



# Roger A. Suggs, CFA, AAS, CCF

## Clay County Property Appraiser

www.ccpao.com

# 2016 TRIM GUIDE

Helping you read and understand your annual Truth in Millage (TRIM) Notice

### 1 YOUR PROPERTY IDENTIFIERS

At the top of the form is the parcel identification number or tangible personal property account number, as well as the owner's name, mailing address, legal description, and physical address. The mailing address is where your tax bill will be mailed; please notify us (in writing) of any address changes.

### 2 TAXING AUTHORITIES

Listed is the taxing district and the local government agencies with the power to levy taxes. Every taxing authority will hold a public hearing on their proposed budget for the coming year. The budget amount determines the millage (tax) rate that will be applied to your property's taxable value, resulting in your annual tax amount.

### 3 PRIOR YEAR TAXABLE VALUE & CURRENT YEAR TAXABLE VALUE

These two columns list your taxable value for last year and this year. The taxable value is the assessed value less any exemptions, such as the homestead exemption.

Because certain exemptions only apply to the millage rate for specific taxing authorities, your TRIM notice will list different taxable values for different authorities. (See #10, Exemptions)

### 4 YOUR FINAL TAX RATE AND TAXES LAST YEAR (2015)

These are the millage rates and taxes for each taxing authority for 2015. The 2015 assessment roll has been certified and closed, but it is helpful to use this information for the purpose of comparing this year to last year. The 2016 TRIM notice is designed primarily to give you the opportunity to review your 2016 values and millage rates.

### 5 YOUR TAX RATE AND TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE

This column illustrates what your taxes would have been if the taxing authorities had elected to keep last year's budget. However, the taxing authorities have proposed a new budget; therefore, your taxes will differ from this amount. This column is for comparative purposes only.

### 6 YOUR TAX RATE AND TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE

This is your 2016 proposed tax amount.

This column includes the maximum millage rate and resulting tax amount already proposed by your taxing authorities based on their new budgets. Your taxes this year cannot be more than this proposed amount. If, during the final budget hearings, millage rates are decreased, your taxes may decrease from this amount.

## NOTICE OF PROPOSED PROPERTY TAXES CLAY COUNTY TAXING AUTHORITIES 2016 REAL PROPERTY

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

HX

HX Parcel ID: 99-99-99-999999-999-99

Short Legal Description

Property Owner Address City, State ZIP

LCTN: Physical Address

TAXING AUTHORITY TAX INFORMATION								
TAXING AUTHORITY	PRIOR (2015) TAXABLE VALUE	YOUR FINAL TAX RATE AND TAXES LAST YEAR (2015)			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
<b>Taxing District: 001</b>								
OTHER COUNTY SERVICES	41,709	5.2349	218.34	42,443	5.1076	216.78	5.5924	237.36
SCHOOL LRE	66,709	4.9740	331.81	67,443	4.8666	328.22	4.8990	329.73
LOCAL BOARD	66,709	2.2480	149.96	67,443	2.1995	148.34	2.2480	151.61
SURWMD	41,709	.3164	13.20	42,443	.3023	12.83	.3023	12.83
UNINCORP SERVICES MSTU	41,709	.1110	4.63	42,443	.1082	4.59	.1110	4.71
LAW ENFORCEMENT MSTU-4	41,709	2.2503	93.86	42,443	2.1945	93.14	2.2503	95.51
FIRE CONTROL MSTU-8	41,709	.5048	21.05	42,443	.4928	20.92	.5048	21.43
<b>TOTAL AD-VALOREM PROPERTY TAXES</b>		15.6394	832.85		15.2715	824.82	15.8978	853.18

PROPERTY APPRAISER VALUE INFORMATION							
	MARKET VALUE	SCHOOL ASSESSED VALUE EXEMPTIONS		NON-SCHOOL ASSESSED VALUE EXEMPTIONS			
		ASSESSED VALUE	SCHOOL EXEM	ASSESSED VALUE	COUNTY EXEM	CITY EXEM	OTHER EXEM
PRIOR YEAR (2015)	93,610	91,709	25,000	91,709	50,000	0	50,000
CURRENT YEAR (2016)	93,728	92,443	25,000	92,443	50,000	0	50,000

APPLIED ASSESSMENT REDUCTION	APPLIES TO	CURRENT VALUE (2016)
SAVE OUR HOMES BENEFIT	ALL TAXES	1,285
NON-HOMESTEAD 10% CAP BENEFIT	ALL NON-SCHOOL TAXES	0
AGRICULTURAL CLASSIFICATION	ALL TAXES	0
OTHER	ALL TAXES	0
EXEMPTIONS	APPLIES TO	CURRENT VALUE (2016)
FIRST HOMESTEAD	ALL TAXES	25,000
ADDITIONAL HOMESTEAD	ALL NON-SCHOOL TAXES	25,000
SENIOR EXEMPTION	COUNTY OPERATING TAXES	0
OTHER	ALL TAXES	0

If you feel the market value of the property is inaccurate or does not reflect fair market value as of January 1, 2015, or if you are entitled to an exemption or classification that is not reflected, contact the Clay County Property Appraiser's Office at:

477 Houston St, Green Cove Springs, FL 32043  
(904) 284-6305

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 and certified property record cards are available online at: www.ccpao.com

Petitions must be filed on or before

September 12, 2016

SEE REVERSE SIDE FOR PUBLIC HEARING DATES AND EXPLANATIONS OF THE COLUMNS ABOVE.

### PROPERTY VALUES

The following values are listed for this year and last year:

### 7 MARKET VALUE

The 2016 market value is an estimate of the most probable selling price as of January 1, 2016, based on sales and other market data from 2015.

### 8 ASSESSED/CAPPED VALUE

This is the market value as limited by an assessment cap, such as the Save-Our-Homes cap or the 10% cap on non-homestead parcels, or by an assessment classification (such as agricultural classification). Because the 10% non-homestead cap does not apply to school millages, there may be a different value for school and non-school millages.

### 9 APPLIED ASSESSMENT REDUCTION

This lists the value of any assessment reductions such as the Save-Our-Homes cap. If you applied for and received a Save-Our-Homes cap Portability benefit, it will be reflected here and in the current year assessed value.

### 10 EXEMPTION AMOUNTS

This lists the amount of all your exemptions. Some exemptions apply only to specific taxing authorities, which can result in different taxable values for different taxing authorities. For example:

- The additional \$25,000 Homestead Exemption applies only to the assessed value between \$50,000 and \$75,000, and does not apply to the school millage.
- The additional homestead exemption for low-income seniors only applies to certain millage rates.

### 11 APPRAISER CONTACT NUMBER

If you have any questions or concerns about your property value or exemptions, you can contact the Clay County Property Appraiser's Office by calling this number. A copy of your property record card can be obtained from our website.

### 12 VAB FILING DEADLINE

The deadline for filing a petition with the Value Adjustment Board to appeal your property value or exemption status is listed here.

## ON THE BACK OF THE TRIM NOTICE...

**BUDGET HEARINGS** — This section lists the budget hearing for each taxing authority levying taxes in your tax district. If you wish to voice an opinion about the amount or use of taxes, you are encouraged to attend.

**NON-AD VALOREM ASSESSMENTS** — Non-Ad Valorem assessments are applicable in some taxing districts and are based on a rate schedule set by each governing body. They are NOT based on the value of your property. The Save-Our-Homes cap does not apply to these assessments.

**EXPLANATIONS** — Explanations for the columns and sections on the TRIM Notice are provided.

## General List of Ad Valorem Tax Exemptions, Reductions and Classifications

- Homestead Exemption up to \$50,000
- Additional Homestead Exemption up to \$50,000 for Persons 65 and Older with Limited Income (annual application and income verification required)
- Additional Homestead Exemption for Persons 65 and Older with Limited Income and at Least 25 years of Residency (available to Orange Park and Green Cove Springs Residents)
- Totally and Permanently Disabled Persons Exemption (annual income verification required)
- Homestead Property Tax Discount for Veterans Age 65 and Older With a Combat Related Disability
- Exemption for Surviving Spouse of Military Veteran who Died from Service Connected Causes While on Active Duty or First Responder who Died in the Line of Duty
- Homestead Ad Valorem Tax Credit for Deployed Military Personnel
- Veterans Service Connected Total and Permanent Disability Exemption
- \$5,000 Exemption for Disabled Ex-Servicemember or Surviving Spouse
- Exemption for Disabled Veterans Confined to Wheelchairs
- \$500 Exemption for Widows, Widowers, Blind Persons, and Totally and Permanently Disabled Persons
- Charitable, Religious, Scientific, or Literary Exemption
- Reduction in Assessment for Living Quarters of Parents or Grandparents
- Real Property Dedicated in Perpetuity for Conservation Exemption
- Agricultural Classification

## Important Information for New Homeowners

The initial application for Homestead Exemption should be made, **ON OR BEFORE MARCH 1 FOR THE TAX YEAR IN WHICH YOU WANT TO APPLY FOR.**

The Property Appraiser's office accepts the following forms of identification as proof of residency:

Valid State of Florida Drivers License or Florida Identification Card,  
Voters Registration Card, Current State of Florida Vehicle Registration, Utility Bill, W-2, etc...

***\* Identification used for proof of residency should show the same address as the property to be homesteaded.***

THE DEADLINE FOR FILING EXEMPTION APPLICATIONS IS MARCH 1st.

For more information, please visit our website at [www.ccpao.com](http://www.ccpao.com)

