

# Challenging Your Value or Exemption Status

If you disagree with your property value or exemption status, three options are available to you:

## 1. Informal Conference with Your Appraiser or Exemption Specialist

If you believe your 2022 proposed value is higher or lower than market value on **January 1, 2022**, we encourage you to speak to your area appraiser (contact info on TRIM notice). Our goal is to ensure that your property is appraised equitably and accurately, and we are happy to speak with you about your value.

Our Exemption Department can help you with questions about exemptions. Please call (727) 464-3207.

## 2. Petition to the Value Adjustment Board (VAB)

You may file a petition with the Value Adjustment Board (VAB) by the **deadline** listed on your TRIM Notice. The VAB appoints Special Magistrates, who are qualified real estate appraisers or attorneys, to conduct the informal hearings on petitions challenging assessments or exemption denials. The magistrates are independent of the Property Appraiser's office. Like you, we are simply a party before the Board.

The Value Adjustment Board does not set millage rates and has no jurisdiction over taxes. You can prevail before the VAB in a value dispute if you prove that your proposed value does not reflect market value as of January 1st. The best way to prepare for a VAB hearing is to produce market evidence such as sales of comparable properties that sold before January 1, 2022.

For more details, or to file online, visit the Clerk of the Circuit Court's website at [www.pinellasclerk.org/vab](http://www.pinellasclerk.org/vab), or contact the VAB Clerk at (727) 464-3458 or by email, [clerk.vab@mypinellasclerk.org](mailto:clerk.vab@mypinellasclerk.org).

## 3. Circuit Court Complaint (Lawsuit)

Your third option is to file a Civil Action in the Circuit Court under section 194.171 of Florida Statutes. You can do this whether or not you file a petition. Please read the statutes or contact an attorney to determine the filing deadline and other requirements.



**Mike Twitty, MAI, CFA**  
**Pinellas County**  
**Property Appraiser**

# 2023 TRIM (Truth in Millage) GUIDE

## Understanding Your Notice of Proposed Property Taxes

### \*\*Attention New Homeowners\*\*

Your property taxes may be much higher than the prior owners'. Assessed value of property resets to full market value on January 1st after a change of ownership, usually resulting in higher taxes. Please use our online Tax Estimator to estimate your taxes for the year following your purchase.

### CONTACT US

**Visit:** 8am - 5pm, Mon to Fri, Excluding Holidays

#### County Courthouse (Main)

315 Court St - 2<sup>nd</sup> Floor, Clearwater, FL 33756

#### North County

29269 US Hwy 19 N, Clearwater, FL 33761

#### Mid County (Co-located with Tax Collector)

13025 Starkey Rd, Largo, FL 33773

#### South County

2500 34th St N - 2<sup>nd</sup> Floor, St. Petersburg, FL 33713

**Web:** [www.pcpao.gov](http://www.pcpao.gov)

**Phone:** (727) 464-3207 TDD: (727) 464-3370

**Email:** [mike@pcpao.gov](mailto:mike@pcpao.gov)

**Fax:** (727) 464-3448

### WHY SEND A TRIM NOTICE?

Florida law mandates the mailing of an annual TRIM Notice to give property owners the opportunity to review their proposed property taxes prior to the mailing of tax bills. There are three variables that impact property taxes: 1) property values; 2) tax exemptions; and 3) millage (or tax) rates. Changes in any of these factors can impact your annual tax bill. The TRIM Notice is designed to illustrate the interaction between these elements, so you can understand how your taxes are calculated.

### HOW ARE VALUES AND TAXES DETERMINED?

The Property Appraiser's office is independent from your taxing authorities, and is charged with assessing the value of all property in Pinellas County every year. Values are based on the status of the property as of the annual **January 1** assessment date. Buyers and sellers of property create market value by their actions in the real estate market.

The Property Appraiser considers three approaches to value when preparing the real property tax roll: cost, sales comparison, and income. Appraisers may reconcile two or more of the value indications into a final reconciled value based on the appropriateness, accuracy, and quantity of market information from the three approaches. For residential real property, the sale prices of properties similar to yours represent some of the best evidence of market value, so the comparable sales approach is often given more weight. Your 2023 value is based on market information including sales of comparable properties that occurred during 2022, prior to the assessment date of January 1, 2023. You can review sales in your neighborhood on the Property Appraiser's website, or call the phone number on your TRIM Notice to speak to your area appraiser.

Once annual property values have been established, the Property Appraiser provides each local taxing authority with the taxable value of all property in the district. This value is used to calculate the millage (tax) rate needed to raise the money necessary to fund the annual budget. To calculate the annual tax amount, the millage rate for each taxing authority in your tax district is applied to the taxable value of your property for the corresponding authority.

### TAX BILLS

The Tax Collector mails tax bills on or about **November 1**. If you have questions for the Tax Collector, call their office at (727) 464-7777. You can also review or pay your tax bill online after November 1 at [www.pinellastaxcollector.gov](http://www.pinellastaxcollector.gov).

### TAX EXEMPTIONS

Florida law provides for several different property tax exemptions including homestead, widow(er), disabled veteran, disability, and low-income senior exemptions.

Homestead exemption is a \$50,000 reduction in the assessed value of your home. It is granted to property owners who: 1) possess title to real property; 2) are bona fide Florida residents living in the dwelling and making it their permanent home on January 1; and 3) file an application by March 1. The first \$25,000 of value is entirely exempt from taxes. The second \$25,000 is exempted from the assessed value between \$50,000 and \$75,000, and does not apply to school taxes. The exemption reduces the property tax bill by approximately \$500-\$1,000.

Homestead exemption is not transferable. You must file a new application if you establish a new residence. If you move during 2023, you must file a new application by March 1, 2024 to qualify for the 2024 exemption on your new home. Visit [www.pcpao.gov](http://www.pcpao.gov) to apply online for homestead, get details of other exemptions, learn how adding an owner may impact your exemption, and more. You can also call or visit one of our offices for more details.

### You no longer qualify for homestead exemption if, as of January 1, 2022:

- You moved;
- You rented the home for more than 30 days per calendar year for two consecutive years;
- You or your spouse applied for or received any residency-based property tax benefit elsewhere; or you married and your spouse receives an exemption elsewhere. You must notify our office if you marry after filing for an exemption, even if your spouse is not on the deed.

**Notify our office at (727) 464-3207 of any change in your exemption status to avoid possible penalties.**

### ASSESSMENT CAPS

Assessment caps are removed when a property changes ownership or use. **The Save-Our-Homes cap** limits the annual increase in the assessed value (not taxes) of a homestead property to 3% or the percent change in the Consumer Price Index, whichever is lower, beginning the second year of the exemption. For 2023, the cap limitation is 3%. **The 10% Non-Homestead cap** limits annual increases in the assessed value of certain non-homestead property to no more than 10%. This benefit is automatically applied to qualifying properties. The 10% non-homestead cap does not apply to school millages.

# YOUR TRIM NOTICE

2023 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS PINELLAS COUNTY TAXING AUTHORITIES

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

PARCEL NUMBER: 00-00-00-00000-000-0000



LAST NAME, FIRST NAME  
123 SAMPLE LANE  
CITY FL 00000-0000

Area: 00  
2023 TAX DISTRICT: City  
2022 TAX DISTRICT: City  
SITE ADDRESS: 1234 Sample Ln  
LEGAL DESC: Sample Subdivision

---SAMPLE ONLY, THESE VALUES/TAXES/MILLAGE RATE ARE NOT ACCURATE! SAMPLE ONLY---

| PROPERTY APPRAISER VALUE INFORMATION |                  |                         |               |                  |                         |               |
|--------------------------------------|------------------|-------------------------|---------------|------------------|-------------------------|---------------|
| COUNTY / INDEP. DISTRICTS            | LAST YEAR (2022) |                         |               | THIS YEAR (2023) |                         |               |
|                                      | MARKET VALUE     | ASSESSED (CAPPED) VALUE | TAXABLE VALUE | MARKET VALUE     | ASSESSED (CAPPED) VALUE | TAXABLE VALUE |
| COUNTY / INDEP. DISTRICTS            | 125,849          | 70,156                  | 25,000        | 131,206          | 71,629                  | 25,000        |
| SCHOOL DISTRICTS                     | 125,849          | 70,156                  | 45,156        | 131,206          | 71,629                  | 46,629        |
| MUNICIPALITY/MSTU                    | 125,849          | 70,156                  | 0             | 131,206          | 71,629                  | 0             |

  

| TAXING AUTHORITY TAX INFORMATION |               |        |               |        |              |
|----------------------------------|---------------|--------|---------------|--------|--------------|
| TAXING AUTHORITY                 | COLUMN 1      |        | COLUMN 2      |        | COLUMN 3     |
|                                  | TAXABLE VALUE | TAXES  | TAXABLE VALUE | TAXES  | MILLAGE RATE |
| COUNTY GENERAL FUND              | 25,000        | 5.2755 | 131,89        | 4.9659 | 124.15       |
| HEALTH DEPT                      | 25,000        | 0.0835 | 2,09          | 0.0782 | 1.96         |
| PIN PLANNING COUNCIL             | 25,000        | 0.0150 | 0.38          | 0.0141 | 0.35         |
| EMER MEDICAL SVC                 | 25,000        | 0.9158 | 22.90         | 0.8546 | 21.37        |
| PUBLIC SCHOOLS:                  |               |        |               |        |              |
| BY STATE LAW                     | 45,156        | 4.2610 | 192.41        | 4.0002 | 186.53       |
| BY LOCAL BOARD                   | 45,156        | 2.7480 | 124.09        | 2.5798 | 120.29       |
| MUNICIPAL OR MSTU:               |               |        |               |        |              |
| WATER SVC TAX UNIT               | 0             | 2.0857 | 0.00          | 1.9847 | 0.00         |
| LIBRARY SERVICES                 | 25,000        | 0.5000 | 12.50         | 0.4750 | 11.88        |
| WATER MGMT DISTRICT:             |               |        |               |        |              |
| SW FLA WATER MGMT                | 25,000        | 0.3131 | 7.83          | 0.2955 | 7.39         |
| INDEPENDENT SP DIST:             |               |        |               |        |              |
| JUVENILE WELFARE BD              | 25,000        | 0.8981 | 22.45         | 0.8416 | 21.04        |
| SUNCOAST TRANSIT                 | 25,000        | 0.7500 | 18.75         | 0.7008 | 17.52        |
| LEALMAN FIRE                     | 25,000        | 5.7500 | 143.75        | 5.3040 | 132.60       |
| TOTAL AD VALOREM                 |               |        | 679.04        |        | 645.08       |
| TOTAL NON-AD VALOREM             |               |        | 262.64        |        | 262.64       |
| GRAND TOTAL                      |               |        | 941.68        |        | 907.72       |

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**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 site address, legal description, appraisal area, and tax district. The mailing address printed here is the address where your tax bill will be mailed. Address changes can be submitted online or in writing. Visit [www.pcpao.gov](http://www.pcpao.gov), How Do I..., Change My Mailing Address.

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**PROPERTY VALUES**  
The values are listed for last year and this year (highlighted in blue).  
**Because certain exemptions and assessment caps only apply to the millage rate for specific taxing authorities, there may be different taxable values for different authorities (see #8 and #10).**

**Market Value**  
The 2023 market value is an estimate of the most probable selling price as of January 1, 2023, based on comparable sales and other market data from 2022.  
**Assessed/Capped Value**  
This is the 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).

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**TAXING AUTHORITIES**  
These are the local government agencies with the power to levy taxes. Every taxing authority will hold a public hearing on its 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.

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**YOUR FINAL TAX RATE AND TAXES LAST YEAR (2022)**  
These are the millage rates and taxes for each taxing authority for 2022. The 2022 tax roll has been certified and closed, so this is informational only.

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**YOUR TAX RATE AND TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE**  
This column shows what your 2023 tax rate and taxes would be if each taxing authority does not change the portion of its budget funded by property taxes. These amounts are based on last year's budget and the current year taxable value, and are for comparative purposes only.

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**YOUR TAX RATE AND TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE**  
**This is your 2023 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 will not be more than the total proposed amount at the bottom of the column, plus any non-ad valorem assessments (see reverse side of TRIM Notice). If millage rates are decreased during the final budget hearings, your taxes may decrease from this amount.

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**BUDGET HEARINGS**  
Budget hearing date, time and contact information for each taxing authority that levies taxes in your taxing district are provided on the reverse side of this notice. If you wish to discuss the amount or use of taxes, we encourage you to attend the hearings or call the taxing authority.

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**ASSESSMENT REDUCTIONS APPLIED**  
This is the value of any assessment reductions such as the Save-Our-Homes cap or 10% non-homestead 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. The 10% non-homestead cap does not apply to school millages.

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**CONTACT INFORMATION**  
If you have any questions about your property value or exemptions, please contact our office at the numbers provided. We will be happy to speak with you.

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**EXEMPTION AMOUNTS**  
This is the amount of all your exemptions. Some exemptions only reduce the taxable value for specific taxing authorities. For example, the second \$25,000 of the homestead exemption does not apply to the school millage, and the additional homestead exemption for low-income seniors only applies to the municipal or MSTU millage rate. This is why there may be different assessed and taxable values for the county, school, and municipal taxing authorities, as listed in #2.

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**VAB FILING INFORMATION & DEADLINE**  
This is the information & deadline for filing a petition to the Value Adjustment Board to appeal your property value or exemption status. More information is included on the back of this guide.

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**NON-AD VALOREM ASSESSMENTS**  
(Listed on the reverse side of the TRIM notice)  
Non-ad valorem assessments are based on a rate schedule set by each governing body. They are NOT based on the value of your property. Please direct all questions regarding these assessments to the levying authorities.

**TANGIBLE PERSONAL PROPERTY**  
Tangible Personal Property (TPP) is property, other than real property, used by a business. Examples are furniture and fixtures. Owners of TPP must file an annual TPP Business Return (Form DR-405) by April 1. Filing this return automatically qualifies an owner for an exemption of up to \$25,000 from the taxable value. If a TPP account is valued less than \$25,000, the exemption will automatically renew after the first year. A DR-405 filing is only required in subsequent years if the value increases to more than \$25,000. In all other circumstances, failure to file an annual TPP return by April 1 leads to the imposition of statutory penalties. Please check your records to ensure compliance. Please call (727) 464-3207 with questions.

**PLEASE NOTE:** This document is intended to help you understand the information on your TRIM Notice. It does not constitute legal advice or a comprehensive review of property tax or exemption law. Please contact our office if you have any questions.

Please see reverse side of this notice for hearing dates, times, locations and Non-Ad Valorem assessments.

\*Your final tax bill may contain Non-Ad Valorem assessments which may not be reflected on this notice, such as assessments for roads, drainage, water, sewer or other governmental services and facilities which may be levied by your local county, city or any special district.

---SAMPLE ONLY, THESE VALUES/TAXES/MILLAGE RATE ARE NOT ACCURATE! SAMPLE ONLY---

| APPLIED ASSESSMENT REDUCTION AND EXEMPTIONS |                  |        |                           |                    |        |
|---|------------------|--------|---------------------------|--------------------|--------|
| ASSESSMENT REDUCTIONS                       | APPLIES TO       |        | EXEMPTIONS                | APPLIES TO         |        |
|   | 2022             | 2023   |                           | 2022               | 2023   |
| SAVE-OUR-HOMES CAP                          | ALL TAXES        | 25,693 | FIRST HOMESTEAD EXEMPTION | ALL TAXES          | 25,000 |
| NON-HOMESTEAD 10% CAP                       | NON-SCHOOL TAXES | 59,577 | ADDITIONAL HOMESTEAD      | NON-SCHOOL TAXES   | 21,629 |
| AGRICULTURAL CLASSIFICATION                 | ALL TAXES        |        | LIMITED-INCOME SENIOR     | CITY OR MSTU TAXES | 25,000 |
| OTHER                                       | ALL TAXES        |        | OTHER                     | ALL TAXES          |        |

**IMPORTANT INFORMATION**

If you feel that the market value of your property is inaccurate or does not reflect fair market value on January 1, 2023 or if you are entitled to an exemption or classification that is not reflected above, contact your Pinellas County Appraiser's Office, 2nd Floor, Clearwater, FL 33756.

QUESTIONS: (727) 464-3207

If the Property Appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board (VAB). Petition forms and online application can be made at the Clerk of the County Court, [www.pinellasclerk.org](http://www.pinellasclerk.org).

Petitions must be filed on or before: **SEPTEMBER 15, 2023**

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