



# 2024 | INFORMATIONAL SUPPLEMENT TO Notice of Proposed Property Taxes



Letter from Saint Lucie County Property Appraiser  
**Michelle Franklin, CFA**

Dear Neighbor,

As your Property Appraiser, my commitment is to guarantee your property valuation is fair and equitable while ensuring you receive your eligible tax-saving benefits.

Please review your enclosed annual TRIM -Truth in Millage notice which displays exemption(s) and value along with the proposed millage rates set by each taxing authority.

I encourage you to scan the QR code below to watch a short video with an explanation of all the information included on your TRIM notice and more details about a proposed constitutional amendment. Amendment 5 -Annual Adjustment to Homestead Exemption Value will be on the 2024 general election ballot in November for your vote.

Should you have any questions related to value or exemptions, the professionals of the Property Appraiser's Office and I are here to serve you, and we look forward to doing so.

Respectfully,

*Michelle*

Michelle Franklin, CFA  
Saint Lucie County Property Appraiser



SCAN TO LEARN MORE

**DO NOT PAY**

Tax rate and taxes (if approved)

2024 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALUATION ASSESSMENTS  
SAINT LUCIE COUNTY TAXING AUTHORITIES

Parcel ID: 1234-567-8901-234-5

JOHN D SMITH; JAYNE A SMITH  
123 MAIN STREET  
PORT SAINT LUCIE, FL 34984-6663  
P: 772.462.1000 | F: 772.462.1001

TAXING AUTHORITY	Column 1 2024 Proposed Property Taxes	Column 2 2024 Proposed Budget Change & Rate	Column 3 2024 Proposed Budget Change & Rate	Column 4 2024 Proposed Budget Change & Rate	Public Hearing on the Proposed Taxes and Budget will be held:
<b>LOCAL GOVERNMENT</b>					
S.L.C. General Fund	4,201.77	1,883.40	3,798.77	1,086.19	4,201.77
Jack Law Fund	2,728.84	707.70	2,426.14	568.57	2,728.84
Stromer Det 8	0.1763	49.89	0.1989	45.45	0.1989
Minors Det 8	0.1822	50.83	0.1960	46.43	0.1960
County Parks	0.1813	51.00	0.1922	46.88	0.1922
County Transit	0.1798	50.49	0.1912	46.48	0.1912
<b>STATE GOVERNMENT</b>					
By State Law	3,234.00	889.89	2,842.00	889.18	3,234.00
By State Budget	3,240.00	894.89	2,850.00	893.90	3,240.00
<b>FEDERAL GOVERNMENT</b>					
Post-Retail Levies	4,730.77	1,376.75	4,168.88	1,108.39	4,730.77
S. F. L. 1998 Waiver One	0.0048	26.83	0.0050	24.78	0.0048
AFMDC-Clean Basin	0.1428	28.80	0.0020	28.79	0.1428
Emergency Program	0.0247	9.20	0.0262	8.26	0.0262
<b>LOCAL GOVERNMENT</b>					
S.L.C. Fire Det 8	3,880.00	843.80	2,895.00	773.39	3,880.00
FL Waiver Det 8	0.0020	0.20	0.0088	0.28	0.0088
Children's Services	0.4629	113.22	0.3665	103.77	0.3760
<b>STATE GOVERNMENT</b>					
P.S. United Det 8	0.0602	165.14	0.0605	166.82	0.0605
<b>TOTAL PROPERTY TAXES</b>	\$8,021.88	\$2,021.88	\$6,000.00	\$1,700.00	\$8,021.88

WE BELIEVE YOUR LOCAL GOVERNMENT IS THE MOST PROBABLE VALUE FOR YOUR PROPERTY. THESE AMOUNTS ARE BASED ON BUDGETS ADOPTED FOR YOUR YEAR AND YOUR PROPERTY'S PREVIOUS TAXABLE VALUE.

**Property Valuation**

Market Value	Last Year	This Year
Assessed Value	\$41,200	\$41,200
Exemptions	(\$6,000)	(\$6,000)
<b>Taxable Value</b>	<b>\$35,200</b>	<b>\$35,200</b>

Your taxable value

Applied exemptions

Market Value: Market value (also called "sale" 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 taxes imposed by different taxing authorities.

Assessment Reductions / Exemptions: 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 State's Homestead program and the limitation for non-homesteaded property are examples.
- Certain types of property, such as agricultural and land used for residential purposes, are valued on their current use rather than their market value.
- Some reductions lower the assessed value only for a portion 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 that are 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 year(s) in which the exemption is used.

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.

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www.paslc.gov

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www.paslc.gov



**Call**  
772.462.1000



**Office Locations**

- Fort Pierce Office**  
2300 Virginia Avenue  
Fort Pierce, FL 34982
- Saint Lucie West Office**  
250 NW Country Club Drive  
Port Saint Lucie, FL 34986

Para obtener información en Español, por favor llamar al 772.462.1000.

# Our Promise to You... Superior Service, Trusted Results

## APPRAISAL

Our office determines the value of your property based on the real estate market as of January 1. The Property Appraiser does not create value; buyers generate value through their transactions in the marketplace. The Appraiser's Office has the legal responsibility to study those transactions and value the property accordingly.

## HOW TAXES ARE DETERMINED

Yearly, taxing authorities decide how much tax money their budgets require to operate and provide public services. Public hearings are held, allowing taxpayers to participate in the process. The taxable value of your home (total assessed value less any applicable exemptions) is divided by 1,000 and multiplied by the millage rate to arrive at the amount of tax due.

## HAVE YOU MOVED?

Your Homestead Exemption does not automatically follow you to your new home. However, once you purchase and occupy your new property you can file for Homestead Exemption and Portability. These would be additional tax-saving benefits on your new property.

## IMPORTANT!

**You may need to re-apply for an exemption if you:**

- Change the title of your property by assigning it to a trust or by adding/removing a spouse or additional party.
- Purchase or move to a new residence.
- Change your address.

## FREQUENTLY ASKED QUESTIONS

### Why Are My Property Taxes Higher This Year?

Properties are reassessed annually on January 1. If you purchased your property in 2023, it has been reassessed. All exemptions and property cap(s) from the prior owner have been removed, which may result in an increased property tax bill. You can find the assessed value of your property and the exemptions applied to it on Page 2 of your TRIM notice. You may also visit [pasc.gov](http://pasc.gov) to view the information on your Record Card.

### What About New Construction?

If your property was newly constructed and built in 2023, your 2023 tax bill was based solely on land value. 2024 will be the first tax year that the value of the new construction is added to the tax roll, as properties are assessed annually on January 1.

You may see a significantly higher property tax bill for 2024 with the additional value from the new construction.

### Where To View Portability/Assessment Reductions?

View your Portability/Assessment Reductions benefit on Page 2 of your TRIM notice.

The value will be highlighted in purple.

### Considering A Move Within Florida?

Portability in Florida refers to the capability of a property owner to transfer some or all of their Save Our Homes benefit from a previous homestead to a newly established homestead. The Save Our Homes benefit is the difference between the market value and the assessed value.

The amount is transferred either in its entirety or as a percentage, depending on the value of the new property. The maximum transfer amount is \$500,000.

To transfer your assessment difference, you must have established a new homestead on or before the third January 1 after abandoning your previous homestead.

