



Executive Director
Lisa Echeverri

January 22, 2009

MEMORANDUM:

TO: All Property Appraisers

FROM: James McAdams, Director
Property Tax Oversight

SUBJECT: Property Used by Non-Profit Homes for the
Aged: 2009 Income Limitation

Listed below are the 2009 maximum income limitations for the property used by nonprofit homes for the aged exemption granted under the provisions of section 196.1975(4), Florida Statutes. The limitations are 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 limitations for the 2009 exemption are:

Single Persons	\$28,596
Couples	\$32,104

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

Child Support Enforcement – Ann Coffin, Director • General Tax Administration - Jim Evers, Director
Property Tax Oversight - James McAdams, Director • Administrative Services - Nancy Kelley, Director
Information Services - Tony Powell, Director

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