



# "Ask Lori"

**Helpful Tax Saving Advice and Tips from  
Broward County Property Appraiser Lori Parrish**

Dear Lori:

I read in the Sun-Sentinel that the State Legislature passed a few property tax related measures that will appear in our election ballot this year. How and where can I obtain some information regarding these proposals?

S.G., Fort Lauderdale, FL (via email)

Everything related to property taxation in Florida originates in the State Constitution and the Laws of Florida. Changes to the Florida Constitution require an amendment proposed by a joint resolution of the Florida Legislature, citizens' initiative process, constitutional revision commission, or taxation and budget commission. Proposed amendments appear on the ballot and require 60% approval from the voters to pass and become law (Florida Constitution, Article XI, Section 5(e)).

This legislative session, the Florida Legislature approved three different questions relating to property taxation will appear on our 2016 ballots. On August 30, 2016, the first ballot question will be Amendment 4—Florida Tax Exemption for Renewable Energy. The measure would exempt the value of solar energy devices in commercial and industrial properties from taxation. The tax exemption would begin in 2018 and continue for 20 years. Florida currently has a similar measure for residential property, but this would expand the provision to commercial properties. The Broward County Property Appraiser's office does not value renewable energy source devices as real property improvements.

The final two questions will appear on the November 8, 2016 general election ballot. Amendment 3, the Florida Tax Exemption for First Responders Measure, would authorize a first responder, who is totally and permanently disabled as a result of injuries sustained in the line of duty, to receive a full exemption of ad valorem taxes assessed on his/her Homestead property. Currently, this type of property tax relief is applicable only to surviving spouses of first responders or members of the military who have died in the line of duty.

The final question, which will appear on the November 8, 2016 ballot is Amendment 5, the Florida Property Tax Break for Senior Citizens Measure. Under current Florida Law cities and counties may offer a Long-Term Low Income Senior Citizens Exemption equal to the assessed value of the property to any senior aged 65 or over; whose homesteaded property has a just value of less than \$250,000; and has been his/her permanent residence for at least 25 years; and whose household income does not exceed \$28,482. Amendment 5 simply amends the existing Long-Term Low Income Senior Exemption to allow the senior to continue receiving the exemption even if his/her property's just value rises above \$250,000 due to either changes in the market or because of additions or improvements made to the property. Currently five cities in Broward County offer this exemption. These cities are Miramar, Oakland Park, Pompano Beach, Dania Beach and Sunrise.

For further information on these questions and other changes to state law, please visit our website at [www.bcpa.net](http://www.bcpa.net) and "click" on the "Legislative" page, or contact our Customer Service Department at 954.357.6830.

Sincerely,