



Executive Director
Lisa Echeverri

January 22, 2009

MEMORANDUM:

TO: All Property Appraisers

FROM: James McAdams, Director
Property Tax Oversight 

SUBJECT: Total and Permanent Disability: 2009 Income Limitation

Listed below is the 2009 maximum income limitation for the total and permanent disability exemption granted under the provisions of section 196.101(4)(b), Florida Statutes. The limitation is adjusted annually by the percentage change in the average cost-of-living index during the immediate prior year.

The percentage change for 2008 was 3.8%. Accordingly, the adjusted income limitation for the 2009 exemption is \$25,221.

If you have any questions, please contact Garth Grumme, Research & Analysis Manager, at (850) 921-4289 or GrummeGa@dor.state.fl.us.

JM/GG/kk