



# Bill Furst

## SARASOTA COUNTY PROPERTY APPRAISER

2001 Adams Lane, Sarasota, FL, 34237 | Ph: 941.861.8200 | F: 941.861.8260 | [www.sc-pa.com](http://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 **2024 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](http://www.sc-pa.com)

### TAX BILL & PAYMENT QUESTIONS?

Contact the Tax Collector: [Info@SarasotaTaxCollector.com](mailto:Info@SarasotaTaxCollector.com) (941) 861-8300 [www.SarasotaTaxCollector.com](http://www.SarasotaTaxCollector.com)

## 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 2024 EXEMPTIONS:** Primary homestead residence of at least one person aged 65 or more, and the combined household income cannot exceed \$36,614—the adjusted gross income limitation for the 2023 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 2025.

## 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](http://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, 2024,** 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, 2025. 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](http://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](mailto:PA@sc-pa.com)**

# Notice of Proposed Property Taxes (TRIM Notice) Guide

SARASOTA COUNTY TAXING AUTHORITIES  
2024 NOTICE OF PROPOSED PROPERTY TAXES AND  
PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

**DO NOT PAY**  
THIS IS NOT A BILL

ACCOUNT #: 00000000000



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](http://www.SC-PA.com). Petitions must be filed with the Clerk to the Value Adjustment Board or at [www.SarasotaClerk.com](http://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.**

## 2024 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, 2023 and does not include changes, additions, or improvements made during 2023. 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 2023 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](http://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 2023? 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.

**How do I remove, change, or add a name from or to ownership of my property?** Property owners can remove, change, or 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. Be mindful that ownership changes may impact exemption qualifications and eligibility.

**What is Homestead Exemption Fraud?** This occurs when the property owner receiving the homestead exemption does not promptly notify the property appraiser that they have ceased to use the property as their homestead; or, when the status of the owner or use of the property changes and impacts the exempt status of the property. Examples include: rental of all or a portion of the homesteaded property, death of the person claiming the exemption, or claiming or receiving a residency-based property tax benefit in another state or jurisdiction. If you know or suspect someone improperly benefitting from a homestead, please contact our office. You may do so confidentially at 941.861.8200 or online at [www.SC-PA.com](http://www.SC-PA.com) under **Contact Us> Report Homestead Fraud**.

## 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](http://www.sc-pa.com).

### PUBLIC HEARING FOR SARASOTA COUNTY DISTRICTS:

**5:30 PM on September 12, 2024 at 1660 Ringling Blvd, Sarasota, FL 34236**

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

## MILLAGE RATE OR NON-AD VALOREM FEE RELATED QUESTIONS?

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