



MARTY KIAR

BROWARD COUNTY PROPERTY APPRAISER

2019 TRIM Notices

The Broward County Property Appraiser's Office mails the TRIM (proposed tax) Notices in mid-August each year. The proposed property tax notice will show your 2019 property assessment, exemptions and the proposed taxes along with dates and times for the various taxing authorities' public budget hearings. The TRIM Notice is your opportunity to review your property assessment and ensure you are receiving all the tax-saving exemptions you are entitled to. Our office's contact information will be listed on the newsletter enclosed with the TRIM Notice giving you the opportunity to contact us directly should you have any questions. The absolute deadline to apply for any 2019 exemption or to appeal your property assessment is September 18, 2019.

Many property owners ignore their TRIM Notice until it is too late to appeal an assessment, question the proposed tax rates or file for exemptions. If you wait until you receive your tax bill in November to inquire about your property assessment, you will lose your right to appeal. The first thing to know is your taxes are calculated using this formula:

$$\text{TAXABLE VALUE} \times \text{TAX MILLAGE RATES} + \text{SPECIAL ASSESSMENTS} = \text{TAX BILL}$$

The Property Appraiser determines the market value and assessed/Save Our Homes value of your property. Your tax rates and non-ad valorem fees are set by the various taxing authorities (school board, county commission, city commission, hospital district board, water management district, and so on) listed on your TRIM Notice. If you want to question your proposed tax rates, non-ad valorem fees, special assessments or services, you should contact the elected officials who serve on these taxing authorities and attend the public hearings in September 2019.

Important: The Property Appraiser does not set your tax rates or collect your taxes. Your tax rates are set by the city & county commissions, school board, and other taxing authorities. Additionally, any PACE (Property Assessed Clean Energy) assessments are not included on the TRIM Notice but will appear on the November tax bill sent by the Broward County Tax Collector.

Why Are My Property Taxes Higher than the Prior Owner's Last Year?

Florida law requires property be reassessed at market value as of January 1 the year following a change in ownership and/or the year the property receives/loses the Homestead Exemption. After this reset in value occurs, the property will be protected by an assessment cap starting the following year. For Homesteaded property, the Assessed/Save Our Homes (SOH) Value can increase by no more than 3% above last year's Assessed/SOH Value (or the consumer price index, whichever is less), regardless of the increase in just value. For tax year 2019, the assessment increase is capped at 1.9% for all Homesteaded properties. For non-Homesteaded property, the assessed value can increase by no more than 10% above last year's assessed value. The 10% cap does not apply to the school board taxes.

If my office can ever be of assistance to you, please do not hesitate to contact me directly at 954.357.6904 or by email at martykiar@bcpa.net.

Take care,

Marty Kiar

