



ED CRAPO ALACHUA COUNTY

PROPERTY APPRAISER

KNOWLEDGE • COMMITMENT • TEAMWORK • CUSTOMER FOCUS

# Alachua County Citizens Academy

May 3, 2018

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



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



# 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



# Value All Tangible Personal Property

- Self reporting system
- Historical cost
- Auditing



# Administer Exemptions

- Exemptions
  - Homestead
  - Widows & Widowers
  - Disability
  - Blind
  - Seniors
  - Veterans
  - 1<sup>st</sup> Responders





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# Administer 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.



# 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



# 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



# 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



# 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



# ACPA BUDGET

<b>TOTAL - Fiscal Year 2017-18</b>	<b>\$ 6,060,132</b>
Personnel	\$ 4,207,330
Operating Expenses	\$950,670
Capital Outlay	\$ 902,132



# Staff Assignments

## 51 Deputies

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



# Alachua County Parcels

Real Property Parcels	102,591
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Personal Property Accounts	<u>11,916</u>
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Total	114,507
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# 2017 Tax Roll Values

Total Just Value	27,399,967,292
Total Assessed Value	24,356,953,796
Total Exempt Value	<u>10,726,052,824</u>
Net Taxable for Operating	13,630,900,972



# 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**





# Contact Us

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