

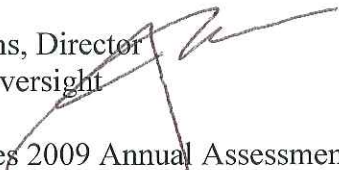


Executive Director  
Lisa Echeverri

January 22, 2009

**MEMORANDUM:**

**TO:** All Property Appraisers

**FROM:** James McAdams, Director  
Property Tax Oversight 

**SUBJECT:** Save Our Homes 2009 Annual Assessment Change

As provided in section 193.155(1), Florida Statutes, beginning in 1995, or the year after the property receives a homestead exemption, annual reassessments shall not exceed the lower of the following:

- (a) Three percent of the assessed value of the property for the prior year: or
- (b) The percentage change in the Consumer Price Index (CPI) for all urban consumers, U.S. city average, all items 1967 = 100 or successor reports\* for the preceding calendar year as initially reported by the U.S. Department of Labor, Bureau of Labor Statistics.

\*The current successor report is the 1982-84=100 current series.

The CPI reported in January 2009 increased 0.1% from the preceding calendar year. Therefore, 0.1% shall be used as the homestead valuation limitation for the 2009 tax roll.

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