



News for Broward Taxpayers

Summer - Fall 2016

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Read Your Proposed Property Tax Notice

Many property owners ignore their **NOTICE OF PROPOSED PROPERTY TAXES** (TRIM Notice) until it is too late to challenge an assessment or question the proposed tax rates. If you wait until you receive your bill in November to inquire about your assessment, you will lose your right to appeal. The first thing to know is your taxes are calculated using this formula: **TAXABLE VALUE x TAX MILLAGE RATES + SPECIAL ASSESSMENTS = TAX BILL**. The Property Appraiser determines the market value and 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.

The Property Appraiser does NOT set any tax rates or collect taxes.

Speak Up About Proposed Property Tax Rates and Fees



Your TRIM Notice contains proposed **TAX RATES** set by the taxing authorities (i.e., School Board, County and City Commission, etc.). Properties in Broward increased on average countywide by **8.8%** in taxable value this year. If you want to question your proposed tax rates, non-ad valorem fees, special assessments, or services, you should contact your elected officials who serve on the taxing authorities and attend the public hearings in September 2016. Your TRIM Notice lists the hearing dates, locations, and contact phone numbers for each taxing authority.

Assessment Limitations

Pursuant to Section 193.155(1), Florida Statutes, beginning in 1995, or the year AFTER your property first receives Homestead Exemption, the annual increase in assessment shall not exceed the lower of the following: (1) 3% of the taxable assessed value of the property for the prior year or (2) the percentage change in the Consumer Price Index (CPI) for all urban consumers, US city average for the preceding calendar year as initially reported by the US Department of Labor, Bureau of Labor Statistics. The Florida Department of Revenue (DOR) makes this statutory determination each January. Properties homesteaded in 2015 or before will receive a Save Our Homes assessment increase of 0.7% for tax year 2016.

Non-homesteaded properties will receive a 10% assessment cap on the taxable assessed value, which is applied automatically the year AFTER the property is reassessed at market value. For additional information, please refer to the FAQ's (Frequently Asked Questions) on our website.

Special Extended TRIM Season Hours

Our office is located in the Governmental Center at 115 South Andrews Avenue, Room 111, in downtown Fort Lauderdale. Our regular office hours are Monday-Friday from 7am until 6pm. During TRIM season, our office will be open on two Saturdays-- August 27 and September 10, from 8:30 am to 5:00 pm--to better serve working families.


Lori Parrish, CFA - lori@bcpa.net
Broward County Property Appraiser



Our Office: 115 South Andrews Avenue, Room 111, Fort Lauderdale, Florida 33301
Telephone Number: 954.357.6830 Website: www.bcpa.net
Facebook: www.facebook.com/propertyappraiser Twitter: www.twitter.com/loriparrish

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DEADLINE to FILE for EXEMPTIONS is SEPTEMBER 19, 2016

IMPORTANT: Please carefully review the exemptions section of the enclosed TRIM Notice and contact our office at (954) 357-6830 if you believe you are eligible for an exemption which you are not receiving. The deadline to file an application for Homestead and all other exemptions for the 2016 tax year is **September 19, 2016**. If an application is not filed on or before **September 19, 2016**, you have **waived your right to exemptions for the 2016 tax year**. The Property Appraiser **CANNOT** accept applications past this deadline pursuant to Florida law. To qualify for exemptions for the 2016 tax year, you **MUST FIRST** own the property on or before **January 1, 2016**.

DO I HAVE TO APPLY FOR HOMESTEAD EXEMPTION ON MY NEW HOUSE?

A Homestead Exemption does NOT automatically move with an owner from one property to the next property. You MUST file a new Homestead Exemption application once you establish a new permanent residence. In cases where the



property was purchased or ownership changed **after** January 1, 2016, the new owner(s) may inherit the Homestead Exemption status of the previous owner for tax year 2016 only if the property was already homesteaded and the Homestead Exemption was not withdrawn by the previous owner for the 2016 tax year. The former owners' Homestead Exemption will be removed automatically at the end of 2016. The new owner(s) inherits the previous owners' exemption, if any, for one year only.

New owners who pre-file for Homestead Exemption for tax year 2017 will first see their exemption reflected on their 2017 Notice of Proposed Property Taxes issued in August. If you already have Homestead Exemption and added a spouse or co-owner to the deed after

January 1, 2016, the spouse/co-owner may pre-file for Homestead for the 2017 tax year. It is not necessary for you to file another Homestead Exemption application for yourself.

LOW-INCOME SENIORS WHO MAINTAIN LONG-TERM RESIDENCY

Amendment 11 authorizes cities and the County to grant full homestead property tax relief to low-income seniors who have lived in their home for at least 25 years. In short, it would eliminate the entire ad valorem property tax bill for the County and/or city portions for qualifying seniors. Homeowners who meet ALL of the following requirements would be eligible: (1) aged 65 and older on January 1; (2) have a household income of less than \$28,482 (adjusted annually); (3) own a home with a market value of less than \$250,000; and (4) have lived in the home for at least 25 years. Your city commission and county commission must each pass the exemption by a supermajority vote before this exemption can be offered. **The cities of Dania Beach, Miramar, Oakland Park, Pompano Beach and Sunrise have approved this additional exemption which applies to the city portion of the ad valorem property tax bill for qualified seniors for the 2016 tax year.** To apply for this exemption, please contact our office at (954) 357-6830.

The deadline to file an application for exemptions is September 19, 2016.

DEPLOYED MILITARY SERVICEMEMBERS

Florida law provides a servicemember who receives a Homestead Exemption on a Florida property an additional ad valorem tax exemption on the homesteaded property if the servicemember was deployed during the preceding calendar year on active duty outside the continental United States, Alaska, or Hawaii in support of: Operation Noble Eagle; Operation Enduring Freedom; Operation Iraqi Freedom; Operation New Dawn; Operation Odyssey Dawn or in support of a subordinate operation. For more information, please contact our office at (954) 357-6830. **Note: a servicemember deployed overseas in support of an approved operation any time in 2014 and/or 2015 may file for tax year 2016.**

The deadline to file an application for exemptions is September 19, 2016.



Understanding Your Notice of Proposed Property Taxes ("TRIM Notice")

Important Parts of Your Proposed Tax Notice

IMPORTANT: Proposed taxes and public hearing dates are printed on **BOTH** sides of your proposed tax notice. Carefully review both sides of your notice before the **September 19** appeal deadline.

A + P = Name(s) of the current property owner(s), the Parcel ID or account number for the property, the property address and legal description.

B = Values and exemptions **LAST YEAR** (2015) for the property.

C = Values and exemptions **THIS YEAR** (2016) for the property.

D = The **Market Value as of January 1, 2016**. This is our opinion of the real value of your property (less the cost of sale) on the open market (based upon qualified sales of similar properties during calendar year 2015). If you have a deduction for **Portability** (if you moved savings from a previous Homestead this tax year), it will be shown on the second line. For non-homesteaded properties, the protection of the 10% maximum increase cap is applied on the third line. The next two lines list other reductions. The sixth line is the **Assessed Value/SOH** of your property as of January 1, 2016 -- called the "Save Our Homes" value. This amount (minus exemptions) is multiplied against the millage rates to determine your property taxes.

E = Deductions for Homestead, Widow/Widower, Low-Income Senior, Disability, Non-Profit and/or other exemptions.

F = The taxable value after exemptions (if any) are deducted from the Assessed Value/SOH.

G = Note: The second \$25,000 of the \$50,000 Homestead Exemption does not apply to the school portion of taxes, per the Florida Constitution and Florida Statutes.

H = The governmental entities which set the tax rates on your property.

I = The tax rate last year on your property (as set by each taxing entity).

J = The proposed tax rate this year **IF** the taxing authorities adopt their proposed budgets after the public hearings in August and September.

K = Amount of taxes last year on your property (as set by each taxing entity).

L = What your taxes will be this year **IF** the taxing authorities adopt their proposed budgets after the public hearings in September.

M = The schedule of public hearings. If you believe your **proposed millage (tax) rates** are too high, these are the meetings you should attend to let the taxing authorities hear your objections. Contact phone numbers are listed.

N = The "Roll-Back" rate showing how much your tax rate would be this year if the taxing entities adopted identical spending budgets as adopted last year.

O = The "Roll-Back" amount showing how much your taxes would be this year if the taxing entities adopted identical spending budgets as adopted last year.

Q = The Non-Ad Valorem fees or "special assessments." The Property Appraiser has **NOTHING** to do with setting these fees. You must contact the taxing authorities listed in this lower portion if you have questions about any of these assessments. **Your final tax bill may contain Non-Ad Valorem assessments which may not be reflected on this notice.**

R = The total taxes for those taxing authorities which used the proposed tax notice last year.

S = The bottom line: your **TOTAL PROPOSED TAXES** this year (ad valorem property taxes + non-ad valorem fees) based on the taxing authorities' proposed budgets.

Why Are My Property Taxes Higher than the Prior Owner's Last Year? (B and C)

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 annual increase in the assessed value (Save Our Homes Value) is limited to the lesser of 3% or the increase in the Consumer Price Index (CPI), regardless of the increase in just value. For non-homesteaded property, the increase in the assessed value is capped by an increase of 10%, excluding School Board assessments.

"How Can I Challenge My Market Value?"

Your TRIM Notice reflects our office's **ASSESSMENT** of your property as of January 1, 2016, as required by Florida law. Your assessment does not by Florida law reflect your market value today. For homesteaded property, your taxable assessed value is your "Save Our Homes" value. The market value ("just value") by law is determined a year in arrears by using a mass-appraisal process largely based upon sales of comparable properties during calendar year 2015 less the cost of sale.

BOTTOM LINE: If you believe the market value (**D**) for your property is not what a buyer would have reasonably paid for your property on January 1, 2016, you must contact or visit our office. If after speaking with us, you still believe our value is inaccurate, we will explain the steps you need to take to file an appeal with the Broward County Value Adjustment Board (VAB), an independent quasi-judicial review board. You can avoid the "TRIM Season" crowds entirely by filing your VAB petition online (and paying the filing fee) at the VAB's special petition website at:

<https://bcvab.broward.org/axiaweb2016>

QUESTIONS ABOUT YOUR TRIM NOTICE? PLEASE CONTACT OUR OFFICE:

RESIDENTIAL PROPERTY (SINGLE-FAMILY HOMES, TOWNHOMES, MOBILE HOMES):

954.357.6831 (Scott Lewis, Supervisor - slewis@bcpa.net)

CONDO, CO-OP and TIME-SHARE PROPERTY:

954.357.6832 (Maureen Morrison, Supervisor - mmorrison@bcpa.net)

COMMERCIAL REAL PROPERTY (including DUPLEXES):

954.357.6862 (Vincent Clark, Manager - vclark@bcpa.net)

AGRICULTURAL PROPERTY:

954.357.7114 (William Barringer, Manager - wbarringer@bcpa.net)

TANGIBLE (COMMERCIAL) PERSONAL PROPERTY:

954.357.5426 (Chris Russo, Supervisor - crusso@bcpa.net)

EXEMPTIONS AND ALL GENERAL QUESTIONS:

954.357.6830 (Kelly Brown, Manager - kbrown@bcpa.net)

REPORT HOMESTEAD FRAUD:

954.357.6900 (Ron Cacciatore, Director - rcacciatore@bcpa.net)

PROPERTY APPRAISER LORI PARRISH:

954.357.6904 - lori@bcpa.net

QUESTIONS FOR THE VALUE ADJUSTMENT BOARD ABOUT A PETITION? Contact the **Value Adjustment Board** directly at vab@broward.org or **954.357.7205** or visit their office at 115 South Andrews Avenue, Room 120, Fort Lauderdale, FL 33301.

IMPORTANT: All petitions **APPEALING VALUES** must be **RECEIVED** by the Broward County Value Adjustment Board by the close of business on **September 19, 2016**.

All late filing applications for any **EXEMPTIONS** or **CLASSIFICATIONS** must be received by the Property Appraiser by the close of business on **September 19, 2016**.

IMPORTANT: THE PROPERTY APPRAISER DOES NOT SET YOUR TAX RATES OR COLLECT YOUR TAXES. YOUR TAX RATES ARE SET BY THE CITY & COUNTY COMMISSIONS, THE SCHOOL BOARD, AND OTHERS.