Assessing Property Value

Your local property appraiser sets a value on your property based on current market value. Certain exemptions may reduce this value. Check with your county property appraiser for more information. The property appraiser deducts any exemptions from the assessed value. The final amount is your property’s taxable value.

**EXAMPLE**

- Assessed value: $110,000
- Homestead exemption: -25,000
- Additional homestead: -25,000
- Taxable value: $60,000

Ad Valorem Property Tax

Taxes based on value are called “ad valorem” taxes. Most city and county property taxes fall into this category. Your ad valorem property tax bill is the result of the coordinated efforts of your elected county officials and taxing authorities:

1. Your property appraiser, who determines the market value of your property
2. Your taxing authorities, which are the local government units that determine your tax rate and levy the tax
3. The tax collector, who sends you a tax notice and collects the tax

Non-ad Valorem or Special Assessments

Non-ad valorem assessments are fees for specific services. The amount you pay is based on your property’s value. Taxing authorities, such as cities, counties, and independent special districts for mosquito control, fire or ambulance service, solid waste disposal, and others set these fees. The fees may be included on your TRIM notice as non-ad valorem assessments or you may receive them on a separate mailed notice.

Property Tax Rates

Taxing authorities, such as city and county commissions, water management districts, school boards, and special districts, propose a millage or fees that they will need to support their budgets. The millage, or property tax rate, is $1 for every $1,000 of the property’s taxable value. The taxing authority’s governing board decides the millage at a public hearing. Your property tax bill may also include some fees for services that are not based on your property value.

Your Rights—Every property owner has the right to receive a written notice of taxes due and discounts for early payment. For example, if you pay your taxes in November, you receive a 4 percent discount on the amount due. If you are delinquent paying your taxes, the tax collector will notify you. The county cannot sell your property at a tax deed sale for at least two years; during that time, you have the right to pay off the delinquent amount, including fees, penalties and interest.

Generally, you have the right to have factual errors relating to your property corrected and to receive a refund of any overpaid taxes. However, certain criteria and timeframes apply for corrections and refunds.
Other Rights — Your rights as a property owner ensure that you receive information about proposed assessments, tax rates, public hearings, and non-ad valorem assessments. You have the right to be informed during the tax decision process and the right to have confidential tax information you have provided to your property appraiser kept confidential.

IMPORTANT DATES TO REMEMBER

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 1</td>
<td>Assessment date</td>
</tr>
<tr>
<td>January 1 through</td>
<td>Filing of returns, e.g., Tangible</td>
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<tr>
<td>April 1</td>
<td>Personal Property Returns (DR-405)</td>
</tr>
<tr>
<td>March 1</td>
<td>Last day to file for homestead and other exemptions</td>
</tr>
<tr>
<td>March 31</td>
<td>Prior year taxes due</td>
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WHO TO CONTACT

If you have questions or need additional information, contact your local offices below. Their phone numbers and email addresses are available on the Florida Department of Revenue’s website at www.floridarevenue.com/property/

Property Value or Exemptions

The Property Appraiser’s Office

This office is responsible for preparing the property tax roll, setting the value of properties in their jurisdictions, adjusting these values with approved exemptions, and approving exemption applications. To learn more about the types of exemptions available to Florida residents, see our website. To apply for an exemption, please contact your county property appraiser’s office.

Appeals about Property Value or Exemptions

The Value Adjustment Board

The board consists of two county commissioners, one school board member, and two citizen members. Some counties use special magistrates to recommend actions to the board. The board’s purpose is to hear appeals regarding denied exemptions, petitions relating to assessments, and appeals concerning ad valorem tax deferrals.

Ad Valorem Tax Rates

Taxing Authorities

city and county commissions, water management districts, school boards, special districts

These offices are responsible for setting property tax rates. They hold advertised public hearings, where the public is invited to speak on the proposed tax rate. For more information about value adjustment boards, see our brochure.

Non-Ad Valorem Assessments

Local Levyng Authorities

cities, counties, independent special districts

These agencies are responsible for setting non-ad valorem assessments. This may include solid waste, street lighting, and stormwater fees. They hold advertised public hearings, where the public is invited to speak on the decision to initially impose the non-ad valorem assessment.

Tax Bills

The Tax Collector’s Office

This office is responsible for preparing and mailing tax notices (tax bills). These notices are based on the tax rolls the property appraiser prepares and non-ad valorem assessments the levyng governments provide.

The Florida Department of Revenue (DOR) is responsible for general supervision of property tax laws and reviewing the tax rolls the property appraiser submits. DOR works with property appraisers, tax collectors, and other local officials to assure fair assessment and collection of property taxes. DOR does not have the authority to hear or decide tax assessment appeals. The value adjustment board or the circuit court in your county hears these appeals.

The information in this brochure is based on Florida law. For specific legal advice, you should consult an attorney.