



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



**WE VALUE WHAT YOU VALUE**

**January 2025**

# Dear Taxpayer,

Happy New Year!

With a new year before us, my office has a renewed sense of purpose as we work to constantly improve our services. Every department in my office has created a list of goals to achieve over the year. Our focus for 2025 includes improving consistency across the office, building an environment that makes staff and visitors from all backgrounds feel welcome, and fostering innovation to improve efficiency.

My staff develop these goals every year, driving our progress as an office. I am proud to have one of the finest professional staffs in the industry.

You may see some of my stellar staff at the South Florida Fair, as we will once again be able to take homestead exemption applications on site. More on that is below, as are reminders about filing for an Agricultural Land Classification and Business Tangible Personal Property Tax Return for 2025.

Wishing you a prosperous and wonderful year.



On the far left, member of our staff (Cecil Jackson, RES, AAS, CFE; Timothy Bean, CFE and Nery Mejia-Cerna, CFE) at the Chamber of Commerce of the Palm Beaches

**Respectfully,**

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

# All About Agricultural Land Classification

Properties with bona fide agricultural (good faith commercial) activity may qualify for the agricultural land classification. The taxable value of the land is based on the annual net income per acre attributable to the land from the agricultural operation.

All 5,029 properties with the agricultural classification in 2024 will be reviewed and monitored

for changes of ownership. If you had the land classification on your property in 2024, and the use has not changed, there is no need to reapply. However, if a property had a change of ownership or use in 2024, the owner would have to reapply for the classification in 2025.

To qualify for a new agricultural land classification, the qualifying

agricultural use must be on site as of January 1, 2025. Applications should be submitted by March 3, 2025. 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 561.355.4577 or email [myfarm@pbcpcap.gov](mailto:myfarm@pbcpcap.gov).



# Reduce Tax With the Homestead Exemption

If you are a permanent Florida resident, you may be eligible for a homestead exemption, which can generally save you an estimated \$750 to \$1,000 in property taxes each year.

(Did you receive your pink homestead exemption receipt card in the mail? If so, no need to refile. Simply keep the card as your receipt that you have been automatically renewed for another year.)

A \$25,000 exemption is applied to the first \$50,000 of your property's assessed value if your property is your permanent residence and you owned the property as of January

1. This exemption applies to all taxes, including school district taxes. An additional exemption will be applied if your property's assessed value is between at least \$50,000 and \$75,000. The second exemption will be up to \$25,000 plus an adjustment for inflation, per the passage of Amendment 5 last November. This exemption is not applied to school district taxes. In addition, a homestead exemption limits any increase to your assessed value to a maximum of 3% each year or the amount of the change in the Consumer Price Index, whichever is lower.

Three ways to apply:

- E File at [pbcpcap.gov](http://pbcpcap.gov)
- Visit one of our five service centers to file in person
- Complete the application online, print it out, and mail it to our office

All homestead exemption applications for tax year 2025 must be submitted by March 3, 2025. Once you qualify, we will renew your homestead exemption annually as long as you continue to qualify for the exemption.

Visit [pbcpcap.gov](http://pbcpcap.gov) to E File and for information on other available exemptions for seniors, families, veterans, and more.

Keep in touch!



# Business Tangible Personal Property

Business tangible assets such as furniture, fixtures, and equipment are subject to ad valorem taxes. All businesses are required to file a Tangible Personal Property Tax Return (Form DR 405) annually by April 1, unless the value of your tangible personal property last year was under \$25,000 and you received notice from this office that your requirement to file has been waived. Businesses that have not previously filed an initial return or the value exceeds \$25,000 will

receive a notice from our office of the requirement to file a return.

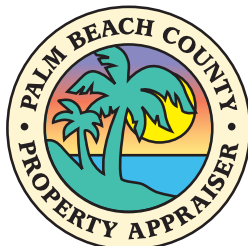
Florida allows an exemption up to \$25,000 in value for tangible personal property assets used by a business. However, you must file an initial Tangible Personal Property Tax Return to receive the exemption. Thereafter, you need not file an annual return unless the value of your tangible personal property exceeds \$25,000 on January 1.

Once an initial paper return has been filed, you may save time, paper, and postage by filing online. If you do need a paper form, you can download it using our 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@pbcpa.gov](mailto:patangible@pbcpa.gov).

## 2025 South Florida Fair

The Palm Beach County Property Appraiser's Office will have a table in Expo West at the South Florida Fair from January 17 to February 2.

Staff will be taking new homestead exemption applications and answering questions from 10 a.m. to 6 p.m. on weekends and Martin Luther King, Jr. Day, and from 12 to 8 p.m. weekdays.



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