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**Florida Property Tax Valuation and Income Limitation Rates**

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To Property Appraisers

**Save Our Homes**

As provided in Section 193.155(1), F.S., beginning in 1995, or the year after the property receives homestead exemption, an annual increase in assessment shall not exceed the lower of the following:

- a. Three percent of the assessed value of the property for the prior year; or
- b. The percentage change in the Consumer Price Index (CPI) for all urban consumers, U.S. city average, all items 1967 = 100 or successor reports\* for the preceding calendar year as initially reported by the U.S. Department of Labor, Bureau of Labor Statistics.

The current successor report is the 1982 - 84 = 100 current series.

The CPI change amounts given in the chart at right are from the year prior to the year listed.

\* The percentage changes shown are rounded to the nearest tenth of a percent. The income limitation amounts are based on the unrounded CPI data.

**Save Our Homes Annual Increase**

Year	CPI Change*	Cap*
2010	2.7%	2.7%
2009	0.1%	0.1%
2008	4.1%	3.0%
2007	2.5%	2.5%
2006	3.4%	3.0%
2005	3.3%	3.0%
2004	1.9%	1.9%
2003	2.4%	2.4%
2002	1.6%	1.6%
2001	3.4%	3.0%
2000	2.7%	2.7%
1999	1.6%	1.6%
1998	1.7%	1.7%
1997	3.3%	3.0%
1996	2.5%	2.5%
1995	2.7%	2.7%

**Total and Permanent Disability Income Limitations**

This represents the maximum income limitation for the total and permanent disability exemption granted under the provisions of section 196.101(4)(b), F.S. The limitation is adjusted annually by the percentage change in the average cost-of-living index during the immediate prior year.

\* The percentage changes shown are rounded to the nearest tenth of a percent. The income limitation amounts are based on the unrounded CPI data.

**Total and Permanent Disability Income Limitations**

Year	% Change*	Cap
2010	-0.4%	\$25,132
2009	3.8%	\$25,221
2008	2.9%	\$24,289
2007	3.2%	\$23,604
2006	3.4%	\$22,872
2005	2.7%	\$22,121
2004	2.3%	\$21,539
2003	1.6%	\$21,055
2002	2.8%	\$20,723
2001	3.4%	\$20,159
2000	2.2%	\$19,496
1999	1.6%	\$19,076
1998	2.3%	\$18,776
1997	3.0%	\$18,354
1996	2.8%	\$17,819
1995	2.6%	\$17,334

**Cost of Living Adjustments**

This represents the maximum income limitation for exemptions granted under the provisions of section 196.1975(4), F.S. The limitation is adjusted annually by the percentage change in the annual cost-of-living index during the immediate prior year.

\* The percentage changes shown are rounded to the nearest tenth of a percent. The income limitation amounts are based on the unrounded CPI data.

**Cost of Living Adjustments**

Year	% Change*	Adjusted Income Limitation	
		Single Person	Couples
2010	-0.4%	\$28,494	\$31,990
2009	3.8%	\$28,596	\$32,104
2008	2.9%	\$27,539	\$30,917
2007	3.2%	\$26,763	\$30,046
2006	3.4%	\$25,933	\$29,114
2005	2.7%	\$25,082	\$28,159
2004	2.3%	\$24,423	\$27,419
2003	1.6%	\$23,874	\$26,803
2002	2.8%	\$23,498	\$26,381
2001	3.4%	\$22,858	\$25,662
2000	2.2%	\$22,106	\$24,818
1999	1.6%	\$21,630	\$24,284
1998	2.3%	\$21,289	\$23,902
1997	3.0%	\$20,810	\$23,365
1996	2.8%	\$20,204	\$22,684
1995	2.6%	\$19,654	\$22,066

**Additional Homestead Exemption for Persons 65 and Older**

As provided in Section 196.075, F.S., in accordance with s. 6(d), Art. VII of the State Constitution, the board of county commissioners of any county or the governing authority of

**Senior Homestead Exemption**

Year	% Change*	Adjusted Income Limitation
2010	-0.4%	\$25,780
2009	3.8%	\$25,873
2008	2.9%	\$24,916

any municipality **may adopt** an ordinance to allow an additional homestead exemption of up to \$50,000 for any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained age 65, and whose household income does not exceed the current adjusted income limitation in the chart to the right.

This exemption applies only to tax millage levied by the county or city that enacts the exemption, and does not apply to millage of school districts or other taxing authorities.

View the [counties and municipalities](#) that have implemented this special tax benefit.

\* The percentage changes shown are rounded to the nearest tenth of a percent. The income limitation amounts are based on the unrounded CPI data.

2007	3.2%	\$24,214
2006	3.4%	\$23,463
2005	2.7%	\$22,693
2004	2.3%	\$22,096
2003	1.6%	\$21,599
2002	2.8%	\$21,259
2001	3.4%	\$20,680