

# Palm Beach County Property Appraiser's Office

## January 2019 Newsletter



**Dear Taxpayers:**

Happy New Year!

As we move into 2019 and gear up for the tax roll, we 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 2019 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 2019 values, that means my office will look at sales during 2018 to estimate values for the 2019 tax roll.

In this month's newsletter, I am happy to announce my office once again, will be taking homestead exemption applications at the upcoming South Florida Fair. Also included, reminders about filing for an Agricultural Land Classification and Business Tangible Personal Property Tax return for 2019.

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 2019 for Palm Beach County.

**Respectfully,**

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

*We Value What You Value*



## **2019 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 new homestead exemption applications for the 2019 tax year at this year’s South Florida Fair from January 18 – February 3. 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, 2019 and be a permanent resident of the State of Florida as of January 1, 2019.

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

- Social Security Number of all property owners who are applying and their spouse.
- A valid Florida driver's license or ID.
- A valid Florida vehicle registration or 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).

### **Agricultural Land Classification**

If you had the Agricultural Land Classification on your property in 2018, the application will automatically renew for 2019, so there is no need to file an application. All 5,209 properties with the agricultural classification in 2018 will be reviewed in 2019. 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, you must submit the application by March 1, 2019. 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**

In honor of Dr. Martin Luther King Jr., the Palm Beach County Property Appraiser's Office (including all of our Service Centers) will be closed on **Monday, January 21, 2019**.