

ABE SKINNER, CFA

COLLIER COUNTY
PROPERTY APPRAISER

YOUR PROPERTY ASSESSMENT

An informal supplement to your TRIM notice

Dear Collier County Property Owner:

The enclosed Notice of Proposed Property Taxes (TRIM or Truth in Millage Notice) shows our estimate of the market value of your property as of January 1 of the current year. The tax bill you will receive in November will be based on this value. If you have any questions about the market value, please feel free to call or visit our office.

It is my goal as your elected Property Appraiser to provide fair property evaluations for all owners. If we may be of assistance in any way, do not hesitate to call.

Respectfully,



Abe Skinner, CFA

THE PROPERTY APPRAISER'S DUTIES

Our office determines the assessed value of your property. We serve the public by providing taxing authorities with accurate and uniform property valuations for their tax purposes. This is our only part in the taxing process. Every year our appraisers re-evaluate each property in Collier County. It is not our intention or responsibility to increase values, but to study the marketplace and appraise accurately and equitably.

The Property Appraiser is independent of city or county taxing authorities and plays no part in their tax policies. This office is not involved with, and has no legal responsibility for local governmental budgets, tax rates or tax bills. In fact, no taxing authority, commission or school board member can pressure this office into setting a value higher or lower than it should be. The various taxing authorities in which your property lies set the millage rates. Every taxing authority is listed with a brief description of purpose on the last portion of this pamphlet. Your tax bill is based on your market value, less exemptions, times the millage rates of all districts in which your property is located (Taxable Value X Millage Rate = Taxes.)

HOW IS MARKET VALUE DETERMINED?

There are three approaches to value referred to in the Florida Statutes; replacement cost, capitalization of income, and direct sales comparison. Please keep in mind, the best indication of market value, as of January 1, is the value of similar properties that have sold prior to January 1.

HOMESTEAD EXEMPTION

Homestead Exemption is a constitutional benefit of up to \$50,000 off the assessed value of your residence for all taxing authorities other than the school assessed value. Only a \$25,000 homestead exemption will apply to school taxable value. It is granted to those applicants who file by March 1, possess title to real property and are bona fide Florida residents making the property their permanent home by January 1.

A homestead exemption is not transferrable. You must file a new application if you received an exemption last year and established a new residence after January 1 this year.

Additionally, if you purchased your property after January 1, and your TRIM notice reflects a homestead exemption, this was granted to the prior owner. This exemption will be removed on December 31. If you wish to qualify for a homestead exemption for next year, you must file an original application in one of our offices by March 1. However, we suggest you file immediately to insure you do not forget this savings of approximately \$450 on your property tax bill.

If you no longer qualify for the exemption, notify our office immediately to avoid possible penalties and interest on an expired exemption.

SENIOR EXEMPTION

If you met the income requirement to qualify for the additional homestead exemption of up to \$50,000 for persons age 65 years or older, and you made application, your notice of proposed taxes has been adjusted accordingly.

CAN YOU REVERSE A DENIAL OF HOMESTEAD EXEMPTION?

Yes. You may appeal the denial of an exemption to the Value Adjustment Board if you can prove that you qualified for the exemption on January 1. You may also appeal if your application was denied because it was filed late. To appeal a late application denial, you must explain the extenuating circumstances that caused your late filing. The fee for filing an appeal is \$15.

CAPPED ASSESSMENTS

A cap of 3% or less on assessment increases has been provided by the Florida Constitution on properties the year following the year they receive homestead exemption. Please note this cap does not apply to new construction or any previously non-assessed improvements to your homestead the first year added to the tax roll. If you received

this benefit, the amount will be shown as the Save Our Homes (SOH) exempt value line of your TRIM notice. If your SOH has decreased it is the result of less difference between the market value and your capped assessed value. This occurs through what is referred to as the "recapture" provision of the SOH Amendment. As long as the fluctuating market value is above your assessed value, your capped assessed value will increase up to 3%. Non-homestead property is eligible for a 10% limit on annual assessment increases. No application is required. This cap does not apply to the School Board portion of property taxes. Recorded ownership changes will reset the 10% cap to current market value. If there is an unrecorded ownership change, you are required to file the DR-430, Change of Ownership or Control of Non-Homestead Property.

VALUATION APPEALS

If after conferring with one of our appraisers you believe our estimate of market value, as of January 1, is higher than you believe the market value to be, we encourage you to file a petition with the Value Adjustment Board (VAB). Petition forms are available at our office. The deadline for filing a petition is printed on the TRIM Notice. The filing fee is \$15 per property.

THE VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB) is created by State law and will be comprised of two County Commission members and one County School Board member. In addition, a private citizen with homestead exemption will be appointed by the County and a commercial property owner with a business in Collier will be appointed by the School Board to serve on the VAB. This board will select a Special Magistrate to hear your case.

MAKING A CASE

Can you receive a reduction before the VAB? Yes, if you can prove that your estimate of market value is lower than the estimate of market value arrived at by the Property Appraiser. To be successful, your presentation must be based on facts, not generalities. Evidence of comparable sales, not assessments, should be presented.

However, if you base your case on personal hardship, such as living on a fixed income or an inability to pay higher taxes, the unfortunate answer will be "NO". Furthermore, neither the fact your value increased nor the amount of increase from one year to the next is a basis for reducing this year's value. Each year's values and/or assessments stand alone. Keep in mind the VAB does not set the millage rate and has no jurisdiction over taxes. The Special Magistrate will make a decision based on the evidence provided by the petitioner and the Property Appraiser relative to "Market Value" or whether to grant an exemption.

HEARING PROCEDURES

The hearings are scheduled in early fall and are informal. Petitioners will be notified in writing by the Clerk for the Value Adjustment Board of the date, time, and place. While you do not need an attorney, you may elect to have one represent you. If you do elect to have someone represent you, then you must notify the Property Appraiser, in writing, that you have authorized someone to act on your behalf. This authorization must have the signature of the owner of record.

TAXABLE VALUE CHANGES

This table represents the interaction from one year to the next between your taxable value and the taxing authorities' millage rates upon your property taxes:

If your Taxable Value...	Taxing Authorities Millage Rate...	Your Property Tax will...
Decreases	Decreases	Decrease
Decreases	Increases	Stay the Same, Increase or Decrease
Decreases	Stays the Same	Decrease
Stays the Same	Increases	Increase
Stays the Same	Decreases	Decrease
Stays the Same	Stays the Same	Stays the Same
Increases	Increases	Increase
Increases	Decreases	Stay the Same, Increase or Decrease
Increases	Stays the Same	Increase

MAILING ADDRESS CHANGES

All mailing address changes or corrections should be in writing and directed to the Property Appraiser's office. Please remember to include the property ID#, owner's signature, legal description or account number (if tangible personal property) with your request.

TAXING AUTHORITY

County

All general governmental activities under the County Commissioners that are provided county-wide including the Sheriff's road patrol, jail operations, courtroom bailiffs, etc., and libraries, beach park facilities, storm water management and land acquisition programs.

Public Schools

Operation of Collier County Public Schools by State law and local board.

City

City of Naples, Everglades or Marco Island properties.

Water Management District

South Florida Water Management-State agency for flood and drainage control and Big Cypress Basin.

M.S.T. Unit (Dependent on tax bill) (Municipal Service Taxing Unit)

General governmental activities under the direct control of the County Commissioners that are provided to the unincorporated area outside the cities of Naples, Everglades and Marco Island, includes parks and recreation, median landscaping, community development and code enforcement. Also includes street lighting and beautification districts.

Independent Special Districts

Collier Mosquito Control and various fire districts who levy their own millage.

Voter Approved Debt

Payment on bond issues or other debt previously approved by voter referendum.

NOTE: For further detailed information concerning any of the taxing authorities or an explanation of their budget and/or millage requirements please see the back of your notice of proposed taxes.

(Rev. 7/16)

This information must be returned to the Property Appraiser in order for your address to be changed.

Please mail or fax to an office below.

Permanent Address Change as of: _____
(Date)

Parcel ID # _____
(Eleven digit number below barcode)

Name: _____

Address: _____

Signature: _____
(Owner signature required)

This form is not to be completed for temporary address changes.

Thank you.

ABE SKINNER, CFA

Collier County Property Appraiser

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