



OFFICE OF THE CLAY COUNTY PROPERTY APPRAISER

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State-Certified General Real Estate Appraiser RZ2759

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PROPERTY APPRAISER TO CONDUCT EXEMPTIONS AUDIT

Clay County Property Appraiser, Tracy S. Drake, has partnered with TrueRoll, an independent research firm, to conduct an audit of the county's 55,000 existing ad valorem property tax exemptions. Although the property appraiser's office has the ability and capacity to investigate cases of exemptions fraud or ineligibility, a systemic review is not plausible. TrueRoll, who performed a similar audit in St. Johns County, has the analytic expertise to provide a complete review of all existing exemptions.

Florida law provides for a number of property tax exemptions, assessment reductions, and classifications which will reduce the taxable value (and taxes) of property. Homestead exemption is the most common. To be eligible, property owners must have legal or equitable title to the property and establish proof of permanent residency (annually as of January 1). Clay County's property tax base is predominately residential, with approximately 70 percent of the total taxable value consisting of improved residential properties, and more than 73 percent of those parcels are encumbered with an existing homestead exemption.

It is the responsibility of the property appraiser to determine eligibility and to ensure that all property owners receive the full benefits of tax exemptions to which they are entitled. However, property owners improperly or fraudulently receiving exemptions (and associated benefits) is problematic and creates inequity within the assessment roll and tax base. Ultimately, honest taxpayers are left with making up the difference that homestead fraud creates. This audit is intended to certify that all property owners pay their fair share – no more, no less.

Once a homestead exemption has been granted by the property appraiser, Florida law allows for the exemption's automatic renewal - thereby eliminating the requirement of annual re-applications. However, it is the responsibility of any property owner who is receiving an exemption to notify the property appraiser if eligibility has changed. Failure to promptly do so, may result in severe penalties.

Pursuant to section 196.161(1)(b), Florida Statutes, the property appraiser may review the exemption status for any current or prior year (up to 10 years) and shall file a tax lien subject to the taxes owed as a result of the ineligible exemption, plus a 50 percent penalty of the unpaid taxes for each year, and 15 percent interest per year.

For more information on property tax exemptions, or to report possible exemption abuse, please visit www.ccpao.com.

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