



# 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 2009 values are determined using market conditions as of January 1, 2009. The Property Appraiser's valuations are audited each year by the Florida Department of Revenue.

## 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 1/10%.

## 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 1/10% this year, does this mean my taxes cannot go up more than 1/10%?

• No. The taxing authorities determine your tax bill. They are the Tallahassee City Commission, the Leon County Commission, Leon County School Board, and the Northwest Florida 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 Leon County Property Appraiser's Office at 850-488-6102.

## 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.

## How long will a property review take?

• We answer general questions on the phone immediately and refer specific valuation questions to our appraisers. Our goal is to have a call returned to you within the business day and to have the review completed in 3 business days.

## Before contacting our office...

• Review your TRIM notice carefully; it will show your current and previous year values and exemption amounts.

• Ask yourself whether your property can be sold for the indicated market value. This is crucial because Florida law requires that properties be appraised at fair market value.

If you have homestead exemption, any increase to your assessed value may be limited to the Consumer Price Index or 1/10%, whichever is less, as provided by Florida Statute.



If you believe that you could not sell your property for the market value indicated on the enclosed notice, you may request a review.

## When requesting a review, please include the following information:

- Parcel Identification Number
- Owner
- Property Address
- Your daytime phone number(s), work or home
- Specific reason for the review

## To contact us:

**Visit** our office downtown on the 3rd Floor of the Bank of America Building, 315 South Calhoun Street, from 8:00 a.m. to 5:00 p.m. Monday through Friday.

**Mail** your request to our office at the following address:

**Leon County Property Appraiser  
Attn: TRIM Review  
P.O. Box 1750  
Tallahassee, Florida 32302-1750**

**Fax** your request to the following number:  
**(850) 922-7238**

**Email** [admin@leonpa.org](mailto:admin@leonpa.org)

**Call** our Customer Service staff with your general questions. Questions that deal with specific valuation issues will be referred to our appraisers.

**(850) 488-6102**

**Our phone lines will be extremely busy after the TRIM Notices are mailed. Your patience is greatly appreciated.**

## Visit our Website

You may check prior year, certified real estate values, current sales, and view aerial photos on our website. Property information may be searched by owner name, address, or parcel number.

Please be aware that the values represented on our website are previous year, certified values. They do not represent the current working values. The values shown on your TRIM notice will be uploaded to the website once they are certified by the Department of Revenue, usually in October.

For detailed information concerning our valuation process, please view our short video presentations on our website named SOH, Tax Shock, and Property Appraisal Explained.

<http://www.leonpa.org>

## Types of Value

**Market Value** – the most probable sale price your property should bring in a competitive, open market.

**Assessed Value** – the assessed value of your property as calculated under the Save Our Homes (SOH) cap, 10% non-homestead cap (10-cap) or Agricultural Classification.

**Taxable Value** – the value the millage (tax) rate is extended against to calculate taxes.

## 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 to process your petition. The Clerk of Circuit Court's office is located in Suite 100 of the Leon County Courthouse, 301 South Monroe Street. Petitions may be obtained through the Clerk's website, <http://www.clerk.leon.fl.us/> or your Property Appraiser's office; however, it must be filed with the Clerk of Circuit Court.

## Exemptions

- Homestead
- Personal Disability/Blind
- Widow(er)
- Veterans Disability
- Low-Income Senior
- Total and Permanent Disability

Each time you change your primary residence, you need to complete a new application for Homestead Exemption.

For exemptions information, please contact our Exemptions Department at  
**(850) 488-6102**