012/57>.

This bulletin is provided by the Department of Revenue for your general information. If you want to discuss this issue, you may send your questions to [DORPTO@dor.state.fl.us](mailto:DORPTO@dor.state.fl.us).