



ED CRAPO ALACHUA COUNTY

PROPERTY APPRAISER

KNOWLEDGE • COMMITMENT • TEAMWORK • CUSTOMER FOCUS

Alachua County Civil Education Series

May 4, 2017

Ed Crapo, CFA, ASA, AAS



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What Are We?

Article VIII of the Florida Constitution creates the Office of the Property Appraiser as an independent governmental unit.



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What Do We Do?

The Property Appraiser is charged with valuing all the property in Alachua County and administering all the property tax exemptions in an equitable manner.



What Does That Mean?

Our tasks fall into 5 major areas

- Identify and list all property in Alachua County
- Value all Real Property
- Value all Tangible Personal Property
- Administer exemptions and classified use (agricultural) properties
- Extend taxes



Identify and list all property in Alachua County

- Review and process all deeds and related documents
- Identify all improvements in the county
- Map all the properties in the county
- Identify all tangible property
- Identify all railroad and mineral rights in the county



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Value all Real Property

- 3 approaches to value
 - Sales Comparison
 - Cost
 - Income
- Computer Assisted Mass Appraisal



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Value All Tangible Personal Property

- Self reporting system
- Historical cost
- Auditing



Administer Exemptions and Classified Use (Agricultural) Property Programs

- Exemptions
 - Homestead
 - Widows & Widowers
 - Disability
 - Blind
 - Seniors
 - Veterans



Administer Exemptions and Classified Use (agricultural) Property Programs

- Classified Use
 - Value in Use VS. Value in Exchange
 - Agricultural
 - High Water Recharge
 - Conservation



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Extend taxes

- Certification
- Budget
- TRIM



The Tax Roll Process

- All properties in Alachua County are valued at Just Value.
- All exemptions, deferred amounts and classified use differentials are subtracted from the Just value.
- The result is the Taxable Value.

EXAMPLE

Taxes equal Just Value less deferred values minus exemptions multiplied by the millage rate.

\$150,000 Just Value, less

\$25,000 Deferred Value, equals

\$125,000 Assessed Value, less

\$50,000 Homestead Exemption, equals

\$75,000 Taxable Value

$\$75,000 * \text{Millage Rate} = \text{Taxes}$



What is Capping?

- Homestead properties are capped at 3% or CPI (which ever is lower)
- Non-homestead properties are capped at 10%
- Agricultural properties are not capped



How does it work?

Year one after purchase Just Value = \$100,000

Year two reappraised, up 7% = \$107,000

Cap limits increase to 3% or the CPI = \$3,000

Year two assessed value = \$103,000

Homestead exemption - \$50,000

Taxable value = \$53,000

Deferred amount = \$4,000



Tax Roll Approval Process

Our work is reviewed by Florida Department of Revenue

- We submit the tax roll to the DOR annually by July 1

DOR reviews using statistical analysis, (LOA, COD, PRD) and approves, disapproves or issues letters of incomplete.

- Our tax roll has always passed DOR Review



Budget Calendar for Jurisdictions

Property Appraiser certifies preliminary roll – July 1

Jurisdictions meet and set their budgets

The budget is divided by the total taxable value

This calculation yields the millage rate

Millage rate is certified to the Property Appraiser



TRIM Process

The millage rate is multiplied by the taxable value of the individual properties on the roll

This is extending the taxes and calculates individual tax bills

TRIM notices are prepared and mailed mid August

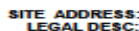
Final budget and millage hearings are held and rates are set in September

TRIM

(TRUTH IN MILLAGE)

In mid August our office mails out the TRIM notice to all property owners in the county. The TRIM notice contains the following information:

- Property Appraiser Value Information
- Taxing Authority Information
- Taxing Authority Hearing Information
- Non-Ad Valorem Assessments
- Explanation of each section
- Deadline for filing a petition with the Value Adjustment Board



DO NOT PAY
THIS IS NOT A BILL

2010 REAL ESTATE

TAXING AUTHORITY TAX INFORMATION								
TAXING AUTHORITY	PRIOR (2009) TAXABLE VALUE	YOUR FINAL TAX RATE AND TAXES LAST YEAR (2009)		CURRENT (2010) TAXABLE VALUE	YOUR TAX RATE AND TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE		YOUR TAX RATE AND TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE	
	COLUMN 1	COLUMN 2 RATE	COLUMN 3 TAXES	COLUMN 4	COLUMN 5 RATE	COLUMN 6 TAXES	COLUMN 7 RATE	COLUMN 8 TAXES
TOTAL AD-VALOREM PROPERTY TAXES								
TOTAL NON-AD VALOREM								
GRAND TOTAL								

PROPERTY APPRAISER VALUE INFORMATION			
	MARKET VALUE	ASSESSED VALUE APPLIES TO SCHOOL MILLAGE	ASSESSED VALUE APPLIES TO NON-SCHOOL MILLAGE
PRIOR YEAR (2009)			
CURRENT YEAR (2010)			

APPLIED ASSESSMENT REDUCTION	APPLIES TO	PRIOR VALUE (2009)	CURRENT VALUE (2010)
SAVE OUR HOMES BENEFIT	ALL TAXES		
NON-HOMESTEAD 10% CAP BENEFIT	NON-SCHOOL TAXES		
AGRICULTURAL CLASSIFICATION	ALL TAXES		
OTHER	ALL TAXES		

EXEMPTIONS	APPLIES TO	PRIOR VALUE (2009)	CURRENT VALUE (2010)
FIRST HOMESTEAD	ALL TAXES		
ADDITIONAL HOMESTEAD	NON-SCHOOL TAXES		
LIMITED INCOME SENIOR	COUNTY TAXES		
LIMITED INCOME SENIOR	CITY TAXES		
OTHER	ALL TAXES		
OTHER	ALL TAXES		
OTHER	ALL TAXES		

If you feel the market value of the property is inaccurate or does not reflect fair market value as of January 1, 2010, or if you are entitled to an exemption or classification that is not reflected, please contact the Alachua County Property Appraiser's Office at:

**12 SE 1st Street, Gainesville, FL 32601
(352) 374-5230**

If the Property Appraiser's Office is unable to resolve the matter as to the market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available at the Property Appraiser's Office.

Petitions must be filed on or before September 15, 2010.

SEE REVERSE SIDE FOR NON-AD VALOREM ASSESSMENTS AND EXPLANATIONS OF THE COLUMNS ABOVE

OC-474N
R. 1/10

Alachua County Notice of Proposed Property Taxes

The Taxing Authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of the PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each Taxing Authority may AMEND OR ALTER its proposals at the hearing.

TAXING AUTHORITY HEARING INFORMATION	
TAXING AUTHORITY	PUBLIC HEARING DATE, LOCATION AND TIME

YOUR FINAL TAX BILL MAY CONTAIN NON-AD VALOREM ASSESSMENTS WHICH MAY NOT BE REFLECTED ON THIS NOTICE SUCH AS ASSESSMENTS FOR ROADS, FIRE, GARBAGE, LIGHTING, DRAINAGE, WATER, SEWAGE, OR OTHER GOVERNMENTAL SERVICES AND FACILITIES WHICH MAY BE LEVIED BY YOUR COUNTY, CITY, SPECIAL DISTRICTS OR OTHER TAXING AUTHORITY.

NOTE: Non-ad valorem assessments are placed on this notice at the request of the respective local governing boards. Your tax collector will be including them on the November tax notice. For details on particular non-ad valorem assessments, contact the levying local governing board.

NOTE: Amounts shown on this form do not reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

NON-AD VALOREM ASSESSMENTS				
LEVYING AUTHORITY	PURPOSE OF ASSESSMENT <small>Provided on this notice at request of respective governing boards. Tax Collector will include on November tax notice.</small>	UNITS	RATE	ASSESSMENT
TOTAL ASSESSMENTS				

EXPLANATION OF 'TAXING AUTHORITY TAX INFORMATION' SECTION
COLUMN 1 - "PRIOR TAXABLE VALUE" This column shows the prior assessed value less all applicable exemptions used in the calculation of taxes for that specific taxing authority.
COLUMNS 2 & 3 - "YOUR FINAL TAX RATE AND TAXES LAST YEAR" These columns show the tax rate and taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.
COLUMN 4 - "CURRENT TAXABLE VALUE" This column shows the current assessed value less all applicable exemptions used in the calculation of taxes for that specific taxing authority. Various taxable values in this column may indicate the impact of Limited Income Senior or the Additional Homestead exemption. Current year taxable values are as of January 1, 2010.
COLUMNS 5 & 6 - "YOUR TAX RATE AND TAXES IF NO BUDGET CHANGE IS MADE" These columns show what your tax rate and taxes will be IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.
COLUMNS 7 & 8 - "YOUR TAX RATE AND TAXES IF PROPOSED BUDGET CHANGE IS MADE" These columns show what your tax rate and taxes will be this year under the BUDGET ACTUALLY PROPOSED by each taxing authority. The proposal is NOT final and may be amended at the public hearings shown at the top of this notice. The difference between columns 6 and 8 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

EXPLANATION OF 'PROPERTY APPRAISER VALUE INFORMATION' SECTION
MARKET (JUST) VALUE - The most probable sale price for a property in a competitive, open market involving a willing buyer and a willing seller. ASSESSED VALUE - The value of your property after any "assessment reductions" have been applied. This value may also reflect an agricultural classification. If "assessment reductions" are applied or an agricultural classification is granted, the assessed value may be different for School versus Non-School taxing authorities and for the purpose of calculating tax levies. APPLIED ASSESSMENT REDUCTION - Properties can receive an assessment reduction for a number of reasons including the Save Our Homes Benefit and the 10% non-homestead property assessment limitation. Agricultural Classification is not an assessment reduction. It is an assessment determined per Florida Statute 193.461. EXEMPTIONS - Any exemption that impacts your property is listed in this section along with its corresponding exemption value. Specific dollar or percentage reductions in assessed value may be applicable to a property based upon certain qualifications of the property or property owner. In some cases, an exemption's value may vary depending on the taxing authority. TAXABLE VALUE - Taxable value is the value used to calculate the tax due on your property. Taxable value is the assessed value minus the value of your exemptions and discounts.

For more information concerning this Notice of Proposed Property Taxes please visit our website at www.acpafl.org



What if I Disagree with My Value?

There are 3 levels of appeal in Florida:

- Informal (internal ACPA review)
- VAB (Value Adjustment Board)
- Circuit Court



What if I Disagree With My Taxes?

- Attend budget hearings
- Talk to your Commissioners



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Where Does Your Tax Dollar Go?



36.87% to Board of County Commissioners

5.85% to Alachua County Libraries

1.35% to Water Management Districts

35.93% to the School Board

20% to Your City or MSTU



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ACPA Budget

TOTAL - Fiscal Year 2016-17	\$ 5,138,996
Personnel	\$ 3,981,397
Operating Expenses	\$1,118,703
Capital Outlay	\$ 38,896



Staff Assignments

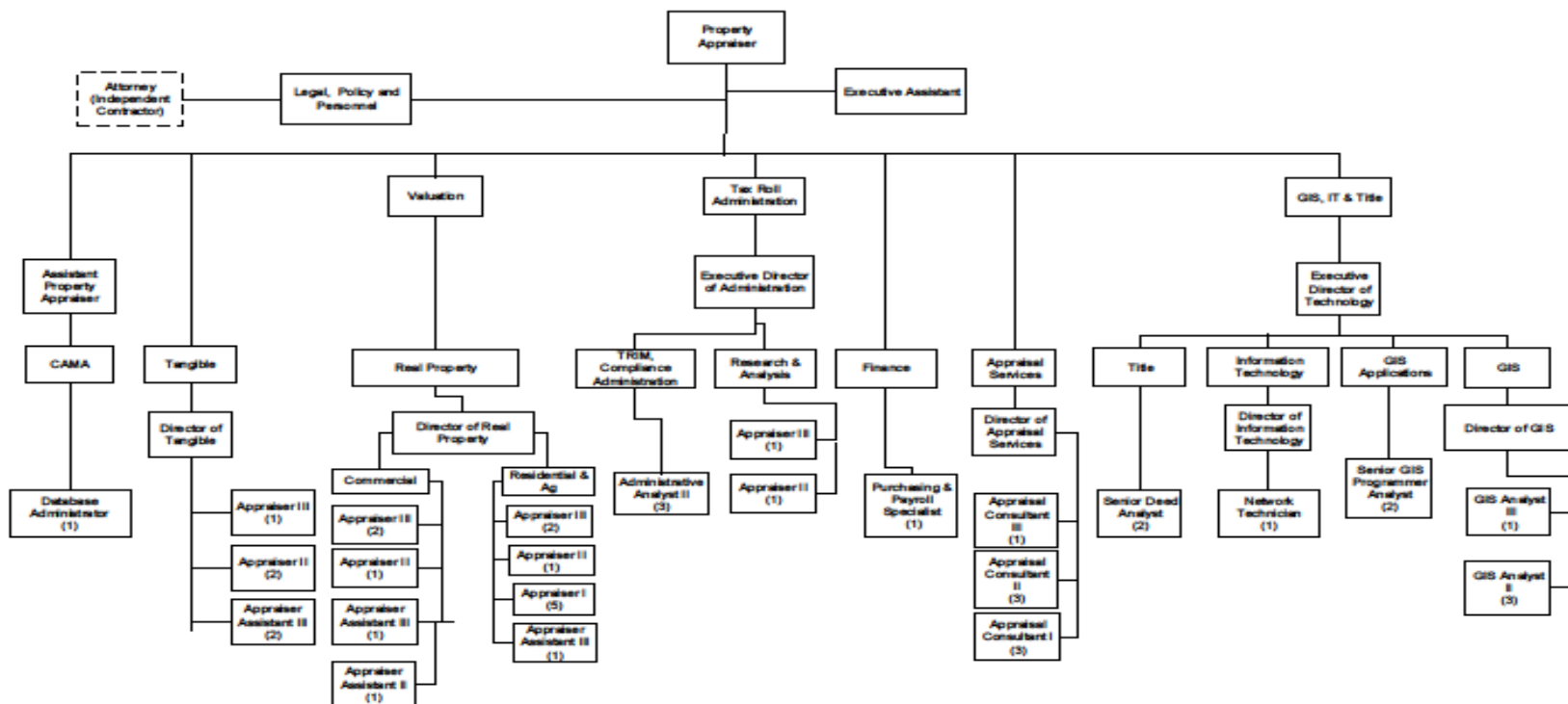
51 Deputies

Residential and Agriculture Appraisal	10
Commercial and Tangible Appraisal	11
Appraisal Customer Services & Exemptions	8
Title and Geographic Information	10
Information Technology & CAMA System	3
Administration	9



ACPA Organizational Chart

April 2014





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Number of County Parcels from 2016 Tax Roll

Real Property Parcels	102,473
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Personal Property Accounts	<u>11,975</u>
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Total	114,448
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2016 Tax Roll Values

Total Just Value	25,389,663,178
Total Assessed Value	23,386,817,689
Total Exempt Value	10,755,909,748
Net Taxable for Operating	12,630,907,941



Important Dates

- January 1** **Status and condition of property used to determine value for the tax year.**
- January 1** **Determines residency or ownership to qualify for homestead exemption.**
- March 1** **Homestead and other exemptions plus classified use application deadline.**
- April 1** **Tangible property tax returns due.**
- August 15** **TRIM Notices (Truth in Millage) sent.**
- November 1** **Tax Collector mails bills**

www.acpafl.org

Office Hours: 8:00 AM to 5:00 PM

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Gainesville, FL 32601

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Email: acpa@acpafl.org