

To: Property Appraisers, Tax Collectors, Clerks of the Court, Boards of
County Commissioners, Taxing Authorities, and Interested Parties
From: Property Tax Oversight Program
Date: November 9, 2016
Bulletin: PTO 16-07

**FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX INFORMATIONAL BULLETIN**

**CONSTITUTIONAL AMENDMENT 3
2016 General Election**

Tax Exemption for Totally and Permanently Disabled First Responders

Amendment 3 was approved by the voters in the November 8, 2016, general election. This amendment created changes to section 6, Article VII, and Article XII, of the Florida Constitution to allow the Legislature to provide ad valorem tax relief on homestead property for a first responder who is totally and permanently disabled because of an injury sustained in the line of duty. This amendment takes effect January 1, 2017. **Amendment 3 is not self-executing and requires implementing legislation.**

The full text of the changes is also available at
<http://www.flsenate.gov/Session/Bill/2016/1009/BillText/er/PDF>.

The Department of Revenue has provided this bulletin for your general information. Please distribute to your staff that may be affected by the changes in the law. If you have questions about its contents, please send them to DORPTO@floridarevenue.com.