

# TRIM GUIDE

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

## What's NEW on Your TRIM Notice?

**CHANGES THIS YEAR.** In 2009 the Florida Legislature passed a bill changing the format and content of the Notice of Proposed Taxes (TRIM Notice). In response we have redesigned the notice. It is now two sided, lists your values and includes millage rates, among the changes. We have numbered the sections of the sample notice, below, to match the corresponding explanations.

NOTICE OF PROPOSED PROPERTY TAXES  
CLAY COUNTY TAXING AUTHORITIES  
2010 REAL PROPERTY

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

Parcel ID: 00-00-00-0000-00000-0000

HX C 22253 51\*\*AUTO\*\*S-DIGIT 32043

1

Property Owner  
Address  
City, State, ZIP

Short Legal  
Description

1 YOUR PROPERTY IDENTIFIERS

At the top of the form is the parcel number or tangible personal property account number identifying your property, as well as the legal description, and tax district. The mailing address printed here is the address where your tax bill will be mailed; please notify us in writing of any address changes.

2 TAXING AUTHORITIES

These are 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 size of the budget determines the millage 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 (2009)

These are the millage rates and taxes for each taxing authority for 2009. The 2009 tax 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 2010 TRIM notice is designed primarily to give you the opportunity to review or challenge your 2010 values and millage rates.

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

This is a hypothetical column illustrating 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 2010 proposed tax amount.

This column includes the 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.

TAXING AUTHORITY TAX INFORMATION								
TAXING AUTHORITY	PRIOR (2009) TAXABLE VALUE	YOUR FINAL TAX RATE AND TAXES LAST YEAR (2009)		CURRENT (2010) 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
Taxing District: 002								
BCC-OTHER COUNTY SERVICES	31,810	0.6451	20.52	35,369	0.7025	24.85	0.2039	7.21
SCHOOL LRE	106,810	5.2350	559.15	110,369	5.6896	627.96	5.3690	592.57
LOCAL BOARD	106,810	2.4980	266.81	110,369	2.7149	299.64	2.4980	275.70
GRN CV SPG,CITY OF	81,810	2.5700	210.25	85,369	2.9886	255.13	2.5700	219.40
SJRWMD	81,810	0.4158	34.02	85,369	0.4700	40.12	0.4158	35.50
BCC-LAW ENFORCEMENT	31,810	3.0558	97.20	35,369	3.3530	118.59	3.4043	120.41
BCC-EMS	31,810	1.0609	33.75	35,369	1.1611	41.17	1.1995	42.43
FIRE CONTROL MSTU-8	31,810	0.3752	11.94	35,369	0.4119	14.57	0.4480	15.85
<b>TOTAL AD-VALOREM PROPERTY TAXES</b>		15.8558	1,233.61		17.4946	1,422.03	16.1085	1,309.07

PROPERTY APPRAISER VALUE INFORMATION							
MARKET VALUE	SCHOOL ASSESSED VALUE AND EXEMPTION			NON-SCHOOL ASSESSED VALUE AND EXEMPTIONS			
	ASSESSED VALUE	SCHOOL EXEM	OTHER EXEM	ASSESSED VALUE	COUNTY EXEM	CITY EXEM	OTHER EXEM
PRIOR YEAR (2009)	180,963	131,810	25,000	131,810	100,000	50,000	50,000
CURRENT YEAR (2010)	148,435	135,369	25,000	135,369	100,000	50,000	50,000

APPLIED ASSESSMENT REDUCTION	APPLIES TO	CURRENT VALUE (2010)
SAVE OUR HOMES BENEFIT	ALL TAXES	13,066
NON-HOMESTEAD 10% CAP BENEFIT	NON-SCHOOL TAXES	0
AGRICULTURAL CLASSIFICATION	ALL TAXES	0
OTHER	ALL TAXES	0
EXEMPTIONS	APPLIES TO	CURRENT VALUE (2010)
FIRST HOMESTEAD	ALL TAXES	25,000
ADDITIONAL HOMESTEAD	ALL NON-SCHOOL TAXES	25,000
SENIOR EXEMPTION	COUNTY OPERATING TAXES	50,000
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, 2010, 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 are available online at: www.ccpao.com.

Petitions must be filed on or before September 14, 2010.

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 2010 market value is an estimate of the most probable selling price as of January 1, 2010, based on sales and other market data from 2009.

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. The primary assessed value is in the blue column.

If your market value decreased from 2009 to 2010, but your assessed/capped value increased, it may be because of a change in exemption status (example: if you bought a new home and the prior owner's exemptions were removed), or as a result of the Save-Our-Homes Cap "Recapture" rule.

### 9 ASSESSMENT REDUCTION APPLIED

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 the county and city millage rates.

### 11 APPRAISER CONTACT NUMBER

If you have any questions or concerns about your property value, you can contact your area appraiser by calling either of these numbers.

### 12 VAB FILING DEADLINE

The deadline for filing a petition to 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 and contact information 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. Please direct all questions regarding these assessments to the number listed.

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