

What is TRIM?

TRIM is the acronym for TRUTH IN MILLAGE and reflects the official Notice of Proposed Property Taxes.

Required by Florida law, the Property Appraiser mails this notice mid-August, annually, to the owner on record for every property in Saint Lucie County. Though this notice is not a bill, it is very important. It is an estimate of your property taxes based on the proposed millage (tax) rates, your property value as of January 1 of that year and any applicable exemptions for which you are qualified.

The TRIM notice provides information on the proposed millage rates and estimated taxes for each individual Saint Lucie County taxing authority including: the County Commission, School Board, the Municipalities, and other taxing districts. It also provides dates and times the taxing authorities will hold their public meetings to discuss tentative budgets. The TRIM notice also provides a deadline date in which to file a formal appeal with the Value Adjustment Board (VAB) if you disagree with the estimated Market Value of your property as determined by the Property Appraiser.

Understanding your Proposed Property Tax Bill or TRIM Notice

The 2017 TRIM Notice with explanations by numbers are located on the pages below.

2017 NOTICE OF PROPOSED PROPERTY TAXES AND
 PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS
 SAINT LUCIE COUNTY TAXING AUTHORITIES

DO NOT PAY - THIS IS NOT A BILL

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.

Parcel ID **1**

Owners Name
 Owners Address
 Owners City, State, Zip

Account Number:
 Tax Code: Municipality
 Location: Site address
 Legal Desc:

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TAXING AUTHORITY	Column 1*		Column 2*		Column 3*		A Public Hearing on the Proposed Taxes and Budget will be held:
	Your Last Year's Tax Rate & Property Taxes		Your Tax Rate & Taxes This Year If No Budget Change is Made		Your Tax Rate & Taxes This Year If Budget Change is Made		
	Tax Rate	Tax Amount	Tax Rate	Tax Amount	Tax Rate	Tax Amount	
GENERAL COUNTY							Date and Time Location Contact Number
PUBLIC SCHOOLS							
By State Law							
By Local Board							
MUNICIPALITY							
WATER MANAGEMENT							
INDEPENDENT DISTRICTS							
VOTER APPROVED DEBT SERVICE							
Total Property Taxes							

SEE BELOW FOR EXPLANATION OF THE COLUMNS ABOVE.

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*Column 1 - "Your Last Year's Tax Rate & Property Taxes"

This column shows 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 2 - "Your Tax Rate & Taxes This Year If No Budget Change is Made"

This column shows what the tax rate and your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.

*Column 3 - "Your Tax Rate & Taxes This Year If Budget Change is Made"

This column shows what the tax rate and your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown above. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

*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.)

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NON-AD VALOREM ASSESSMENTS				
LEVYING AUTHORITY	PURPOSE OF ASSESSMENT	UNITS	RATE	AMOUNT
	Purpose and Contact Number			
Total Non-Ad Valorem Assessment				

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.

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, sewer, or other governmental services and facilities which may be levied by your county, city or any special district.



**Michelle Franklin
Certified Florida Appraiser**

Parcel ID **1**

Tax Code: Municipality
Location: Site address

Account Number:
Legal Desc:

Property Valuation

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Market Value	Last Year	This Year

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Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County						
Public Schools						
Municipality						
Water Management						
Independent Districts						
Voter Approved Debt Service						

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Assessment Reductions	Applies to	Value
List each assessment reduction applicable to property.		

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Exemptions*	Applies to	Last Year	This Year
List each exemption applicable to property			

*Where more than one value exists, county value of exemption will be indicated

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If you feel that the market value of your property is inaccurate or does not reflect fair market value, or if you are entitled to an exemption or classification that is not reflected on this form, contact the Saint Lucie County Property Appraiser at:
2300 Virginia Ave, Rm 121, Fort Pierce, FL 34982
or (772) 462-1021

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If the property appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the County Property Appraiser or online at www.pasc.org and must be filed **ON OR BEFORE:**
(Date)

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Market Value: Market (also called "just") value is the most probable sale price for your property in a competitive, open market. It is based on a willing buyer and a willing seller.

Assessed Value: Assessed value is the market value of your property minus any assessment reductions. The assessed value may be different for levies made by different taxing authorities.

Assessment Reductions:

- Properties can receive an assessment reduction for a number of reasons. Some of the common reasons are below.
- There are limits on how much the assessment of your property can increase each year. The Save Our Homes program and the limitation for non-homestead property are examples.
 - Certain types of property, such as agricultural land and land used for conservation, are valued on their current use rather than their market value.
 - Some reductions lower the assessed value only for levies of certain taxing authorities.

If your assessed value is lower than your market value because limits on increases apply to your property or because your property is valued based on its current use, the amount of the difference and reason for the difference are listed in the box titled "Assessment Reductions".

Exemptions: Exemptions that apply to your property are 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. The tax impact of an exemption may also vary for the same taxing authority, depending on the levy (e.g., operating millage vs. debt service millage).

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.



1 - Your Property Identifier

The parcel number or tangible personal property number identifies your property. The mailing address is the address where you will receive your tax bill. If there is an address change, please contact our office in writing. Also included is the legal description, appraisal area, and taxing district.

2 - Taxing Authority

This is a list of the local governmental agencies with the power to levy taxes. All taxing authorities will hold public hearings on their proposed budget for the upcoming year. This proposed budget determines the millage rate that is applied to your property's taxable value.

3 - Your Final Prior Years' Tax Rate

This is the final millage rate and tax for each taxing authority for the prior year. This is for informational purposes only, as the tax roll for last year has been certified and closed.

4 - Your Proposed Tax Rate (No Budget Change Made) aka Roll Back Rate

This is the proposed tax rate/tax if there is no budget change or property tax levy by each of the taxing authorities. This amount reflects last year's budget against current year taxable value.

5 - Your Proposed Tax Rate (With Budget Change Made)

This information includes the millage rate and resulting tax amount that your taxing authorities proposed based on their new budgets. Your taxes for the current year will not be more than the total proposed amount at the bottom of this column, plus any non-ad valorem assessments (see # 8).

6 - Scheduled Budget Hearings

In this column each taxing authority provides a scheduled budget hearing date, time, and contact information. If you have any questions, concerns, or wish to discuss the amount or use of taxes, we strongly encourage you to attend the hearings, or call your local taxing authority.

7 - Column Descriptions

This provides you with an in-depth explanation of the columns above.

8 - Your Non-Ad Valorem Assessments

This section will reflect any non-ad valorem assessments you have on your property. Non-ad valorem assessments are based on a rate schedule set by each governing body. They are not based on the value of your property.

9 - Market "Just" Value

Market value is also called "just" value. The market value is an estimate of the most probable amount you could sell your property for as of January 1 of the current year. It's based on market sales, cost, and income and expense data from January 1st or prior of like properties.

10 - Your Assessed Value

This is the value limited by an agricultural classification or an assessment cap, such as 'Save Our Homes' or the 10% on non-homesteaded properties.

11 - Your Exemptions

This column will reflect all of your exemptions. Some exemptions only reduce the taxable value for specific taxing authorities. An example of this would be the second \$25,000 of the Homestead Exemption which does not apply to the school district. This is why there may be different assessed and taxable values between the various taxing authorities.

12 - Your Taxable Value

Listed in this section is the assessed value, less any exemption. Millage rates are levied against taxable value.

13 - Your Assessment Reductions

Listed here are the values of any assessment reductions such as Agricultural Classification, 'Save Our Homes' cap or 10% non-homesteaded cap. If you applied and received a 'Save Our Homes' cap portability benefit, this benefit will be reflected in this section.

14- Exemptions

This is a list of the exemptions currently being applied to your property.

15 - Contact Us

This section provides contact information for the Property Appraiser's Office should you have any questions regarding your property value or exemptions.

16 - Value Adjustment Board (VAB) Filing

This section reflects the deadline for filing a petition with the Value Adjustment Board to appeal your property value, agricultural classification, portability, and/or exemption status.

17 - Important Definitions

This section provides the definitions of important terms used in the TRIM Notice.