

MARSHA M. FAUX CFA, ASA
POLK COUNTY PROPERTY APPRAISER



WHAT YOUR PROPERTY
APPRAISER'S OFFICE
DOES FOR YOU

Bartow Office

255 N. Wilson Ave Phone: 863-534-4777
Bartow, FL 33830 Fax: 863-534-4753
Hours: 8:30am-5:00pm (M-F)

Lakeland Office

912 E. Parker St. Phone: 863-413-2549
Lakeland, FL 33801 Fax: 863-413-2550
Hours: 8:30am-5:00pm (M-F)

Winter Haven Office

3425 Lake Alfred Rd. Phone: 863-401-2424
3 Gil Jones Plaza Fax: 863-401-2428
Winter Haven, FL 33881 Hours: 8:00am-5:00pm (M-F)

Website: www.polkpa.org

**THE JOB OF THE PROPERTY
APPRAISER**

The Property Appraiser is responsible for determining the value of all property in the county on the appraisal date of January 1st of each year.

In addition to appraising over 300,000 parcels of real estate and 25,000 business accounts, the property appraiser administers 120,000 homestead exemptions, and must determine property entitled to Agricultural Classification.

The Property appraiser and staff are at the service of the public and will be glad to assist in all matters pertaining to appraisals and exemptions.

**METHODOLOGY THE PROPERTY
APPRAISER USES TO DETERMINE
FAIR MARKET VALUE**

The Property Appraiser must know what properties are selling for, cost to replace improvements, rent and operating expenses, and numerous other factors impacting value.

Comparing the selling prices of comparable properties to your property is one method for estimating **MARKET** value. Another way is based on **REPLACEMENT COST** in its current condition.

A third method is used for properties that produce a rental **INCOME**. Consideration is given to market rents, operating expenses, and the return most people would expect on a similar investment.

**WHY APPRAISED VALUE CHANGES
FROM YEAR TO YEAR**

When market value changes, appraised and assessed values change in order to reflect these conditions. For instance, if you built a swimming pool in your backyard, the appraised value would increase proportionately based on the contributory value of the pool.

Similarly, should your property's value be decreased by fire or the market indicates a decline in your area, the appraised value would decrease to show the downward effect of the situation.

APPRAISED VALUE AND TAX RATE

The Property Appraiser is responsible for the assessed value on all properties. The Board of County Commissioners, School Board, and Municipal (city) taxing authorities are responsible for issuing tax bills which represents the result of the values calculated by the tax rates.

For Example:

The Property Appraiser estimates the value of your home as \$75,000. You apply for Homestead Exemption and \$25,000 is deducted from your appraised value, leaving a taxable value of \$50,000.

Let's assume the tax rate in your community has been set by the taxing agencies (City, County Commission, School Board, etc.) at 20 mills. This reflects \$20.00 of taxes per \$1,000 of taxable value. $\$50,000 \text{ divided by } \$1,000 = 50$
 $\$20.00 \times 50 = \$1,000$.

This is the amount of tax due on your home. (Less discount for prompt payment – if paid in Nov. 4%, Dec. 3%, Jan. 2%, Feb 1%.)

**DIFFERING WITH THE PROPERTY
APPRAISER'S MARKET VALUE
APPRAISAL**

If your opinion of value for your property differs from the Property Appraiser's value, please call us or stop by the office and discuss your concerns. We welcome the opportunity to review all the pertinent facts with you.

After talking with us, if there is still a difference between our value and your opinion of value, you may appeal to the Value Adjustment Board. A written petition must be filed with the Clerk of the Board of County Commissioners. A petition may be obtained from the Property Appraiser. A \$15.00 filing fee is required.

The Value Adjustment Board's function is to hear evidence and discern whether properties are assessed at market value. The Board also hears appeals on denial of exemptions and denial of Agricultural Classification.

HOMESTEAD EXEMPTION

Every person who has the legal or equitable right to real estate and maintains it as his/her permanent residence or as the residence of another legally or naturally dependent upon the owner shall be entitled to \$25,000 homestead exemption. Notice: F.S. 196.131(2) Any person who knowingly and willfully gives false information for the purpose of claiming homestead exemption as provided for in this chapter is guilty of a misdemeanor of the first degree, punishable as provided by in F.S. 775.082 (term of imprisonment not exceeding one year) or a fine not exceeding \$5,000 or both. F.S.191.161 (1)(b) Any property owner who knowingly received homestead exemption and was not entitled thereto for (10) prior years, is subject to a fine plus penalties for any or all of the prior ten years.

**PLEASE CONTACT OUR OFFICE TO REPORT
HOMESTEAD FRAUD.**

LOSS OF HOMESTEAD F.S.196.061 The rental of an entire dwelling previously claimed to be a homestead for tax purposes shall constitute the abandonment of said dwelling as a homestead.

**YOU MUST APPLY, IN PERSON, BY
MARCH 1st OF THE YEAR FOR WHICH YOU
ARE FILING.**

You may file at one of the Property Appraiser's office locations and present proof of legal residence which may be established by the following:

- Florida Driver's License—with current address
- Florida vehicle registration—with current address
- Voter Registration—with current address
- Local employment.

NOTE: Under Florida law you are required to update your address on your driver's license and vehicle tag within 10 days of moving.

You must have legal or equitable title to the Property as of January 1st. You must reside on the property and live in the home as of January 1st. You must provide the social security number of both you and your spouse. If you are not a citizen of the United States, you must provide your Permanent Visa or Resident Alien Card to be entitled to Homestead Exemption. A temporary Visa such as an E-2 Visa is not sufficient for filing homestead exemption.

PRE-FILING FOR THE FOLLOWING YEAR:

Applications are accepted beginning March 2nd for the following year.

GRANNY FLAT” EXEMPTION

Taxpayers who build additions onto an existing home or perform extensive renovations to provide living quarters for a parent or grandparent may be entitled to a special discount. Please contact the Property Appraiser’s Office for details.

\$500 WIDOW OR WIDOWER EXEMPTION

To file for Widow or Widower Exemption, you must be a widow or widower by January 1st of the tax year and provide a copy of the death certificate. Divorced or remarried persons do not qualify for these exemptions.

\$500 DISABILITY EXEMPTION

Property to the value of \$500 of every blind person or totally and permanently disabled person shall be exempt from taxation. Present written proof of total and permanent disability from a licensed Florida physician. Present proof of legal blindness.

TOTAL and PERMANENT DISABILITY EXEMPTION

F.S. 196.101(1). Provides that property owned and used as homestead by a quadriplegic shall be exempt from taxation.

F.S. 196.101(2). Provides that property owned and used as homestead by a paraplegic, hemiplegic or other totally and permanently disabled person who must use a wheelchair for mobility or who is legally blind may be exempt from taxation if they meet certain income limitations as set by F.S. 196.101(4). In addition a certificate of Total & Permanent Disability from two licensed, professionally unrelated Florida physicians or a letter from the Veterans Administration is required.

VETERANS EXEMPTIONS

\$5,000 VETERANS EXEMPTION

Any ex-service member, who has been disabled to a degree of 10 percent or more while serving during a period of wartime service or by misfortune, is entitled to a \$5,000 disability exemption. The production of a certificate of disability from the United States Government or the United States Department of Veterans Affairs or its predecessor must be presented as evidence. The un-remarried surviving spouse of such a disabled

ex-service member is also entitled to the exemption under certain conditions.

DISABLED VETERANS DISCOUNT

This exemption is to provide a discount from the amount of ad valorem tax on the homestead of a partially or totally permanently disabled veteran. The veteran must file an application by March 1st and meet the criteria set by Department of Revenue.

- You must be 65 years of age
- You must be an honorably discharged veteran
- **You must have been a resident of the state of Florida when entering the military.**
- Your percentage of disability must be combat-related.

TOTAL VETERAN EXEMPTION OF HOMESTEAD

F.S. 196.081 Provides that property owned and used as homestead by a Veteran, honorably discharged with SERVICE-CONNECTED total and permanent disability, having a letter from the U.S. government or U.S. Veterans Administration stating this disability, shall be exempt from taxation. This exemption continues for the un-remarried surviving spouse

SENIOR EXEMPTION

The Board of County Commissioners or the governing authority of any municipality may adopt an ordinance to allow an additional Homestead Exemption to persons sixty-five (65) years of age or older, and whose total household adjusted gross income does not exceed a set limit. Polk County, as well as the city of Winter Haven has authorized up to \$50, 000 additional exemption. Davenport, Lakeland and Lake Wales have authorized up to \$25,000 additional exemption.

The additional exemption does not apply to all Ad Valorem taxes. This senior exemption only applies within the county or municipality that authorizes it. School taxes and independent tax district taxes (such as water management districts) are not covered by this exemption.

To be eligible for the additional senior exemption, a homeowner must meet two criteria in addition to qualifying for regular homestead exemption:

- Be at least 65 years of age as of January 1st
- Have a total household adjusted gross income that does not exceed the set limit during the previous tax year.

Applicants must complete a sworn statement of adjusted gross income of household by March 1st of each year and provide

supporting income documentation. The property appraiser cannot grant the additional exemption without the required documentation. Note: The exemption is based on the previous year’s income and cannot exceed a set limit. (To be adjusted each January for inflation).

OTHER PROPERTY TAX EXEMPTIONS

To be wholly or partially exempt from ad valorem taxation, property must be owned by an organization qualified for the exemption and the property must be used exclusively or predominately for charitable, religious, educational, governmental, literary or scientific purposes.

APPLICATIONS FOR EXEMPTION MUST BE FILED BY MARCH 1st OF THE TAX YEAR.

MOBILE HOME AND RV ASSESSMENTS

A mobile home shall be taxed as real property if the owner of the mobile home is also the owner of the land on which the mobile home is permanently affixed. A mobile home that is taxed as real property shall be issued an RP series sticker (F.S. 193.075(l)). A mobile home that is not taxed as real property shall have a license plate with current sticker properly affixed. Any such mobile home without a current sticker affixed shall be presumed to be tangible personal property (F.S. 193.075(3)(4)).

Homestead Exemption may be allowed if the mobile home owner is also the owner of the land and the property owner meets the qualifications for homestead. Registration to the mobile home must be presented at the time of filing for Homestead Exemption.

If you are the owner of the land and not the owner of the mobile home situated on the land, the mobile home does not display a license plate with a current sticker, and the Property Appraiser is unable to determine the owner of the mobile home, it will be assessed as real property to YOU the land owner.

AGRICULTURAL CLASSIFICATION

The Property Appraiser shall, on an annual basis, classify for assessment purposes all lands within the county as either agricultural or non-agricultural.

Lands as of January 1st which are being used primarily for bona fide agricultural purposes shall be classified agricultural.

“Bona fide agricultural purposes” means good faith commercial agricultural use of the land. For the purpose of this section, “agricultural purposes” includes, but is not limited to, horticulture; floriculture; viticulture; forestry; dairy; livestock; poultry; bee; pisciculture, when the land is used principally for the production of tropical fish; aquaculture; sod farming; and all forms of farm products and farm production. (F.S. 193.461).

An Agricultural Classification application must be filed with the Property Appraiser by March 1st of the tax year.

TANGIBLE PERSONAL PROPERTY

Tangible Personal Property is everything used in a business, including machinery, equipment, furniture, fixtures, signs, farm and grove equipment, above and underground tanks, supplies, and leased, loaned, borrowed, or rented equipment.

Tangible Personal Property also includes attachments to mobile homes located in mobile home parks and on rented or leased land. Attachments include cabana, carports, screened rooms, and utility rooms.

Every person, firm, corporation, etc., owning, leasing, or managing any Tangible Personal Property in Polk County is required to file a return.

ALL TANGIBLE PERSONAL PROPERTY MUST BE FILED NO LATER THAN APRIL 1st OF EVERY YEAR TO AVOID PENALTIES.

Penalties may be imposed for failure to file, late filed, or improperly filed Tangible returns.

- A. Failure to file – 25% penalty
- B. Filing after due date – 5% per month
- C. Failing to properly file – 15% of correction amount

Failure to file a return or to otherwise properly submit the property for taxation does not relieve the taxpayer of any requirement to pay all taxes assessed against the Tangible Personal Property. Tangible Personal Property is assessed to the person owning the property on January 1st. Selling a business during the year requires a settlement between the owner and buyer as to who is responsible for the taxes due in November. The tax liability is a lien on the equipment, and may extend to other assets owned by the new owner.