



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:

This informational supplement is provided by the Sarasota County Property Appraiser's Office to assist you in understanding the enclosed **2023 Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments (TRIM Notice)**.

Florida law requires the property appraiser to prepare and mail the TRIM Notices to all property owners in the county on behalf of the taxing authorities in this jurisdiction. While property value is a component of the tax amount due, the property appraiser has no role in establishing millage rates or non-ad valorem assessment amounts.

The taxing authorities (i.e., county government, municipal government, school districts, water districts, and other taxing districts) are each responsible for establishing budgets and setting their millage (tax) rates. These rates are calculated by the various taxing authorities using this formula:

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

Questions regarding tax rates or budgets should be directed to the taxing authority contact listed on the back of your TRIM Notice. Remember, the TRIM Notice is not a bill, the Tax Collector will mail the tax bill in November after the taxing authority's budgets and millage rates are finalized.

The property appraiser is responsible for determining and reporting property values and administering property tax exemptions. My staff is ready to assist should you have questions about an exemption or property value.

Sincerely,

Bill Furst, CFA

PROPERTY VALUE, ASSESSMENT, CLASSIFICATION OR EXEMPTIONS QUESTIONS?



CALL Us

(941) 861-8200



EMAIL Us

PA@sc-pa.com



VISIT Us ONLINE

www.sc-pa.com

TAX BILL & PAYMENT QUESTIONS?

Contact the Tax Collector: Info@SarasotaTaxCollector.com (941) 861-8300 www.SarasotaTaxCollector.com

2023 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, 2022 and does not include changes, additions, or improvements made during 2022. 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 2022 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. 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 prorated 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 2022? Once the applicable assessment limitation is applied (3% maximum assessed value increase for homestead, 10% for non-homestead), the 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.

SARASOTA COUNTY NON-AD VALOREM DISTRICTS

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 PUBLIC HEARING:

5:30 PM on September 11, 2023 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

MILLAGE RATE OR NON-AD VALOREM FEE RELATED QUESTIONS?

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

Notice of Proposed Property Taxes (TRIM Notice) Guide

SARASOTA COUNTY TAXING AUTHORITIES
2023 NOTICE OF PROPOSED PROPERTY TAXES AND
PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

DO NOT PAY
THIS IS NOT A BILL

ACCOUNT #: 0000000000



0 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

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

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.

ADDITIONAL HOMESTEAD FOR SENIORS WITH LIMITED INCOME

SENIOR LIMITED INCOME EXEMPTION 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*

REQUIREMENTS FOR SENIOR 2023 EXEMPTIONS: Primary homestead residence of at least one person aged 65 or more, and the combined household income cannot exceed **\$35,167**—the adjusted gross income limitation for the 2022 federal income tax year.

ALREADY HAVE HOMESTEAD AND TURNING 65? Call us at (941) 861-8200 to get on our senior mailing list for February 2024.

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*

MOVED TO A NEW RESIDENCE?

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

If you purchased property after January 1, 2023, 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, 2024. If the property will be your primary Florida residence you must make an application by e-Filing online on or before March 1.

HAVE A NEW MAILING ADDRESS?

SCAN ME



TO ENSURE TIMELY DELIVERY OF YOUR PROPERTY TAX BILL AND OTHER PROPERTY-RELATED NOTICES VERIFY OR SUBMIT A CHANGE OF ADDRESS: Scan the code to launch our web page with a mobile device or visit us online at www.sc-pa.com/propertysearch. Then search for your property and view your mailing information. Select the “Change mailing address” link just below the current mailing address to launch our web-based address change request. Enter your request and then press submit to notify us.

OR SEND AN ADDRESS CHANGE WITH YOUR PROPERTY ACCOUNT NUMBER TO:

Sarasota County Property Appraiser
2001 Adams Lane
Sarasota, FL 34237

or

PA@sc-pa.com