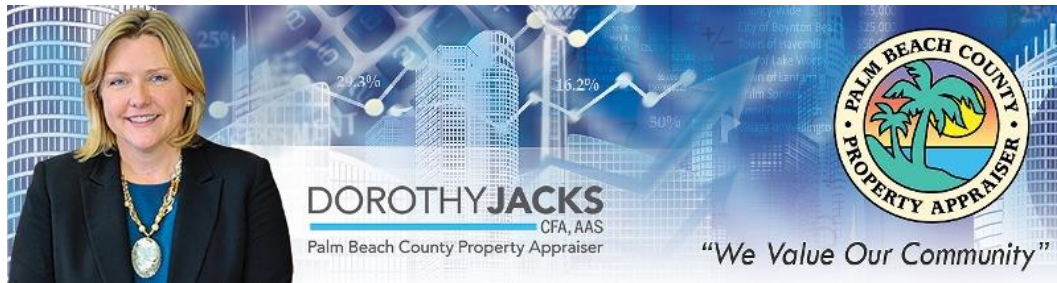


# Palm Beach County Property Appraiser's Office

## January 2018 Newsletter



### Dear Taxpayers:

Happy New Year! I hope you had a great holiday season with family and friends.

I am excited to begin my second year in office as your Property Appraiser. As we prepare for the 2018 tax roll, my staff regularly follow a number of methods and procedures to help implement a fair and accurate process.

Each year, appraisers (from my office) work in the field, gathering data on new construction, recording changes to current property information, and collecting other pertinent statistics, which will affect the 2018 tax roll (real property and tangible personal property).

As a reminder, Florida's constitution mandates that all property must be assessed at market value as of **January 1** each year. Sales transactions during the previous year determine values as of January 1 of the current year. For 2018 values, that means my office will look at sales during 2017 to estimate values for the 2018 tax roll.

Throughout the year, I will keep you informed of our operations and proceedings as we work toward administering an equitable tax roll for 2018.

In this month's newsletter, I am happy announce my office will be taking homestead exemption applications at the 2018 South Florida Fair. In addition, I have highlighted a few reminders about the tangible personal property tax exemption and agricultural land classification benefit.

I hope you find the following information useful. Thank you for allowing me to serve as your Property Appraiser and I look forward to a prosperous 2018 for Palm Beach County.

**Respectfully,**

**Dorothy Jacks, CFA, AAS**  
**Palm Beach County Property Appraiser**



## 2018 South Florida Fair – The Property Appraiser’s Office to accept Homestead Exemption Applications

*\*If you already have a homestead exemption on your property, you do NOT need to reapply.*

The Palm Beach County Property Appraiser will be taking homestead exemption applications for the 2018 tax year at this year’s South Florida Fair from January 12 - 28. Our office will have a booth set up inside the Expo West Building on the South Florida Fairgrounds.

In order to qualify for the homestead exemption, you must hold title to the property as of January 1, 2018 and be a permanent resident of the State of Florida as of January 1, 2018.


In addition, please bring the following items that apply to you:

- Social Security Number of all property owners who are applying and spouse.
- A valid Florida driver's license or ID.
- Florida voters' registration. (Voting address must match homestead address.)

We’ll also have experts on hand to answer questions about mapping, additional exemptions and property valuations, and to show you how to navigate the Property Appraiser’s Public Access (PAPA) website, [www.pbcgov.com/papa](http://www.pbcgov.com/papa).

### Homestead Exemption Receipt Cards Mailed

At the end of December 2017, the Property Appraiser’s Office mailed a “pink and white” **Homestead Exemption** receipt card to every homestead exempt property owner in Palm Beach County. If there are no changes to the use and/or ownership of the property, simply keep the card as your receipt that you have been automatically renewed for another year. However, if there is a change to ownership due to a sale, marriage, divorce, death, or you rented the property, call our office at **561.355.2866** or email us at [myexemption@pbcgov.org](mailto:myexemption@pbcgov.org)

 <b>DOROTHY JACKS, CFA, AAS</b> PALM BEACH COUNTY PROPERTY APPRAISER 301 N. OLIVE AVENUE, 1 <sup>ST</sup> FLOOR WEST PALM BEACH FL 33401 (561) 355-2866		<small>PRESORTED FIRST-CLASS MAIL AUTO U.S. POSTAGE PAID WEST PALM BCH, FL PERMIT NO. 214</small>
<b>2018 HOMESTEAD RECEIPT</b> KEEP THIS FOR YOUR RECORDS <small>SEE REVERSE SIDE FOR IMPORTANT INFORMATION</small>		<small>RETURN SERVICE REQUESTED</small>
<b>PROPERTY CONTROL NUMBER</b> <b>00 00 00 00 14 005 0100</b>	<b>EXEMPTIONS RENEWED FOR THIS PROPERTY:</b>	
<b>Legal Description</b> Patriot Estates ADD 1 LT 12 BLK 5	<b>HOMESTEAD</b>	
<b>DOE JOHN</b> 1580 FOXBORO WAY WEST PALM BEACH FL 33401		

If this is your first year filing for Homestead Exemption, the Property Appraiser’s Office recommends using our easy online E-file system. It’s simple, efficient, and a secure website. Log onto [www.pbcgov.org/papa](http://www.pbcgov.org/papa) and click the [E-file button](#) on the homepage.

You may also file by mail or in person at one of our five Service Centers conveniently located throughout Palm Beach County. The deadline to file a homestead exemption application is March 1 of the year you’re applying for and you may pre-file anytime after you take ownership of the

property and become a permanent resident of Florida. You and/or your spouse must not be receiving a residency-based exemption on any other property in Florida or in another state.

## **Agricultural Land Classification**

If you had the Agricultural Land Classification on your property in 2017, the application will automatically renew for 2018, so there is no need to file an application. All 5,133 properties with the agricultural classification in 2017 will be reviewed in 2018. Agricultural land classification is given to properties that qualify as a bona fide commercial agricultural use of the land. The taxable value of the land is based on the annual net income per acre attributable to the land from the agricultural operation.

To qualify for a new Agricultural Land Classification, please submit the application by March 1, 2018. The application is available at [www.pbcgov.com/papa](http://www.pbcgov.com/papa). A late application may be filed if the applicant demonstrates extenuating circumstances that precluded a timely filed application. You will be notified of the status of your application for the Agricultural Classification by mail, on or before July 1.

For more information, call our office at **561.355.2646** or email us at [myfarm@pbcgov.org](mailto:myfarm@pbcgov.org)

## **Business Tangible Personal Property**

Florida allows an exemption up to \$25,000 in value for tangible personal property assets used by a business. You must file an initial Tangible Personal Property Tax Return (DR-405) to receive the exemption. Thereafter you need not file an annual return unless the value of your tangible personal property exceeds \$25,000 on January 1. Tangible Personal Property used in a business includes furniture, fixtures, machinery, tools, equipment, appliances, signs, leasehold improvements, supplies, leased equipment and any other assets used by the business.

The filing deadline is April 1. Failure to file will result in the loss of the exemption and assessment of penalties per Florida Statutes, Sections 193.072 and 193.073.

Save time, paper, and postage by filing online using the [E-File link](#) on our website [www.pbcgov.com/papa](http://www.pbcgov.com/papa). If you do need a paper form (DR-405) you can download it from our website using the [Forms link](#). If you have any questions about reporting personal property, tangible E-Filing or the \$25,000 tangible exemption, please call our office at **561.355.2896** or email us at [patangible@pbcgov.org](mailto:patangible@pbcgov.org)

## **Office closed due to holiday**

In honor of Martin Luther King, Jr. Day, the Palm Beach County Property Appraiser's Office (including all of our Service Centers) will be closed on **Monday, January 15, 2018**.