



# OFFICE OF THE CLAY COUNTY PROPERTY APPRAISER

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State-Certified General Real Estate Appraiser RZ2759

Clay County Property Owners:

The 2022 Notice of Proposed Property Tax forms, also known as TRIM (Truth In Millage) notices, will be mailed to Clay County property owners on August 19<sup>th</sup>. Florida law requires the Property Appraiser to prepare and mail the TRIM notices on behalf of the local taxing authorities. Although the notice is not a bill, it is intended to notify you of possible changes that may appear on your November tax bill. The TRIM notice displays *Taxing Authority Tax Information* and *Property Appraiser Value Information*. It is important to carefully review each section, but please keep the issues of value and taxes separate. It is your right to be notified of your property assessment and inquire about any aspect of the taxing process.

**Taxing Authority Tax Information:** By law, each taxing authority must establish maximum millage rates necessary to fund their proposed budgets. The TRIM notice displays last year's final millage rates and resulting property taxes, and this year's proposed millage rates and taxes. Also displayed are the dates, times, and locations of the public hearings for each taxing authority. Questions or concerns of proposed budgets, millage rates and resulting taxation levels should be directed to the respective taxing authorities.

**Property Appraiser Value Information:** The notice also displays prior and current year information specific to your property's market value, assessed value, taxable value, and any applicable exemptions (and related benefits), agricultural classifications, or assessment reductions.

The Property Appraiser is required to annually estimate the **market value** of every property in the county - based on the status of the real estate market on **January 1, 2022**. Due to the appreciating conditions, the market value of most properties increased from the prior year. The **assessed value** is generally the market value less any assessment reductions, agricultural classifications, or assessment limitations. The assessed values of properties with an existing homestead exemption is limited to a 3 percent increase and non-homestead residential and commercial properties are limited to a 10 percent increase (excluding any additions or improvements). The **taxable value** is the assessed value minus exemptions such as homestead, disability, widow, widower, etc. The formula used to determine ad valorem property taxes is: *Taxable Value x Millage Rates = Property Taxes*.

Although my office is responsible for mailing the TRIM notice, the valuation and exemption status are the only items within my authority to review. Additional information, including detailed **property record cards**, a **TRIM Guide**, **TRIM FAQ's**, and **Taxpayer's Bill of Rights** can be viewed at [www.ccpao.com](http://www.ccpao.com).

If you have any questions or concerns, please do not hesitate to contact us. Our ultimate goal is to produce fair, accurate assessments and provide you with responsive customer service that exceeds your expectations.

Sincerely,

A handwritten signature in black ink, appearing to read "Tracy S. Drake".

Tracy S. Drake  
Clay County Property Appraiser

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