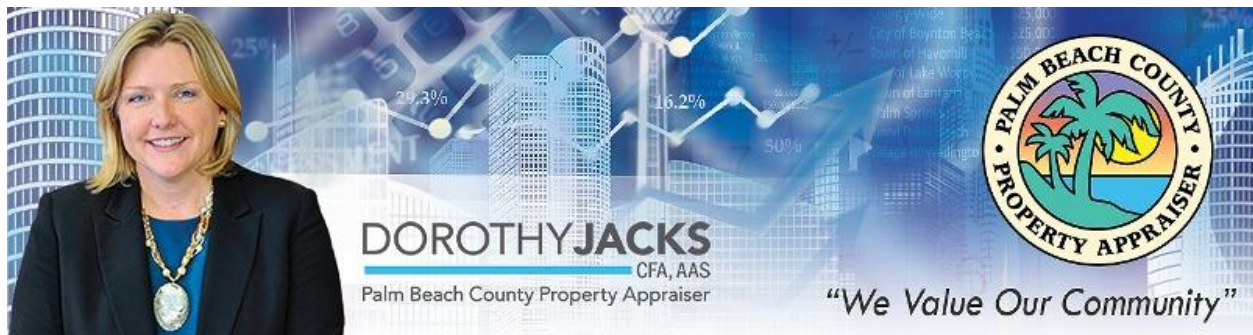


Palm Beach County Property Appraiser's Office Homeowner Association Newsletter – January 2017



Dear Taxpayers:

You will see a new face and new name on this newsletter, as I am proud to introduce myself as your new Palm Beach County Property Appraiser. My term begins on January 3, 2017 and I am looking forward to serving all the property owners in Palm Beach County. You have come to expect exceptional public service from our office and my commitment to you is to continue that tradition.

We will also provide timely and valuable information on property matters within the County. We will focus our efforts to be transparent and responsive, and to keep our citizens up to date on the latest news from our office. This communication will serve as a key resource for you and your community, as we move forward together in 2017. I am excited about the challenges ahead and I thank you for the privilege of serving as your new Property Appraiser.

Respectfully,

Dorothy Jacks, CFA, AAS
Palm Beach County Property Appraiser

January 1 is an important date in the Property Appraiser's Office


Homestead Exemption Receipt Cards

Residential property owners in Palm Beach County who currently receive a homestead exemption and who continue to qualify for the exemption will receive a "pink and white" Homestead Exemption receipt card from our office after **January 1, 2017**.

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.

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 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.

 DOROTHY JACKS, CFA, AAS PALM BEACH COUNTY PROPERTY APPRAISER 301 N. OLIVE AVENUE, 1 ST FLOOR WEST PALM BEACH FL 33401 (561) 355-2866		PRESORTED FIRST-CLASS MAIL AUTO U.S. POSTAGE PAID WEST PALM BCH, FL PERMIT NO. 214
2017 HOMESTEAD RECEIPT KEEP THIS FOR YOUR RECORDS SEE REVERSE SIDE FOR IMPORTANT INFORMATION		RETURN SERVICE REQUESTED
PROPERTY CONTROL NUMBER 00 00 00 00 14 005 0100		EXEMPTIONS RENEWED FOR THIS PROPERTY:
Legal Description Patriot Estates ADD 1 LT 12 BLK 5		HOMESTEAD
DOE JOHN 1580 FOXBORO WAY WEST PALM BEACH FL 33401		



Our experienced staff is available to provide assistance with the homestead exemption application, as well as questions about additional exemptions which you may qualify for, address changes, exemption fraud, and updated information of all property ownership records and deed transfers. For a listing of locations, log onto www.pbcgov.org/PAPA


Photo: Exemption Services Clerk, Johanna Guevara processes a homestead exemption application for new residents Hugh and Terri Karangelen, in our Downtown Service Center.

NOTE: The Florida Homestead Exemption provides for a \$25,000 exemption, which is deducted from a property's assessed value if the owner qualifies. An additional \$25,000 exemption applies to taxable values greater than \$50,000 and up to \$75,000, for all tax levies except school district levies.

Agricultural Land Classification Receipt Cards

If you qualify for an agricultural land classification, expect to see a "green" receipt assessment notice in your mail, anytime after **January 1, 2017**. 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 income earned from the rental of the land for agricultural purposes or from the commercial sale of produce that is grown or livestock that is raised on the land.

If you had the 2016 agricultural land classification, it will automatically renew for 2017, pending review. Please read this card carefully, as it may affect your application for 2017. For more information, call our office at **561.355.2646** or email us at myfarm@pbcgov.org

 DOROTHY JACKS, CFA, AAS PALM BEACH COUNTY PROPERTY APPRAISER 301 N. OLIVE AVENUE, 5 TH FLOOR WEST PALM BEACH FL 33401 (561) 355-2646 or 355-2781		PRESORTED FIRST-CLASS MAIL AUTO U.S. POSTAGE PAID WEST PALM BCH, FL PERMIT NO. 214
RETURN SERVICE REQUESTED		
AGRICULTURAL RECEIPT KEEP THIS FOR YOUR RECORDS SEE REVERSE SIDE FOR IMPORTANT INFORMATION		
PROPERTY CONTROL NUMBER	LEGAL DESCRIPTION	

Business Tangible Personal Property E-filing

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.

You can download form DR-405 from our website, www.pbcgov.com/PAPA. If you have any questions about reporting personal property of the \$25,000 tangible exemption, call our office at **561.355.2896** or email us at patangible@pbcgov.org

Market Value – January 1

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 2017 values, that means the Property Appraiser’s Office will look at sales during 2016 to estimate values for the 2017 tax roll.

For example, if you sold your residence in 2016 for \$100,000, that selling price would be used together with other comparable sales in our analysis of the current market. In addition, other factors considered when arriving at a valuation of your property include, how much it would cost, at current material and labor costs, to replace your property, and the income derived from income producing properties such as rental apartments, warehouses, etc.

Property Appraiser’s Office Speaks to Palm Beach Board of Realtors

The Palm Beach Board of Realtors recently welcomed our staff to present important information about the Property Appraiser’s Public Access (PAPA) website and on the issue of Portability.

Steve Weissman, Manager of our Tangible Appraisal Department delivered a hands-on presentation on PAPA Mobile, the browser-based tool for mobile devices and highlighted its user friendly applications. Tatianna Bassler, Senior Clerk in our Data Management Department briefed the audience on Portability, which refers to the ability of residential property owners with a qualified Homestead Exemption to transfer all or a significant portion of their “*Save Our Homes*” benefit to their new property.



Photo: Data Management Clerk, Tatianna Bassler presents to Palm Beach Board of Realtors.