



# MARTY KIAR

## BROWARD COUNTY PROPERTY APPRAISER

As your Property Appraiser, it is my responsibility to ensure that all residential, commercial, and tangible personal properties are valued correctly and to assist our residents in receiving tax saving exemptions. This makes certain that property owners pay only their fair share of property taxes – no more, no less. I explain new legislation related to property taxes. For full information on exemptions please visit our website at [www.bcpa.net](http://www.bcpa.net) or call us at (954)357-6904.

### HOUSE BILL 455

Any homesteaded property owner who is totally and permanently disabled as a result of injuries sustained in the line of duty while serving as a first responder with a Florida agency, or their unremarried surviving spouse, is eligible for a full exemption on the ad valorem portion of their property taxes.

### WHAT'S REQUIRED?

1) Letter from Social Security Administration stating the applicant is totally and permanently disabled; and one physician certification attesting to the applicant's total and permanent disability which renders the applicant unable to engage in any substantial gainful occupation which will continue for life.

If an applicant is not eligible for such Social Security Administration status, the applicant must provide a letter from the Social Security Administration stating they are ineligible for such status; and two physician certifications, from unrelated physicians, attesting to the applicant's total and permanent disability which renders the applicant unable to engage in any substantial gainful occupation which will continue for life.

2) A certificate from the organization that employed the first responder at the time the injury or injuries occurred. The employer certificate shall be supplemented with documentation of the incident or event which caused the injury, such as an accident or incident report.

**WHEN DOES IT START:** Beginning with the 2017 tax year. The law does not provide for retroactive application of the exemption to any tax year prior to 2017.

**FILING DEADLINE:** Filing will begin on **August 1, 2017** for the 2017 tax year. Late filing deadline is **September 18, 2017**.

### SENATE BILL 90

In August 2016, voters approved a constitutional amendment to expand the exemption for renewable energy devices to all property, not just residential property. The amendment expanded the definition of renewable energy source devices to also include: wiring, structural supports, and other components used as integral parts of a system and power conditioning and storage devices that store or use solar or geothermal energy. The bill expanded the exemption to include all real property and applies without regard to the installation date. The bill also created a statute to exempt energy source devices from tangible personal property. This legislation will take effect on July 1, 2017.

Additionally, the legislature by a 2/3 vote of the House and Senate placed two constitutional amendments on the 2018 ballot that will greatly impact the residents of Broward. In order for a constitutional amendment to pass, it requires at least 60 percent of the electors' approval.

### INCREASED HOMESTEAD PROPERTY TAX EXEMPTION

The first proposed constitutional amendment would increase your Homestead Exemption up to an additional \$25,000 for properties valued greater the \$100,000. This could provide \$300 to \$400 savings for Homesteaded homeowners. The amendment is as follows:

### CONSTITUTIONAL AMENDMENT ARTICLE VII, SECTION 6 ARTICLE XII, SECTION 37

Increased Homestead Property Tax Exemption - Proposing an amendment to the State Constitution to increase the Homestead Exemption by exempting the assessed valuation of homestead property greater than \$100,000 and up to \$125,000 for all levies other than school district levies. The amendment shall take effect January 1, 2019.

### LIMITATIONS ON PROPERTY TAX ASSESSMENTS

The second constitutional amendment would keep the ten percent cap permanently on all non-homesteaded property. This ten percent cap on non-Homesteaded property limits increases the assessed value to 10% per year regardless of increases to the just value of the property. The amendment is as follows:

### CONSTITUTIONAL AMENDMENT ARTICLE XII, SECTION 27

Limitations on Property Tax Assessments - Proposing an amendment to the State Constitution to permanently retain provisions currently in effect, which limit property tax assessment increases on specified non-homestead real property, except for school district taxes, to 10 percent each year. If approved, the amendment removes the scheduled repeal of such provisions in 2019 and shall take effect January 1, 2019.

### Did you know...

Our website [www.bcpa.net](http://www.bcpa.net) receives more than 1 million hits each day? To further improve our ability to not only educate but also provide a one-stop place for information, we are working on an improved website. This website will still contain the information you are used to but also will be responsive allowing you to access enhanced information and to apply for exemptions on your smartphone or tablet.

Customer service remains a priority in my office. Our Customer Service Department has assisted 11,518 visitors in our office since January 3 and has served thousands more online and by telephone. Along with our Outreach Department, they have approved 22,889 Homestead Exemption applications; 22,096 Additional Low-Income Senior Exemptions; 8,941 Portability applications; 2,827 Veterans, Military, Disability and Widowed Exemptions; and 2,493 Non-Profit Exemptions. When visiting our office or interacting with our customer service representatives online or on the phone, rest assured you will be treated in a friendly and efficient manner. We will work to provide you with every tax-saving exemption you are entitled to and get you on your way quickly.

Our progress over the past 100 days is just the start. Thank you for allowing me to serve as your Broward County Property Appraiser. If my office can ever be of assistance to you, please do not hesitate to contact us directly at (954)357-6904 or email me at [martykiar@bcpa.net](mailto:martykiar@bcpa.net)

If my office can be of assistance to you with Homestead Exemption or other available exemptions, please visit our website at [www.bcpa.net](http://www.bcpa.net) or contact our Customer Service Department at (954)357-6830.

Take care,

Marty Kiar, Broward County  
Property Appraiser



*Broward County First Responders with Marty Kiar*