



DAVID JOHNSON, CFA
SEMINOLE COUNTY PROPERTY APPRAISER

A Guide To Your 2023 Proposed Property Tax Notice

A MESSAGE FROM YOUR PROPERTY APPRAISER DAVID JOHNSON, CFA

The following information has been provided to assist you with your 2023 Notice of Proposed Property Taxes.

My job is to ensure your property is valued fairly and equitably. If you have additional questions, please do not hesitate to contact me via email at davidjohnson@scpafl.org. Our public service agents are also available to assist at **(407) 665-7506** or on our website's live chat feature at www.scpafl.org.

Sincerely,

David Johnson, CFA
Seminole County Property Appraiser

Be sure to E-File your 2024 TPP Return online next year



TPP e-File System at tpp.scpafl.org

- Electronically file your DR405 Return and Supporting Documents
- Download a fillable PDF version of your return
- Request a Filing Extension
- Notify us if you no longer do business in Seminole County

FAQ

WHAT MAKES UP MY TAX BILL?

The two components comprising a tax notice are the "Taxable Value" (established by the Property Appraiser) and the "Millage Rate" (established by the Taxing Authorities).

$$\text{TAX BILL} = \text{Taxable Value} \times \text{Millage Rate}$$

The Property Appraiser does not set the millage (tax) rates.

WHAT IF I DISAGREE WITH THE JANUARY 1, 2023 VALUE ON MY NOTICE?

Option 1: Contact our office. Should you disagree with the value listed on your Proposed Tax Notice, our staff will discuss it with you and conduct an informal review. Although our appraisers are professionals who research the market and track values, we can miss something and we will make every effort to make sure your assessment is correct and reflects the property's value as of January 1, 2023.

Option 2: Value Adjustment Board Petition. After you have contacted our office, if we do not make a change to the value and you still think our value is incorrect, you will have 25 days after the date the notices were mailed (**Deadline: September 15, 2023**) to file a "Formal Protest Petition" with the Seminole County Value Adjustment Board (VAB). Petitions are available in our office or online at scpafl.org.

Option 3: You may file a Civil Action in the Circuit Court under section 194.171 of Florida Statutes. This can be filed whether or not you file a petition, however contact legal counsel to determine the appropriate filing deadlines and other important information before finalizing your decision.

SCPAFL.ORG



(407) 665-7506



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**1101 E. 1st Street
Sanford, FL 32771**



CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION

2023 NOTICE OF PROPOSED PROPERTY TAX SAMPLE



NOTICE OF PROPOSED PROPERTY TAXES
SEMINOLE COUNTY TAXING AUTHORITIES
2023 TANGIBLE PERSONAL PROPERTY

DO NOT PAY
THIS IS NOT A BILL

**** Petitions must be filed on or before September 15, 2023 ****

August 14, 2023

012345
SEMINOLE COUNTY PROPERTY OWNER
1101 E. FIRST ST
SANFORD, FL 32771

SAMPLE

TAXING AUTHORITY TAX INFORMATION						YOUR TAX RATE AND TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE		
TAXING AUTHORITY	PRIOR (2022) TAXABLE VALUE	YOUR FINAL TAX RATE AND TAXES LAST YEAR (2022)		CURRENT (2023) TAXABLE VALUE	YOUR TAX RATE AND TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE		COLUM 7 RATE	COLUM 8 TAXES
	COLUMN 1	COLUMN 2 RATE	COLUMN 3 TAXES	COLUMN 4	COLUMN 5 RATE	COLUMN 6 TAXES		
COUNTY	33,900	4.8751	165.27	36,400	4.4535	162.11	4.8751	177.45
PUBLIC SCHOOLS: BY STATE LAW	33,900	3.2120	108.89	36,400	2.9387	106.97	3.2120	116.92
BY LOCAL BOARD	33,900	2.2480	76.21	36,400	2.0567	74.86	2.2480	81.83
SANFORD	33,900	7.3250	248.32	36,400	6.5328	237.80	7.3250	266.63
WATER MANAGEMENT DISTRICT	33,900	0.1974	6.69	36,400	0.1804	6.57	0.1974	7.19
TOTAL AD-VALOREM PROPERTY TAXES			605.28			588.31		650.02

PROPERTY APPRAISER VALUE INFORMATION - AS OF JANUARY 1				
	MARKET/ ASSESSED VALUE	EXEMPTIONS	AMENDMENT 1 EXEMPTION	PENALTY
PRIOR YEAR (2022)	58,900	0	25,000	0
CURRENT YEAR (2023)	61,400	0	25,000	0

EXEMPTIONS	APPLIES TO	PRIOR VALUE (2022)	CURRENT VALUE (2023)
GOVERNMENTAL EXEMPTION	ALL TAXES	0	0
INSTITUTIONAL EXEMPTION	ALL TAXES	0	0
TPP \$25,000 EXEMPTION	ALL TAXES	25,000	25,000
OTHER	ALL TAXES	0	0
OTHER	CITY OPERATING TAXES	0	0

If you feel the market value of the property is inaccurate or does not reflect fair market value as of January 1, 2023, or if you are entitled to an exemption or classification that is not reflected, please contact the Seminole County Property Appraiser's Office at:

1101 E First Street • Sanford, FL
Customer Service (407) 665-7506

If the Property Appraiser's Office is unable to resolve the matter as to the market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available online at www.scpafl.org

****Petitions must be filed on or before September 15, 2023****

SEE REVERSE SIDE FOR EXPLANATIONS OF THE COLUMNS ABOVE.

Tax bills are mailed by the Tax Collector November 1st.

Please note: the numbers used in this sample are for illustrative purposes and do not reflect actual taxes on your property.

The blue column will be the most likely rate and taxes for your property. Final rate and taxes may be lower on your November 1st tax bill; they will not be higher than these numbers.

Questions regarding the tax rate should be addressed to the Taxing Authority listed on your notice.

Should you have additional questions regarding your value, please contact our office at (407) 665-7506.

Refer to the reverse side of your notice for explanation of columns and a listing of public budget hearings for your taxing authorities.

TANGIBLE PERSONAL PROPERTY (TPP) FAQs

What is Tangible Personal Property?

Tangible Personal Property is everything other than real estate that has value in itself. It includes items such as furniture, fixtures, tools, machinery, equipment, signs, leasehold improvements and any other property held outside the owner's primary residence.

Are There Exemptions Available for Tangible Personal Property?

The voters passed an Amendment in January 2008 that included an exemption from property taxes of \$25,000 in assessed value for tangible personal property. In addition, there are charitable and educational exemptions available; please contact our office for further information.

Is This a New Tax?

No, Tangible Personal Property became taxable in 1845, when Florida became a State. It is taxed in every county in the state.

Do I Need to File an Annual Return?

All new businesses must file an initial return in order to qualify for the \$25,000 exemption. Any business that adds or deletes Tangible Personal Property must file a return so that our records are updated annually.

I Terminated My Business Activities Prior to January 1st - Am I Still Required to File?

Yes, we need to update our records. Failure to provide information could delay removing the property from the tax roll. However, you must no longer have possession of the property in order for our office to remove it from the tax roll. Property held in storage must also be reported.

If I Sold the Business Prior to January 1st - Am I Required to File?

Yes, we need to update our records. Failure to provide the information from the sales contract could delay the change in ownership, and that could cost you in penalties, court filing fees, etc.

How is My Market Value Determined?

Your market value is determined by applying the cost and depreciation schedules developed by the Florida Department of Revenue (DOR) to the asset information you provided on your return.

What Taxing Authorities Tax My Property?

Your Taxing Authorities are listed on your Proposed Tax Notice along with dates, times and locations of public hearings set to consider proposed budgets and tax rates.