

**To:** Property Appraisers  
**From:** Property Tax Oversight Program  
**Date:** November 7, 2018  
**Bulletin:** PTO 18-04

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

**2018 Florida Constitutional Amendments 1 and 2**

Amendment 1: Increased Homestead Property Tax Exemption

Amendment 1 did not pass with the required 60 percent vote.

Amendment 2: Limitations on Property Tax Assessments

Amendment 2 passed with the required 60 percent vote and will take effect January 1, 2019.

The rejection of Amendment 1 and passage of Amendment 2 do not require the Department or county property appraisers to pursue further action. The procedures for reporting homestead exemptions and 10 percent non-homestead assessment caps remain the same.

The Department of Revenue has provided this bulletin for your general information. If you have questions, please email [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).