

# PTO

## Property Tax Oversight

**P**roperty tax in Florida is a local tax. It is administered, levied, and collected by local officials. Statutorily, the Department of Revenue has been assigned to

- Determine if local officials are complying with the law
- Resolve any compliance issues that may arise
- Aid and assist local governments in their duties.

While Department resources are primarily focused on oversight of property valuation by property appraisers, the Department oversees and assists with almost all aspects of local property tax revenue.

Property Type	2008 Taxable Value (billions)	2008 Parcel Count (millions)
Single family	1,082.4	6.97
Multi-family	85.2	.19
Agricultural	15.0	.23
Vacant lots	77.0	1.59
Non-agricultural	11.8	.13
Commercial/Industrial	329.6	.38
Institutional/Government	12.0	.28
Other real property	7.8	.14
Tangible personal property	99.4	1.27
<b>Total</b>	<b>1,720.1</b>	<b>11.19</b>

Levying Authority	2007 Taxes Levied (billions)
Schools	13.2
Counties	11.2
Cities	4.0
Others	2.6
<b>Total</b>	<b>31.0</b>

# Local Government Property Tax Process



## 1 Property Tax Base

### Property Appraisers

The county property appraiser is a locally-elected official responsible for determining the just, or market, value of all property and the exemptions that may apply to the property. The resulting taxable value is the basis for calculating property taxes by all local governments.

### Department of Revenue

The Department oversees the operations of local property appraisers through a tax roll review. The department staff provides aid and assistance to property appraisers to improve compliance with Florida law. When needed, they can resolve compliance problems through enforcement tools, including disapproval of a tax roll. Through budget approval, the Department assures adequate funding for property appraiser offices.



## 2 Property Tax Millage Levies

### Elected Officials

As part of their budget planning, locally-elected governing boards determine the revenue to be raised from property tax. They set millage rates based on the revenue needed for operating expenses. Florida Statutes sets maximum millage rates based on factors such as the "rolled-back rate" and growth in Florida personal income. Local governments may override maximum millage rates by either a two-thirds or unanimous vote of their governing body.

### Department of Revenue

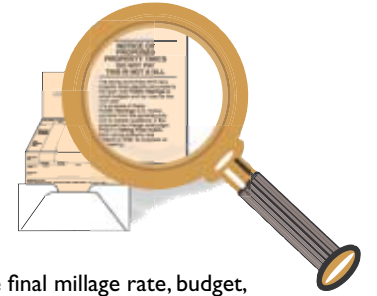
The Department's role in setting property tax millages is limited to determining compliance with the maximum millage rate requirements and ensuring that governments do not exceed constitutional millage caps. The Department provides training, assistance, instruction, and forms to local governments throughout the year to improve compliance.

## 3 Property Tax Public Notification and Advertising

### TRIM (Truth in Millage)

In August of each year, your property appraiser sends you a Notice of Proposed Property Taxes, or "TRIM" Notice. It includes the taxable value of your property, and examples of how the proposed millage rates may affect your taxes.

Local governments must advertise the public meeting at which they discuss the proposed taxes and adopt the final millage rate, budget, and any tax increase. Citizens can attend and speak at the meeting.



### Department of Revenue

The Department determines compliance with the laws governing public disclosure of property tax levies. If a local government doesn't follow the law, they can be required to readvertise and hold new public hearings.

The Department provides training, assistance, instruction, and forms to local governments on TRIM procedures throughout the year.

## 4 Property Tax Appeals Process

### Value Adjustment Boards

Taxpayers who have questions about the assessment or exemptions on the TRIM notice can contact the property appraiser for an informal conference.

Taxpayers who object to their assessment or their exemption status may appeal to the Value Adjustment Board. The Board consists of two county commissioners, one school board member, and two appointed citizens.

Either the property appraiser or the taxpayer may appeal the Board's decision in circuit court.

### Department of Revenue

The Department sets uniform procedures governing aspects of VAB hearings, and provides training and forms.



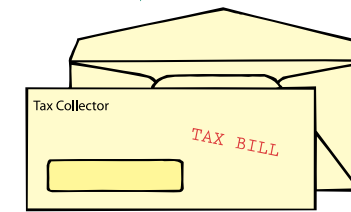
## 5 Billing of Property Taxes

### Tax Collectors

The tax collector prepares the tax bills and normally mails them around November 1. Payment is due by the following March 30. Early payment discounts are available. Property taxes are a first lien on the property.

### Department of Revenue

The Department provides the format for the property tax bill for all counties.



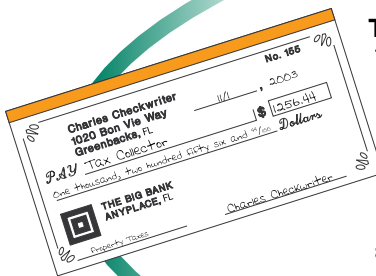
## 6 Property Taxes Paid

### Taxpayers

Taxes are due on November 1 or as soon as you receive your tax bill. An early payment discount of 4% is available for taxes paid in November, 3% in December, 2% in January, and 1% in February.

### Department of Revenue

Departmental staff can answer taxpayer questions about property tax collection and help with communications with tax collectors and property appraisers.



## 7 Property Tax Collections

### Tax Collectors

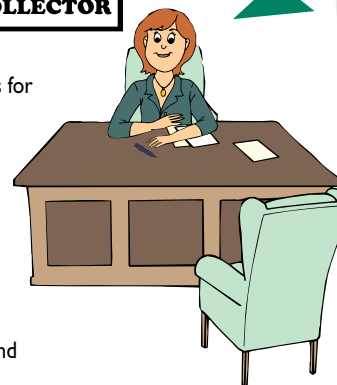
The tax collector receives and processes all property tax payments. The tax collector, with the property appraiser, processes all requests for refunds of taxes.

Tax certificates are sold for all property with delinquent payments. After two years, a tax deed for the property may be sold if the taxes have not been paid.

### Department of Revenue

The Department must approve or deny refund requests of \$400 or more. The Department must approve all requests for correction or cancellation of tax certificates. The Department provides many forms used in tax collection and provides training, as well as assistance to tax collectors and their staff.

TAX COLLECTOR



## 8 Funding of Local Government Services

### Local Governments

Property taxes are distributed by the tax collector to all local governments levying the tax. In 2007, 67 counties, 67 school boards, 387 municipalities, 118 independent special districts and 5 water management districts levied property taxes. A total of \$31.0 billion was levied, making property tax the largest governmental revenue source in Florida.



You can find information about property taxes on your county's property appraiser and tax collector's websites.

State level information is available at: <http://dor.myflorida.com/dor/property/>