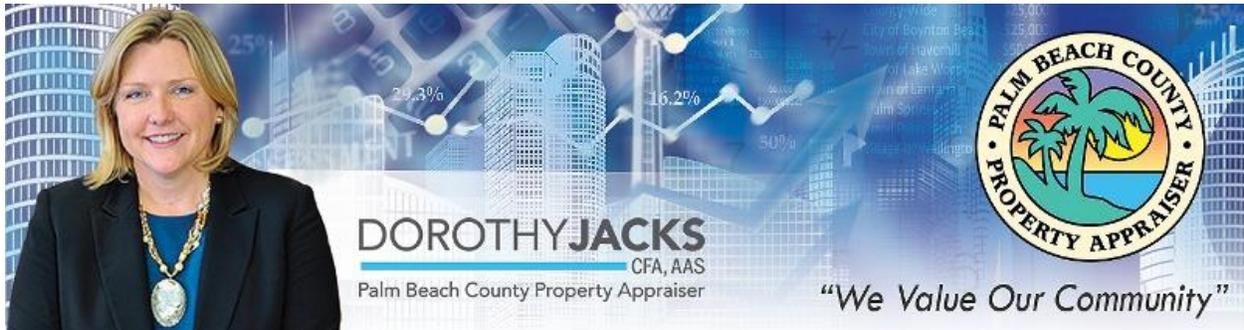


# Palm Beach County Property Appraiser's Office Homeowner Association Newsletter – August 2017



## Dear Taxpayers:

The long days of summer at the Property Appraiser's Office certainly have been busy. In July, my office received approval for the 2017 tax roll, from the Florida Department of Revenue (DOR). This is a true testament to the hard work of the men and women in my office. County-wide property values increased 7.34% from 2016 to 2017.

In August, we head into a critical stage in the tax roll process, as my office prepares the annual Notice of Proposed Property Taxes or TRIM notices for all property owners in Palm Beach County. This year's TRIM notice will be mailed out on **August 21, 2017**.

What is a TRIM notice? In 1980, the Florida legislature passed the "Truth-in-Millage" (TRIM) act. This law is designed to inform taxpayers which governmental entity is responsible for the taxes levied and the amount of tax liability owed to each taxing entity. It also provides the market, assessed, and taxable values of your property, plus information about qualified exemptions and assessment caps.

It's an important notice for all taxpayers, as it allows you an opportunity to provide input into taxing authorities' budgets and millage rates before they become final and to file a petition if you feel your value is incorrect.

This month's newsletter presents an overview of the TRIM notice and process. I hope you will find this information helpful and a resource guide in the future.

**Respectfully,**

**Dorothy Jacks, CFA, AAS**  
**Palm Beach County Property Appraiser**



# The Truth in Millage (TRIM) Notice

The Truth in Millage (TRIM) Notice is not a bill, but rather a document that has vital information about the value of your property, which is based on market conditions as of January 1, 2017.

The **top portion** of your TRIM notice has three main columns, the **first column** representing “Your Property Taxes Last Year” which shows the taxes and millage rates that applied last year to your property. These amounts were based on budgets adopted last year and your property’s previous taxable value.

Tax rates or millages, are set by taxing authorities (School Board, County Commission, City Commission, etc.). The rates are adjusted annually by the taxing authorities, to either raise or lower taxes depending on how much money they need to fund their proposed budgets.

The **second column**, “Your Taxes this Year if Proposed Budget Change is Made” reveals what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is not final and may be amended at the public hearings.

NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS											
Full Parcel ID: 00-00-00-00-000-0000		DO NOT PAY			THIS IS NOT A BILL			The taxing authorities which levy taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of these PUBLIC HEARINGS is to receive comments from the general public and to answer questions on the proposed tax change and budget PROPOSED TO TAKING FINAL ACTION. Each taxing authority may AMEND or ALTER its proposals at the hearing.			
Taxing Authority *dependent, Special Districts	COLUMN 1 Your Property Taxes Last Year			COLUMN 2 Your Taxes This Year *proposed budget change is made			COLUMN 3 Your Taxes This Year *no budget change is made			A public hearing on the proposed taxes and budget will be held at the locations and dates below	
	Assessed Value	Millage Rate	Tax Amount	Assessed Value	Millage Rate	Tax Amount	Assessed Value	Millage Rate	Tax Amount		
<b>COUNTY</b>											
County Operating	50,000	4.7815	2391.98	50,700	4.7815	2421.42	50,700	4.6569	2377.17	5:00 P.M. (561) 555-3095	301 N Olive Ave (2nd Fl) WPB 33401
County Debt	50,000	1.462	731	50,700	1.507	763.73	50,700	1.507	763.73		
<b>PUBLIC SCHOOLS</b>											
St. Johns Law	75,000	5.0140	3761.05	75,700	4.5720	3461.10	75,700	4.6840	3541.62	9:00 P.M. (561) 434-8037	3000 Forest Hill Blvd WPB 33405
St. Johns Board	75,000	2.4860	187.35	75,700	2.4860	189.15	75,700	2.3030	176.67		
<b>MUNICIPALITY</b>											
West Palm Beach Operating	50,000	8.3400	417.00	50,700	8.3400	423.17	50,700	7.7461	392.73	8:15-5:01 P.M. (561) 822-1310	401 Clematis Street WPB 33401
West Palm Beach Debt	50,000	1.620	810	50,700	1.481	751	50,700	1.481	751		
<b>INDEPENDENT SPECIAL DISTRICTS</b>											
St. Johns Water Mgmt. Basin	50,000	1.599	79.95	50,700	1.471	74.59	50,700	1.471	74.59	8:00 P.M. (561) 686-8000	3301 Gals Creek Rd WPB 33409
St. Johns Water Mgmt. Dist.	50,000	1.459	72.95	50,700	1.368	69.36	50,700	1.368	69.36		
Everglades Construction	50,000	0.506	25.30	50,700	0.471	23.98	50,700	0.471	23.98		
Fl. Inland Navigation District	50,000	0.020	1.00	50,700	0.020	1.02	50,700	0.020	1.02	8:00 P.M. (561) 637-3365	340 Ocean Dr. Jano Beach FL 33408
Childrens Services Council	50,000	0.677	33.85	50,700	0.633	32.04	50,700	0.633	31.64	9:00 P.M. (561) 743-7000	2303 High Ridge Rd. S. Daphne 33449
Health Care District	50,000	1.0426	52.13	50,700	0.942	47.86	50,700	0.942	46.40	9:15 P.M. (561) 659-1270	2001 10th Ave N Palm Springs 33481
<b>Total Millage Rate &amp; Tax Amount</b>			23,041.91	4,342.10		22,450.11	4,317.69		21,880.70		SEE REVERSE SIDE FOR EXPLANATION

The **third column**, “Your Taxes This Year if **No** Budget Change is Made” column shows what your taxes would be this year based on last year’s budgets and your current assessment. The “rolled-back rate” in column three is the millage rate that would raise the same amount of revenue as last year if applied to the current tax roll.

The difference between columns 2 and 3 is the tax change (increase or decrease) proposed by each local taxing authority and is **not** the result of higher assessments.

A listing of these hearings is on the **right side of the top portion of the notice**. It lists the date, time, and location at which the taxing authorities will discuss the proposed tax rates for your property. It's the most appropriate occasion for taxpayers to raise their concerns about the budgets established by taxing authorities.

The **middle portion** of your TRIM notice shows “Value Information”. You’ll see the “Market Value” listed for the current year and the previous year.

VALUE INFORMATION			
Market	Last Year ( )	This Year ( )	Market (also called “Just”) value is the most probable sale price for your property in a competitive, open market on Jan. 1. It is based on a willing buyer and a willing seller.
Value	100,000	115,000	

The current year shows the Property Appraiser’s estimate of what your property could have sold for on January 1, 2017.

The **table** below the “Value Information” box lists the Taxing Authorities, Assessed Value, any Exemptions applicable for the property, and the Taxable Value.

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	100,000	100,700	50,000	50,000	50,000	50,700
County Debt	100,000	100,700	50,000	50,000	50,000	50,700
Public Schools	100,000	100,700	25,000	25,000	75,000	75,700
Municipality Operating	100,000	100,700	50,000	50,000	50,000	50,700
Municipality Debt	100,000	100,700	50,000	50,000	50,000	50,700
Independent Special Dist	100,000	100,700	50,000	50,000	50,000	50,700

Assessed Value is the market value minus any assessment reductions. Exemptions are specific dollar or percentage amounts that reduce your assessed value. Taxable Value is the value used to calculate the tax due on your property (Assessed Value minus Exemptions).

The “Assessed Value” column shows the market value less any benefit for the “Save Our Homes” Cap or Agricultural Classification.

For Homestead properties, this value cannot annually increase more than 3% or the percentage change in the Consumer Price Index, whichever is less. If your property is not your homestead, it cannot exceed 10% of the previous year’s assessed value.

The “Exemptions” column lists the specific dollar amount(s) that reduces your assessed value. The “Taxable Value” column is the amount on which your taxes are actually based. The taxable value is the assessed value minus the value of your exemptions.

An “Assessment Reductions” table is listed next and shows amounts based on applicable statutory limitations and benefits that may affect the

Assessment Reductions	Applies To	Value
Save our Homes Assessment Cap- percent in	All Taxing Authorities	14,300

Properties can receive an assessment reduction for a number of reasons including the Save our Homes Benefit and the 10% non-homestead property assessment limitation.

Assessed Value, such as the Save Our Homes cap or an Agricultural Classification. The value of these limitations and benefits make up the difference between market and assessed value.

The bottom portion of your TRIM notice displays a box labeled “Exemptions Applied”. Here, any exemption that impacts your property is listed along with its corresponding exempt value

Exemptions Applied	Applies To	Exempt Value
Homestead	All Taxing Authorities	25,000
Additional Homestead	Non-School Taxing Authorities	25,000

Any exemption that impacts your property is listed in this section along with its corresponding exempt value. Specific dollar or percentage reductions in assessed value may be applicable to a property based upon certain qualifications of the property or property owner. In some cases, an exemption’s value may vary depending on the taxing authority. The tax impact of an exempt value may also vary for the same taxing authority, depending on the levy (i.e., operating millage vs debt service millage).

(most commonly, the homestead exemption). Specific dollar or percentage reductions in assessed value may be applicable to a property based upon certain qualifications of the property or property owner.

Also listed on your TRIM notice will be information regarding the process for filing a petition to appeal the assessment and any denial of exemption. Your petition must be filed with the Value Adjustment Board on or before the deadline, September 15, 2017. (Further explanation of the VAB process will be in next month's newsletter.)

The **Non-ad Valorem portion** (The Property Appraiser is not responsible for any assessments in this portion of the TRIM notice) shows assessments that districts are charging you to provide services to your area. These districts include the solid waste authority, special road assessments, community development districts, etc. If you disagree with any of these assessments, you may contact the districts directly, the phone number for each district is listed in the last column.

NON-AD VALOREM ASSESSMENT					
LEVYING AUTHORITY	PURPOSE OF ASSESSMENT	UNITS	RATE	ASSESSMENT	CONTACT INFO
CITY OF WEST PALM BEACH SOLID WASTE AUTHORITY OF PBC	FIRE SERVICE	1	25.00	25.00	(561) 822-1310
	GARBAGE SERVICES		97.00	97.00	(561) 697-2700
				<b>Total Non-Ad Valorem Assessment</b>	<b>122.00</b>

Your final tax bill may contain non-ad valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.

The Property Appraiser's Office welcomes any questions regarding your TRIM notice, property value, and exemption amounts. Contact our office for further information at 561.355.3230. **(Please note: The Property Appraiser's Office does not set tax rates nor does it collect taxes. Questions about tax collections should be directed to the Palm Beach County Tax Collector's Office at 561.355.2264.)**

## Community Outreach Presentations



Does your homeowner, condo association, community organization, or business have inquiries about exemptions, property valuations or other property issues? Our staff is available for presentations at your next meeting or can host an expo table with handouts and answer questions. For more details, call **Mike Pratt**, Director of Education Services and Community Outreach at 561.355.4021 or **Angie Mitchell**, Executive Assistant in Administration at 561.355.2860.