



Executive Director
Lisa Vickers

January 19, 2012

MEMORANDUM

TO: All Property Appraisers

FROM: James McAdams, Director
Property Tax Oversight

SUBJECT: Additional Homestead Exemption for Persons 65 and Older
2012 Income Limitation

Listed below is the 2012 maximum income limitation for the additional homestead exemption for persons 65 and older granted under the provisions of section 196.075(3), Florida Statutes. The limitation is adjusted annually by the percentage change in the average cost-of-living index during the immediate prior year.

The annual average percentage change for 2011 was 3.2% and accordingly the adjusted income limitation for the 2012 exemption is \$27,030.

If you have any questions, please contact Seong Hong, Economic Analyst, at (850) 617-8858 or Hongs@dor.state.fl.us.

Child Support Enforcement – Ann Coffin, Director • General Tax Administration - Jim Evers, Director
Property Tax Oversight - James McAdams, Director • Information Services - Tony Powell, Director

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