



Property Taxpayer's Bill of Rights

The 2000 Florida Legislature created the Taxpayer's Bill of Rights for property owners in the state of Florida. It guarantees that your rights, privacy, and property are safeguarded during the assessment, levy, collection, and enforcement of property taxes. This document is designed to explain your property tax rights and the obligations of property appraisers, tax collectors, local governing boards, and the Florida Department of Revenue in property tax matters. Some of the most common rights are explained in this document. For a complete listing of all the rights contained in the Taxpayer's Bill of Rights, see section 192.0105, Florida Statutes.

Ad Valorem Property Tax

Taxes that are based on value are called ad valorem taxes. Most city and county property taxes fall into this category. Your ad valorem tax bill is the result of the coordinated efforts of your county taxing authorities and officials:

1. Your property appraiser, who determines the market value of your property;
2. Your taxing authorities, which are the local government units who determine your tax rate and levy the tax; and
3. The tax collector, who sends you a tax notice and collects the tax.

Assessment of Property Value

Your local property appraiser sets a value on your property, based on current market value, including buildings and other improvements. You may be eligible for certain exemptions. Check with your county's property appraiser for more information. Any exemptions are deducted from the assessed value. The final amount is the taxable value of your property.

EXAMPLE	
Assessed value	\$ \$110,000
Homestead exemption	-25,000
Additional homestead	-25,000
Taxable value	\$ \$60,000

✓ Your Rights

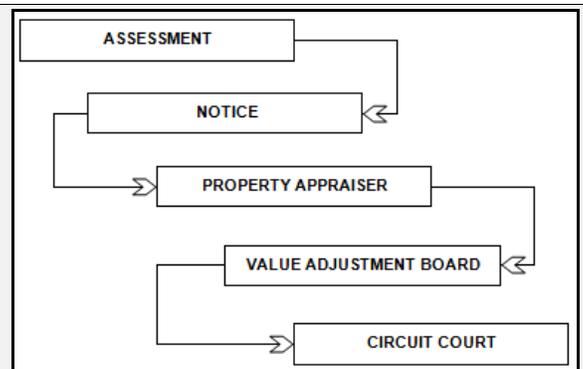
The notice telling you the proposed property taxes and assessments, including any exemptions, for your property will be mailed to you in the late summer. If you have questions about your assessment, you have the right to a meeting with your property appraiser to discuss your concerns.

It is important that you bring all documentation supporting your case. You can present any information you think important in changing the assessment.

You can ask the property appraiser to present facts supporting the assessment. Records about your property are available for inspection and copying. Allow a reasonable time for the property appraiser to compile them.

If you and the property appraiser have not resolved the issues, you may petition the local value adjustment board to review your assessment. You have the right to be sent a notice of the value adjustment board's hearing date and time. Property owners will be sent written notification of the value adjustment board's decision for upholding or overturning the property appraiser's findings.

A property owner may go to circuit court to review a tax assessment or appeal a decision to deny tax deferral or exemptions.



Property Tax Rates

Property tax rates are set by millage which is \$1 for every \$1000 of the property's taxable value. The governing board of the taxing district decides the millage, or tax rate at a public hearing. Also, some fees for services that are not based on your property value may be included in your property tax bill.

Taxing authorities – city and county commissions, water management districts, school boards, and special districts - propose a tax rate or fee that will be needed to support their budgets.

✓ Your Rights

A written "Notice of Proposed Property Taxes" will tell you the proposed property taxes and may include dates and times of public hearings on each taxing authority's tentative budget. All public hearings to finalize the budget and adopt a tax rate will be advertised in the newspaper.

If the tentatively adopted tax rate results in higher taxes than the year before you will be notified of the amount of additional tax. You must be mailed a notice comparing: 1) the previous year's taxes, 2) the tax amount you will owe under the tentative budget change, and 3) the tax amount you will owe if the budget changes are not adopted. This notice is sent to the address on file on the tax roll.

Non-Ad Valorem or Special Assessments

Non-ad valorem assessments are fees for specific services. The amount you pay is not based on the value of your property. It is set by taxing authorities such as cities, counties, and independent special districts for mosquito control, fire or ambulance service, solid waste disposal, and others. These fees may be included on your Notice of Proposed Property Taxes as non-ad valorem assessments or mailed to you on a separate notice.

✓ Your Rights

Taxing authorities are required to hold hearings about their special assessments or service fees. A notice will be mailed to you at least 20 days before the hearing. This notice must contain the total amount owed for your property. You have the right to appear at the hearing and file written objections with the local governing board.

Tangible Personal Property

If you own a business, you may owe tangible personal property tax. Equipment and other items that are used in your business but are not considered in the assessed value of your business' real property are taxed as tangible personal property. For a business this may include office furniture, computers, tools, supplies, machines, and leasehold improvements. Inventory that is for sale as part of your business is not taxed. Homestead property and household goods and items are exempt from this tax.

✓ Your Rights

Businesses that owe tangible personal property tax have the right to request an extension of time beyond the April 1 deadline to file a tangible personal property tax return (Form DR-405). If you unintentionally file your return late you may request that the penalties be reduced or waived.

Tax Collection

Your local tax collector's office sends your tax bill for the current year in November. You have until April 1 of the next year to pay your taxes. If you have not paid by April 1 your taxes are delinquent.

✓ Your Rights

Every property owner has the right to be sent a written notice of taxes due and to receive discounts for early payment. For example, if you pay your taxes in November, the amount due is discounted by 4 percent. If you are delinquent paying your taxes you will be notified. Your property cannot be sold for at least 2 years, during which time you have the right to pay off the delinquent amount.

Generally, you have the right to have factual errors relating to your property corrected and to receive a refund of any overpaid taxes. However, there are certain criteria and timeframes within which corrections and refunds must be made.

✓ Other Rights

Your rights as a property owner ensure that you receive information about proposed assessments, tax rates, public hearings, and non-ad valorem assessments. It is your right to be informed during the tax decision process.

You have the right to have confidential tax information that has been provided to your property appraiser kept confidential.

Important Dates To Remember

January 1	Assessment date
January 1 through April 1	Filing of returns such as Tangible Personal Property Returns (DR-405)
March 1	Last day to file for homestead and other exemptions
April 1	Prior year taxes delinquent

Who To Contact

For property value or exemptions ▶ *The Property Appraiser's Office*

This office is responsible for preparing the property tax roll. They set the value of properties in their jurisdiction and adjust these values with approved exemptions.

Appeals about property value or exemptions ▶ *The Value Adjustment Board*

The board is made up of two county commissioners, one school board member, and two citizen members. Some counties use special magistrates to make recommend actions to the board. The board's purpose is to hear appeals regarding denied exemptions, petitions relating to assessments, and appeals concerning ad valorem tax deferrals.

Ad valorem tax rates ▶ *Taxing Authorities*

Example: City, county, school board, water authority, or water management district

These offices are responsible for setting property tax rates. They hold advertised public hearings where the public is invited to speak on the proposed tax rate.

Non-ad valorem assessments ▶ *Local Levying Authorities*

Example: County, city commissions, special districts

These agencies are responsible for setting non-ad valorem assessments. In some areas this may include solid waste, street lighting, and storm water fees. They hold advertised public hearings where the public is invited to speak on the decision to initially impose the non-ad valorem assessment.

Your tax bill ▶ *The Tax Collector's Office*

This office is responsible for preparing and mailing tax notices (tax bills). These notices are based on the tax rolls prepared by the property appraiser and non-ad valorem assessments provided by the levying governments.

Supervision ▶ *Florida Department of Revenue*

DOR is responsible for general supervision of property tax laws and reviewing the tax rolls submitted by the property appraisers. The Department works with property appraisers, tax collectors, and other local officials to assure fair assessment and collection of property taxes. The Department does not have the authority to hear or decide tax assessment appeals. They are heard by the value adjustment board or the circuit court in your county.