



# 2022 TRIM GUIDE

Helping you read and understand your annual Truth in Millage (TRIM) Notice

## 1 YOUR PROPERTY IDENTIFIERS

At the top of the form is the parcel identification number or tangible personal property account number, as well as the owner's name, mailing address, legal description, and physical address. The mailing address is where your tax bill will be mailed; please notify us (in writing) of any address changes.

## 2 TAXING AUTHORITIES

Listed is the taxing district and the local government agencies with the power to levy taxes. Every taxing authority will hold a public hearing on their proposed budget for the coming year. The budget amount determines the millage (tax) rate that will be applied to your property's taxable value, resulting in your annual tax amount.

## 3 PRIOR YEAR TAXABLE VALUE & CURRENT YEAR TAXABLE VALUE

These two columns list your taxable value for last year and this year. The taxable value is the assessed value less any exemptions, such as the homestead exemption.

Because certain exemptions only apply to the millage rate for specific taxing authorities, your TRIM notice will list different taxable values for different authorities. (See #10, Exemptions)

## 4 YOUR FINAL TAX RATE AND TAXES LAST YEAR (2021)

These are the millage rates and taxes for each taxing authority for 2021. The 2021 assessment roll has been certified and closed, but it is helpful to use this information for the purpose of comparing this year to last year. The 2022 TRIM notice is designed primarily to give you the opportunity to review your 2022 values and millage rates.

## 5 YOUR TAX RATE AND TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE

This column illustrates what your taxes would be if the taxing authorities elected to keep last year's budget. However, the taxing authorities have proposed a new budget; therefore, your taxes will differ from this amount. This column is for comparative purposes only.

## 6 YOUR TAX RATE AND TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE

➔ This is your 2022 proposed tax amount.

This column includes the maximum millage rates and resulting tax amount already proposed by your taxing authorities based on their new budgets. Your ad valorem taxes this year cannot be more than this proposed amount. If, during the final budget hearings, millage rates are decreased, your taxes may decrease from this amount.

### NOTICE OF PROPOSED PROPERTY TAXES CLAY COUNTY TAXING AUTHORITIES 2022 REAL PROPERTY

**DO NOT PAY** HX  
THIS IS NOT A BILL

HX Parcel ID: 99-99-99-999999-999-99

Property Owner Address City, State ZIP **1**

Short Legal Description

LCTN: Physical Address

TAXING AUTHORITY TAX INFORMATION								
TAXING AUTHORITY	PRIOR (2021) TAXABLE VALUE	YOUR FINAL TAX RATE AND TAXES LAST YEAR (2021)		CURRENT (2022) TAXABLE VALUE	YOUR TAX RATE AND TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE		YOUR TAX RATE AND TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE	
	COLUMN 1	COLUMN 2 RATE	COLUMN 3 TAXES	COLUMN 4	COLUMN 5 RATE	COLUMN 6 TAXES	COLUMN 7 RATE	COLUMN 8 TAXES
<b>Taxing District: 001</b>								
COUNTY SERVICES	41,709	5.2349	218.34	42,443	5.1076	216.78	5.5924	237.36
SCHOOL LRE	66,709	4.9740	331.81	67,443	4.8666	328.22	4.8890	329.73
LOCAL BOARD	66,709	2.2490	149.96	67,443	2.1905	148.34	2.2490	151.61
SURVMD	41,709	.3164	13.20	42,443	.3023	12.83	.3023	12.83
UNINCORP SERVICES MSTU	41,709	.1110	4.63	42,443	.1082	4.59	.1110	4.71
LAW ENFORCEMENT MSTU-4	41,709	2.2503	93.86	42,443	2.1945	93.14	2.2503	95.51
FIRE CONTROL MSTU-8	41,709	.5048	21.05	42,443	.4928	20.92	.5048	21.43
<b>TOTAL AD-VALOREM PROPERTY TAXES</b>		15.6394	832.85		15.2715	824.82	15.8978	853.18

PROPERTY APPRAISER VALUE INFORMATION							
	MARKET VALUE	SCHOOL ASSESSED VALUE EXEMPTIONS		NON-SCHOOL ASSESSED VALUE EXEMPTIONS			
		ASSESSED VALUE	SCHOOL EXEM	ASSESSED VALUE	COUNTY EXEM	CITY EXEM	OTHER EXEM
PRIOR YEAR (2021)	93,610	91,709	25,000	91,709	50,000	0	50,000
CURRENT YEAR (2022)	93,728	92,443	25,000	92,443	50,000	0	50,000

APPLIED ASSESSMENT REDUCTION	APPLIES TO	CURRENT VALUE (2021)
SAVE OUR HOMES BENEFIT	ALL TAXES	1,285
NON-HOMESTEAD 10% CAP BENEFIT	ALL NON-SCHOOL TAXES	0
AGRICULTURAL CLASSIFICATION	ALL TAXES	0
OTHER	ALL TAXES	0
EXEMPTIONS	APPLIES TO	CURRENT VALUE (2021)
FIRST HOMESTEAD	ALL TAXES	25,000
ADDITIONAL HOMESTEAD	ALL NON-SCHOOL TAXES	25,000
SENIOR EXEMPTION	ALL TAXES	0
OTHER	ALL TAXES	0

11 If you feel the market value of the property is inaccurate or does not reflect fair market value as of January 1, 2022, or if you are entitled to an exemption or classification that is not reflected, contact the Clay County Property Appraiser's Office at:

477 Houston St, Green Cove Springs, FL 32043  
(904) 269-6305

12 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.clayclerk.com

Petitions must be filed on or before  
**September 13, 2022**

SEE REVERSE SIDE FOR PUBLIC HEARING DATES AND EXPLANATIONS OF THE COLUMNS ABOVE.

## PROPERTY VALUES

The following values are listed for this year and last year:

### 7 MARKET VALUE

The 2022 market value is an estimate of the most probable selling price as of January 1, 2022, based on sales and other market data from 2021.

### 8 ASSESSED/CAPPED VALUE

This is the market value as limited by an assessment cap, such as the Save-Our-Homes cap or the 10% cap on non-homestead parcels, or by an assessment classification (such as agricultural classification). Because the 10% non-homestead cap does not apply to school millages, there may be a different value for school and non-school millages.

### 9 APPLIED ASSESSMENT REDUCTION

This lists the value of any assessment reductions such as the Save-Our-Homes cap benefit for homestead exempted property. If you applied for and received Portability of a Save-Our-Homes cap benefit from a previous homestead property, it will be reflected here and in the current year assessed value.

### 10 EXEMPTION AMOUNTS

This lists the amount of all your exemptions. Some exemptions apply only to specific taxing authorities, which can result in different taxable values for different taxing authorities. For example:

-The additional \$25,000 Homestead Exemption applies only to the assessed value between \$50,000 and \$75,000, and does not apply to the school millages.

-The additional homestead exemption for low-income seniors only applies to certain millage rates.

### 11 APPRAISER CONTACT NUMBER

If you have any questions or concerns about your property value or exemptions, you can contact the Office of the Clay County Property Appraiser by calling this number. A copy of your property record card can be obtained from our website.

### 12 VAB FILING DEADLINE

The deadline for filing a petition with the Value Adjustment Board to formally appeal your property value or exemption status is listed here.

## ON THE BACK OF THE TRIM NOTICE...

**BUDGET HEARINGS** — This section lists the budget hearing for each taxing authority levying taxes in your tax district. If you wish to voice an opinion about the amount or use of taxes, you are encouraged to attend.

**NON-AD VALOREM ASSESSMENTS** — Non-Ad Valorem assessments are applicable in some taxing districts and are based on a rate schedule set by each governing body. They are NOT based on the value of your property. The Save-Our-Homes cap does not apply to these assessments.

**EXPLANATIONS** — Explanations for the columns and sections on the TRIM Notice are provided.

## General List of Ad Valorem (Property) Tax Benefits

- Homestead exemption (up to \$50,000 reduced from property's value)
- Transfer of homestead assessment difference from previous homestead property (Portability)
- Additional homestead exemption for persons 65 and older with limited household income – exemption up to \$50,000; and an additional exemption for those who also maintained a permanent residence on the property for at least 25 years – exemption equal to the assessed value *Annual application and income verification required.* (These exemptions will apply only to the taxes levied by those governing bodies that have adopted the exemption. School taxes and independent tax districts cannot be exempt.)
- Exemption of \$500 for the property of a person who is widowed, legally blind or totally and permanently disabled
- Total exemption from taxation for totally and permanently disabled person with limited household income; disabled person defined as: paraplegic, hemiplegic, legally blind or must use a wheelchair for mobility (income verification required) or quadriplegic (no income verification required) *Annual application and income verification required, except for quadriplegic.*
- Ad valorem tax exemption for certain organizations (Religious, Literary, Charitable, Scientific, Educational, Hospitals/Nursing Homes, Affordable Housing, etc.) *(Subject to annual review.)*
- Exemption for real property dedicated in perpetuity for conservation purposes
- Reduction in property assessment for living quarters of parents or grandparents
- Exemption on homestead property for qualifying deployed servicemember
- Exemption of \$5,000 for the property of a veteran with a service-connected disability of 10% or greater; or surviving spouse
- Total exemption from taxation for certain veterans with a service-connected total and permanent disability; or surviving spouse
- Total exemption from taxation for certain veterans with a service-connected total disability and who also requires a wheelchair for transportation; or surviving spouse
- Total exemption from taxation for a surviving spouse of a veteran who died from service-connected causes while on active duty.
- Tax discount for a veteran aged 65 and older with a combat-related disability; or surviving spouse
- Total exemption from taxation for certain totally and permanently disabled first responders; or surviving spouse
- Total exemption from taxation for a surviving spouse of a first responder who died in the line of duty
- Prorated refund of ad valorem taxes paid by certain qualifying totally and permanently disabled veteran; or surviving spouse
- Agricultural classification of land *(Subject to annual review.)*

## Important Information for New Homeowners

Florida law states, a person who, on **January 1**, has the legal title or beneficial title in equity to real property in Florida, and who makes the property his or her permanent residence on January 1, may be eligible to receive a homestead ad valorem (property) tax exemption. The exemption does not transfer between owners. A change in ownership would require the new owner to file an application with the Property Appraiser. **March 1 is the deadline to file an application for the tax year the exemption is requested.**

Along with the application, the Property Appraiser will request documentation in order to determine your permanent residency status via a valid Florida driver's license or identification card, and at least one additional proof, which can be, but is not limited to: voter registration card, vehicle registration, Federal Income Tax Return, W-2, bank statement, utility bill, etc. Additional documentation may be requested.

For all eligibility requirements and any additional questions,  
please contact an Exemptions Specialist at (904) 269-6305, ext. 1

For more exemption information, visit [www.ccpao.com](http://www.ccpao.com) or scan the QR code.

