



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:

Your 2025 Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments (TRIM Notice) is enclosed. Please note that while you received this notice in August, the assessments shown reflect the value of your property **as of January 1st**, which is the statutory date of assessment.

HOW ARE PROPERTY TAXES CALCULATED?

Appraisers use sales from the marketplace, cost of construction, or an income approach (for income-producing property) to arrive at the Just Value.

A property's value is only one component of the calculation that determines your tax amount. The other is the millage rate determined by the various taxing authorities. The property appraiser has no role in determining those millage rates.

The calculation steps are:

JUST VALUE	-	ASSESSMENT LIMITATIONS	=	ASSESSED VALUE
ASSESSED VALUE	-	EXEMPTIONS	=	TAXABLE VALUE
TAXABLE VALUE	x	MILLAGE RATES	=	PROPERTY TAXES

Taxing authorities (county, city, schools, water districts, etc.) independently establish their budgets and determine millage rates using this calculation:

$$\text{Total Budgetary Need} / \text{Total Taxable Value} = \text{Millage Rate}$$

In addition, any non-ad valorem assessments from a local levying authority are independently determined and do not use property value as a factor in their assessments. For questions about proposed ad valorem tax rates and budgets or non-ad valorem assessments, contact the specific taxing or local levying authority listed on the back side of your TRIM Notice.

My staff is ready to assist should you have questions about an exemption or your property value. We strive to uphold the public trust by creating a fair and equitable assessment roll for the residents of Sarasota County.

Sincerely,

Bill Furst, CFA

PROPERTY VALUE, CLASSIFICATION OR EXEMPTIONS QUESTIONS?



CALL Us
(941) 861-8200



EMAIL Us
PA@sc-pa.com



VISIT Us ONLINE
www.sc-pa.com

The TRIM notice is NOT A BILL. The Tax Collector will mail the actual tax bill in November.

CONTACT THE TAX COLLECTOR FOR TAX BILL & PAYMENT QUESTIONS :

Info@SarasotaTaxCollector.gov (941) 861-8300 www.SarasotaTaxCollector.gov

ADDITIONAL HOMESTEAD SAVINGS FOR 2025

Chapter 2024-261, Laws of Florida, implements Amendment 5 and amends section 196.031(1)(b), Florida Statutes, to require the value of the additional homestead exemption to be adjusted annually based on the Consumer Price Index (CPI) as reported by the United States Department of Labor, Bureau of Labor Statistics. The \$25,000 value of the additional exemption increases when the inflation adjustment is positive and applied to the assessed value greater than \$50,000. The Department of Revenue has instructed our office that the maximum additional homestead exemption for 2025 is \$25,722. This exemption applies to all homestead properties with assessed values greater than \$50,000.

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)—see front of TRIM notice for the deadline to file date. 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, 2025, it may show assessment limitations and applicable exemptions from the previous owner. Per Florida Statute, the property will reset to market value on January 1, 2026. 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

Notice of Proposed Property Taxes (TRIM Notice) Guide

Account #

**SARASOTA COUNTY TAXING AUTHORITIES
2025 NOTICE OF PROPOSED PROPERTY TAXES AND
PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS**

DO NOT PAY
THIS IS NOT A BILL

ACCOUNT #: 00000000000000

Tax bills

Taxing authorities

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

Know your
hurricane
evacuation
level

Market value

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								

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

Assessment reductions

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 inaccurate or does not reflect fair market value as January 1, or if you are entitled to an exemption 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 petition for adjustment with the Value Adjustment Board. Petition forms are available online 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.

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

Total ad
valorem and
non-ad val-
orem assess-

ments (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.

2025 AD VALOREM ASSESSMENT LIMITATIONS FOR REAL PROPERTY

Property assessment increases for this year are capped by statute at **2.9% for homesteaded properties** and **10% for non-homesteaded properties**. These limitations do not, however, apply to properties acquired or improvements completed in the prior year. Separately, the school board levy on non-homesteaded property is always based on its full market value.

FREQUENTLY ASKED QUESTIONS

What happened to the save our homes cap on my property? I purchased my home in 2024 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 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 and publishes in the TRIM the value of your property based upon the real estate market as of January 1, assessment date. 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 2024? Once the applicable assessment limitation is applied (2.9% 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? Homestead Exemption Fraud occurs when a property owner receiving the exemption does not promptly notify the property appraiser that they have ceased to use the property as their homestead, or when a change in the owner's status or the property's use impacts its exempt status. Examples include rental of all or a portion of the homesteaded property, the 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 is improperly benefiting from a homestead, please contact our office. You may do so confidentially at 941.861.8200 or online at 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, or visit our website at www.sc-pa.com for additional contact information.

PUBLIC HEARING FOR SARASOTA COUNTY DISTRICTS:

5:30 PM on September 10, 2025 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).