

**INFORMAL CONFERENCE WITH YOUR APPRAISER**

If you believe that your 2009 value is higher than the market value as of January 1, 2009, we encourage you to make an appointment to speak with an appraiser. Our goal is to ensure that your property is appraised accurately. Many questions can be answered by a simple phone call with no further action being required. For an appointment, please call (941)748-8208. If, after conferring with one of our appraisers, you still feel your assessment is not indicative of the market, you may file a petition with the Value Adjustment Board.

**VALUE ADJUSTMENT BOARD**

The Value Adjustment Board (VAB) is created by state law and is comprised of members of the Manatee County Commission, School Board and appointed citizens. The VAB appoints Special Magistrates, who are qualified appraisers or attorneys, to conduct hearings. These Special Magistrates are employed by the VAB and are independent of the Property Appraiser's Office. The deadline for filing a VAB petition is printed on the enclosed Notice of Proposed Property Taxes. Petitions may be obtained from the Property Appraiser's Office and are available for download at [www.manateepao.com](http://www.manateepao.com).

To be successful at your hearing, your presentation must be based on facts. The best way to prepare for your hearing is to produce evidence regarding the sales of comparable properties that sold in the year prior to January 1, 2009. You can prevail before the Special Magistrate if you show that your appraisal exceeded market value as of January 1. However, if your case is based on a personal hardship or an inability to pay taxes, you have not provided the necessary evidence to support that your appraisal exceeded market value. The VAB does not set the millage rates nor has any jurisdiction over taxes.

Hearings before the Special Magistrates are informal. While you do not need an attorney, one may certainly represent you. You should present all evidence you feel will support your case. The Special Magistrate will ask you to present your evidence and testimony first. After this, a staff appraiser will present evidence in support of the Property Appraiser's assessment of your property. The Special Magistrate will make a recommendation to the VAB regarding your petition. The VAB will then send you a written notice of the decision.

**MAILING ADDRESS CHANGES**

The Property Appraiser and the Tax Collector use the same address file. If you notify us of an address change, please provide an address that is valid throughout the entire year. Remember to include the parcel ID number and sign your request. Address change forms are available on our website.

**MANATEE COUNTY TAXING AUTHORITIES**

The taxing authorities hold public hearings annually on their proposed budgets for the upcoming fiscal year. The dates, times and locations of these hearings are printed on your Notice of Proposed Property Taxes. If you wish to express your opinion on how their budgets are determined, you are encouraged to attend. At the final budget hearing, the authority will set the tax (millage) rate necessary to fund the agency's proposed budget. You should contact the taxing authority directly for additional information.

Taxing Authority:	Phone:	Internet Site:
Anna Maria	941-708-6130	<a href="http://www.cityofannamaria.com">www.cityofannamaria.com</a>
Bradenton	941-932-9400	<a href="http://www.cityofbradenton.com">www.cityofbradenton.com</a>
Bradenton Beach	941-778-1005	<a href="http://www.cityofbradentonbeach.com">www.cityofbradentonbeach.com</a>
Holmes Beach	941-708-5800	<a href="http://www.holmesbeachfl.org">www.holmesbeachfl.org</a>
Longboat Key	941-316-1999	<a href="http://www.longboatkey.org">www.longboatkey.org</a>
Palmetto	941-723-4570	<a href="http://www.palmettofl.org">www.palmettofl.org</a>
East Manatee Fire Rescue	941-751-5611	<a href="http://www.emfr.org">www.emfr.org</a>
Cedar Hammock Fire Rescue	941-751-7090	<a href="http://www.chfr.org">www.chfr.org</a>
Myakka City Fire Department	941-322-6525	<a href="http://www.myakkafire.org">www.myakkafire.org</a>
North River Fire District	941-721-6700	
Parrish Fire Department	941-721-2093	
Southern Manatee Fire Rescue	941-751-7675	<a href="http://www.southernmanateefd.org">www.southernmanateefd.org</a>
Trailer Estates Fire Department	941-758-6453	
West Manatee Fire Rescue	941-741-3900	<a href="http://www.wmfr.org">www.wmfr.org</a>
Duette Fire District	941-776-9900	
Municipal Services Taxing Unit (MSTU)	941-748-4501	<a href="http://www.mymanatee.org">www.mymanatee.org</a>
Manatee County School Board	941-708-8770	<a href="http://www.manatee.k12.fl.us">www.manatee.k12.fl.us</a>
Manatee County Mosquito Control District	941-722-3720	<a href="http://www.manateemosquito.com">www.manateemosquito.com</a>
West Coast Inland Navigation District	941-485-9402	<a href="http://www.wcind.net">www.wcind.net</a>
Southwest Florida Water Management District	352-796-7211	<a href="http://www.swfwmd.state.fl.us">www.swfwmd.state.fl.us</a>



**Your 2009 Property Assessment Guide**

*~An informational Supplement to your 2009 Notice of Proposed Property Taxes*

**Charles E. Hackney**  
**Manatee County Property Appraiser**

**Dear Manatee County Property Owner:**

It is the responsibility of this office to assess all of the property within Manatee County each year. The enclosed Notice of Proposed Property Taxes (Truth in Millage or TRIM notice) shows the estimated market value of your property as of **January 1, 2009**. Market value is determined by comparing your property's value to recorded qualified sales that occurred in the year prior to the above assessment date. This puts us a year behind the current real estate market. Any additional declines in market values occurring after January 1st, 2009, will not be reflected in assessments until 2010. If you have any questions about your assessment or exemption status, please contact our office immediately. We encourage you to make an appointment with one of our appraisers prior to coming in, as this will minimize your wait time and allow us to serve you more efficiently.

Many people ask, "How much tax must I pay?" which is determined by the simple equation, Taxes = Property Assessment x Tax (Millage) Rate. The Property Appraiser determines your property assessment, while the millage rates are set by the city, county, school district and independent special districts where your property is located. Any change in the millage rate that affects your taxes is not a responsibility of this office. You may express any concerns you have about your taxes at the budget hearings of the various taxing authorities. The dates and locations of these hearings are listed on your TRIM notice.

It is my goal as your elected Property Appraiser to provide fair and equitable assessments to all Manatee County property owners. If we may be of assistance, please take advantage of our fast and friendly customer service by contacting us through one of the ways listed below.

Respectfully,

*Charlie Hackney*

Important Dates	
<b>January 1st</b>	Date of Assessment  Deadline to establish eligibility for exemptions and classifications.
<b>March 1st</b>	Filing Deadline for the Ag/Greenbelt classification, Homestead, other exemptions and portability.
<b>April 1st</b>	Filing deadline for Tangible Personal Property tax returns.
<b>Early November</b>	Tax Collector mails tax bills to property owners of record.

**Manatee County Property Appraiser's Office**

Located at: 915 4th Avenue West, Downtown Bradenton

Mailing Address: P.O. Box 1338, Bradenton, FL 34206-1338

Telephone: 941-748-8208 Fax: 941-742-5664

Website: [www.manateepao.com](http://www.manateepao.com) Email: [manateepao@mymanatee.org](mailto:manateepao@mymanatee.org)

Office Hours: Monday–Friday, 8 am to 5 pm

**Manatee County Clerk of Court (Value Adjustment Board)**

Telephone: 941-741-4018 Fax: 941-741-4089

**Manatee County Tax Collector (Tax Bills Only)**

Website: [www.taxcollector.com](http://www.taxcollector.com)

## THE PROPERTY APPRAISER'S DUTIES

Our office appraises all Manatee County property each year in order to estimate its market value as of the January 1 assessment date. This, along with administering exemptions, is our only part in the taxing process. The ad valorem (according to value) appraisal process is governed by Florida law. It is not within the law for the Property Appraiser to lower property values based on a property owner's hardship or inability to pay their taxes.

## HOW MARKET VALUE IS DETERMINED

We consider the three approaches to value as required by Florida law; replacement cost, direct sales comparison (market approach) and capitalization of income. In Manatee County, we use a computer assisted mass appraisal system that incorporates elements of all three approaches to value.

The best indicator of market value is the sales price of similar properties within the same neighborhood. However, in these trying economic times, there may be neighborhoods that have not had a sale. In this case, we rely on sales from similar neighborhoods with similar characteristics. We must value all of the property within the county with the best information that is available. Short sales were considered in the determination of market values. Please remember that we may only use sales occurring in the year prior to the January 1, 2009, assessment date in determining your property's value.

## EXEMPTIONS

Homestead Exemption is a constitutional guarantee that reduces the assessed value of residential property \$25,000 for qualified permanent residents. It is granted to applicants who file by March 1, possess title to real property, and are bona fide Florida residents living in the dwelling and making it their permanent home on January 1. The additional homestead exemption of up to \$25,000 is automatically granted to homestead property owners whose homes have an assessed value of more than \$50,000. This additional exemption **does not apply** to the school board millage.

A Low Income Seniors Exemption is an extra homestead exemption for those individuals who were 65 years of age or older as of January 1 of the year in which they apply. To qualify you must apply by March 1 and meet all income requirements.

There are also additional exemptions for widows, widowers and the disabled. For more information on these exemptions, please contact our office. For additional information on homestead and low income seniors exemptions, please see the brochures on our website.

## Understanding Your TRIM Notice

**1** The parcel identification number that corresponds to your property. Please have this number available when calling the office.

**2** The taxing authorities that levy a tax on your property.

**3** The date, time and location of the public meetings where the taxing authorities will hear taxpayers' comments about their budgets and proposed millage rates.

**4** Market Value is the estimated price which a property would bring if sold in the open market from a willing seller, not under duress, to a willing buyer.

**5** Assessed Value is the market value minus any fractional assessment, like the Save Our Homes cap.

**6** The Cap Differential refers to the Save Our Homes cap and is the difference between your market value and assessed value.

**7** This box indicates the county taxable value.

**8** This box indicates whether your property was granted an agricultural classification (Greenbelt).

**9** This box indicates whether your property was granted a low income senior exemption.

**10** This box indicates whether your property was granted the additional homestead exemption.

**11** This box indicates whether your property was granted the tangible personal property tax exemption.

**12** Non-ad valorem assessments or fees for your property. These are not determined by the Property Appraiser.

**13** This is the total amount of your taxes should the proposed budget changes be adopted.

**14** Contact information for the Property Appraiser's office and the deadline for filing a petition with the Value Adjustment Board.

**15** This box will indicate with a note whether your property was granted portability of the SOH cap.

**2009 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS**  
**MANATEE COUNTY TAXING AUTHORITIES**  
 P. O. Box 1338, Bradenton, FL 34206

Parcel ID Number: **1**  
 Property Location:  
 Legal Description:

Owner Name 1  
 Owner Name 2  
 Street Address  
 City, State Zip

2 Taxing Authority	Your Property Taxes Last Year	Homestead and Other Exemptions Granted	Taxable Value	Your Taxes This Year PROPOSED Budget Change % Made	Your Taxes This Year PROPOSED Budget Change % Made	A Public Hearing On The Proposed Taxes And Budget Will Be Held:
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
COUNTY UNINCORP COUNTY - MSTU						
PUBLIC SCHOOLS BY STATE LAW BY LOCAL BOARD						
WATER MGMT DIST						
INDEPEN SPEC DIST: MOSQUITO CONTROL						
W.C.I.N.D.						
DEBT SERVICES:						
TOTAL						

**These columns are explained on the back of the TRIM Notice.**

Value Information	Market Value	Assessed Value	Cap Differential	Taxable Value County	Agricultural Classification	Low Income Seniors	Additional Hk Exemption	Tangible Exemption
This Year: 2009				See Column 3	NO	NO	YES	N/A
Last Year: 2008								

LEVYING AUTHORITY: YOUR ASSESSMENT LAST YEAR: YOUR ASSESSMENT THIS YEAR: PUBLIC HEARING ON PROPOSED ASSESSMENT

TOTALS: TOTAL CURRENT PROPOSED TAXES DUE IF BUDGET CHANGES ARE MADE: **13**

IF YOU FEEL THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE, OR IF YOU ARE ENTITLED TO AN EXEMPTION THAT IS NOT REFLECTED CONTACT YOUR PROPERTY APPRAISER AT: 941-742-5208 or 916 4<sup>th</sup> AVE W, BRADENTON, FL 34206

IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE OR AN EXEMPTION, YOU MAY FILE A PETITION FOR ADJUSTMENT WITH THE VALUE ADJUSTMENT BOARD. PETITION FORMS ARE AVAILABLE FROM THE COUNTY PROPERTY APPRAISER AND MUST BE FILED ON OR BEFORE: **14**

DO NOT PAY - THIS IS NOT A BILL

See other side for details.

## "SAVE OUR HOMES" ASSESSMENT CAP AND PORTABILITY

The Save Our Homes (SOH) cap is a constitutional benefit that limits the annual increase in assessed value on homestead property to 3% or the CPI (Consumer Price Index), whichever is less. The CPI for 2008 was 0.1%, which means the assessed value of homestead property, where no improvements or additions have been made, cannot have increased more than 0.1%. In no event shall the assessed value exceed the market value. If your property value has dropped more than what your savings were under the cap, your market value and assessed value will now be equal. *Properties receiving the Homestead Exemption the first year are assessed at market value to establish a base year assessment. The cap will be applied the following year.*

Portability of the SOH cap is available to those who had a 2007 or 2008 homestead exemption in Florida and are receiving a new 2009 homestead exemption. Once you have sold or abandoned your homestead property, the law allows for the transfer of your benefit for up to two (2) consecutive years beginning in 2007.

Portability will be calculated in the following way: If the just value of your new homestead property is more than the just value of your old homestead, you will be able to transfer your SOH cap up to the \$500,000 limit. If the just value of your new homestead is less than the value of your old homestead, you will be able to transfer a percentage of your cap to the new homestead. For additional information, please refer to the homestead brochure on our website.

## TANGIBLE PERSONAL PROPERTY

Anyone in possession of assets on January 1, who has a proprietorship, partnership, corporation or is a self-employed agent or contractor, must file a tangible personal property (TPP) tax return. Property owners who lease, loan or rent their equipment must also file a tax return.

Your business is eligible for an exemption of up to \$25,000 of assessed value on your TPP. This includes furniture, fixtures and equipment used in a business. If you have met your TPP tax return filing requirements, the TPP exemption will be reflected on the TRIM notice.

Typically, TPP is valued using the cost approach. The taxable value represents replacement cost new less depreciation (RCNLD). If you have questions regarding your TPP or need to file a tax return, please contact the **Personal Property Department at (941) 742-5660 or Fax (941) 742-5666.**