

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 1.7% for 2013.
- Non-ad valorem 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/Coordinator 850-342-0287.

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

Tax rates & taxes for this property last year.

	COLUMN 1*		COLUMN 2*		COLUMN 3*	
	Rate 012	Your Property Taxes 2012	Tax Rate IF NO Budget Change is Adopted 2013	Your Property Taxes IF NO Budget Change is Adopted 2013	Tax Rate PROPOSED 2013	Your Property Taxes IF proposed Budget is Adopted 2013
COUNTY	8.31140	199.47	8.4530	213.65	8.3226	10.35
SCHOOL RLE	5.4540	272.70	5.36540	269.75	5.5690	2
SCHOOL-DISC	2.2480	112.40	2.52500	126.94	2.2480	11
CITY	6.16000	147.84	6.24860	157.93	6.00000	15
WATER-NWF	0.04000		0.96	0.04710	1.19	0.0400
TOTAL	22.21340					

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

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

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

Proposed or Adopted Non-Ad Valorem Assessments	Purpose of Assessment	Units	Rate	Assessment
Levying Authority		1	175.00	175.00
CO COMM-LO1	LANDFILL - SF	1	101.16	101.16
CO COMM-FO1	FIRE - SF			
				276.16

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 850-997-3356

	Market Value		Assessed Value		Exemptions		Taxable Value	
	2012	2013	2012	2013	2012	2013	2012	2013
100,000	80,000	75,000	76,275	51,000	51,000	24,000	25,275	
100,000	80,000	75,000	76,275	25,000	26,000	50,000	50,275	
100,000	80,000	75,000	76,275	51,000	51,000	24,000	25,275	
100,000	80,000	75,000	76,275	51,000	51,000	24,000	25,275	

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

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 850-997-3356.

Assessment Reductions	Applicable to:	Value	Exemptions	Value
Save Our Homes 2013	All Taxes	3,725	First Homestead	25,000
			Additional Homestead	25,000

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 2013 values are determined using market conditions as of January 1, 2013 and sales that occurred in the prior year (2012). 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 decreased, why did my assessed value increase?

•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 1.7%.

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.

What if I don't own the property?

•Contact Property Appraiser's office to notify of ownership change 850-997-3356.

If my homestead assessment value is limited to 1.7% this year, does this mean my taxes cannot go up more than 1.7%?

•No. The taxing authorities determine your tax rate. They are the Jefferson County Board of County Commissioners, Jefferson County School Board, City of Monticello, North-west 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 if I disagree with the tax rate?

•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 market 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.



About your TRIM Notice

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

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

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