



## CHARLOTTE COUNTY PROPERTY APPRAISER

Paul L. Polk, CFA

Dear Charlotte County Property Owner,

Each year, on behalf of county taxing authorities, the Property Appraiser mails the enclosed "Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments" (TRIM notice), **which is not a bill**, to each property owner. Examples of taxing authorities levying ad valorem property taxes within the county are the Board of County Commissioners, School Board, and Punta Gorda City Council.

The Property Appraiser's role is limited to annual determination of each property's "just value", its classified use value when required, and administration of ad valorem exemptions, in accordance with Florida's Constitution and applicable law. Florida's Supreme Court has determined that "just value" is legally synonymous to 100% of fair market value.

January 1 is the valuation date in Florida. Therefore, this year's just (market) value listed on the enclosed 2016 TRIM notice, reflects an estimate of your property's market value on January 1, 2016, based on market data from the preceding (2015) calendar year.

Although "just value" reflects an estimate of fair market value determined according to Florida law, a property's "assessed value" can be lower due to statutory requirements governing "classified use" values, the Save Our Homes (SOH) limitation applicable to properties granted homestead exemption, and the 10% limitation applicable to non-homestead properties. **All residences with homestead exemption are subject to a cap on assessment increases of either 3% or the change in the Consumer Price Index whichever is less. When you purchase a home from someone who has had a "capped" value, the "capped" value will remain in effect only for the year of purchase. Under Florida law, a residence must be reassessed at market value after a change of ownership.**

You may be wondering why there are different taxable values. This is due to different assessment limitations and exemptions that only apply to certain taxing authorities. Florida voters approved Amendment 1 to the state constitution in January 2008. One of the provisions created an additional homestead exemption of up to \$25,000. However, the additional amount applies only to assessed value in excess of \$50,000 and does not apply to school taxes. There can also be two different taxable values for non-homestead properties since the 10% limitation mentioned earlier applies only to "non-school" values. In addition, the Board of County Commissioners approved the additional homestead exemption for low-income seniors which applies only to the County's General Fund.

Columns in the "Taxing Authority Tax Information" section are color coded and explained on the back of the TRIM Notice, as is data listed in the "Property Appraiser Value Information" section. Non-ad valorem assessments, listed on the back of the TRIM notice, are "flat rate" fees levied by the Board of County Commissioners and other taxing authorities, independent of a property's taxable value. Non-ad valorem fees are levied in addition to property taxes. **Please take time to review the notice's important information and direct questions concerning taxes and non-ad valorem assessments to the appropriate taxing authority shown.**

Information on your property's market, assessed, and taxable values, and any exemptions, for both this year (2016) and last (2015), appears in the "Property Appraiser Value Information" section. If you have questions concerning your property's market value or exemptions, contact this office at the address or telephone numbers listed on the notice, or via the Internet at [www.ccappraiser.com](http://www.ccappraiser.com).

If concerns relate to the proposed level of property taxes, citizens should make an effort to become involved by attending taxing authority budget hearings at times and places listed on the TRIM notice.

In closing, if you purchased a new home or moved during 2016 and believe you may qualify for homestead exemption, application may be made online, by mail or in person at one of our offices by March 1, 2017.

Sincerely,

Paul Polk, CFA  
Property Appraiser



**CHARLOTTE COUNTY PROPERTY APPRAISER**  
**Paul L. Polk, CFA**

Mailing address change/Exemption withdrawal:

Please notify us of any change in your mailing address and/or if you **no longer qualify** for exemptions previously received. Provide only one address that is valid throughout the year. Remember to include your parcel identification or account number and signature. If you wish, you may complete this form and mail it to us or visit our website. [www.ccappraiser.com](http://www.ccappraiser.com).

Mail to: Paul Polk, CFA  
Charlotte County Property Appraiser  
18500 Murdock Circle, Port Charlotte, FL 33948

Parcel Identification (I.D.)/Account Number(s): \_\_\_\_\_

Name (as it appears on notice): \_\_\_\_\_

New Address: \_\_\_\_\_

Reason for Change: \_\_\_\_\_

Is this a permanent change?      Yes      No      Effective Date of Change: \_\_\_\_\_

If you received any of the following exemptions as of January 1, but **no longer qualify**, clearly indicate which one(s):

Homestead      Low-Income Senior      Widow(er)      Disability      Other

Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Phone Number: \_\_\_\_\_

# What is the "County General" Portion of My Tax Dollar?

## Fiscal Year 2016/2017

The "County General" portion of your tax dollar goes toward funding a wide variety of operations as follows:

**BCC Functions** (2.0707 mills) - The Board of County Commissioners (BCC) is a five-member board elected to represent the citizens of Charlotte County. The commission establishes policies and appoints a County Administrator to implement the policies and manage the operation of the County. The Commission adopts the millage rate annually and approves the budget, which determines the expenditures and revenue necessary to operate all County Departments. These dollars fund such diverse operations as EMS, Emergency Management, Parks, Libraries, Mosquito Control and our **Constitutional Officers**:

- Clerk of Courts – Fills the roles of Clerk of the Circuit Court, County Treasurer, Recorder, Auditor, Finance Officer and Ex-Officio Clerk of the County Commission.
- Supervisor of Elections – Administers all federal, state, county municipal and special district elections in the County.
- Property Appraiser – Prepares an annual tax assessment roll that is approved and certified each year by the Florida Department of Revenue. The local taxing authorities use the assessment roll to set their property tax rates and budgets.
- Tax Collector – The Office of Tax Collector is a separate entity from other County departments or agencies. It is the responsibility of the Tax Collector to collect revenue and public funding, pending their timely distribution, to various state, local agencies, and taxing authorities.

**Capital Projects** (1.2654 mills) – This allocation funds major capital improvements such as maintaining or constructing government facilities, parks and park facilities, parking lots, sidewalks, etc.

**Charlotte County Health Unit** (0.0907) – This allocation covers the County's state-mandated portion of funding Public Health operations which include Public Health policy, education and environment health. The rest of Public Health's funding comes from the State and direct fees.

**Sheriff Operations** (2.8739 mills) – This allocation funds the "county-wide" functions of the Sheriff's operations. This includes the Sheriff's constitutional responsibilities of Law Enforcement (1/3 is charged here with the other 2/3 covered under the Public Safety Fund) and Court Security as well as running the Charlotte County correctional facility on behalf of the BCC.

**Charlotte Public Safety Unit** (2.5855 mills) – covers the unincorporated portion of Charlotte County. This Unit is used to fund 2/3 of the Sheriff's constitutional responsibility for Law Enforcement.

The combined millage to fund Sheriff budgets is 5.4594 mills.

## How your Tax Dollar is distributed



Note: Due to the timing of the adoption of tentative budgets, the Charlotte County School Board, Southwest Florida Water Management District, and West Coast Inland Navigation millage rates are based on their adopted FY15/16 budget.