



Bill Furst

SARASOTA COUNTY PROPERTY APPRAISER

2001 Adams Lane, Sarasota, FL, 34237 | Ph: 941.861.8200 | F: 941.861.8260 | www.sc-pa.com

Dear Sarasota County Property Owner:

Our county has seen enormous growth this year. New construction in 2021 alone has added over \$3 billion in value. Market values have increased 30-40% in some cases, rents for residential properties are much higher than they were last year, and commercial property that was affected by the pandemic has recovered. We know this from analyzing the real estate market. Remember, the Property Appraiser does not create value. We examine what property buyers, sellers, and lessors are doing and use these transactions to set market values as required by state law. Market participants are the people who establish the market and the appraisers in my office study these transactions to determine just value.

Throughout the year I am asked to speak to a wide variety of civic groups, professional organizations, homeowners' associations, and clubs. One of the most frequent misconceptions that owners have is that the value of your property alone determines the amount owed on your property tax bill each year. This is simply not the case. The budgets set by local tax districts determine the amount you pay on your tax bill. The total taxable value provided by my office is used to complete the formula:

$$\text{Total Budgetary Need} / \text{Total taxable value} = \text{Millage Rate}$$

Millage rates can move up or down each year depending on the amount needed to fund local governmental priorities. In Sarasota County, there are 64 districts each determining its millage rate, and this formula applies to all of them. Certainly, budgetary needs for all governments, businesses and citizens are increasing as the costs for supplies, services and employment go up.

Please visit my website at www.sc-pa.com to learn about the wide variety of tax exemptions available. If you have any additional questions, my staff is ready to assist you to insure that you receive any exemption for which you qualify.

Sincerely,

Bill Furst, CFA

PROPERTY VALUE, ASSESSMENT, CLASSIFICATION OR EXEMPTION QUESTIONS?



CALL Us
(941) 861-8200



EMAIL Us
PA@sc-pa.com



VISIT Us ONLINE
www.sc-pa.com

TAX BILL OR PAYMENT QUESTIONS?

Contact the Tax Collector:

Info@SarasotaTaxCollector.com, (941) 861-8300
or www.SarasotaTaxCollector.com

MILLAGE RATE OR NON-AD VALOREM FEE RELATED QUESTIONS?

Refer to the back of the TRIM notice for telephone numbers and public hearing dates.

2022 AD VALOREM ASSESSMENT LIMITATIONS

The statutory assessment limitation for this year is **3% for homesteaded property** and **10% for non-homesteaded property**. This applies to property owned before January 1 and does not include changes, additions, or improvements made during 2021. For non-homesteaded property, the school board levy is always taxed at full market value.

FREQUENTLY ASKED QUESTIONS

What happened to the save our homes cap on my property? I purchased my home in 2021 and my values have changed. A transfer of ownership or control of real property, with few exceptions, resets the assessed and taxable value to market value for the following year. The reset to market is commonly known as the recapture rule. Assessment limitations and exempt status are NOT inheritable, transferable, or continued. The Save Our Homes assessment limitation, unless ported from a previous Florida homestead with a new homestead application, does not apply in the first year of a new homestead.

What is a Homestead Exemption? It is an ad valorem tax benefit that a Florida resident, owning and permanently residing on real property on January 1, may be eligible to receive. The taxpayer must apply to receive this benefit. Homestead exemptions are not pro-rated based on a purchase date. Information about requirements and the application process is available on our website at www.sc-pa.com, as well as, a listing of other available exemptions.

How does your office determine values? Our office determines the value of your property based upon the real estate market as of January 1. We do not create value; buyers create value by their transactions in the marketplace. The appraiser's office has the legal responsibility to study those transactions and value property accordingly.

Why did my value increase exceed the cap limit? Did you make any changes, additions, or improvements in 2021? Once the applicable assessment limitation is applied (3% maximum assessed value increase for homestead, 10% for non-homestead), the full value of any improvements are added at full market value. Some examples of improvements include: pool, patio, garage, new windows, new roof, renovations etc.

How do I remove, change, or add a name from or to ownership of my property? Property owners can remove, change, add names by recording the necessary document with the Sarasota Clerk of Circuit Court and County Comptroller. Property owners should consult with a professional such as an attorney or a title company to ensure that the recorded document accomplishes the intentions of the owner.

NON-AD VALOREM LEVYING AUTHORITIES

Non-ad valorem assessments are placed on the Notice of Proposed Taxes and Proposed or Adopted Non-Ad Valorem Assessments (TRIM Notice) at the request of the respective local governing boards. Not all non-ad valorem levying authorities choose to participate in the TRIM Notice. Non-ad valorem assessments will appear on your property tax bill in November. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. All affected property owners have a right to appear at the public hearings and to file written objections with the local governing board within 20 days of the publication of the notice. For questions and information on non-ad valorem assessments, please contact the individual levying authorities listed on the back of your TRIM Notice. Additional contact information can also be found on our website at www.sc-pa.com.

SARASOTA COUNTY NON-AD VALOREM DISTRICTS

PUBLIC HEARING: 5:30 PM on September 14, 2022 at 1660 Ringling Blvd, Sarasota, FL 34236

Districts (see page 2 of TRIM notice for applicable districts): Fire District, Beach Restoration, Lighting /Public Improvement, Solid Waste Service, Stormwater Environmental Utility, Navigable Waterways, Water/Sewer

What is the non-ad valorem County fire protection fee based on? The County fire protection assessment is based on an equivalent billing unit (EBU) that is equal to 100 square feet of building improved space. The total square footage of all buildings within each property use category (single-family, multi-family and non-residential) was divided by 100 to determine the total number of EBUs for each property use category. More information is available at www.scgov.net/firefee

Notice of Proposed Property Taxes (TRIM Notice) Guide

Account # is a unique number identifying your property

Taxing authorities are the government bodies authorized to levy taxes on the property; includes county, school board, municipalities, etc.

Market value is the property appraiser's determination of value as of January 1. The following are considered: the selling price of comparable properties, income derived from the property, the replacement cost of improvements and other factors such as location and condition

Assessment reductions are benefits and use classifications which result in additional savings on your tax bill. The amount reflects the difference between market and assessed value

SARASOTA COUNTY TAXING AUTHORITIES
2022 NOTICE OF PROPOSED PROPERTY TAXES AND
PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

DO NOT PAY
THIS IS NOT A BILL

ACCOUNT #: 000000000



1
6-2
SAMPLE A. SAMPLE
123 MAIN STREET
ANY TOWN, FL 12345-6789

TAXING AUTHORITY TAX INFORMATION								
TAXING AUTHORITY	PRIOR YEAR TAXABLE VALUE	YOUR FINAL TAX RATE AND TAXES LAST YEAR		CURRENT YEAR TAXABLE VALUE	YOUR TAX RATE AND TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE		YOUR TAX RATE AND TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE	
	COLUMN 1	COLUMN 2 RATE	COLUMN 3 TAXES	COLUMN 4	COLUMN 5 RATE	COLUMN 6 TAXES	COLUMN 7 RATE	COLUMN 8 TAXES
AD VALOREM TOTALS								
AD VALOREM AND NON-AD VALOREM TOTALS								

PROPERTY APPRAISER VALUE INFORMATION			
	APPLIES TO	PRIOR VALUE	CURRENT VALUE
MARKET VALUE			
ASSESSED VALUE	ALL TAXES		
ASSESSED VALUE	NON-SCHOOL TAXES		
APPLIED ASSESSMENT REDUCTION	APPLIES TO	PRIOR VALUE	CURRENT VALUE
SAVE OUR HOMES BENEFIT	ALL TAXES		
NON-HOMESTEAD 10% CAP BENEFIT	NON-SCHOOL TAXES		
AGRICULTURAL CLASSIFICATION	ALL TAXES		
OTHER	ALL TAXES		
EXEMPTIONS	APPLIES TO	PRIOR VALUE	CURRENT VALUE
FIRST HOMESTEAD	ALL TAXES		
ADDITIONAL HOMESTEAD	NON-SCHOOL TAXES		
LIMITED INCOME SENIOR	ALL COUNTY TAXES		
LIMITED INCOME SENIOR	ALL CITY TAXES		
HISTORIC	COUNTY OPERATING		
OTHER	ALL TAXES		

If you feel the market value of the property is inaccurate or does not reflect fair market value as of January 1, or if you are entitled to an exemption or classification that is not reflected, contact one of the Sarasota County Property Appraiser offices below:
2001 Adams Lane • Sarasota, FL • 34237
4000 S. Tamiami Trail • Venice, FL • 34293
Customer Service (941) 861-8200

If the Property Appraiser's Office is unable to resolve the matter as to the market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available online at www.SC-PA.com. Petitions must be filed with the Clerk to the Value Adjustment Board or at www.SarasotaClerk.com.

Petitions must be filed on or before

See reverse side for Non-Ad Valorem Assessments scheduled to appear on your final tax bill.

REV. 2020-06

Tax bills are mailed in November by the Tax Collector's office

Know your **hurricane evacuation level**

Taxable value is assessed value minus your exemptions. The taxable value is multiplied by the tax rate set by each of the governing authorities to establish your ad valorem property tax bill

Total ad valorem and non-ad valorem assessments (see reverse side for non-ad valorem assessments scheduled to appear on your final tax bill)

Exemptions are shown for the current and prior tax years. If you are missing an exemption for which you applied, please contact our office immediately

If you have questions about the market value set by the property appraiser's office or feel you should have qualified for an exemption not shown, please contact our office for an informal review. The **deadline for filing** a petition appears on your notice

Refer to the back side of your TRIM Notice to view the following: 1) the public hearing information for ad valorem taxing authorities listed above, 2) your non-ad valorem assessments, and 3) additional explanation of the columns shown above.

The sum of the ad valorem and non-ad valorem assessments provides an estimate of your total tax bill. Your final tax bill may contain non-ad valorem assessments from districts which have elected not to participate in this notice.

QUESTIONS OR CONCERNS RELATING TO THE VALUE OF YOUR PROPERTY?

INFORMAL CONFERENCE We encourage you to speak with our staff to discuss questions regarding your property value, assessment, exemption or classification. Be prepared to present facts and provide supporting documentation. An informal conference is highly recommended, but not required. Call (941) 861-8200 to set up an appointment. *§194.011(2), Florida Statutes*

VAB PETITION FILING You may file a petition with the Value Adjustment Board (VAB) within 25 days after the mailing of the Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments (TRIM Notice). All petitions must include the applicable filing fee. Find additional information regarding petitions at www.SarasotaClerk.com. *§194.011(3)(d), Florida Statutes*

CIVIL ACTION IN COURT You may contest a tax assessment or appeal a VAB decision in circuit court no later than 60 days after the tax roll is certified for the collection of taxes (this typically occurs during the first week of October). Or, if you filed a petition with the VAB and you do not agree with their decision, you may file a lawsuit in circuit court within 60 days after the VAB renders a decision on your case. Consultation with a legal professional is recommended. *§194.171(2), Florida Statutes*

ADDITIONAL HOMESTEAD FOR SENIORS WITH LIMITED INCOME



WHAT IS THE SENIOR LIMITED INCOME EXEMPTION?

The Florida Constitution allows the Board of County Commissioners and local governing authorities of municipalities to approve an additional homestead exemption for senior residents aged 65 or older. Sarasota County senior residents can apply for up to \$5,000 for the additionally approved exemption. And, depending upon where the eligible seniors reside, the local option ordinances offer up to \$50,000 in additional benefits. *§196.075, Florida Statutes*

ELIGIBLE SENIORS FOR 2022 must meet the following requirements: Primary homestead residence of at least one person age 65 or more. And, the total household income for the homestead cannot exceed \$32,561—the adjusted gross income limitation for the 2021 federal income tax year.

ALREADY HAVE HOMESTEAD AND TURNING 65? If you are turning 65 on or before January 1, 2023 and will claim a Homestead Exemption, contact us at (941) 861-8200 to request your name be added to our senior mailing list. Then, once the Florida Department of Revenue determines the income limitation next January, our office will mail the application packet to your homestead address.

MOVED TO A NEW RESIDENCE?

IS A HOMESTEAD APPLICATION NEEDED FOR MY NEW HOME? YES! The Homestead Exemption and Save Our Homes benefits does not automatically “follow” you to your new residence. Residents that have moved to a new homestead must file and apply for both the homestead exemption and applicable portability (save our homes transfer of assessment difference).

MY NEW RESIDENCE ALREADY SHOWS AN EXEMPTION. DO I STILL NEED TO APPLY? YES! Exemptions are not inheritable or transferrable from a prior owner. If you purchased property after January 1, 2022 it may show assessment limitations and applicable exemptions from the previous owner. Per Florida Statute recapture rules, the property will reset to market value on January 1, 2023. If the property will be your primary Florida residence make an application by e-Filing online on or before March 1.

NEW MAILING ADDRESS?

FOR TIMELY DELIVERY OF PROPERTY VALUE NOTICES AND TAX BILLING INFORMATION, WE NEED A CURRENT MAILING ADDRESS. AN ADDRESS CHANGE CANNOT BE MADE OVER THE PHONE. REQUESTS MAY BE MADE ONLINE, BY MAIL OR EMAILED.

ONLINE ADDRESS VERIFICATION AND CHANGE: To confirm the mailing address we have on file for you, visit us online at www.sc-pa.com/propertysearch. From there you can search and view your mailing information. Select the “Change mailing address” link just below the current mailing address should you need to make an update.

MAIL YOUR ADDRESS CHANGE TO: SARASOTA COUNTY PROPERTY APPRAISER
2001 ADAMS LANE
SARASOTA, FL 34237



CALL Us
(941) 861-8200



EMAIL Us
PA@sc-pa.com



VISIT Us ONLINE
www.sc-pa.com