

Property Taxpayer's Bill of Rights

The 2000 Florida Legislature created the Taxpayer's Bill of Rights for property owners in Florida. It safeguards your rights, privacy, and property during the assessment, levy, collection, and enforcement of property taxes. This brochure explains your property tax rights and the obligations of property appraisers, tax collectors, local governing boards, and the Florida Department of Revenue in property tax matters. Some of the most common rights are explained in this brochure. For a complete listing of all the rights in the Taxpayer's Bill of Rights, see section 192.0105, Florida Statutes.

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, or 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

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.

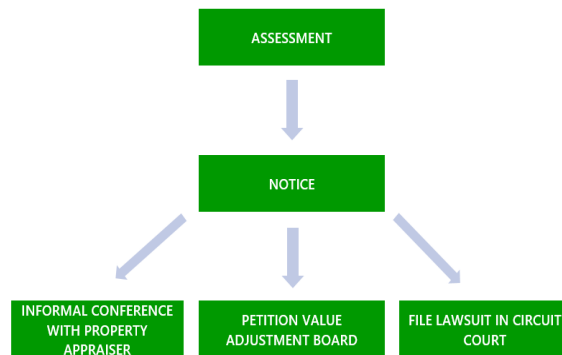
EXAMPLE	Assessed value	\$110,000
	Homestead exemption	-25,000
	Additional homestead	-25,000
	Taxable value	\$60,000



Your Rights— The Notice of Proposed Property Taxes, or Truth in Millage (TRIM) notice provides your proposed property taxes and assessments, including any exemptions, for your property. The property appraiser will mail it to you in the late summer.

If you have questions about your assessment, you have the right to a meeting with your property appraiser to discuss your concerns. You must bring documentation to support your case. You can present any information you think important in changing the assessment. The property appraiser must also present facts supporting the assessment. Records about your property are available for inspection and copying. Allow a reasonable time for the property appraiser to compile them.

If you and the property appraiser cannot resolve your concerns in an informal conference, you may petition the county value adjustment board to review your assessment. You have the right to receive a notice of the value adjustment board's hearing date and time. Property owners will receive written notification of the value adjustment board's decision for upholding or overturning the property appraiser's findings. A property owner may also go to circuit court to review a tax assessment or appeal a decision to deny tax deferral or exemptions.



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— Your TRIM notice will provide your proposed property taxes and will include dates and times of public hearings on each taxing authority's tentative budget. The TRIM notice compares 1) the previous year's taxes, 2) the tax amount you will owe under the tentative budget change, and 3) the tax amount you will owe if taxing authorities do not adopt the budget changes. The property appraiser sends this notice to the address on file on the tax roll.

Taxing authorities will advertise notices of final budget hearings in the newspaper. The advertisement will inform you of the date, time, and place of the final hearing. You have an opportunity to participate in this hearing. The public is allowed to speak and ask questions before the taxing authority adopts a budget.

Non-Ad Valorem or Special Assessments

Non-ad valorem assessments are fees for specific services. The amount you pay is not 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.



Your Rights— Taxing authorities must hold hearings about their special assessments or service fees. They will mail a notice to you at least 20 days before the hearing. This notice must contain the

total amount due for your property. You have the right to appear at the hearing and file written objections with the local governing board.

Tangible Personal Property

If you own a business, you may owe tangible personal property tax. Equipment and other items that you use in your business but are not included in the assessed value of your business's real property are taxed as tangible personal property. This may include office furniture, computers, tools, supplies, machines, and leasehold improvements. Inventory that is for sale as part of your business is not taxed. Homestead property and household goods and items are exempt from this tax.



Your Rights— Businesses that owe tangible personal property tax have the right to request an extension of time beyond the April 1 deadline to file a tangible personal property tax return (Form DR-405). If you unintentionally file your return late, you may request a reduction or waiver of the penalties.

Tax Collection

Your local tax collector's office sends your tax bill for the current year in November. You have until March 31 of the next year to pay your taxes. On April 1, your unpaid taxes are delinquent.



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.

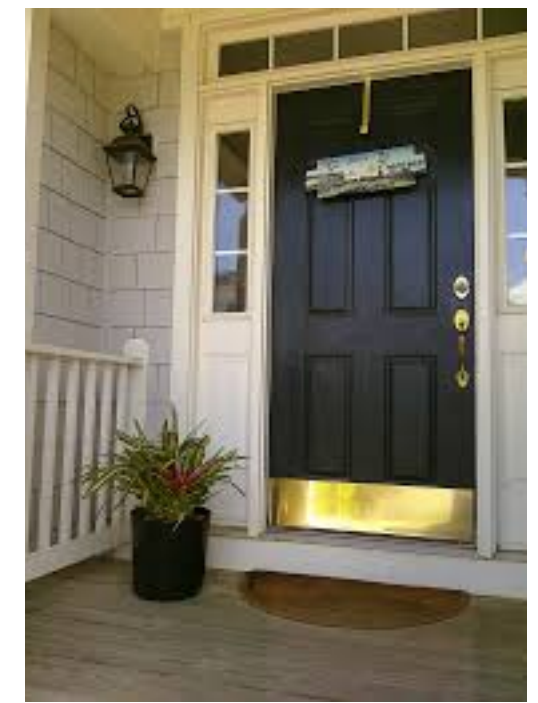


Other Rights — Your rights as a property owner ensure that you receive information about proposed assessments, tax rates, public hearings, and non-ad valorem assessments. You have the right to be informed during the tax decision process and the right to have confidential tax information you have provided to your property appraiser kept confidential.

IMPORTANT DATES TO REMEMBER	
January 1.....	Assessment date
January 1 through	Filing of returns, e.g., Tangible
April 1.....	Personal Property Returns (DR-405)
March 1.....	Last day to file for homestead and other exemptions
March 31.....	Prior year taxes due

WHOM 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/ .	
<p>Property Value or Exemptions <i>The Property Appraiser's Office</i> 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.</p> <p>Appeals about Property Value or Exemptions <i>The Value Adjustment Board</i> 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.</p> <p>Ad Valorem Tax Rates <i>Taxing Authorities</i> <i>city and county commissions, water management districts, school boards, special districts</i> 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.</p>	<p>Non-Ad Valorem Assessments <i>Local Levying Authorities</i> <i>cities, counties, independent special districts</i> 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.</p> <p>Tax Bills <i>The Tax Collector's Office</i> 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 levying governments provide.</p>
<p>The Florida Department of Revenue (DOR) is responsible for general supervision of property tax laws and reviewing the tax rolls the property appraisers submit. 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.</p>	

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