



Decoding the Residential Valuation Puzzle

Presented by:
LEGAL EDUCATION DEPARTMENT
of
Attorneys' Title Fund Services, Inc.

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As Presented on: April 25, 2023

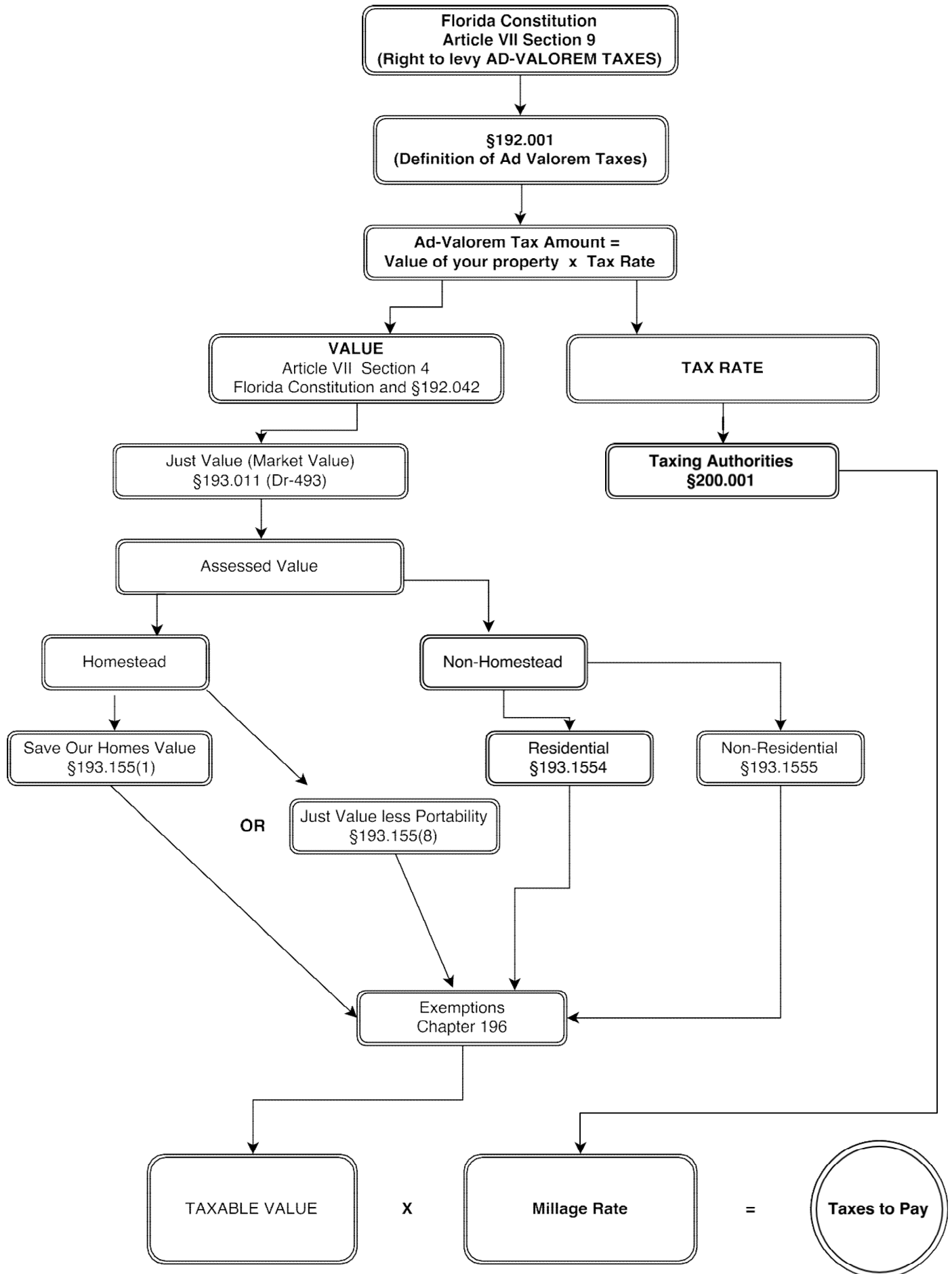
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Property Tax Flowchart



the actual performance of duty required by employment as a first responder.

History.—Am. S.J.R. 1-B, 1979; adopted 1980; Am. S.J.R. 4-E, 1980; adopted 1980; Am. H.J.R. 3151, 1998; adopted 1998; Am. proposed by Constitution Revision Commission, Revision No. 13, 1998, filed with the Secretary of State May 5, 1998; adopted 1998; Am. H.J.R. 353, 2006; adopted 2006; Am. H.J.R. 631, 2006; adopted 2006; Am. C.S. for S.J.R. 2-D, 2007; adopted 2008; Am. S.J.R. 592, 2011; adopted 2012; Am. H.J.R. 93, 2012; adopted 2012; Am. H.J.R. 169, 2012; adopted 2012; Am. C.S. for H.J.R. 275, 2016; adopted 2016; Am. C.S. for H.J.R. 1009, 2016; adopted 2016.

Note.—Section 36, Art. XII, State Constitution, provides in part that “the amendment to Section 6 of Article VII revising the just value determination for the additional ad valorem tax exemption for persons age sixty-five or older shall take effect January 1, 2017, . . . and shall operate retroactively to January 1, 2013, for any person who received the exemption under paragraph (2) of Section 6(d) of Article VII before January 1, 2017.”

SECTION 7. Allocation of pari-mutuel taxes.—

Taxes upon the operation of pari-mutuel pools may be preempted to the state or allocated in whole or in part to the counties. When allocated to the counties, the distribution shall be in equal amounts to the several counties.

SECTION 8. Aid to local governments.—State funds may be appropriated to the several counties, school districts, municipalities or special districts upon such conditions as may be provided by general law. These conditions may include the use of relative ad valorem assessment levels determined by a state agency designated by general law.

History.—Am. S.J.R. 4-E, 1980; adopted 1980.

SECTION 9. Local taxes.—

(a) Counties, school districts, and municipalities shall, and special districts may, be authorized by law to levy ad valorem taxes and may be authorized by general law to levy other taxes, for their respective purposes, except ad valorem taxes on intangible personal property and taxes prohibited by this constitution.

(b) Ad valorem taxes, exclusive of taxes levied for the payment of bonds and taxes levied for periods not longer than two years when authorized by vote of the electors who are the owners of freeholds therein not wholly exempt from taxation, shall not be levied in excess of the following millages upon the assessed value of real estate and tangible personal property: for all county purposes, ten mills; for all municipal purposes, ten mills; for all school purposes, ten mills; for water management purposes for the northwest portion of the state lying west of the line between ranges two and three east, 0.05 mill; for water management purposes for the remaining portions of the state, 1.0 mill; and for all other special districts a millage authorized by law approved by vote of the electors who are owners of freeholds therein not wholly exempt from taxation. A county furnishing municipal services may, to the extent authorized by law, levy additional taxes within the limits fixed for municipal purposes.

History.—Am. S.J.R. 1061, 1975; adopted 1976.

SECTION 10. Pledging credit.—Neither the state nor any county, school district, municipality, special district, or agency of any of them, shall become a joint owner with, or stockholder of, or give, lend or use its taxing power or credit to aid any corporation,

association, partnership or person; but this shall not prohibit laws authorizing:

(a) the investment of public trust funds;

(b) the investment of other public funds in obligations of, or insured by, the United States or any of its instrumentalities;

(c) the issuance and sale by any county, municipality, special district or other local governmental body of (1) revenue bonds to finance or refinance the cost of capital projects for airports or port facilities, or (2) revenue bonds to finance or refinance the cost of capital projects for industrial or manufacturing plants to the extent that the interest thereon is exempt from income taxes under the then existing laws of the United States, when, in either case, the revenue bonds are payable solely from revenue derived from the sale, operation or leasing of the projects. If any project so financed, or any part thereof, is occupied or operated by any private corporation, association, partnership or person pursuant to contract or lease with the issuing body, the property interest created by such contract or lease shall be subject to taxation to the same extent as other privately owned property.

(d) a municipality, county, special district, or agency of any of them, being a joint owner of, giving, or lending or using its taxing power or credit for the joint ownership, construction and operation of electrical energy generating or transmission facilities with any corporation, association, partnership or person.

History.—Am. H.J.R. 1424, 1973; adopted 1974.

SECTION 11. State bonds; revenue bonds.—

(a) State bonds pledging the full faith and credit of the state may be issued only to finance or refinance the cost of state fixed capital outlay projects authorized by law, and purposes incidental thereto, upon approval by a vote of the electors; provided state bonds issued pursuant to this subsection may be refunded without a vote of the electors at a lower net average interest cost rate. The total outstanding principal of state bonds issued pursuant to this subsection shall never exceed fifty percent of the total tax revenues of the state for the two preceding fiscal years, excluding any tax revenues held in trust under the provisions of this constitution.

(b) Moneys sufficient to pay debt service on state bonds as the same becomes due shall be appropriated by law.

(c) Any state bonds pledging the full faith and credit of the state issued under this section or any other section of this constitution may be combined for the purposes of sale.

(d) Revenue bonds may be issued by the state or its agencies without a vote of the electors to finance or refinance the cost of state fixed capital outlay projects authorized by law, and purposes incidental thereto, and shall be payable solely from funds derived directly from sources other than state tax revenues.

(e) Bonds pledging all or part of a dedicated state tax revenue may be issued by the state in the manner provided by general law to finance or refinance the acquisition and improvement of land, water areas, and related property interests and resources for the purposes of conservation, outdoor recreation, water

The 2022 Florida Statutes (including 2022 Special Session A and 2023 Special Session B)

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TAXATION AND FINANCE

TAXATION: GENERAL PROVISIONS

192.001 Definitions.— All definitions set out in chapters 1 and 200 that are applicable to this chapter are included herein. In addition, the following definitions shall apply in the imposition of ad valorem taxes:

(1) “Ad valorem tax” means a tax based upon the assessed value of property. The term “property tax” may be used interchangeably with the term “ad valorem tax.”

(2) “Assessed value of property” means an annual determination of:

(a) The just or fair market value of an item or property;

(b) The value of property as limited by Art. VII of the State Constitution; or

(c) The value of property in a classified use or at a fractional value if the property is assessed solely on the basis of character or use or at a specified percentage of its value under Art. VII of the State Constitution.

(3) “County property appraiser” means the county officer charged with determining the value of all property within the county, with maintaining certain records connected therewith, and with determining the tax on taxable property after taxes have been levied. He or she shall also be referred to in these statutes as the “property appraiser” or “appraiser.”

(4) “County tax collector” means the county officer charged with the collection of ad valorem taxes levied by the county, the school board, any special taxing districts within the county, and all municipalities within the county.

(5) “Department,” unless otherwise designated, means the Department of Revenue.

(6) “Extend on the tax roll” means the arithmetic computation whereby the millage is converted to a decimal number representing one one-thousandth of a dollar and then multiplied by the taxable value of the property to determine the tax on such property.

(7) “Governing body” means any board, commission, council, or individual acting as the executive head of a unit of local government.

(8) “Homestead” means that property described in s. 6(a), Art. VII of the State Constitution.

(9) “Levy” means the imposition of a tax, stated in terms of “millage,” against all appropriately located property by a governmental body authorized by law to impose ad valorem taxes.

(10) “Mill” means one one-thousandth of a United States dollar. “Millage” may apply to a single levy of taxes or to the cumulative of all levies.

(11) “Personal property,” for the purposes of ad valorem taxation, shall be divided into four categories as follows:

(a) “Household goods” means wearing apparel, furniture, appliances, and other items ordinarily found in the home and used for the comfort of the owner and his or her family. Household goods are not held for commercial purposes or resale.

(b) “Intangible personal property” means money, all evidences of debt owed to the taxpayer, all evidences of ownership in a corporation or other business organization having multiple owners, and all other forms of property

where value is based upon that which the property represents rather than its own intrinsic value.

(c)1. “Inventory” means only those chattels consisting of items commonly referred to as goods, wares, and merchandise (as well as inventory) which are held for sale or lease to customers in the ordinary course of business. Supplies and raw materials shall be considered to be inventory only to the extent that they are acquired for sale or lease to customers in the ordinary course of business or will physically become a part of merchandise intended for sale or lease to customers in the ordinary course of business. Partially finished products which when completed will be held for sale or lease to customers in the ordinary course of business shall be deemed items of inventory. All livestock shall be considered inventory. Items of inventory held for lease to customers in the ordinary course of business, rather than for sale, shall be deemed inventory only prior to the initial lease of such items. For the purposes of this section, fuels used in the production of electricity shall be considered inventory.

2. “Inventory” also means construction and agricultural equipment weighing 1,000 pounds or more that is returned to a dealership under a rent-to-purchase option and held for sale to customers in the ordinary course of business. This subparagraph may not be considered in determining whether property that is not construction and agricultural equipment weighing 1,000 pounds or more that is returned under a rent-to-purchase option is inventory under subparagraph 1.

(d) “Tangible personal property” means all goods, chattels, and other articles of value (but does not include the vehicular items enumerated in s. 1(b), Art. VII of the State Constitution and elsewhere defined) capable of manual possession and whose chief value is intrinsic to the article itself. “Construction work in progress” consists of those items of tangible personal property commonly known as fixtures, machinery, and equipment when in the process of being installed in new or expanded improvements to real property and whose value is materially enhanced upon connection or use with a preexisting, taxable, operational system or facility. Construction work in progress shall be deemed substantially completed when connected with the preexisting, taxable, operational system or facility. Inventory and household goods are expressly excluded from this definition.

(12) “Real property” means land, buildings, fixtures, and all other improvements to land. The terms “land,” “real estate,” “realty,” and “real property” may be used interchangeably.

(13) “Taxpayer” means the person or other legal entity in whose name property is assessed, including an agent of a timeshare period titleholder.

(14) “Fee timeshare real property” means the land and buildings and other improvements to land that are subject to timeshare interests which are sold as a fee interest in real property.

(15) “Timeshare period titleholder” means the purchaser of a timeshare period sold as a fee interest in real property, whether organized under chapter 718 or chapter 721.

(16) “Taxable value” means the assessed value of property minus the amount of any applicable exemption provided under s. 3 or s. 6, Art. VII of the State Constitution and chapter 196.

(17) “Floating structure” means a floating barge-like entity, with or without accommodations built thereon, which is not primarily used as a means of transportation on water but which serves purposes or provides services typically associated with a structure or other improvement to real property. The term “floating structure” includes, but is not limited to, each entity used as a residence, place of business, office, hotel or motel, restaurant or lounge, clubhouse, meeting facility, storage or parking facility, mining platform, dredge, dragline, or similar facility or entity represented as such. Floating structures are expressly excluded from the definition of the term “vessel” provided in s. 327.02. Incidental movement upon water shall not, in and of itself, preclude an entity from classification as a floating structure. A floating structure is expressly included as a type of tangible personal property.

(18) “Complete submission of the rolls” includes, but is not limited to, accurate tabular summaries of valuations as prescribed by department rule; an electronic copy of the real property assessment roll including for each parcel total value of improvements, land value, the recorded selling prices, other ownership transfer data required for an

to conform to the redesignation of subsections by Revision No. 3 of the Taxation and Budget Reform Commission, 2008.

SECTION 4. Taxation; assessments.—By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided:

(a) Agricultural land, land producing high water recharge to Florida's aquifers, or land used exclusively for noncommercial recreational purposes may be classified by general law and assessed solely on the basis of character or use.

(b) As provided by general law and subject to conditions, limitations, and reasonable definitions specified therein, land used for conservation purposes shall be classified by general law and assessed solely on the basis of character or use.

(c) Pursuant to general law tangible personal property held for sale as stock in trade and livestock may be valued for taxation at a specified percentage of its value, may be classified for tax purposes, or may be exempted from taxation.

(d) All persons entitled to a homestead exemption under Section 6 of this Article shall have their homestead assessed at just value as of January 1 of the year following the effective date of this amendment. This assessment shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on January 1st of each year; but those changes in assessments shall not exceed the lower of the following:

a. Three percent (3%) of the assessment for the prior year.

b. The percent change in the Consumer Price Index for all urban consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(2) No assessment shall exceed just value.

(3) After any change of ownership, as provided by general law, homestead property shall be assessed at just value as of January 1 of the following year, unless the provisions of paragraph (8) apply. Thereafter, the homestead shall be assessed as provided in this subsection.

(4) New homestead property shall be assessed at just value as of January 1st of the year following the establishment of the homestead, unless the provisions of paragraph (8) apply. That assessment shall only change as provided in this subsection.

(5) Changes, additions, reductions, or improvements to homestead property shall be assessed as provided for by general law; provided, however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(6) In the event of a termination of homestead status, the property shall be assessed as provided by general law.

(7) The provisions of this amendment are severable. If any of the provisions of this amendment shall be held unconstitutional by any court of competent jurisdiction,

the decision of such court shall not affect or impair any remaining provisions of this amendment.

(8)a. A person who establishes a new homestead as of January 1, 2009, or January 1 of any subsequent year and who has received a homestead exemption pursuant to Section 6 of this Article as of January 1 of either of the two years immediately preceding the establishment of the new homestead is entitled to have the new homestead assessed at less than just value. If this revision is approved in January of 2008, a person who establishes a new homestead as of January 1, 2008, is entitled to have the new homestead assessed at less than just value only if that person received a homestead exemption on January 1, 2007. The assessed value of the newly established homestead shall be determined as follows:

1. If the just value of the new homestead is greater than or equal to the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be the just value of the new homestead minus an amount equal to the lesser of \$500,000 or the difference between the just value and the assessed value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned. Thereafter, the homestead shall be assessed as provided in this subsection.

2. If the just value of the new homestead is less than the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be equal to the just value of the new homestead divided by the just value of the prior homestead and multiplied by the assessed value of the prior homestead. However, if the difference between the just value of the new homestead and the assessed value of the new homestead calculated pursuant to this sub-subparagraph is greater than \$500,000, the assessed value of the new homestead shall be increased so that the difference between the just value and the assessed value equals \$500,000. Thereafter, the homestead shall be assessed as provided in this subsection.

b. By general law and subject to conditions specified therein, the legislature shall provide for application of this paragraph to property owned by more than one person.

(e) The legislature may, by general law, for assessment purposes and subject to the provisions of this subsection, allow counties and municipalities to authorize by ordinance that historic property may be assessed solely on the basis of character or use. Such character or use assessment shall apply only to the jurisdiction adopting the ordinance. The requirements for eligible properties must be specified by general law.

(f) A county may, in the manner prescribed by general law, provide for a reduction in the assessed value of homestead property to the extent of any increase in the assessed value of that property which results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive grandparents or parents of the owner of the property or of the owner's spouse if at least one of the grandparents or parents for whom the

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TAXATION AND FINANCE

[Chapter 193](#)
ASSESSMENTS

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193.155 Homestead assessments.— Homestead property shall be assessed at just value as of January 1, 1994. Property receiving the homestead exemption after January 1, 1994, shall be assessed at just value as of January 1 of the year in which the property receives the exemption unless the provisions of subsection (8) apply.

(1) Beginning in 1995, or the year following the year the property receives homestead exemption, whichever is later, the property shall be reassessed annually on January 1. Any change resulting from such reassessment shall not exceed the lower of the following:

- (a) Three percent of the assessed value of the property for the prior year; or
- (b) The percentage change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(2) If the assessed value of the property as calculated under subsection (1) exceeds the just value, the assessed value of the property shall be lowered to the just value of the property.

(3)(a) Except as provided in this subsection or subsection (8), property assessed under this section shall be assessed at just value as of January 1 of the year following a change of ownership. Thereafter, the annual changes in the assessed value of the property are subject to the limitations in subsections (1) and (2). For the purpose of this section, a change of ownership means any sale, foreclosure, or transfer of legal title or beneficial title in equity to any person, except if any of the following apply:

1. Subsequent to the change or transfer, the same person is entitled to the homestead exemption as was previously entitled and:
 - a. The transfer of title is to correct an error;
 - b. The transfer is between legal and equitable title or equitable and equitable title and no additional person applies for a homestead exemption on the property;
 - c. The change or transfer is by means of an instrument in which the owner is listed as both grantor and grantee of the real property and one or more other individuals are additionally named as grantee. However, if any individual who is additionally named as a grantee applies for a homestead exemption on the property, the application is considered a change of ownership;
 - d. The change or transfer is by means of an instrument in which the owner entitled to the homestead exemption is listed as both grantor and grantee of the real property and one or more other individuals, all of whom held title as joint tenants with rights of survivorship with the owner, are named only as grantors and are removed from the title; or
 - e. The person is a lessee entitled to the homestead exemption under s. 196.041(1);
2. Legal or equitable title is changed or transferred between husband and wife, including a change or transfer to a surviving spouse or a transfer due to a dissolution of marriage;
3. The transfer occurs by operation of law to the surviving spouse or minor child or children under s. 732.401;

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193.011 Factors to consider in deriving just valuation.—In arriving at just valuation as required under s. 4, Art. VII of the State Constitution, the property appraiser **shall take into consideration** the following factors:

(1) The present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase, in cash or the immediate equivalent thereof in a transaction at arm's length;

(2) The highest and best use to which the property can be expected to be put in the immediate future and the present use of the property, taking into consideration the legally permissible use of the property, including any applicable judicial limitation, local or state land use regulation, or historic preservation ordinance, and any zoning changes, concurrency requirements, and permits necessary to achieve the highest and best use, and considering any moratorium imposed by executive order, law, ordinance, regulation, resolution, or proclamation adopted by any governmental body or agency or the Governor when the moratorium or judicial limitation prohibits or restricts the development or improvement of property as otherwise authorized by applicable law. The applicable governmental body or agency or the Governor shall notify the property appraiser in writing of any executive order, ordinance, regulation, resolution, or proclamation it adopts imposing any such limitation, regulation, or moratorium;

(3) The location of said property;

(4) The quantity or size of said property;

(5) The cost of said property and the present replacement value of any improvements thereon;

(6) The condition of said property;

(7) The income from said property; and

(8) The net proceeds of the sale of the property, as received by the seller, after deduction of all of the usual and reasonable fees and costs of the sale, including the costs and expenses of financing, and allowance for unconventional or atypical terms of financing arrangements. When the net proceeds of the sale of any property are utilized, directly or indirectly, in the determination of just valuation of realty of the sold parcel or any other parcel under the provisions of this section, the property appraiser, for the purposes of such determination, shall exclude any portion of such net proceeds attributable to payments for household furnishings or other items of personal property.

History.—s. 1, ch. 63-250; s. 1, ch. 67-167; ss. 1, 2, ch. 69-55; s. 13, ch. 69-216; s. 8, ch. 70-243; s. 20, ch. 74-234; s. 1, ch. 77-102; s. 1, ch. 77-363; s. 6, ch. 79-334; s. 1, ch. 88-101; s. 1, ch. 93-132; s. 1, ch. 97-117; s. 1, ch. 2008-197.

Note.—Former s. 193.021.



**ADJUSTMENTS MADE TO
RECORDED SELLING PRICES OR FAIR MARKET VALUE
IN ARRIVING AT ASSESSED VALUE**

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Broward County

Assessment Roll 2022

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	10	Use Code 03	10
Use Code 10	10	Use Code 08	10
Use Code 40	10	Use Code 11 – 39	10
Use Code 99	10	Use Code 41 – 49	10
Use Code 01	10	Use Code 50 – 69	10
Use Code 02	10	Use Code 70 – 79	10
Use Code 04	10	Use Code 80 – 89	10
Use Code 05	10	Use Code 90	10
Use Code 06 & 07	10	Use Code 91 – 97	10

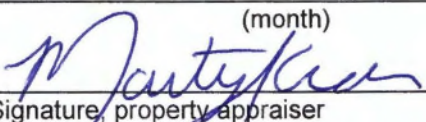
INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Fort Lauderdale, Florida

on this 30th day of June, 2022
(month) (year)



Signature, property appraiser



MARTY KIARD
BROWARD
 COUNTY
 PROPERTY APPRAISER

Site Address	10310 CANDLEBERRY STREET, PARKLAND FL 33076	ID #	4741 33 05 1730
Property Owner	SEMPLE, DAWN R SEMPLE, NEIL M	Millage	3012
Mailing Address	10310 CANDLEBERRY ST PARKLAND FL 33076	Use	01-01
Abbr Legal Description	PARKLAND GOLF AND COUNTRY CLUB REPLAT #2 174-137 B LOT 18 BLK E		

The just values displayed below were set in compliance with [Sec. 193.011](#), Fla. Stat., and include a reduction for costs of sale and other adjustments required by [Sec. 193.011\(8\)](#).

* 2023 values are considered "working values" and are subject to change.

Property Assessment Values					
Year	Land	Building / Improvement	Just / Market Value	Assessed / SOH Value	Tax
2023*	\$126,070	\$896,460	\$1,022,530	\$576,140	
2022	\$126,070	\$746,660	\$872,730	\$792,600	\$18,598.49
2021	\$126,070	\$594,480	\$720,550	\$720,550	\$16,657.39

2023* Exemptions and Taxable Values by Taxing Authority				
	County	School Board	Municipal	Independent
Just Value	\$1,022,530	\$1,022,530	\$1,022,530	\$1,022,530
Portability	- \$446,390	\$446,390	\$446,390	\$446,390
Assessed/SOH 23	= \$576,140	\$576,140	\$576,140	\$576,140
Homestead 100%	- \$25,000	\$25,000	\$25,000	\$25,000
Add. Homestead	- \$25,000	0	\$25,000	\$25,000
Wid/Vet/Dis	0	0	0	0
Senior	0	0	0	0
Exempt Type	0	0	0	0
Taxable	= \$526,140	\$551,140	\$526,140	\$526,140

Sales History				Land Calculations		
Date	Type	Price	Book/Page or CIN	Price	Factor	Type
10/27/2022	WD-Q	\$1,150,000	118493955	\$12.00	10,506	SF
3/31/2014	SWD-Q	\$631,800	112206908			
7/13/2011	SW*-T	\$100	48067 / 1478			
11/17/2010	SW*-D	\$30,792,700	47567 / 660			
9/3/2009	QC*-T		46505 / 1996	Adj. Bldg. S.F. (Card, Sketch)		3963

* Denotes Multi-Parcel Sale (See Deed)

Units

1

Eff./Act. Year Built: 2015/2014

Special Assessments								
Fire	Garb	Light	Drain	Impr	Safe	Storm	Clean	Misc
30	G			NR				PK
R	1			NR				
1				.24				\$2,507.47

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[Title XIV](#)
TAXATION AND FINANCE

[Chapter 196](#)
EXEMPTION

[View Entire Chapter](#)

196.031 Exemption of homesteads.—

(1)(a) A person who, on January 1, has the legal title or beneficial title in equity to real property in this state and who in good faith makes the property his or her permanent residence or the permanent residence of another or others legally or naturally dependent upon him or her, is entitled to an exemption from all taxation, except for assessments for special benefits, up to the assessed valuation of \$25,000 on the residence and contiguous real property, as defined in s. 6, Art. VII of the State Constitution. Such title may be held by the entireties, jointly, or in common with others, and the exemption may be apportioned among such of the owners as reside thereon, as their respective interests appear. If only one of the owners of an estate held by the entireties or held jointly with the right of survivorship resides on the property, that owner is allowed an exemption of up to the assessed valuation of \$25,000 on the residence and contiguous real property. However, an exemption of more than \$25,000 is not allowed to any one person or on any one dwelling house, except that an exemption up to the assessed valuation of \$25,000 may be allowed on each apartment or mobile home occupied by a tenant-stockholder or member of a cooperative corporation and on each condominium parcel occupied by its owner. Except for owners of an estate held by the entireties or held jointly with the right of survivorship, the amount of the exemption may not exceed the proportionate assessed valuation of all owners who reside on the property. Before such exemption may be granted, the deed or instrument shall be recorded in the official records of the county in which the property is located. The property appraiser may request the applicant to provide additional ownership documents to establish title.

(b) Every person who qualifies to receive the exemption provided in paragraph (a) is entitled to an additional exemption of up to \$25,000 on the assessed valuation greater than \$50,000 for all levies other than school district levies.

(2)As used in subsection (1), the term “cooperative corporation” means a corporation, whether for profit or not for profit, organized for the purpose of owning, maintaining, and operating an apartment building or apartment buildings or a mobile home park to be occupied by its stockholders or members; and the term “tenant-stockholder or member” means an individual who is entitled, solely by reason of his or her ownership of stock or membership in a cooperative corporation, as evidenced in the official records of the office of the clerk of the circuit court of the county in which the apartment building is located, to occupy for dwelling purposes an apartment in a building owned by such corporation or to occupy for dwelling purposes a mobile home which is on or a part of a cooperative unit. A corporation leasing land for a term of 98 years or more for the purpose of maintaining and operating a cooperative thereon shall be deemed the owner for purposes of this exemption.

(3)The exemption provided in this section does not apply with respect to the assessment roll of a county unless and until the roll of that county has been approved by the executive director pursuant to s. [193.1142](#).

(4)The exemption provided in this section applies only to those parcels classified and assessed as owner-occupied residential property or only to the portion of property so classified and assessed.

The 2022 Florida Statutes (including 2022 Special Session A and 2023 Special Session B)

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TAXATION AND FINANCE

[Chapter 193](#)
ASSESSMENTS

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193.155 Homestead assessments.— Homestead property shall be assessed at just value as of January 1, 1994. Property receiving the homestead exemption after January 1, 1994, shall be assessed at just value as of January 1 of the year in which the property receives the exemption unless the provisions of subsection (8) apply.

(1) Beginning in 1995, or the year following the year the property receives homestead exemption, whichever is later, the property shall be reassessed annually on January 1. Any change resulting from such reassessment shall not exceed the lower of the following:

- (a) Three percent of the assessed value of the property for the prior year; or
- (b) The percentage change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(2) If the assessed value of the property as calculated under subsection (1) exceeds the just value, the assessed value of the property shall be lowered to the just value of the property.

(3)(a) Except as provided in this subsection or subsection (8), property assessed under this section shall be assessed at just value as of January 1 of the year following a change of ownership. Thereafter, the annual changes in the assessed value of the property are subject to the limitations in subsections (1) and (2). For the purpose of this section, a change of ownership means any sale, foreclosure, or transfer of legal title or beneficial title in equity to any person, except if any of the following apply:

1. Subsequent to the change or transfer, the same person is entitled to the homestead exemption as was previously entitled and:

- a. The transfer of title is to correct an error;
- b. The transfer is between legal and equitable title or equitable and equitable title and no additional person applies for a homestead exemption on the property;
- c. The change or transfer is by means of an instrument in which the owner is listed as both grantor and grantee of the real property and one or more other individuals are additionally named as grantee. However, if any individual who is additionally named as a grantee applies for a homestead exemption on the property, the application is considered a change of ownership;
- d. The change or transfer is by means of an instrument in which the owner entitled to the homestead exemption is listed as both grantor and grantee of the real property and one or more other individuals, all of whom held title as joint tenants with rights of survivorship with the owner, are named only as grantors and are removed from the title; or

e. The person is a lessee entitled to the homestead exemption under s. 196.041(1);

2. Legal or equitable title is changed or transferred between husband and wife, including a change or transfer to a surviving spouse or a transfer due to a dissolution of marriage;

3. The transfer occurs by operation of law to the surviving spouse or minor child or children under s. 732.401;



22.4% increase

3% increase

Site Address	10972 PINE LODGE TRAIL, DAVIE FL 33328	ID #	5041 19 14 0920
Property Owner	TAGOVAILOA, TUANIGAMANUOLEPOLA %KM CAPITAL MANAGEMENT	Millage	2412
Mailing Address	1701 DIRECTORS BLVD #370 AUSTIN TX 78744	Use	01-01
Abbr Legal Description	LONG LAKE RANCHES PLAT TWO 173-70 B LOT 224		

The just values displayed below were set in compliance with [Sec. 193.011](#), Fla. Stat., and include a reduction for costs of sale and other adjustments required by [Sec. 193.011\(8\)](#).

* 2023 values are considered "working values" and are subject to change.

Property Assessment Values					
Year	Land	Building / Improvement	Just / Market Value	Assessed / SOH Value	Tax
2023*	\$175,020	\$1,991,430	\$2,166,450	\$1,924,660	
2022	\$175,020	\$1,642,550	\$1,817,570	\$1,529,550	\$30,338.01
2021	\$175,020	\$1,309,980	\$1,485,000	\$1,485,000	\$29,512.46

2023* Exemptions and Taxable Values by Taxing Authority				
	County	School Board	Municipal	Independent
Just Value	\$2,166,450	\$2,166,450	\$2,166,450	\$2,166,450
Portability	0	0	0	0
Assessed/SOH 21	\$1,924,660	\$1,924,660	\$1,924,660	\$1,924,660
Homestead 100%	\$25,000	\$25,000	\$25,000	\$25,000
Add. Homestead	\$25,000	0	\$25,000	\$25,000
Wid/Vet/Dis	0	0	0	0
Senior	0	0	0	0
Exempt Type	0	0	0	0
Taxable	\$1,874,660	\$1,899,660	\$1,874,660	\$1,874,660

Sales History				Land Calculations		
Date	Type	Price	Book/Page or CIN	Price	Factor	Type
7/26/2020	WD-Q	\$1,650,000	116677998	\$5.00	35,003	SF
6/24/2015	WD-Q	\$1,150,000	113082513			
9/23/2005	WD	\$1,425,000	40635 / 1951			
9/21/2004	SWD	\$918,600	38267 / 172			
10/11/2002	SW*	\$7,088,700	33962 / 365	Adj. Bldg. S.F. (Card, Sketch)		5718
* Denotes Multi-Parcel Sale (See Deed)				Units/Beds/Baths		1/5/4.5
				Eff./Act. Year Built: 2010/2004		

Special Assessments								
Fire	Garb	Light	Drain	Impr	Safe	Storm	Clean	Misc
24	D		B					
R	1		B					
1								

SAVE OUR HOMES

As section 193.155(1), F.S., provides, beginning in 1995, or the year after the property receives homestead exemption, an annual increase in assessment shall not exceed the lower of the following:

- a. Three percent of the assessed value of the property for the prior year; or
- b. The percentage change in the Consumer Price Index (CPI) for all urban consumers, U.S. city average, all items 1967 = 100 or successor reports* for the preceding calendar year as initially reported by the U.S. Department of Labor, Bureau of Labor Statistics.

The current successor report is the 1982 – 84 = 100 current series.

The CPI change amounts in the chart below are from the year prior to the year listed.

*The percentage changes are rounded to the nearest tenth of a percent. The income limitation amounts are based on the unrounded CPI data.

Save Our Homes Annual Increase

Year	CPI Change*	Cap*
2023	6.5 %	3.0 %
2022	7.0%	3.0%
2021	1.4%	1.4%
2020	2.3%	2.3%
2019	1.9%	1.9%
2018	2.1%	2.1%
2017	2.1%	2.1%
2016	0.7%	0.7%
2015	0.8%	0.8%
2014	1.5%	1.5%
2013	1.7%	1.7%
2012	3.0%	3.0%
2011	1.5%	1.5%
2010	2.7%	2.7%
2009	0.1%	0.1%
2008	4.1%	3.0%
2007	2.5%	2.5%
2006	3.4%	3.0%
2005	3.3%	3.0%
2004	1.9%	1.9%
2003	2.4%	2.4%
2002	1.6%	1.6%
2001	3.4%	3.0%
2000	2.7%	2.7%
1999	1.6%	1.6%
1998	1.7%	1.7%
1997	3.3%	3.0%
1996	2.5%	2.5%
1995	2.7%	2.7%

Portability Examples - UPSIZE

Site Address	10420 NW 12 PLACE, PLANTATION FL 33324	ID #	4941 31 17 0400
Property Owner	RAMIREZ, RAUL	Millage	2212
Mailing Address	10420 NW 12 PL PLANTATION FL 33324	Use	01-01
Abbreviated Legal Description	MINTO PLANTATION - 3 148-48 B LOT 323		

When upsizing, the portability calculation =
Market Value - Assessed Value

The just values displayed below were set in compliance with [Sec. 193.011](#), Fla. Stat., and include a reduction for costs of sale and other adjustments required by [Sec. 193.011\(8\)](#).

It's IMPORTANT THAT YOU KNOW:
The 2023 values currently shown are considered "working values" and are subject to change. These numbers will change frequently online as we make various adjustments until they are finalized.

Property Assessment Values					
Click here to see 2022 Exemptions and Taxable Values as reflected on the Nov. 1, 2022 tax bill					
Year	Land	Building / Improvement	Just / Market Value	Assessed / SOH Value	Tax
2023	\$35,420	\$365,210	\$400,630	\$400,630	
2022	\$35,420	\$374,010	\$409,430	\$347,160	\$6,248.48
2021	\$35,420	\$325,850	\$361,270	\$337,050	\$6,059.82

2023 Exemptions and Taxable Values by Taxing Authority				
	County	School Board	Municipal	Independent
Just Value	\$400,630	\$400,630	\$400,630	\$400,630
Portability	0	0	0	0
Assessed/SOH 23	\$400,630	\$400,630	\$400,630	\$400,630
Homestead 100%	\$25,000	\$25,000	\$25,000	\$25,000
Add. Homestead	\$25,000	0	\$25,000	\$25,000
Wid/Vet/Dis 8	\$5,000	\$5,000	\$5,000	\$5,000
Senior	0	0	0	0
Exempt Type	0	0	0	0
Taxable	\$345,630	\$370,630	\$345,630	\$345,630

Sales History -- Search Subdivision Sales				Land Calculations		
Date	Type	Price	Book/Page or CIN	Price	Factor	Type
8/18/2022	WD-Q	\$640,000	118355214	\$7.00	5,060	SF
3/18/2015	WD-Q	\$339,900	112905538			
11/28/2001	WD	\$210,000	32421 / 1838			
6/18/1996	WD	\$155,000	25028 / 316			
8/1/1993	QCD	\$100	21065 / 466			
				Adj. Bldg. S.F. (Card, Sketch)	2199	
				Units/Beds/Baths	1/3/2	
				Eff./Act. Year Built: 1992/1991		

Special Assessments								
Fire	Garb	Light	Drain	Impr	Safe	Storm	Clean	Misc
			P			PL		
			P					
			.12			1		

If you see a factual error on this page, please click here to notify us.

New Homestead

2023 Just/Market Value = \$1,029,140

2022 Assessed/SOH Value = \$966,870

Amount Ported (difference from above) = \$62,270

Original Homestead

2022 Just/Market Value = \$409,430

2022 Assessed/SOH Value = \$347,160

Difference = \$62,270

Site Address	10881 HAWKS VISTA STREET, PLANTATION FL 33324	ID #	5041 07 17 2530
Property Owner	BROWN, MARC PIEKARSKY, LIZA	Millage	2212
Mailing Address	10881 HAWKS VISTA ST PLANTATION FL 33324	Use	01-01
Abbr Legal Description	THE ENCLAVE 2ND SECTION 156-8 B PART OF TRACT B DESC'D AS COMM AT NW COR OF TRACT B,ELY 958.20 ALG N/L TR B,S 2267.80 TO POB,SE 111.79 TO P/C,SELY & SWLY 35.69 TO P/R,C,SWLY 51.26 TO P/R,C,SW 21.32,NWLY 120.00,NELY 12.01,NE 47.98,NELY & NWLY 33.96,NELY 40.70 TO POB AKA: LOT 253 HAWKS LANDING		

The just values displayed below were set in compliance with [Sec. 193.011](#), Fla. Stat., and include a reduction for costs of sale and other adjustments required by [Sec. 193.011\(8\)](#).

Property Assessment Values					
Year	Land	Building / Improvement	Just / Market Value	Assessed / SOH Value	Tax
2023*	\$247,660	\$781,480	\$1,029,140	\$966,870	
2022	\$247,660	\$679,100	\$926,760	\$819,580	\$15,860.58
2021	\$247,660	\$580,360	\$828,020	\$795,710	\$15,437.86

2023* Exemptions and Taxable Values by Taxing Authority				
	County	School Board	Municipal	Independent
Just Value	\$1,029,140	\$1,029,140	\$1,029,140	\$1,029,140
Portability	\$62,270	\$62,270	\$62,270	\$62,270
Assessed/SOH 23	\$966,870	\$966,870	\$966,870	\$966,870
Homestead 100%	\$25,000	\$25,000	\$25,000	\$25,000
Add. Homestead	\$25,000	0	\$25,000	\$25,000
Wid/Vet/Dis	0	0	0	0
Senior	0	0	0	0
Exempt Type	0	0	0	0
Taxable	\$916,870	\$941,870	\$916,870	\$916,870

Sales History				Land Calculations		
Date	Type	Price	Book/Page or CIN	Price	Factor	Type
8/19/2022	WD-Q	\$1,085,100	118359926	\$18.00	13,759	SF
12/29/2000	WD	\$611,500	31153 / 1959			
6/30/2000	QCD	\$65,000	31153 / 1953			
				Adj. Bldg. S.F. (Card, Sketch)	4063	
				Units	1	
				Eff./Act. Year Built: 2001/2000		

Special Assessments								
Fire	Garb	Light	Drain	Impr	Safe	Storm	Clean	Misc
			P			PL		
			P					
			.32			1		

Portability Examples - Downsize

Site Address	4061 NE 31 AVENUE, LIGHTHOUSE POINT FL 33064-8436	ID #	4843 17 03 2780
Property Owner	MC DONALD, HANNAH	Millage	1411
Mailing Address	4061 NE 31 AVE LIGHTHOUSE POINT FL 33064-8436	Use	01-01
Abbreviated Legal Description	VENETIAN ISLES 2ND SEC 45-49 B LOT 12 BLK 45		

The just values displayed below were set in compliance with Sec. 193.011, Fla. Stat., and include a reduction for costs of sale and other adjustments required by Sec. 193.011(8).

IT'S IMPORTANT THAT YOU KNOW: The 2023 values currently shown are considered "working values" and are subject to change. These numbers will change frequently online as we make various adjustments until they are finalized.					
Property Assessment Values					
Click here to see 2022 Exemptions and Taxable Values as reflected on the Nov. 1, 2022 tax bill.					
Year	Land	Building / Improvement	Just / Market Value	Assessed / SOH Value	Tax
2023	\$587,750	\$873,200	\$1,460,950	\$1,460,950	
2022	\$587,750	\$1,147,240	\$1,734,990	\$977,570	\$17,912.60
2021	\$587,750	\$368,630	\$956,380	\$949,100	\$17,451.52

2023 Exemptions and Taxable Values by Taxing Authority				
	County	School Board	Municipal	Independent
Just Value	\$1,460,950	\$1,460,950	\$1,460,950	\$1,460,950
Portability	0	0	0	0
Assessed/SOH	\$1,460,950	\$1,460,950	\$1,460,950	\$1,460,950
Homestead	0	0	0	0
Add. Homestead	0	0	0	0
Wid/Vet/Dis	0	0	0	0
Senior	0	0	0	0
Exempt Type	0	0	0	0
Taxable	\$1,460,950	\$1,460,950	\$1,460,950	\$1,460,950

Sales History -- Search Subdivision Sales				Land Calculations		
Date	Type	Price	Book/Page or CIN	Price	Factor	Type
10/7/2022	WD-Q	\$2,356,000	118452629	\$50.00	11,755	SF
11/11/2019	WD-Q	\$1,040,000	116170938			
1/23/2014	QCD-T		112087765			
3/21/2011	WD-Q	\$782,500	47865 / 816			
5/29/1999	WD	\$410,000	29534 / 446			
				Adj. Bldg. S.F. (Card, Sketch)		2704
				Units/Beds/Baths		1/4/3
				Eff./Act. Year Built: 1985/1986		

Special Assessments								
Fire	Garb	Light	Drain	Impr	Safe	Storm	Clean	Misc
14	P					LP		
R	1							
1						1		

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Original Homestead

2022 Just/Market Value = \$1,734,990

2022 Assessed Value = \$977,570

Difference = \$757,420

New Homestead

2023 Just/Market Value = \$1,022,530

Site Address	10310 CANDLEBERRY STREET, PARKLAND FL 33066	ID #	4741 33 05 1730
Property Owner	SEMPLE, DAWN R SEMPLE, NEIL M	Millage	3012
Mailing Address	10310 CANDLEBERRY ST PARKLAND FL 33076	Use	01-01
Abbr Legal Description	PARKLAND GOLF AND COUNTRY CLUB REPLAT 22 174-137 B LOT 18 BLK E		

The just values displayed below were set in compliance with Sec. 193.011, Fla. Stat., and include a reduction for costs of sale and other adjustments required by Sec. 193.011(8).

Property Assessment Values					
Year	Land	Building / Improvement	Just / Market Value	Assessed / SOH Value	Tax
2023*	\$126,070	\$896,460	\$1,022,530	\$576,140	
2022	\$126,070	\$746,660	\$872,730	\$792,600	\$18,598.49
2021	\$126,070	\$594,480	\$720,550	\$720,550	\$16,657.39

2023* Exemptions and Taxable Values by Taxing Authority				
	County	School Board	Municipal	Independent
Just Value	\$1,022,530	\$1,022,530	\$1,022,530	\$1,022,530
Portability	\$446,390	\$446,390	\$446,390	\$446,390
Assessed/SOH 23	\$576,140	\$576,140	\$576,140	\$576,140
Homestead 100%	\$25,000	\$25,000	\$25,000	\$25,000
Add. Homestead	\$25,000	0	\$25,000	\$25,000
Wid/Vet/Dis	0	0	0	0
Senior	0	0	0	0
Exempt Type	0	0	0	0
Taxable	\$526,140	\$551,140	\$526,140	\$526,140

Sales History				Land Calculations		
Date	Type	Price	Book/Page or CIN	Price	Factor	Type
10/27/2022	WD-Q	\$1,150,000	118493955	\$12.00	10,506	SF
3/31/2014	SWD-Q	\$631,800	112206908			
7/13/2011	SW*-T	\$100	48067 / 1478			
11/17/2010	SW*-D	\$30,792,700	47567 / 660			
9/3/2009	QC*-T		46505 / 1996			
				Adj. Bldg. S.F. (Card, Sketch)		3963
				Units		1
				Eff./Act. Year Built: 2015/2014		

* Denotes Multi-Parcel Sale (See Deed)

Special Assessments								
Fire	Garb	Light	Drain	Impr	Safe	Storm	Clean	Misc
30	G			NR				PK
R	1			NR				
1				.24				\$2,507.47

Portability Calculation

When downsizing, the portability calculation = Market Value of new homestead multiplied by the difference between the Original Homestead's Market Value and the Original Homestead's Assessed Value divided by the Original Homestead's Market Value

$$\$1,022,530 * ((\$1,734,990 - \$977,570) / \$1,734,990) = \$446,390$$

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193.1554 Assessment of nonhomestead residential property.—

(1)As used in this section, the term “nonhomestead residential property” means residential real property that contains nine or fewer dwelling units, including vacant property zoned and platted for residential use, and that does not receive the exemption under s. [196.031](#).

(2)For all levies other than school district levies, nonhomestead residential property shall be assessed at just value as of January 1 of the year that the property becomes eligible for assessment pursuant to this section.

(3)Beginning in the year following the year the nonhomestead residential property becomes eligible for assessment pursuant to this section, the property shall be reassessed annually on January 1. Any change resulting from such reassessment may not exceed 10 percent of the assessed value of the property for the prior year.

(4)If the assessed value of the property as calculated under subsection (3) exceeds the just value, the assessed value of the property shall be lowered to the just value of the property.

(5)Except as provided in this subsection, property assessed under this section shall be assessed at just value as of January 1 of the year following a change of ownership or control. Thereafter, the annual changes in the assessed value of the property are subject to the limitations in subsections (3) and (4). For purpose of this section, a change of ownership or control means any sale, foreclosure, transfer of legal title or beneficial title in equity to any person, or the cumulative transfer of control or of more than 50 percent of the ownership of the legal entity that owned the property when it was most recently assessed at just value, except as provided in this subsection. There is no change of ownership if:

(a) The transfer of title is to correct an error.

(b) The transfer is between legal and equitable title.

(c)The transfer is between husband and wife, including a transfer to a surviving spouse or a transfer due to a dissolution of marriage.

(d)For a publicly traded company, the cumulative transfer of more than 50 percent of the ownership of the entity that owns the property occurs through the buying and selling of shares of the company on a public exchange. This exception does not apply to a transfer made through a merger with or an acquisition by another company, including an acquisition by acquiring outstanding shares of the company.

(6)(a) Except as provided in paragraph (b) and s. [193.624](#), changes, additions, or improvements to nonhomestead residential property shall be assessed at just value as of the first January 1 after the changes, additions, or improvements are substantially completed.

¹(b)1. Changes, additions, or improvements that replace all or a portion of nonhomestead residential property, including ancillary improvements, damaged or destroyed by misfortune or calamity must be assessed upon substantial completion as provided in this paragraph. Such assessment must be calculated using the nonhomestead property’s assessed value as of the January 1 immediately before the date on which the damage or destruction was sustained, subject to the assessment limitations in subsections (3) and (4), when:

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EXEMPTION

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- [196.001](#) Property subject to taxation.
- [196.002](#) Legislative intent.
- [196.011](#) Annual application required for exemption.
- [196.012](#) Definitions.
- [196.015](#) Permanent residency; factual determination by property appraiser.
- [196.021](#) Tax returns to show all exemptions and claims.
- [196.031](#) Exemption of homesteads.
- [196.041](#) Extent of homestead exemptions.
- [196.061](#) Rental of homestead to constitute abandonment.
- [196.071](#) Homestead exemptions; claims by members of armed forces.
- [196.075](#) Additional homestead exemption for persons 65 and older.
- [196.077](#) Additional homestead exemption for classroom teachers, law enforcement officers, firefighters, emergency medical technicians, paramedics, child welfare professionals, and servicemembers.
- [196.081](#) Exemption for certain permanently and totally disabled veterans and for surviving spouses of veterans; exemption for surviving spouses of first responders who die in the line of duty.
- [196.082](#) Discounts for disabled veterans; surviving spouse carryover.
- [196.091](#) Exemption for disabled veterans confined to wheelchairs.
- [196.095](#) Exemption for a licensed child care facility operating in an enterprise zone.
- [196.101](#) Exemption for totally and permanently disabled persons.
- [196.102](#) Exemption for certain totally and permanently disabled first responders; surviving spouse carryover.
- [196.111](#) Property appraisers may notify persons entitled to homestead exemption; publication of notice; costs.
- [196.121](#) Homestead exemptions; forms.
- [196.131](#) Homestead exemptions; claims.
- [196.141](#) Homestead exemptions; duty of property appraiser.
- [196.151](#) Homestead exemptions; approval, refusal, hearings.
- [196.161](#) Homestead exemptions; lien imposed on property of person claiming exemption although not a permanent resident.
- [196.171](#) Homestead exemptions; city officials.
- [196.173](#) Exemption for deployed servicemembers.
- [196.181](#) Exemption of household goods and personal effects.
- [196.182](#) Exemption of renewable energy source devices.

- [196.183](#) Exemption for tangible personal property.
- [196.185](#) Exemption of inventory.
- [196.192](#) Exemptions from ad valorem taxation.
- [196.193](#) Exemption applications; review by property appraiser.
- [196.194](#) Value adjustment board; notice; hearings; appearance before the board.
- [196.195](#) Determining profit or nonprofit status of applicant.
- [196.196](#) Determining whether property is entitled to charitable, religious, scientific, or literary exemption.
- [196.1961](#) Exemption for historic property used for certain commercial or nonprofit purposes.
- [196.197](#) Additional provisions for exempting property used by hospitals, nursing homes, and homes for special services.
- [196.1975](#) Exemption for property used by nonprofit homes for the aged.
- [196.1976](#) Provisions of ss. 196.197(1) or (2) and 196.1975; severability.
- [196.1977](#) Exemption for property used by proprietary continuing care facilities.
- [196.1978](#) Affordable housing property exemption.
- [196.198](#) Educational property exemption.
- [196.1983](#) Charter school exemption from ad valorem taxes.
- [196.1985](#) Labor organization property exemption.
- [196.1986](#) Community centers exemption.
- [196.1987](#) Biblical history display property exemption.
- [196.199](#) Government property exemption.
- [196.1993](#) Certain agreements with local governments for use of public property; exemption.
- [196.1995](#) Economic development ad valorem tax exemption.
- [196.1996](#) Economic development ad valorem tax exemption; effect of ch. 94-136.
- [196.1997](#) Ad valorem tax exemptions for historic properties.
- [196.1998](#) Additional ad valorem tax exemptions for historic properties open to the public.
- [196.1999](#) Space laboratories and carriers; exemption.
- [196.2001](#) Not-for-profit sewer and water company property exemption.
- [196.2002](#) Exemption for s. 501(c)(12) not-for-profit water and wastewater systems.
- [196.202](#) Property of widows, widowers, blind persons, and persons totally and permanently disabled.
- [196.24](#) Exemption for disabled ex-servicemember or surviving spouse; evidence of disability.
- [196.26](#) Exemption for real property dedicated in perpetuity for conservation purposes.
- [196.28](#) Cancellation of delinquent taxes upon lands used for road purposes, etc.
- [196.29](#) Cancellation of certain taxes on real property acquired by a county, school board, charter school governing board, or community college district board of trustees.
- [196.295](#) Property transferred to exempt governmental unit; tax payment into escrow; taxes due from prior years.
- [196.31](#) Taxes against state properties; notice.
- [196.32](#) Executive Office of the Governor; consent required to certain assessments.



Site Address	21750 N HERITAGE CIRCLE, PEMBROKE PINES FL 33029-1050	ID #	5139 15 03 0450
Property Owner	BARRERAS, AIDA	Millage	2613
Mailing Address	21750 N HERITAGE CIR PEMBROKE PINES FL 33029-1050	Use	02-01
Abbr Legal Description	HERITAGE CITY SEC 2 81-14 B LOT 26 BLK 3		

The just values displayed below were set in compliance with [Sec. 193.011](#), Fla. Stat., and include a reduction for costs of sale and other adjustments required by [Sec. 193.011\(8\)](#).

* 2023 values are considered "working values" and are subject to change.

Property Assessment Values					
Year	Land	Building / Improvement	Just / Market Value	Assessed / SOH Value	Tax
2023*	\$26,380	\$103,170	\$129,550	\$50,350	
2022	\$26,380	\$103,170	\$129,550	\$48,890	\$539.06
2021	\$26,380	\$82,630	\$109,010	\$47,470	\$497.77

2023* Exemptions and Taxable Values by Taxing Authority				
	County	School Board	Municipal	Independent
Just Value	\$129,550	\$129,550	\$129,550	\$129,550
Portability	0	0	0	0
Assessed/SOH 94	\$50,350	\$50,350	\$50,350	\$50,350
Homestead 100%	\$25,000	\$25,000	\$25,000	\$25,000
Add. Homestead	\$350	0	\$350	\$350
Wid/Vet/Dis 1	\$5,000	\$5,000	\$5,000	\$5,000
Senior	\$20,000	0	\$20,000	0
Exempt Type	0	0	0	0
Taxable	0	\$20,350	0	\$20,000

Sales History				Land Calculations		
Date	Type	Price	Book/Page or CIN	Price	Factor	Type
7/18/1996	SWD	\$100	25197 / 314	\$6.50	4,058	SF
7/1/1987	AGD	\$3,545	14590 / 892			
11/1/1986	QCD					
				Adj. Bldg. S.F. (Card, Sketch)		1181
				Units		1
				Eff./Act. Year Built: 1986/1986		

Special Assessments								
Fire	Garb	Light	Drain	Impr	Safe	Storm	Clean	Misc
26			BB					
R			BB					
1			.09					

The 2022 Florida Statutes (including 2022 Special Session A and 2023 Special Session B)

[Title XIV](#)

TAXATION AND FINANCE

[Chapter 200](#)

DETERMINATION OF MILLAGE

[View Entire Chapter](#)**200.001 Millages; definitions and general provisions.—**

(1) **County millages** shall be composed of four categories of millage rates, as follows:

- (a) General county millage, which shall be that nonvoted millage rate set by the governing body of the county.
- (b) County debt service millage, which shall be that millage rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to s. 12, Art. VII of the State Constitution.
- (c) County voted millage, which shall be that millage rate set by the governing body of the county as authorized by a vote of the electors pursuant to s. 9(b), Art. VII of the State Constitution.
- (d) County dependent special district millage, as provided in subsection (5).

(2) **Municipal millages** shall be composed of four categories of millage rates, as follows:

- (a) General municipal millage, which shall be that nonvoted millage rate set by the governing body of the municipality.
- (b) Municipal debt service millage, which shall be that millage rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to s. 12, Art. VII of the State Constitution.
- (c) Municipal voted millage, which shall be that millage rate set by the governing body of the municipality as authorized by a vote of the electors pursuant to s. 9(b), Art. VII of the State Constitution.
- (d) Municipal dependent special district millage, as provided in subsection (5).

(3) **School millages** shall be composed of five categories of millage rates, as follows:

- (a) Nonvoted required school operating millage, which shall be that nonvoted millage rate set by the county school board for current operating purposes and imposed pursuant to s. 1011.60(6).
 - (b) Nonvoted discretionary school operating millage, which shall be that nonvoted millage rate set by the county school board for operating purposes other than the rate imposed pursuant to s. 1011.60(6) and other than the rate authorized in s. 1011.71(2).
 - (c) Voted district school operating millage, which shall be that millage rate set by the district school board for current school operating purposes as authorized by the electors pursuant to s. 9(b), Art. VII of the State Constitution.
 - (d) Nonvoted district school capital improvement millage, which shall be that millage rate set by the district school board for capital improvements as authorized in s. 1011.71(2).
 - (e) Voted district school debt service millage, which shall be that millage rate set by the district school board as authorized by a vote of the electors pursuant to s. 12, Art. VII of the State Constitution.
- (4) **Independent special district millage** shall be that millage rate set by the governing body of an independent special district, which shall be identified:

- (a) As to whether authorized by a special act approved by the electors pursuant to s. 9(b), Art. VII of the State Constitution, authorized pursuant to s. 15, Art. XII of the State Constitution, or otherwise authorized; and
- (b) As to whether levied countywide, less than countywide, or on a multicounty basis.

(5) Dependent special district millage shall be that millage rate set by the board of county commissioners or the governing body of a municipality, ex officio or otherwise, which shall be identified as to the area covered; as to the taxing authority to which the district is dependent; and as to whether authorized by a special act, authorized by a special act and approved by the electors, authorized pursuant to s. 15, Art. XII of the State Constitution, authorized by s. 125.01(1)(q), or otherwise authorized.

(6) At any time millage rates are published for the purpose of giving notice, the rates shall be stated in terms of dollars and cents per thousand dollars of assessed property value.

(7) Millages shall be fixed only by ordinance or resolution of the governing body of the taxing authority in the manner specifically provided by general law or by special act.

(8)(a) "County" means a political subdivision of the state as established pursuant to s. 1, Art. VIII of the State Constitution.

(b) "Municipality" means a municipality created pursuant to general or special law but excludes metropolitan and consolidated governments as provided in s. 6(e) and (f), Art. VIII of the State Constitution, which shall be considered county governments. Such municipality must have held an election for its legislative body pursuant to law and established such a legislative body which meets pursuant to law.

(c) "Special district" means a special district as defined in s. 189.012.

(d) "Dependent special district" means a dependent special district as defined in s. 189.012. Dependent special district millage, when added to the millage of the governing body to which it is dependent, shall not exceed the maximum millage applicable to such governing body.

(e) "Independent special district" means an independent special district as defined in s. 189.012, with the exception of a downtown development authority established prior to the effective date of the 1968 State Constitution as an independent body, either appointed or elected, regardless of whether or not the budget is approved by the local governing body, if the district levies a millage authorized as of the effective date of the 1968 State Constitution. Independent special district millage shall not be levied in excess of a millage amount authorized by general law and approved by vote of the electors pursuant to s. 9(b), Art. VII of the State Constitution, except for those independent special districts levying millage for water management purposes as provided in that section and municipal service taxing units as specified in s. 125.01(1)(q) and (r). However, independent special district millage authorized as of the date the 1968 State Constitution became effective need not be so approved, pursuant to s. 2, Art. XII of the State Constitution.

(f) "Voted millage" or "voted levies" means ad valorem taxes in excess of maximum millage amounts authorized by law approved for periods not longer than 2 years by vote of the electors pursuant to s. 9(b), Art. VII of the State Constitution or ad valorem taxes levied for purposes provided in s. 12, Art. VII of the State Constitution. "Voted millage" does not include levies approved by voter referendum not required by general law or the State Constitution.

(g) "Aggregate millage rate" means that millage rate obtained from the quotient of the sum of all ad valorem taxes levied by the governing body of a county or municipality for countywide or municipality-wide purposes, respectively, plus the ad valorem taxes levied for all districts dependent to the governing body divided by the total taxable value of the county or municipality.

(h) "Dedicated increment value" means the proportion of the cumulative increase in taxable value within a defined geographic area used to determine a tax increment amount to be paid to a redevelopment trust fund pursuant to s. 163.387(2)(a) or to be paid or applied pursuant to an ordinance, resolution, or agreement to fund a project or to finance essential infrastructure. Upon creating any obligation for payment to a redevelopment trust fund or otherwise pursuant to an ordinance, resolution, or agreement to fund a project or to finance essential infrastructure based on an increase in assessed value, the taxing authority shall certify to the property appraiser the boundaries of the designated geographic area and the date of the most recent assessment roll used in

connection with the taxation of such property prior to creation of the obligation. If the increment amount payment is not based on a specific proportion of the cumulative increase in taxable value within a defined geographic area, such value shall be reduced by multiplying by a proportion calculated by dividing the payment in the prior year, if any, by the product of the millage rate in the prior year and the cumulative increase in taxable value within the defined geographic area in the prior year. For tax years beginning on or after January 1, 2008, information provided to the property appraiser after May 1 of any year may not be used for the current year's certification.

(i) "Per capita Florida personal income" means Florida nominal personal income for the four quarters ending the prior September 30, as published by the Bureau of Economic Analysis of the United States Department of Commerce, or its successor, divided by the prior April 1 official estimate of Florida resident population pursuant to s. 186.901, which shall be reported by the Office of Economic and Demographic Research by April 1 of each year.

(j) "Total county ad valorem taxes levied" means all property taxes other than voted levies levied by a county, any municipal service taxing units of that county, and any special districts dependent to that county in a fiscal year.

(k) "Total municipal ad valorem taxes levied" means all property taxes other than voted levies levied by a municipality and any special districts dependent to that municipality in a fiscal year.

(l) "Maximum total county ad valorem taxes levied" means the total taxes levied by a county, municipal service taxing units of that county, and special districts dependent to that county at their individual maximum millages, calculated pursuant to s. 200.065(5)(a) for fiscal years 2009-2010 and thereafter.

(m) "Maximum total municipal ad valorem taxes levied" means the total taxes levied by a municipality and special districts dependent to that municipality at their individual maximum millages, calculated pursuant to s. 200.065(5)(b) for fiscal years 2009-2010 and thereafter.

History.—s. 9, ch. 73-349; s. 27, ch. 80-274; s. 13, ch. 82-154; s. 9, ch. 83-204; s. 60, ch. 83-217; ss. 1, 2, ch. 86-153; s. 3, ch. 87-103; s. 6, ch. 87-239; s. 57, ch. 89-169; s. 1, ch. 90-172; s. 43, ch. 90-288; s. 51, ch. 94-232; s. 910, ch. 2002-387; s. 1, ch. 2007-321; s. 36, ch. 2008-4; s. 77, ch. 2014-22; s. 16, ch. 2016-10.

Note.—Former s. 200.191.



Site Address	5450 SW 192 TERRACE, SOUTHWEST RANCHES FL 33332	ID #	5039 36 11 0130
Property Owner	HASLEM, UDONIS UDONIS HASLEM REV TR	Millage	3413
Mailing Address	5450 SW 192 TER SOUTHWEST RANCHES FL 33332	Use	01-01
Abbr Legal Description	WESTFIELD ESTATES 148-1 B LOT 13		

The just values displayed below were set in compliance with [Sec. 193.011](#), Fla. Stat., and include a reduction for costs of sale and other adjustments required by [Sec. 193.011\(8\)](#).

* 2023 values are considered "working values" and are subject to change.

Property Assessment Values					
Year	Land	Building / Improvement	Just / Market Value	Assessed / SOH Value	Tax
2023*	\$487,040	\$4,344,510	\$4,831,550	\$2,651,110	
2022	\$365,280	\$4,466,010	\$4,831,290	\$2,573,900	\$44,133.71
2021	\$365,280	\$3,422,310	\$3,787,590	\$2,498,940	\$44,091.80

2023* Exemptions and Taxable Values by Taxing Authority				
	County	School Board	Municipal	Independent
Just Value	\$4,831,550	\$4,831,550	\$4,831,550	\$4,831,550
Portability	0	0	0	0
Assessed/SOH 08	\$2,651,110	\$2,651,110	\$2,651,110	\$2,651,110
Homestead 100%	\$25,000	\$25,000	\$25,000	\$25,000
Add. Homestead	\$25,000	0	\$25,000	\$25,000
Wid/Vet/Dis	0	0	0	0
Senior	0	0	0	0
Exempt Type	0	0	0	0
Taxable	\$2,601,110	\$2,626,110	\$2,601,110	\$2,601,110

Sales History				Land Calculations		
Date	Type	Price	Book/Page or CIN	Price	Factor	Type
10/25/2017	QCD-T	\$100	114945859	\$4.00	121,759	SF
4/24/2007	WD-Q	\$3,200,000	43947 / 294			
9/27/2001	WD	\$250,000	32184 / 939			
6/29/2000	WD	\$175,000	30673 / 100			
1/24/1995	WD	\$105,500	23080 / 443			
				Adj. Bldg. S.F. (Card, Sketch)		14641
				Units		1
				Eff./Act. Year Built: 2005/2004		

Special Assessments								
Fire	Garb	Light	Drain	Impr	Safe	Storm	Clean	Misc
34	9		9J					
R	1		9J					
1			2.8					



[Click here for Prior Years](#)

Municipality	Millage Code	2022 Rate	2021 Rate	2020 Rate	2019 Rate	2018 Rate
COCONUT CREEK	3212	20.5686	20.6135	20.6466	20.7782	20.509
COOPER CITY	1013	18.4954	19.1296	19.3098	20.1442	20.2614
CORAL SPRINGS	2812	20.3569	20.4207	20.2232	20.367	20.1096
DANIA BEACH	0412	20.2551	20.3111	20.2706	20.4092	20.147
DANIA BEACH	0413	18.7532	19.1485	19.2436	19.5028	19.2029
DAVIE	2412	19.969	20.0233	19.9924	20.1527	19.9833
DAVIE	2413	18.4671	18.8607	18.9654	19.2463	19.0392
DEERFIELD BEACH	1111	20.5047	20.5792	20.5633	20.6949	20.5579
DEERFIELD BEACH	1112	20.4048	20.4797	20.4648	20.5964	20.4719
FORT LAUDERDALE	0311	18.6248	18.6473	18.5484	18.6832	18.2405
FORT LAUDERDALE	0312	18.5249	18.5478	18.4499	18.5847	18.1545
FORT LAUDERDALE	9312	19.5949	19.6233	19.5148	19.5261	19.088
HALLANDALE BEACH	2513	21.3616	20.5423	20.634	20.7502	19.7624
HILLSBORO BEACH	1311	17.7222	17.7667	17.7073	17.8389	17.5572
HOLLYWOOD	0512	22.2771	22.0638	22.0054	22.163	21.6704
HOLLYWOOD	0513	20.7752	20.9012	20.9784	21.2566	20.7263
LAUDERDALE BY THE SEA	0211	17.6145	17.659	17.7073	17.8389	17.6561
LAUDERDALE LAKES	2012	23.4573	23.8622	23.8038	23.9354	23.6662

LAUDERHILL	1912	23.7537	24.0615	24.3986	25.0802	23.9074
LAZY LAKE	1812	20.6223	20.6672	18.9028	19.0344	18.7652
LIGHTHOUSE POINT	1411	18.3046	18.3772	18.3512	18.5102	17.8195
MARGATE	1212	21.7731	21.8817	21.8471	22.007	21.0305
MIRAMAR	2713	19.7376	20.1218	20.199	20.4512	20.1443
NORTH LAUDERDALE	2912	21.5223	21.5672	21.5088	21.6404	21.3712
OAKLAND PARK	1712	20.6745	20.576	20.5187	20.3284	19.9697
PARKLAND	3012	18.4202	18.4651	18.4067	18.6404	18.3712
PEMBROKE PARK	0613	21.1204	21.5046	21.5818	21.834	21.5271
PEMBROKE PINES	2613	18.6729	19.0895	19.1827	19.454	19.169
PLANTATION	2212	20.2616	20.3679	20.3283	20.4768	20.2334
POMPANO BEACH	1511	20.5875	20.6583	20.3142	20.4715	20.1596
POMPANO BEACH	1512	20.4876	20.5588	20.2157	20.373	20.0736
SEA RANCH LAKES	1611	21.2222	21.5167	21.4573	21.5889	21.3072
SOUTHWEST RANCHES	3413	16.5204	17.2546	17.3318	17.9904	17.8582
SUNRISE	2112	20.5553	20.6281	20.5907	20.5806	20.3262
TAMARAC	3112	21.1223	21.3672	21.3987	21.5303	21.2611
UNINCORPORATED	0012	19.0767	19.1216	19.0632	19.1948	18.9256
UNINCORPORATED	0013	17.5748	17.959	18.0362	18.2884	17.9815
WEST PARK	3513	20.8204	21.5046	21.5818	21.834	21.6771
WESTON	3312	17.4687	17.5136	17.4552	17.5868	17.3176
WESTON	3313	15.9668	16.351	16.4282	16.6804	16.3735
WILTON MANORS	0912	20.1747	20.2451	20.269	20.494	20.401

X

Having technical issues?

Yes

No

BROWARD COUNTY

2022 Paid Real Estate

Folio: 400276

Notice of Ad Valorem Tax and Non-Ad Valorem Assessments

Property ID Number	Escrow Code	Assessed Value	Exemptions	Taxable Value	Millage Code
503936-11-0130	CL-0040189	See Below	See Below	See Below	3413

HASLEM,UDONIS
UDONIS HASLEM REV TR
5450 SW 192 TER
SOUTHWEST RANCHES, FL 33332

PAYMENTS MUST BE MADE IN US FUNDS AND
DRAWN ON US BANK ACCOUNT.

5450 SW 192 TER
WESTFIELD ESTATES 148-1 B
LOT 13

EEX-22-00000740 \$42,368.36
Paid By DOVENMUEHLE MORTGAGE

Taxing Authority		Millage	Assessed Val	Exemptions	Taxable Val	Taxes Levied
BROWARD COUNTY GOVERNMENT						
COUNTYWIDE SERVICES		5.53060	2,573,900	50,000	2,523,900	13,958.68
VOTED DEBT		0.13840	2,573,900	50,000	2,523,900	349.31
BROWARD CO SCHOOL BOARD						
GENERAL FUND		4.45100	2,573,900	25,000	2,548,900	11,345.16
CAPITAL OUTLAY		1.50000	2,573,900	25,000	2,548,900	3,823.35
VOTER APPROVED DEBT LEVY		0.18730	2,573,900	25,000	2,548,900	477.41
SO FLORIDA WATER MANAGEMENT						
EVERGLADES C.P.		0.03270	2,573,900	50,000	2,523,900	82.53
OKEECHOBEE BASIN		0.10260	2,573,900	50,000	2,523,900	258.95
SFWMD DISTRICT		0.09480	2,573,900	50,000	2,523,900	239.27
SOUTH BROWARD HOSPITAL		0.10100	2,573,900	50,000	2,523,900	254.91
CHILDREN'S SVCS COUNCIL OF BC		0.45000	2,573,900	50,000	2,523,900	1,135.76
TOWN OF SOUTHWEST RANCHES		3.90000	2,573,900	50,000	2,523,900	9,843.21
FL INLAND NAVIGATION		0.03200	2,573,900	50,000	2,523,900	80.76
Total Millage:		16.52040				
				Ad Valorem Taxes:		\$41,849.30
Levying Authority		NON-AD VALOREM TAXES		Rate	Amount	
34 SOUTHWEST RANCHES FIRE ASSESSMENT					764.44	
9J SOUTH BROWARD DRAINAGE 9J				@ 35.0000	105.00	
SWH SOUTHWEST RANCHES SOLID WASTE ASSMT				@ 540.5300	540.53	
SWR SOUTHWEST RANCHES BULK WASTE ASSMT					874.44	
		Non-Ad Valorem Assessments:			\$2,284.41	
		Combined Taxes and Assessments:			\$44,133.71	
If Postmarked By	Nov 30, 2022					
Please Pay	\$0.00					

Paid 11/29/2022 Receipt #

BROWARD COUNTY

2022 Paid Real Estate

Folio: 400276

Notice of Ad Valorem Tax and Non-Ad Valorem Assessments

Paid 11/29/2022 Receipt #

EEX-22-00000740

\$42,368.36

Paid By DOVENMUEHLE MORTGAGE INC.

Make checks payable to:

BROWARD COUNTY TAX COLLECTOR
GOVERNMENTAL CENTER ANNEX
115 S. ANDREWS AVENUE, ROOM # A100
FORT LAUDERDALE, FL 33301-1895

Property ID Number
503936-11-0130

PAYMENTS MUST BE MADE IN US FUNDS AND DRAWN ON US BANK ACCOUNT

HASLEM,UDONIS
UDONIS HASLEM REV TR
5450 SW 192 TER
SOUTHWEST RANCHES, FL 33332

PAY YOUR TAXES ONLINE AT:
broward.county-taxes.com

If Postmarked By	Please Pay
Nov 30, 2022	\$0.00

Return with Payment

Please Pay Only One Amount

The 2022 Florida Statutes (including 2022 Special Session A and 2023 Special Session B)

[Title XIV](#)
TAXATION AND
FINANCE

[Chapter 194](#)
ADMINISTRATIVE AND JUDICIAL REVIEW OF PROPERTY
TAXES

[View Entire
Chapter](#)

194.011 Assessment notice; objections to assessments.—

(1) Each taxpayer whose property is subject to real or tangible personal ad valorem taxes shall be notified of the assessment of each taxable item of such property, as provided in s. [200.069](#).

(2) Any taxpayer who objects to the assessment placed on any property taxable to him or her, including the assessment of homestead property at less than just value under s. [193.155\(8\)](#), may request the property appraiser to informally confer with the taxpayer. Upon receiving the request, the property appraiser, or a member of his or her staff, shall confer with the taxpayer regarding the correctness of the assessment. At this informal conference, the taxpayer shall present those facts considered by the taxpayer to be supportive of the taxpayer's claim for a change in the assessment of the property appraiser. The property appraiser or his or her representative at this conference shall present those facts considered by the property appraiser to be supportive of the correctness of the assessment. However, nothing herein shall be construed to be a prerequisite to administrative or judicial review of property assessments.

(3) A petition to the value adjustment board must be in substantially the form prescribed by the department. Notwithstanding s. [195.022](#), a county officer may not refuse to accept a form provided by the department for this purpose if the taxpayer chooses to use it. A petition to the value adjustment board must be signed by the taxpayer or be accompanied at the time of filing by the taxpayer's written authorization or power of attorney, unless the person filing the petition is listed in s. [194.034\(1\)\(a\)](#). A person listed in s. [194.034\(1\)\(a\)](#) may file a petition with a value adjustment board without the taxpayer's signature or written authorization by certifying under penalty of perjury that he or she has authorization to file the petition on behalf of the taxpayer. If a taxpayer notifies the value adjustment board that a petition has been filed for the taxpayer's property without his or her consent, the value adjustment board may require the person filing the petition to provide written authorization from the taxpayer authorizing the person to proceed with the appeal before a hearing is held. If the value adjustment board finds that a person listed in s. [194.034\(1\)\(a\)](#) willfully and knowingly filed a petition that was not authorized by the taxpayer, the value adjustment board shall require such person to provide the taxpayer's written authorization for representation to the value adjustment board clerk before any petition filed by that person is heard, for 1 year after imposition of such requirement by the value adjustment board. A power of attorney or written authorization is valid for 1 assessment year, and a new power of attorney or written authorization by the taxpayer is required for each subsequent assessment year. A petition shall also describe the property by parcel number and shall be filed as follows:

(a) The clerk of the value adjustment board and the property appraiser shall have available and shall distribute forms prescribed by the Department of Revenue on which the petition shall be made. Such petition shall be sworn to by the petitioner.

(b) The completed petition shall be filed with the clerk of the value adjustment board of the county, who shall

acknowledge receipt thereof and promptly furnish a copy thereof to the property appraiser.

(c) The petition shall state the approximate time anticipated by the taxpayer to present and argue his or her petition before the board.

(d) The petition may be filed, as to valuation issues, at any time during the taxable year on or before the 25th day following the mailing of notice by the property appraiser as provided in subsection (1). With respect to an issue involving the denial of an exemption, an agricultural or high-water recharge classification application, an application for classification as historic property used for commercial or certain nonprofit purposes, or a deferral, the petition must be filed at any time during the taxable year on or before the 30th day following the mailing of the notice by the property appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173, or s. 196.193 or notice by the tax collector under s. 197.2425.

(e) 1. A condominium association as defined in s. 718.103, a cooperative association as defined in s. 719.103, or any homeowners' association as defined in s. 723.075, with approval of its board of administration or directors, may file with the value adjustment board a single joint petition on behalf of any association members who own units or parcels of property which the property appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. The condominium association, cooperative association, or homeowners' association as defined in s. 723.075 shall provide the unit or parcel owners with notice of its intent to petition the value adjustment board. The notice must include a statement that by not opting out of the petition, the unit or parcel owner agrees that the association shall also represent the unit or parcel owner in any related proceedings, without the unit or parcel owners being named or joined as parties. Such notice must be hand delivered or sent by certified mail, return receipt requested, except that such notice may be electronically transmitted to a unit or parcel owner who has expressly consented in writing to receiving such notices by electronic transmission. If the association is a condominium association or cooperative association, the notice must also be posted conspicuously on the condominium or cooperative property in the same manner as notices of board meetings under ss. 718.112(2) and 719.106(1). Such notice must provide at least 14 days for a unit or parcel owner to elect, in writing, that his or her unit or parcel not be included in the petition.

2. A condominium association as defined in s. 718.103 or a cooperative association as defined in s. 719.103 which has filed a single joint petition under this subsection has the right to seek judicial review or appeal a decision on the single joint petition and continue to represent the unit or parcel owners throughout any related proceedings. If the property appraiser seeks judicial review or appeals a decision on the single joint petition, the association shall defend the unit or parcel owners throughout any such related proceedings. The property appraiser is not required to name the individual unit or parcel owners as defendants in such proceedings. This subparagraph is intended to clarify existing law and applies to cases pending on July 1, 2021.

(f) An owner of contiguous, undeveloped parcels may file with the value adjustment board a single joint petition if the property appraiser determines such parcels are substantially similar in nature.

(g) An owner of multiple tangible personal property accounts may file with the value adjustment board a single joint petition if the property appraiser determines that the tangible personal property accounts are substantially similar in nature.

(h) The individual, agent, or legal entity that signs the petition becomes an agent of the taxpayer for the purpose of serving process to obtain personal jurisdiction over the taxpayer for the entire value adjustment board proceedings, including any appeals of a board decision by the property appraiser pursuant to s. 194.036. This paragraph does not authorize the individual, agent, or legal entity to receive or access the taxpayer's confidential information without written authorization from the taxpayer.

(4)(a) At least 15 days before the hearing the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses.

(b) No later than 7 days before the hearing, if the petitioner has provided the information required under paragraph (a), and if requested in writing by the petitioner, the property appraiser shall provide to the petitioner a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses. The evidence list must contain the property appraiser's property record card. Failure of the property appraiser to timely comply with the requirements of this paragraph shall result in a rescheduling of the hearing.

(5)(a) The department shall by rule prescribe uniform procedures for hearings before the value adjustment board which include requiring:

1. Procedures for the exchange of information and evidence by the property appraiser and the petitioner consistent with s. 194.032.
2. That the value adjustment board hold an organizational meeting for the purpose of making these procedures available to petitioners.

(b) The department shall develop a uniform policies and procedures manual that shall be used by value adjustment boards, special magistrates, and taxpayers in proceedings before value adjustment boards. The manual shall be made available, at a minimum, on the department's website and on the existing websites of the clerks of circuit courts.

(6)The following provisions apply to petitions to the value adjustment board concerning the assessment of homestead property at less than just value under s. 193.155(8):

(a)If the taxpayer does not agree with the amount of the assessment limitation difference for which the taxpayer qualifies as stated by the property appraiser in the county where the previous homestead property was located, or if the property appraiser in that county has not stated that the taxpayer qualifies to transfer any assessment limitation difference, upon the taxpayer filing a petition to the value adjustment board in the county where the new homestead property is located, the value adjustment board in that county shall, upon receiving the appeal, send a notice to the value adjustment board in the county where the previous homestead was located, which shall reconvene if it has already adjourned.

(b)Such notice operates as a petition in, and creates an appeal to, the value adjustment board in the county where the previous homestead was located of all issues surrounding the previous assessment differential for the taxpayer involved. However, the taxpayer may not petition to have the just, assessed, or taxable value of the previous homestead changed.

(c)The value adjustment board in the county where the previous homestead was located shall set the petition for hearing and notify the taxpayer, the property appraiser in the county where the previous homestead was located, the property appraiser in the county where the new homestead is located, and the value adjustment board in that county, and shall hear the appeal. Such appeal shall be heard by an attorney special magistrate if the value adjustment board in the county where the previous homestead was located uses special magistrates. The taxpayer may attend such hearing and present evidence, but need not do so. The value adjustment board in the county where the previous homestead was located shall issue a decision and send a copy of the decision to the value adjustment board in the county where the new homestead is located.

(d)In hearing the appeal in the county where the new homestead is located, that value adjustment board shall consider the decision of the value adjustment board in the county where the previous homestead was located on the issues pertaining to the previous homestead and on the amount of any assessment reduction for which the taxpayer qualifies. The value adjustment board in the county where the new homestead is located may not hold its hearing until it has received the decision from the value adjustment board in the county where the previous homestead was located.

(e)In any circuit court proceeding to review the decision of the value adjustment board in the county where the new homestead is located, the court may also review the decision of the value adjustment board in the county

The 2022 Florida Statutes (including 2022 Special Session A and 2023 Special Session B)

[Title XIV](#)

TAXATION AND
FINANCE

[Chapter 194](#)

ADMINISTRATIVE AND JUDICIAL REVIEW OF PROPERTY
TAXES

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194.015 Value adjustment board.—There is hereby created a value adjustment board for each county, which shall consist of **two members of the governing body of the county** as elected from the membership of the board of said governing body, one of whom shall be elected chairperson, and **one member of the school board** as elected from the membership of the school board, **and two citizen members**, one of whom shall be appointed by the governing body of the county and must own homestead property within the county and one of whom must be appointed by the school board and must own a business occupying commercial space located within the school district. A citizen member may not be a member or an employee of any taxing authority, and may not be a person who represents property owners in any administrative or judicial review of property taxes. The members of the board may be temporarily replaced by other members of the respective boards on appointment by their respective chairpersons. Any three members shall constitute a quorum of the board, except that each quorum must include at least one member of said governing board, at least one member of the school board, and at least one citizen member and no meeting of the board shall take place unless a quorum is present. Members of the board may receive such per diem compensation as is allowed by law for state employees if both bodies elect to allow such compensation. The clerk of the governing body of the county shall be the clerk of the value adjustment board. The board shall appoint private counsel who has practiced law for over 5 years and who shall receive such compensation as may be established by the board. The private counsel may not represent the property appraiser, the tax collector, any taxing authority, or any property owner in any administrative or judicial review of property taxes. No meeting of the board shall take place unless counsel to the board is present. Two-fifths of the expenses of the board shall be borne by the district school board and three-fifths by the district county commission.

History.—s. 2, ch. 69-140; s. 1, ch. 69-300; s. 26, ch. 70-243; s. 22, ch. 73-172; s. 5, ch. 74-234; s. 1, ch. 75-77; s. 6, ch. 76-133; s. 2, ch. 76-234; s. 1, ch. 77-69; s. 145, ch. 91-112; s. 978, ch. 95-147; s. 4, ch. 2008-197.

The 2022 Florida Statutes (including 2022 Special Session A and 2023 Special Session B)

[Title XIV](#)
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194.014 Partial payment of ad valorem taxes; proceedings before value adjustment board.—

(1)(a) A petitioner before the value adjustment board who challenges the assessed value of property must pay all of the non-ad valorem assessments and make a partial payment of at least 75 percent of the ad valorem taxes, less the applicable discount under s. [197.162](#), before the taxes become delinquent pursuant to s. [197.333](#).

(b)1. A petitioner before the value adjustment board who challenges the denial of a classification or exemption, or the assessment based on an argument that the property was not substantially complete as of January 1, must pay all of the non-ad valorem assessments and the amount of the tax which the taxpayer admits in good faith to be owing, less the applicable discount under s. [197.162](#), before the taxes become delinquent pursuant to s. [197.333](#).

2. If the value adjustment board determines that the amount of the tax that the taxpayer has admitted to be owing pursuant to this paragraph is grossly disproportionate to the amount of the tax found to be due and that the taxpayer's admission was not made in good faith, the tax collector must collect a penalty at the rate of 10 percent of the deficiency per year from the date the taxes became delinquent pursuant to s. [197.333](#).

(c) The value adjustment board must deny the petition by written decision by April 20 if the petitioner fails to make the payment required by this subsection. The clerk, upon issuance of the decision, shall, on a form provided by the Department of Revenue, notify by first-class mail each taxpayer, the property appraiser, and the department of the decision of the board.

(2) If the value adjustment board or the property appraiser determines that the petitioner owes ad valorem taxes in excess of the amount paid, the unpaid amount accrues interest at an annual percentage rate equal to the bank prime loan rate on July 1, or the first business day thereafter if July 1 is a Saturday, Sunday, or legal holiday, of the year, beginning on the date the taxes became delinquent pursuant to s. [197.333](#) until the unpaid amount is paid. If the value adjustment board or the property appraiser determines that a refund is due, the overpaid amount accrues interest at an annual percentage rate equal to the bank prime loan rate on July 1, or the first business day thereafter if July 1 is a Saturday, Sunday, or legal holiday, of the tax year, beginning on the date the taxes became delinquent pursuant to s. [197.333](#) until a refund is paid. Interest on an overpayment related to a petition shall be funded proportionately by each taxing authority that was overpaid. Interest does not accrue on amounts paid in excess of 100 percent of the current taxes due as provided on the tax notice issued pursuant to s. [197.322](#). For purposes of this subsection, the term "bank prime loan rate" means the average predominant prime rate quoted by commercial banks to large businesses as published by the Board of Governors of the Federal Reserve System.

(3) This section does not apply to petitions for ad valorem tax deferrals pursuant to chapter 197.

History.—s. 1, ch. 2011-181; s. 9, ch. 2016-128.

The 2022 Florida Statutes (including 2022 Special Session A and 2023 Special Session B)

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194.034 Hearing procedures; rules.—

(1)(a) Petitioners before the board may be represented by an employee of the taxpayer or an affiliated entity, an attorney who is a member of The Florida Bar, a real estate appraiser licensed under chapter 475, a real estate broker licensed under chapter 475, or a certified public accountant licensed under chapter 473, retained by the taxpayer. Such person may present testimony and other evidence.

(b) A petitioner before the board may also be represented by a person with a power of attorney to act on the taxpayer's behalf. Such person may present testimony and other evidence. The power of attorney must conform to the requirements of part II of chapter 709, is valid only to represent a single petitioner in a single assessment year, and must identify the parcels for which the taxpayer has granted the person the authority to represent the taxpayer. The Department of Revenue shall adopt a form that meets the requirements of this paragraph. However, a petitioner is not required to use the department's form to grant the power of attorney.

(c) A petitioner before the board may also be represented by a person with written authorization to act on the taxpayer's behalf, for which such person receives no compensation. Such person may present testimony and other evidence. The written authorization is valid only to represent a single petitioner in a single assessment year and must identify the parcels for which the taxpayer authorizes the person to represent the taxpayer. The Department of Revenue shall adopt a form that meets the requirements of this paragraph. However, a petitioner is not required to use the department's form to grant the authorization.

(d) The property appraiser or his or her authorized representatives may be represented by an attorney in defending the property appraiser's assessment or opposing an exemption and may present testimony and other evidence.

(e) The property appraiser, each petitioner, and all witnesses shall be required, upon the request of either party, to testify under oath as administered by the chair of the board. Hearings shall be conducted in the manner prescribed by rules of the department, which rules shall include the right of cross-examination of any witness.

(f) Nothing herein shall preclude an aggrieved taxpayer from contesting his or her assessment in the manner provided by s. 194.171, regardless of whether he or she has initiated an action pursuant to s. 194.011.

(g) The rules shall provide that no evidence shall be considered by the board except when presented during the time scheduled for the petitioner's hearing or at a time when the petitioner has been given reasonable notice; that a verbatim record of the proceedings shall be made, and proof of any documentary evidence presented shall be preserved and made available to the Department of Revenue, if requested; and that further judicial proceedings shall be as provided in s. 194.036.

(h) Notwithstanding the provisions of this subsection, a petitioner may not present for consideration, and a board or special magistrate may not accept for consideration, testimony or other evidentiary materials that were requested of the petitioner in writing by the property appraiser of which the petitioner had knowledge but denied



PETITION TO THE VALUE ADJUSTMENT BOARD

REQUEST FOR HEARING

Section 194.011, Florida Statutes

DR-486
R. 01/23
Rule 12D-16.002
F.A.C.
Eff. 01/23
Page 1 of 3

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition #	County Select County	Tax year 20	Date received
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COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name	Representative
Mailing address for notices	Parcel ID and physical address or TPP account #
Phone	Email

The standard way to receive information is by US mail. If possible, I prefer to receive information by ☐ email ☐ fax.

☐ I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

☐ I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)

Type of Property ☐ Res. 1-4 units ☐ Industrial and miscellaneous ☐ High-water recharge ☐ Historic, commercial or nonprofit
☐ Commercial ☐ Res. 5+ units ☐ Agricultural or classified use ☐ Vacant lots and acreage ☐ Business machinery, equipment

PART 2. Reason for Petition Check one. If more than one, file a separate petition.

- | | |
|--|---|
| <input type="checkbox"/> Real property value | <input type="checkbox"/> Denial of exemption Select or enter type: _____ |
| <input type="checkbox"/> Denial of classification | |
| <input type="checkbox"/> Parent/grandparent reduction | <input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.) |
| <input type="checkbox"/> Property was not substantially complete on January 1 | <input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.) |
| <input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.)) | |
| <input type="checkbox"/> Refund of taxes for catastrophic event | |

☐ Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)

☐ Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple units, parcels, or accounts, provide the time needed for the entire group.

☐ My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

PART 3. Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.

Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

☐ I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.

Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

Signature, taxpayer

Print name

Date

PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

☐ An employee of _____ (taxpayer or an affiliated entity).

☐ A Florida Bar licensed attorney (Florida Bar number _____).

☐ A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number _____).

☐ A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number _____).

☐).

A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number _____).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative

Print name

Date

PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

☐ I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)

☐ Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR ☐ the taxpayer's authorized signature is in part 3 of this form.

☐ I am an uncompensated representative filing this petition AND (check one)

☐ the taxpayer's authorization is attached OR ☐ the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative

Print name

Date



VALUE ADJUSTMENT BOARD NOTICE OF HEARING

DR-481
R.01/17
Rule 12D-16.002
F.A.C.
Eff. 01/17

Section 194.032, Florida Statutes

County	Broward	Petition #	2022-15022	Petition Type	Real Property Value
Petitioner Name			SETH LUBIN		
VAB contact			Broward		
Address	2645 EXECUTIVE PARK DRIVE #422 WESTON, FL 33331		Address	115 S. Andrews Ave., Room 120 Attn: VAB Fort Lauderdale, FL 33301	
Parcel Number, account number, or legal address	494307081150		Phone	954 357-7205	
			E-mail	vab@broward.org	

<input checked="" type="checkbox"/> A hearing has been scheduled for
<input checked="" type="checkbox"/> your petition <input type="checkbox"/> the continuation of your hearing after remand <input type="checkbox"/> other _____

YOUR HEARING INFORMATION

Hearing date	Friday, January 20, 2023	Hearing address and room 1 Dial-In Information to be provided prior to start of hearing OR In Person MASKS REQUIRED 115 S Andrews Ave 2nd Floor, Mezzanine
Time (if block of time, beginning and end times)	1:00 PM to 2:30 PM	
Time reserved	15 min.	

Bring **1** copies of your evidence, in addition to what you have provided to the property appraiser.
Evidence becomes part of the record and will not be returned.

Please arrive 15 minutes before the scheduled hearing time or start of block of time with any witnesses. If you or your witnesses are unable to attend, or you need help finding the hearing room, contact the VAB clerk as soon as possible.

You have the right to reschedule your hearing one time for good cause as defined in section 194.032(2)(a), F.S. As defined in that section, "good cause" means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. If you want to participate in the evidence exchange, your evidence is due by 01/05/23 at 5:00 pm. At the hearing, you have the right to have witnesses sworn.

VAB Clerk

December 07, 2022

Signature, deputy clerk

Date

For a list of potential magistrates	Phone	n/a	Web	http://floridarevenue.com/prope
For a copy of the value adjustment board uniform rules	Phone	n/a	Web	http://floridarevenue.com/prope
If you are disabled and need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. If you are hearing or voice impaired, call <u>954 357-5367</u> .				

2022 SOH Value	SUBJECT	Comparable Sale A	Comparable Sale B	Comparable Sale C
\$9,420,990	Hutchings			
Folio	494307081150	494307070850	494225033660	494236021900
Land Type	4	3	4	4
Property Site Address	200 N Compass Rd	3250 NE 56 Ct	2900 NE 24 Ct	2801 NE 16 St
Effective Age	2022	2022	2021	2016
Actual Age	2021	2021	2020	2015
Last Sale Price		\$4,400,000.00	\$5,250,000.00	\$5,800,000
Last Sale Date		5/19/21	4/8/21	1/14/21
Sale Price \$ per S/F		\$649	\$1,184	\$897
Sale Type		WD-Q	WD-Q	WD
ADJUSTMENTS				
Adjusted Square Footage	8949	6783	4434	6467
Bldg Size Adj.		2166	4515	2482
Bldg Size Adj. \$		\$368,220	\$767,550	\$421,940
Age 1% per year*		\$0.00	\$52,500.00	\$348,000.00
Condition	New	New	New	Like New
Condition Adj\$				
Amenities	Pool	Pool	Pool	Pool
Amenities Adj\$				
Months since Sale		7.50	9.00	11.50
Time Adj @.70%/mo	8.3%/year	\$231,000.00	\$330,750.00	\$466,900.00
Total Adj before Land Adj		\$599,220.00	\$1,150,800.00	\$1,236,840.00
SQUARE FOOTAGE				
Land Size	26,175	12,500	12,448	17,168
Land Adj. SF	SF	13,675.00	13,727.00	9,007.00
Land Adj. \$ SF		\$1,230,750.00	\$1,235,430.00	\$810,630.00
Adjusted Sales Price (SF)		\$6,229,970.00	\$7,636,230.00	\$7,847,470.00
Adjusted Price less COS	10%	\$5,606,973.00	\$6,872,607.00	\$7,062,723.00
Adjusted Sales Price (SF)/sqf	\$1,052.74	\$626.55	\$767.97	\$789.22
FRONT FOOTAGE				
Front Footage*	368	100	188	260
Land Adj. FF	FF	-268.00	-180.00	-108.00
Land Adj. \$ FF		\$4,020,000.00	\$2,700,000.00	\$1,620,000.00
Adjusted Sales Price (FF)		\$9,019,220.00	\$9,100,800.00	\$8,656,840.00
Adjusted Price less COS	10%	\$8,117,298.00	\$8,190,720.00	\$7,791,156.00
Adjusted Sales Price (FF)/sqf	\$1,052.74	\$907.06	\$915.27	\$870.62

Bldg sq Ft Rate	\$170
SF Land Rate	\$90.00
FF Land Rate	\$15,000

Comp Averages and Suggested Valuations	
Comp Value Average/SF	\$727.91
Adjusted Value of Subject/SF	\$6,514,101.00
Comp Value Average/FF	\$897.65
Adjusted Value of Subject/FF	\$8,033,058.00

Notes

All properties in Fort Lauderdale from 2016-2022, Land Type 3 (IC Front) or 4 (IC Point)

Broward County Property Appraiser's Office
Property Information Retrieval System

Summary of Comparable Sales

11/9/2022

2022 Just Value	Subject Property	Comparable Sale 1	Comparable Sale 2	Comparable Sale 3
\$9,920,990				
Folio Number	494307081150	494307030110	494307080360	494307081160
Property Site Address	200 N COMPASS DR, FL	36 MINNETONKA RD, SL	121 BAY COLONY DR, FL	220 N COMPASS DR, FL
Proximity to Subject				
Effective & Actual Age	2022 / 2021	2012 / 1995	2022 / 2021	2011 / 2004
Land Tag	04 - Intracoastal Point Lot/Multi Water	03 - Intracoastal Lot	08 - Water/Ocean Access/No Fixed Bridges	03 - Intracoastal Lot
Purchase Date		8/24/2021	3/12/2021	2/10/2020
Purchase Price		\$8,625,000	\$6,250,000	\$11,500,000
Deed Type		WD-Q	WD-Q	TD-Q
2022 Assessment	\$9,920,990			
Price Per SqFt	\$1,108.61	\$794.42	\$984.87	\$836.67
Time-Adj. to Purchase Price	0.80% Per Month	\$345,000	\$500,000	\$2,116,000
Adjusted Value For Time		\$8,970,000	\$6,750,000	\$13,616,000
Adjusted Summary				
Bldg. Square Footage	8,949	10,857	6,346	13,745
Adjustment Bldg. S/F		-1,908	2,603	-4,796
Adjustment to Sale Price		(\$477,000)	\$650,750	(\$1,199,000)
Land Square Footage	26,175	35,483	16,608	33,080
Adjustment Land S/F		-9,308	9,567	-6,905
Adjustment to Sale Price		\$0	\$0	\$0
Location / View	POINT LOT VIEW	ICW/BI no adj	08/CANAL	next door P LOT
Location Adj \$		0	675000	0
Pool / Spa	Yes	Yes	Yes	Yes
Pool / Spa Adj. \$		0	0	0
Age		10	0	11
Age Adj. \$		862500	0	1265000
WFF 18 FF	370	180	150	360
WFF Adj. \$		3420000	3960000	0
Net Adjustment		\$3,805,500	\$5,285,750	\$66,000
Adjusted Purchase Price	\$12,831,083	\$12,775,500	\$12,035,750	\$13,682,000
Adjusted Price Per SqFt	\$1,433.80	\$1,427.59	\$1,344.93	\$1,528.89
SAR	77%			
Bldg S/F Rate	\$250			
Age Adj.	1 0%			
Notes	<p>THE SUBJECTS VACANT LOT WAS PURCHASED ON 3/28/2019 FOR \$4,755,000 THEN BUILT IMPROVEMENT. SUBJECTS IMPROVEMENTS WERE C/O IN 2021 PUT ONTO TAX ROLL AS 1/1/2022. THE SUBJECT ASF AND FF WAS DIFFICULT TO BRACKET AND THEREFORE THE PAO C-1 AS MOST SIMILAR IN SIZE, AND ON THE ICW/AND BI - NO ADJ WAS WARRANTED FOR THIS AS VIEW WASHES OUT THE BI LOCATION. C-2 IS THE BEST SALE AS IT IS LOCATED INSIDE THE SAME SB DIVISION, SIMILAR IN AGE (NEW) AND ONE OF THE LARGER FF. C-3 IS THE HOUSE NEXT DOOR TO THE SUBJECT AND SIMILAR FF. VALUE SUPPORTS</p> <p>c-2 and 3 inside Bay Colony same as subject. c-1 also in guarded gate subdivision</p>			

Source: Broward County Property Appraiser's Office



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

Broward

County

DR-485V
R. 01/17
Rule 12D-16.002
F.A.C.
Eff. 01/17

The actions below were taken on your petition.

☒ These actions are a recommendation only, not final ☐ These actions are a final decision of the VAB

If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

Petition # 2022-15022

Parcel ID 494307081150

Petitioner name SETH LUBIN

The petitioner is: ☐ taxpayer of record ☒ taxpayer's agent
☐ other, explain:

Property address 200 N COMPASS DR
FORT LAUDERDALE, FL 33308

Decision Summary ☐ Denied your petition ☒ Granted your petition ☐ Granted your petition in part

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	9,920,990.00	9,920,990.00	8,190,720.00
2. Assessed or classified use value,* if applicable	9,420,990.00	9,420,990.00	8,190,720.00
3. Exempt value,* enter "0" if none	50,500.00	50,500.00	50,500.00
4. Taxable value,* required	9,370,490.00	9,370,490.00	8,140,220.00

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reasons for Decision

Fill-in fields will expand or add pages, as needed.

Findings of Fact
(See Attached)

Conclusions of Law
(See Attached)

☒ **Recommended Decision of Special Magistrate** Finding and conclusions above are recommendations.

SCOLA, LOUISE	SCOLA, LOUISE	01/25/2023
Signature, special magistrate	Print name	Date
VAB Clerk	VAB Clerk	01/27/2023
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on _____ at _____
Address

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call 954 357-7205 or visit our web site at <https://bcvab.broward.org/AxiaWe>

☐ **Final Decision of the Value Adjustment Board**

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

Findings of Fact for Petition 2022-15022:

Present by phone was the Property Appraiser (PAO) Cynthia Khovi.

Present by phone was the Petitioner (PET) Seth Lubin.

Present in the hearing room was the Hearing Clerk, Viviana Reyes.

PAO Evidence:

PAO first referenced a packet of Florida Statutes dated 10/06/2022 which includes 127 pages which also includes an overview of the VAB process, the DR-493 statute and beginning on page 86 the FL Department of Revenue's recommendations for making time trend adjustments. This packet can be reviewed by the PET at their convenience to have a better understanding of the statutes and guidelines. The PAO then presented a packet of 78 pages of evidence starting with a cover page, and on page 3 the subject's property card which lists the address as 200 N Compass Dr, Fort Lauderdale, FL, Folio #494307081150. The 2022 just market value is at \$9,920,990. The property has a land tag 04 which is intracoastal and possible canal also. There was a sale 03/28/2019 for \$4,842,380 which was just a land sale. The lot size is 26,175 sf. After purchase in 2019 new construction was built put onto the tax roll in 2021, effective 2022. This new construction size is 8,949 sf. PAO provided the permits for building with the CO date in 2021. An aerial map locator was provided highlighting the subject's intracoastal and canal location. The property is located in Bay Colony which is a gated, manned 24 hour subdivision. An additional aerial map was provided showing the property on the intracoastal with the other canal also being a wide canal. A street photo from 2021 showing the new construction was provided as well as photos from 2019 and 2020 showing the construction taking place. The PAO then presented two land sales directly from within the subdivision showing a value of approximately \$18,000 for front footage. A summary of comparable sales with three sales was provided by the PAO who stated she did want to mention prior to getting into the selection of comps that there was really nothing out there that was like the subject and both she and the PET have comps that are quite different in size. The PAO pointed out on her comp map she used the lot right next to the subject and then down on the barrier island and one on an average lot that is an 08. PAO used two comps from within Bay Colony because the colony is exclusive with a 24 hour manned gate, and she felt that was very important to stay within. The PAO then referred back to her sales grid. The subject lot was purchased back in 2019 for \$4,755,000 and then built with improvements completed with c/o date in 2021 and put on the tax roll effective 2022. The subject's front footage was very difficult to bracket. Comp #1 is a similar size lot and is on the intracoastal and barrier island with no adjusted for that as it is a wash. Comp #2 is considered by the PAO as the best sale as it is located in the same subdivision and is similar in age which is new and has one of the largest front footages. Comp #3 is the house next door to the subject and similar in front footage. Looking at the comparable sales, the subject has 370' of frontage. Comp #3 is the property next door and is very similar in front footage, but it was built in 2011/2004 and is 13,745 sf in size. Comp #2 is 121 Bay Colony Drive which is also inside the community but is smaller than the subject at 6,346 sf in size and has a front footage of 150'. It is one of the larger front footages, but it is not as large as the subject. Comp #1 is outside and has 180' of front footage. PAO adjusted at \$18,000 per foot for front footage. PAO notes she is coming up with a value of \$12,831,083 which is a 77% SAR. Comp #3 is located next to the subject and is the highest coming in at \$13,682,000, but Comp #2 and #3 are inside Bay Colony the same as the subject. Comp #1 is also in a guard gated subdivision. The location map is on page 15 of the PAO's evidence. Property cards, sketches, photos and MLS listing information for the comps was provided. On page 75 is the Broward County Residential Time-trend analysis/graph. The PAO wants to mention that if there is a question regarding the pairing codes, she has also provided the county time trend which also shows an increase. The PAO stated she may not have provided the pairing code/sub-market analysis for the subject, but does provide the county time trend analysis as back-up data. Of note, upon review the PAO adjusted 0.80% per month which is on the comparable grid nor mentioned during the PAO's testimony. All evidence provided by the PAO was reviewed by the Special magistrate.

PET Evidence:

PET presented 25 pages of evidence stating we could skip the cover page as his time trend arguments for this hearing were referred back to Petition 2022-00222 for his comments. The next page is the subject's property card. The next page of the PET's evidence was an aerial comp map on page showing all properties in Fort Lauderdale with effective ages from 2016 – 2022 with land type 3 lots (IC front or 4 IC point, in other words looking for newer homes, not sales during that period. There weren't many sales, and what he is presenting is all that were found in all of Fort Lauderdale that are either IC point or IC lots that were newer properties. On the next page of evidence is the PET's grid of sales. The effective ages re 2022, 2021 and 2016 with age adjustments at 1% per year. A time adjustment of 8.3% per year was made which he will present later within his evidence which is 0.70% per month. PET stated he made either square footage or front footage which in this case does make a difference, but square footage is important as the front footage is really split between canal and intracoastal. PET stated 52% of the frontage of this property is on the canal and 48% is on the intracoastal. Regardless, the PET took the entire front footage to come up with the adjustments. There were significant adjustments up because some of the other properties have smaller footprints. All the properties are very similar in condition. Comps A & B are new, so there was no adjustment for condition and Comp C is in like new condition which can be seen from the listing. PET stated he didn't see enough of a difference in condition to make an

adjustment; however, he did make a \$348,000 upwards adjustment for age. After taking all that into consideration he is making a recommendation of value at \$8,033,058 on a front footage basis. Property cards and MLS listings for each property are included in his evidence. On page 24 the PET's evidence is his time trend analysis. PET stated he took all the properties within three distinct market areas which are 3240, 3250 and 3260 which are the areas the Board of Realtors have parceled out the areas. The PET took all those properties and they can be seen on the map which was included between \$1M and \$10M and he came up with an 8.3% yearly increase during 2021. At the beginning of the year it was at about a value of about \$2.4M and going up to about a \$2.8M or \$2.9M at the end which was about an 8.3% increase. That is why his time adjustments are at .70% per month. Again, the PET refers to Petition 2022-00222 for his full time-trend adjustment arguments. All evidence provided by the PET was reviewed by the Special Magistrate.

PAO Rebuttal:

PET stated this property is a very unique property as it is located inside the Bay Colony subdivision which is very unique with the sales in there quite high. PAO noted the PET's comps that while bracketing land size, none are within Bay Colony. When valuating a property to see if there should be a location adjustment you have to at least one or two and there were two sales in the subdivision with one being right next to the subject. PAO notes there is a huge difference in value of about \$3M - \$4M and it is because of the location and the time adjustments. PAO stated she would refer back to Petition: 2022-00222 for her time trend arguments but does state that she has the county time trend data within her evidence. Her biggest rebuttal argument is that none of the PET's sales are from inside the subdivision. Looking at page 14 of the PAO's evidence her which is her sale's grid showing the subject was built in 2022/2021 and Comp #2 on Bay Colony is the same age which is new construction, and she is bracketing the subject's age from within the same subdivision. It only has 150' of front footage but Comp #3 which is right next to the subject has 13,000 sf. PAO feels that when looking at this type of a home you have to look at location. Comp #3 is coming in above \$13M and it is next door with the front footage very similar to the subject property with it having 360' vs the subject having 370'. PAO feels her comps are much better than the PET's due to being inside the subject's subdivision.

PET Rebuttal:

The PET stated it is funny that in regards to the time adjustments, the PAO is at 0.80% and he is at 0.70%. The PAO has twice brought up the fact that they have provided the Broward County Residential Time-Trend analysis/graph within their data which they do; however, they are talking about an average home sale of \$604,000 and now we are now looking at a \$9.4M property. The PET feels he was able to narrow down that time trend to a more reliable number, and he can see that the PAO is not using that Broward County time trend, but they keep referring to it. They didn't use it as if they had that time trend analysis percentage would be much higher. The PAO is using something else which the PET does not have any evidence of. Again, the PET refers back to Petition: 2022-00222 for his compete time trend adjustment arguments. The PET stated that looking at his grid he understands there are a hundred different ways to skin a cat which is one of the things he loves and why he has been doing this for 30 years. The PET stated he loves the art of appraisal and valuation and can't even state how many courses he has taken. This is where you run into problems. Do we want to look at properties that are similar in age, do we want to look at new homes or do we want to look at homes around the corner that may be older or other homes within different municipalities. The PET is aware of all the sales, and he is not cherry picking but just felt he was looking at the ones to determine what the true value is being a new property. It is great the PAO brought in comps, but only one is a newer property. PET stated that the PAO's Comp #1 is in Sea Ranch Lakes which is in a different municipality and is on the barrier island which is a completely different market with a different tax structure, etc., where you would want to be within walking distance of the ocean and can be. The PET's client cannot. PAO's Comp #1 has their own beach which they can walk to beach and his client does not have that in Bay Colony. PET stated not only was there no adjustment for all that front footage (however the Special Magistrate notes upon review of the evidence that there was a front footage adjustment), they did not made no adjustment for the fact that it is in Sea Ranch Lakes and on the barrier island. Again, it is just a different market. The PET noted the water frontage adjustment was \$3.42M as well as an age adjustment of \$862,000 up. PET stated his client has about the same amount of intracoastal frontage as Comp #1, but they also have the canal. To take 370' and subtracting 180' to come up with a water frontage adjustment of \$3.42M doesn't take into consideration that only 180' of his client's property is on the intracoastal. The PET feels the PAO's Comp #1 front footage adjustment is faulty at \$3.42M. The PAO's Comp #2 is not a point lot, nor it is on the intracoastal. It is just a lot in Bay Colony. The PET wanted to use point lots and intracoastal lots to determine the value of his client's property rather than using a property like the PAO's Comp #2 and making a \$5.2M adjustment in this case. The PAO's Comp #3 is 54% larger than the subject and you can see looking at the map is on a double lot on the intracoastal and finding a double lot on the intracoastal is very rare. The PET feels the only adjustment is a time adjustment of \$2M, a downward adjustment of \$1.2M for the size and an age adjustment as this property is a 2011/2004 built of \$1.26M. The 360' front footage that Comp #3 has is all on the intracoastal with the subject only having 180' on the intracoastal. No adjustment is made for that. No adjustment is made for the fact that it is a double lot, no adjustment for might be the same but it is different in nature. The PET just wanted to point those things out.

In Conclusion:

As to the time trend adjustment dispute, it is the Special Magistrate opinion that while she has no doubt that the PAO made all her monthly market time trend adjustments according to the guidelines provided to her, nowhere within the PAO's evidence is there support to show how she derived the sub-market calculations. The PAO stated that there are thousands of different market areas and the time trend adjustments for each sub-market are transferred into the comparable sales grid, but there is no supporting evidence of how the sub-market calculations were calculated. It is the Special Magistrate's opinion that this is imperative evidence to have both for the PET to review and perhaps dispute as well as for the Special Magistrate to make a proper decision. The presentation of evidence by both the PAO and PET must be done in a manner sufficient for the Special Magistrate to make a fair and unbiased decision regarding the petition before her. The decision cannot be made by the Special Magistrate's belief that the PAO did her job properly as directed, but by the evidence before the Special Magistrate, and again, the PAO provided no support for her sub-market monthly time trend adjustments. As to the PET's time trend analysis, it is the Special Magistrate's opinion that the PET's time trend analysis, does indeed appear to have been well thought out and analyzed by PET and DIRECTLY reflected similar type properties directly in the subject's market area with all necessary data and a map provided to show how his analysis was derived. Although the PET used a different system of analysis than the PAO as to how to derive the monthly percentages, they were considered by the Special Magistrate upon examination to be very valid. The Special Magistrate would like to address the comparable sales. The PAO's Comp #1 will not be considered as it is in a different municipality on the barrier island within walking distance to the beach. PAO's Comp #1 will also not be considered as it is neither a point lot nor an intracoastal lot and required net adjustments in excess of \$5M. The PAO's Comp #3 will not be considered as it is an early 2020 sale as well as the fact that it is a double lot directly on the intracoastal. Although the Special Magistrate certainly believes it is preferable to utilize sales from the same subdivision, they must be appropriate sales to use, and going outside the municipality is not a good choice for a comparable sale, nor is an early 2020 sale with an excessive time trend adjustment. PET's Comp #1 was not considered as it is a foreclose bank owned property per MLS listing information. PET's Comp #3 is an intracoastal lot but not a multi-point lot, therefore it was not considered to be the best indicator of value. It is the Special Magistrate's decision that the best available comparable sale is the PET's Comp #2 as it is a multipoint lot with intracoastal front footage. It is the Special Magistrate's decision that the PET has applied appropriate adjustments to his Comp #2, and it will be relied upon to establish just market value for the subject. It is therefore the Special Magistrate's opinion that the PET did overcome the subject's current 2022 just market value by providing evidence which supported his recommendation, and a value of \$8,190,720 is the recommended 2022 just market value for the subject property. Petition Granted at Hearing and After Tax Roll.

Conclusions of Law for Petition 2022-15022:

Florida Law allows the Property Appraiser to establish a presumption of correctness. For the Property Appraiser to establish a presumption of correctness for the assessment, the admitted evidence must prove by a preponderance of the evidence that the Property Appraiser's just valuation methodology complies with Section 193.011, Florida Statutes and professionally accepted appraisal practices. In the instant matter, the Property Appraiser established a presumption of correctness for the assessment because the admitted evidence proves by a preponderance of the evidence that the Property Appraiser's just valuation methodology complies with Section 193.011, Florida Statutes and professionally accepted appraisal practices. Since the Property Appraiser established a presumption of correctness, the Petitioner must overcome the established presumption of correctness by proving that the admitted evidence proves by a preponderance of the evidence that: (a) the Property Appraiser's just valuation does not represent just value; or (b) the Property Appraiser's just valuation is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the Property Appraiser to comparable property within the same county. In the instant matter, the Petitioner overcame the Property Appraiser's established presumption of correctness because the admitted evidence proves by a preponderance of the evidence that (a) the Property Appraiser's just valuation does not represent just value; or (b) the Property Appraiser's just valuation is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the Property Appraiser to comparable property within the same county. Further, competent substantial evidence of just value which cumulatively meets the criteria of Section 193.011, Florida Statutes, and professionally accepted appraisal practices exists in the record for Special Magistrate to establish a revised just value.

The 2022 Florida Statutes (including 2022 Special Session A and 2023 Special Session B)

[Title XIV](#)TAXATION AND
FINANCE[Chapter 194](#)ADMINISTRATIVE AND JUDICIAL REVIEW OF PROPERTY
TAXES[View Entire
Chapter](#)**194.171 Circuit court to have original jurisdiction in tax cases.—**

(1)The circuit courts have original jurisdiction at law of all matters relating to property taxation. Venue is in the county where the property is located, except that venue shall be in Leon County when the property is assessed pursuant to s. [193.085](#)(4).

(2)No action shall be brought to contest a tax assessment after 60 days from the date the assessment being contested is certified for collection under s. [193.122](#)(2), or after 60 days from the date a decision is rendered concerning such assessment by the value adjustment board if a petition contesting the assessment had not received final action by the value adjustment board prior to extension of the roll under s. [197.323](#).

(3)Before an action to contest a tax assessment may be brought, the taxpayer shall pay to the collector not less than the amount of the tax which the taxpayer admits in good faith to be owing. The collector shall issue a receipt for the payment, and the receipt shall be filed with the complaint. Notwithstanding the provisions of chapter 197, payment of the taxes the taxpayer admits to be due and owing and the timely filing of an action pursuant to this section shall suspend all procedures for the collection of taxes prior to final disposition of the action.

(4)Payment of a tax shall not be deemed an admission that the tax was due and shall not prejudice the right to bring a timely action as provided in subsection (2) to challenge such tax and seek a refund.

(5)No action to contest a tax assessment may be maintained, and any such action shall be dismissed, unless all taxes on the property assessed in years after the action is brought, which the taxpayer in good faith admits to be owing, are paid before they become delinquent.

(6)The requirements of subsections (2), (3), and (5) are jurisdictional. No court shall have jurisdiction in such cases until after the requirements of both subsections (2) and (3) have been met. A court shall lose jurisdiction of a case when the taxpayer has failed to comply with the requirements of subsection (5).

History.—s. 1, ch. 8586, 1921; CGL 1038; s. 2, ch. 29737, 1955; s. 1, ch. 67-538; ss. 1, 2, ch. 69-55; s. 8, ch. 69-102; s. 6, ch. 69-140; ss. 30, 31, ch. 70-243; s. 1, ch. 72-239; s. 6, ch. 74-234; s. 17, ch. 82-226; s. 7, ch. 83-204; s. 56, ch. 83-217; s. 211, ch. 85-342; s. 3, ch. 88-146; s. 151, ch. 91-112; s. 32, ch. 94-353; s. 1470, ch. 95-147.

Note.—Former ss. 192.21, 194.151, 196.01.

5 Property Tax Myths

1. My neighbor has the same style house I do, but is paying a lot less in taxes than I do - therefore I should have a good appeal!
2. My taxes went up by 22%. Doesn't the law say that my property taxes can not go up by more than 3%?
3. If you appeal, you are raising a red flag to the property appraiser!
4. If I successfully reduce my property taxes now, next year the property appraiser will just increase my taxes and wipe away my savings.
5. I just received an appraisal on my property and it is less than what I am being assessed for - can I use that as evidence for the appeal?

Property #1

Market Value = \$1,278,910
(\$231.48/sf)

Assessed Value = \$1,278,910
(\$231.48/sf)

2022 Taxes = \$25,463.16

Site Address	2697 CYPRESS MANOR, WESTON FL 33332-3432	ID #	5039 24 06 0250
Property Owner	JUON, VANESSA MULLER, CHRIS	Millage	3312
Mailing Address	15 RUTGERS CT WESTFIELD NJ 07090	Use	01-01
Abbr Legal Description	SECTOR 7 SOUTH PARCELS A,B,C,D & E 153-30 B LOT 25 BLKA		

The just values displayed below were set in compliance with [Sec. 193.011, Fla. Stat.](#), and include a reduction for costs of sale and other adjustments required by [Sec. 193.011\(8\)](#).

* 2023 values are considered "working values" and are subject to change.								
Property Assessment Values								
Year	Land	Building / Improvement	Just / Market Value	Assessed / SOH Value	Tax			
2023*	\$309,770	\$1,068,590	\$1,378,360	\$1,378,360				
2022	\$309,770	\$969,140	\$1,278,910	\$1,278,910	\$25,463.16			
2021	\$309,770	\$707,260	\$1,017,030	\$1,017,030	\$20,852.50			
2023* Exemptions and Taxable Values by Taxing Authority								
	County	School Board	Municipal	Independent				
Just Value	\$1,378,360	\$1,378,360	\$1,378,360	\$1,378,360				
Portability	0	0	0	0				
Assessed/SOH	\$1,378,360	\$1,378,360	\$1,378,360	\$1,378,360				
Homestead	0	0	0	0				
Add. Homestead	0	0	0	0				
Wid/Vet/Dis	0	0	0	0				
Senior	0	0	0	0				
Exempt Type	0	0	0	0				
Taxable	\$1,378,360	\$1,378,360	\$1,378,360	\$1,378,360				
Sales History				Land Calculations				
Date	Type	Price	Book/Page or CIN	Price	Factor	Type		
6/18/2021	WD-Q	\$1,525,000	117380290	\$12.00	25,814	SF		
3/16/2017	WD-Q	\$1,050,000	114278567					
6/30/2014	WD-Q	\$1,250,000	112824039					
5/6/2013	WD-Q	\$1,250,000	111588896					
6/28/2010	WD-Q	\$1,125,000	47208 / 389	Adj. Bldg. S.F. (Card, Sketch)		5525		
				Units/Beds/Baths		1/5/5		
				Eff./Act. Year Built: 1998/1994				
Special Assessments								
Fire	Garb	Light	Drain	Impr	Safe	Storm	Clean	Misc
33	S			S7				
R	1			S7				
1				.59				

Site Address	2678 CYPRESS LANE, WESTON FL 33332-3423	ID #	5039 24 06 0030
Property Owner	BAKER, HOWARD M & LARAE	Millage	3312
Mailing Address	2678 CYPRESS LANE WESTON FL 33332-3423	Use	01-01
Abbr Legal Description	SECTOR 7 SOUTH PARCELS A,B,C,D & E 153-30 B LOT 3 BLKA		

The just values displayed below were set in compliance with [Sec. 193.011, Fla. Stat.](#), and include a reduction for costs of sale and other adjustments required by [Sec. 193.011\(8\)](#).

* 2023 values are considered "working values" and are subject to change.								
Property Assessment Values								
Year	Land	Building / Improvement	Just /Market Value	Assessed / SOH Value	Tax			
2023*	\$209,570	\$929,540	\$1,139,110	\$866,450				
2022	\$209,570	\$843,160	\$1,052,730	\$841,220	\$16,396.72			
2021	\$209,570	\$730,550	\$940,120	\$816,720	\$15,946.20			
2023* Exemptions and Taxable Values by Taxing Authority								
	County	School Board	Municipal	Independent				
Just Value	\$1,139,110	\$1,139,110	\$1,139,110	\$1,139,110				
Portability	0	0	0	0				
Assessed/SOH 03	\$866,450	\$866,450	\$866,450	\$866,450				
Homestead 100%	\$25,000	\$25,000	\$25,000	\$25,000				
Add. Homestead	\$25,000	0	\$25,000	\$25,000				
Wid/Vet/Dis	0	0	0	0				
Senior	0	0	0	0				
Exempt Type	0	0	0	0				
Taxable	\$816,450	\$841,450	\$816,450	\$816,450				
Sales History			Land Calculations					
Date	Type	Price	Book/Page or CIN	Price	Factor	Type		
7/8/2002	WD	\$690,000	33550 / 774	\$12.00	17,464	SF		
5/26/1999	WD	\$570,000	29573 / 1060					
1/1/1994	WD	\$524,500	21711 / 617					
7/1/1993	SWD	\$175,000						
				Adj. Bldg. S.F. (Card, Sketch)		5142		
				Units		1		
Eff./Act. Year Built: 1995/1994								
Special Assessments								
Fire	Garb	Light	Drain	Impr	Safe	Storm	Clean	Misc
33	S			S7				
R	1			S7				
1				.4				

Property #2

Market Value = \$1,052,730
(\$204.73/sf)

Assessed Value = \$841,220
(\$163.60/sf)

Taxes = \$16,396.72
(36% less than Property #1)

to conform to the redesignation of subsections by Revision No. 3 of the Taxation and Budget Reform Commission, 2008.

SECTION 4. Taxation; assessments.—By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided:

(a)Agricultural land, land producing high water recharge to Florida's aquifers, or land used exclusively for noncommercial recreational purposes may be classified by general law and assessed solely on the basis of character or use.

(b)As provided by general law and subject to conditions, limitations, and reasonable definitions specified therein, land used for conservation purposes shall be classified by general law and assessed solely on the basis of character or use.

(c)Pursuant to general law tangible personal property held for sale as stock in trade and livestock may be valued for taxation at a specified percentage of its value, may be classified for tax purposes, or may be exempted from taxation.

(d)All persons entitled to a homestead exemption under Section 6 of this Article shall have their homestead assessed at just value as of January 1 of the year following the effective date of this amendment. This assessment shall change only as provided in this subsection.

(1)Assessments subject to this subsection shall be changed annually on January 1st of each year; but those changes in assessments shall not exceed the lower of the following:

a. Three percent (3%) of the assessment for the prior year.

b. The percent change in the Consumer Price Index for all urban consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(2) No assessment shall exceed just value.

(3)After any change of ownership, as provided by general law, homestead property shall be assessed at just value as of January 1 of the following year, unless the provisions of paragraph (8) apply. Thereafter, the homestead shall be assessed as provided in this subsection.

(4)New homestead property shall be assessed at just value as of January 1st of the year following the establishment of the homestead, unless the provisions of paragraph (8) apply. That assessment shall only change as provided in this subsection.

(5)Changes, additions, reductions, or improvements to homestead property shall be assessed as provided for by general law; provided, however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(6)In the event of a termination of homestead status, the property shall be assessed as provided by general law.

(7)The provisions of this amendment are severable. If any of the provisions of this amendment shall be held unconstitutional by any court of competent jurisdiction,

the decision of such court shall not affect or impair any remaining provisions of this amendment.

(8)a. A person who establishes a new homestead as of January 1, 2009, or January 1 of any subsequent year and who has received a homestead exemption pursuant to Section 6 of this Article as of January 1 of either of the two years immediately preceding the establishment of the new homestead is entitled to have the new homestead assessed at less than just value. If this revision is approved in January of 2008, a person who establishes a new homestead as of January 1, 2008, is entitled to have the new homestead assessed at less than just value only if that person received a homestead exemption on January 1, 2007. The assessed value of the newly established homestead shall be determined as follows:

1. If the just value of the new homestead is greater than or equal to the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be the just value of the new homestead minus an amount equal to the lesser of \$500,000 or the difference between the just value and the assessed value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned. Thereafter, the homestead shall be assessed as provided in this subsection.

2. If the just value of the new homestead is less than the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be equal to the just value of the new homestead divided by the just value of the prior homestead and multiplied by the assessed value of the prior homestead. However, if the difference between the just value of the new homestead and the assessed value of the new homestead calculated pursuant to this sub-subparagraph is greater than \$500,000, the assessed value of the new homestead shall be increased so that the difference between the just value and the assessed value equals \$500,000. Thereafter, the homestead shall be assessed as provided in this subsection.

b. By general law and subject to conditions specified therein, the legislature shall provide for application of this paragraph to property owned by more than one person.

(e)The legislature may, by general law, for assessment purposes and subject to the provisions of this subsection, allow counties and municipalities to authorize by ordinance that historic property may be assessed solely on the basis of character or use. Such character or use assessment shall apply only to the jurisdiction adopting the ordinance. The requirements for eligible properties must be specified by general law.

(f)A county may, in the manner prescribed by general law, provide for a reduction in the assessed value of homestead property to the extent of any increase in the assessed value of that property which results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive grandparents or parents of the owner of the property or of the owner's spouse if at least one of the grandparents or parents for whom the



Thank you **for your time and attention**

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CLE Credits

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Tax Law 1.0