



CHARLOTTE COUNTY PROPERTY APPRAISER

Paul L. Polk, CFA, AAS, RES

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.

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.**

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 (2021) and last year (2020), 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.

Considering a move in Florida? Portability in Florida refers to the ability 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 Home benefit is the difference between the market "Just" 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.

In closing, if you purchased a new home or moved during 2021 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, 2022.

Sincerely,

Paul L. Polk, CFA, AAS, RES
Property Appraiser

The Board of County Commissioners' Portion of your Tax Bill

Fiscal Year 2021/2022



The Board of County Commissioners' portion of your tax dollar goes toward funding a wide variety of operations as follows:

Charlotte Countywide

BCC Functions (2.1614 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 diverse operations such as Emergency Medical Services, Emergency Management, Parks, Libraries, Mosquito Control.

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.

Constitutional Budgets

(Agencies separate from other county departments.)

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 – Collects revenue and public funding, pending their timely distribution, to various state, local agencies, and taxing authorities.

Sheriff

Sheriff Operations (2.8739 mills) – This allocation funds the countywide functions of the Sheriff. 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 Unit) 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's budget is 5.4594 mills.

Note: Due to the timing of the adoption of the tentative budgets, the Charlotte County School Board, Southwest Florida Water Management District, and West Coast Inland Navigation millage rates were obtained from the Property Appraiser's certified tax roll.