



**WE VALUE WHAT YOU VALUE**



**DOROTHY JACKS**  
CFA, AAS  
Palm Beach County Property Appraiser



Palm Beach County Property Appraiser's Office

April 2021 Newsletter

## DEAR TAXPAYER:

Happy Spring!

My office continues to work on the 2021 tax roll and make preparations for the release of the estimated 2021 taxable property values to the Palm Beach County taxing authorities.

These preliminary estimates (which are officially released at the end of May of each year) assist the county, its municipalities, and other taxing authorities in projecting their budgets and tax rates and also provide a benchmark as to what revenue they can expect to receive from property taxes in the coming year.

The preliminary tax roll will reflect the impacts of COVID-19 across Palm Beach County's property market. While markets were slow in the early days of the pandemic, the second half of the year saw record sales in both counts and prices. These sales will be factored into the 2021 valuations. Stay tuned.

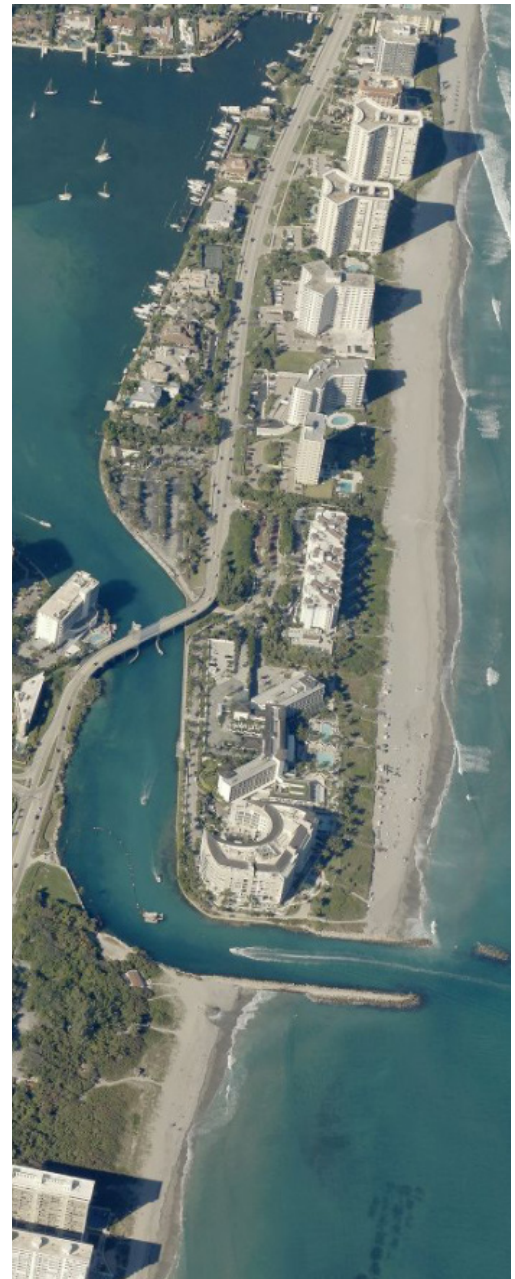
A reminder about the limited income senior citizen exemption: unlike the homestead exemption, this requires annual renewal. Your renewal form must be returned (postmarked) to my office no later than May 1, 2021. Qualifications and statutory requirements are listed in this newsletter.

Also, as "Snowbird Season" comes to a close, property owners who benefit from the homestead exemption and are considering renting all or a portion of their homesteaded property should review the important information below on short-term rentals on a homesteaded property.

I hope you find this information beneficial and interesting.

Respectfully,

**Dorothy Jacks, CFA, AAS**



The Boca Raton Inlet, as seen by the Pictometry tool at [pbcgov.org/PAPA](http://pbcgov.org/PAPA)

## SERVICE CENTERS

While a vast array of services and information are available online 24/7 at [pbcgov.org/PAPA](http://pbcgov.org/PAPA), my office maintains five service centers,

conveniently located throughout Palm Beach County and staffed by qualified professionals. They administer the homestead exemption, additional property tax exemptions, mailing address and ownership changes, portability applications, and more.

### 2020 customer service by the Numbers:

- Phone calls: 67,102
- Counter visits: 26,450
- E Files: 15,690
- Total new homestead exemptions: 29,449
- Portability applications: 5,616

## SHORT-TERM RENTAL OF A HOMESTEADED PROPERTY

You may rent your homesteaded property for 30 days or less per calendar year and maintain a homestead exemption. Rental for more than 30 days for two consecutive years or for more than six months constitutes abandonment of a homestead exemption.

Exempt property rented after January 1 of any year does not affect the homestead exemption for that particular year. If the property is rented on January 1 of the following year or the terms of the lease are six months or more, the exemption will be denied.

Property owners are required to notify the Property Appraiser's Office when their property no longer qualifies for exemption. Failure to do so could result in a homestead tax lien with substantial penalty and interest.

Be aware of the law before deciding to rent your property. (Florida Statute 196.061 and 196.011 (9) (a)). For more information, visit [pbcgov.org/PAPA](http://pbcgov.org/PAPA) or contact Exemption Services at 561.355.2866.

## RENEWAL OF LIMITED INCOME SENIOR CITIZEN EXEMPTION

Earlier this year, my office mailed out renewal applications for those who qualified for the additional exemption for persons age 65 and older. The renewal form must be returned (postmarked) to the Palm Beach County Property Appraiser's Office, 1st Floor, 301 N Olive Avenue, West Palm Beach, FL 33401, no later than May 1.

This is an additional homestead exemption of up to \$50,000 for Palm Beach County residents who:

- Are aged 65 years and older;
- Own a property with a homestead exemption; and
- Have a cumulative adjusted household gross income (excluding tax-exempt bond interest or non-taxable social security income) of all persons living in the home of \$31,100 or less for 2021.

This exemption applies only to the property taxes levied by the taxing authorities granting the exemption for 2021. For a list of those taxing authorities, visit [pbcgov.org/PAPA](http://pbcgov.org/PAPA).

Section 196.075, F.S. - Additional Homestead Exemption for Persons 65 and Older.

- a. "Household" means a person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling.
- b. "Household Income" means the adjusted gross income, as defined in s.62 of the United States Internal Revenue Code, of all members of a household.

If you file a tax return, this is the amount reported on IRS Form 1040, line 7. If you do not file a tax return, adjusted gross income includes but is not limited to wages, salaries, tips, taxable interest, ordinary dividends, capital gain distributions, taxable IRA distributions, taxable pension and annuities, unemployment compensation, and taxable social security benefits.

For questions, please contact Exemptions Services at 561.355.2866 or [myexemption@pbcgov.org](mailto:myexemption@pbcgov.org).



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