

**The Appeal Process**

If you disagree with your value, classification, or exemption, you may meet with a representative from our office. You may also file a petition with the Value Adjustment Board (VAB). The VAB conducts informal hearings where you may present your case. **A petition to challenge a property value must be filed within 25 days after the mailing date of the Notice of Proposed Property Taxes (TRIM).**

There is a non-refundable \$15 fee payable to the Clerk of Circuit Court-VAB to file your petition. Please contact the Clerk of the Court 850-342-0220 for information on the process and where to file. Petition forms can also be obtained from your Property Appraiser's office; however, it must be filed with the Clerk of Circuit Court.

**Before contacting our office...**

- Review your TRIM notice carefully; it will show your current and previous year values and exemption amounts.
- If you have homestead exemption, even if the market/just value decreases, your assessed value may increase or be limited to the Consumer Price Index or 3%, whichever is less. The CPI is 1.5% for 2011.
- Non-advalem special assessments such as the Landfill and Fire Assessment are set by the Board of County Commissioners. If you disagree with the rate of this assessment, you should contact your County Commissioner.

Taxes rate & taxes for this property last year.

Tax rate & taxes which would bring in the same dollar amount as last year, not including new construction.

Taxing Authority	COLUMN 1*		COLUMN 2*		COLUMN 3*	
	Tax Rate 2010	Your Property Taxes 2010	Tax Rate IF NO Budget Change is Adopted 2011	Your Property Taxes IF NO Budget Change is Adopted 2011	Tax Rate PROPOSED 2011	Your Property Taxes IF proposed Budget is Adopted 2011
COUNTY	8.32260	199.74				
SCHOOL RLE	5.30800	260.09				
SCHOOL-DISC	2.49800	122.40				
CITY	6.10000	146.40				
WATER-NWF	0.04500	1.08				
<b>TOTAL</b>	<b>22.27360</b>	<b>729.72</b>	<b>23.57890</b>	<b>798.19</b>	<b>22.27360</b>	<b>729.72</b>

If you have questions about this year's proposed tax rates, call your taxing authority and attend the public hearing.

City of Monticello 850-342-0153  
 Jefferson County 850-342-0287  
 School Board 850-342-0100  
 Northwest Florida WMD 850-539-5999  
 Suwannee River WMD 386-362-1001

**PUBLIC HEARING INFORMATION** A public hearing on the proposed taxes and budget will be held on:

200 44 SEPT XX XX:XXPM JEFF CO COURTHOUSE  
 ALNUT ST MONTICELLO FL  
 XPM ADMIN BLDG BOARD RM  
 HINGTON MONTICELLO FL  
 XPM MONTICELLO CITY HALL 245  
 Y STREET  
 XPM NWFWMD CRESTVIEW OF  
 FL 32539

Proposed or Adopted Non-Ad Valorem Assessments	Purpose of Assessment	Units	Rate	Assessment
Levying Authority				
CO COMM-F01	FIRE ASSESSMENT - SF	1	101.16	101.16
CO COMM-LO1	LANDFILL - SF	1	224.88	224.88

Values that are set by the prior year's sales. If you believe this amount is too high, contact the Property Appraiser's Office at 997-3356

Homestead properties are increased/ limited by the Save Our Homes Amendment, as well as by Portability.

If you have questions about this year's rate for non-ad valorem assessments on Landfill & Fire, contact Jefferson County Commissioners 850-342-0287

Assessed Value	Market Value		Assessed Value		Exemptions	
	2010	2011	2010	2011	2010	2011
100,000	100,000	80,000	75,000	76,125	51,000	51,000
100,000	100,000	80,000	75,000	76,125	26,000	26,000
100,000	100,000	80,000	75,000	76,125	51,000	51,000
100,000	100,000	80,000	75,000	76,125	51,000	51,000

Assessment Reductions	Applicable to:	Value	Exemptions	Applicable to:	Value
Save Our Homes	All Taxes	3,875	First Homestead	All Taxes	25,000
			Additional Homestead	Non-School Taxes	25,000
			Other	All Taxes	1,000

These sections list the amount for exemptions received on this parcel. If you have questions about these exemptions, please call the Property Appraiser's office at 997-3356.

# TRIM Frequently Asked Questions

## Why does the Property Appraiser change the values each year?

- Under Florida law, all property is to be appraised at market value annually. For example, the 2011 values are determined using market conditions as of January 1, 2011 and sales that occurred in the prior year (2010). If there are no sales in a market area, the values may not change every year. The Property Appraiser's valuations are reviewed each year by the Florida Department of Revenue and audited every other year.

## If my market value went down, why did my assessed value go up?

- Under the Save our Homes provision, the Department of Revenue in compliance with the Governor and Cabinet, require Property Appraisers to raise the assessed value 3% or the Consumer Price Index (CPI), as long as the assessed value does not exceed the market value. This year the CPI is 1.5%.

### What is "Save Our Homes"?

- In 1992, voters approved an amendment to the Florida Constitution that limited the amount of assessed value a property could increase on the tax rolls each year. The law limits assessed value increases on homestead property to 3% or a figure equal to the CPI, whichever is less.



## What is Portability?

- Portability is the amount of savings you may be eligible to transfer from your previous homestead if you move.

## If my Homestead assessed value is limited to 1.5% this year, does this mean my taxes cannot go up more than 1.5%?

- No. The taxing authorities determine your tax bill. They are the Jefferson County Board of County Commissioners, Jefferson County School Board, City of Monticello, Northwest Florida Water Management District and the Suwannee River Water Management District.



These authorities can set the tax rate, called a millage rate, that cause taxes to be higher or lower than the CPI.

## What if I disagree with the value of my property?

- If you disagree with the value placed on your property, then contact the Jefferson County Property Appraiser's Office at 850-997-3356.

## What about taxes?

- If you have a question about your proposed taxes, contact your taxing authorities. Each taxing authority will hold public hearings. The date and time of the hearing will be on your TRIM notice.

## How is the value of my property estimated?

- The Property Appraiser utilizes cost, income, and market information to determine the value of property. Residential property is primarily appraised based on the market value approach.



Angela Gray, CFA  
Jefferson County  
Property Appraiser

## About your TRIM Notice

TRIM means "Truth In Millage," a legally required notice of property values and property taxes.

**It is important for citizens to review and understand the TRIM notice. This insert is designed to address some commonly asked questions. It is also a guide for tax payers to inform them of their rights if they disagree with tax rates or the value of property.**

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