



Chris Jones

Escambia County Property Appraiser

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State Constitutional Officer whose primary duty is to annually locate, identify, and accurately appraise all properties in Escambia County.



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Florida Tax Watch Report for Escambia County

Report Excerpt

Florida TaxWatch Center for Local Government Studies

Executive Summary

- Taxable property values doubled between fiscal years 2000 and 2007 with no decrease in millage rate. During this period the County's property tax collections grew 92%, nearly five times greater than the combined 18% growth in County population and inflation rates.
- The most significant increase in property tax revenues of approximately 27% occurred during fiscal year 2007. General Fund expenditures increased approximately 18% in that year as well. These rates are not sustainable and it is recommended that the County make a greater effort to control the growth of property taxes and spending.
- The County's operating millage rate was higher than the "all county" average (i.e., the average *mean*) of all of Florida's 67 counties) and the three comparable counties.
- The County's operating millage rate did not decrease despite the sharp increase in taxable property values until the 2007 Legislature's mandated millage rate reduction for all local governments.

www.FloridaTaxWatch.org/CLGS

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Viewpoint published in The Pensacola News Journal Sunday, January 14, 2007

Chris Jones -

A number of people have approached me recently with complaints and questions concerning an increase in their property tax bills. I understand their concern and welcome the opportunity to clarify the role this office has in the process.

As your Property Appraiser, it is my duty to determine the value of all property as of January 1 of each year and to administer any property exemptions. To accomplish this my office reviews property sales from the previous year and other required data to determine an estimated value for each parcel of property within the county. **Once again, the determination of value is based largely on market activity from the previous year; what the free market indicates properties are worth.**

"The estimated value determined by this office is then audited by the Florida Department of Revenue to ensure compliance with Florida law and once that determination is made, property values are certified."

What happens next is the audited values are passed to the various taxing, authorities, each governed by elected officials. Those authorities are Escambia County, the City of Pensacola, the Town of Century, the Escambia County School Board and the Northwest Florida Water Management District. **Each authority levies a property tax and each elected body determines individually what tax rate to levy. These are the rates that determine the amount of property tax that you pay.** Once again, the Property Appraiser's Office has nothing whatsoever to do with determining at what level the taxing authorities set the millage or tax rates.



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Viewpoint published in The Pensacola News Journal Sunday, January 14, 2007 (continued)

For example, should the assessed value of your property increase as most did last year, the various taxing authorities have it in their power to do one of several things:

- Hold the millage or tax rate steady. A steady tax rate has the effect of generating more tax revenue for the taxing authority because property owners pay the same rate on property whose value has increased. Rising property values and a steady millage rate results in increased property taxes and increased revenue to the taxing authority.
- Increase the millage or tax rate, which has the effect of generating even more revenue. In that case your taxes will increase even more.
- Decrease the millage or tax rate, which, depending on the amount of the reduction, can have the effect of holding taxes steady, increasing them marginally or decreasing taxes.

One thing to remember is that because of the Save Our Homes Amendment to the Florida Constitution, property value increases on homesteaded property are capped at a maximum of three percent annually. **However, non-homesteaded properties such as commercial properties, residential rentals, or second homes are not included under the amendment.** *

Because of market activity in 2005 and 2006, property values increased significantly. Those increased values, in the 30% range, presented local taxing authorities with what some property tax watchdog groups refer to as a potential "windfall" of tax revenue. What each taxing authority chose to do with any windfall was entirely their decision, not mine.

As your property appraiser, it is my responsibility to determine the value of property within Escambia County. It is not my responsibility to determine the rate of taxation, how much money is raised or how those tax dollars are spent. If you have questions or would like more information, contact me at (850)-434-2735



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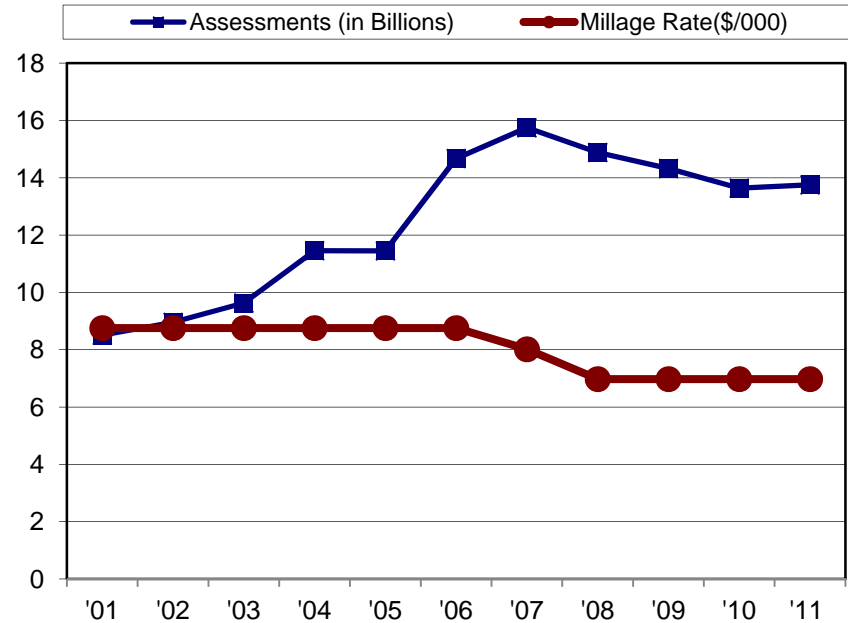
Escambia County Property Appraiser

Escambia County

| Tax Year | Millage | a Taxable Value | Revenue | Taxable Value % Chg |
|------------------|---------|---------------------------|---------------|---------------------|
| '01 | 8.756 | \$8,508,918,357 | \$74,504,089 | - |
| '02 | 8.756 | \$8,957,921,596 | \$78,435,561 | 5.28% |
| '03 | 8.756 | \$9,628,883,960 | \$84,310,508 | 7.49% |
| '04 | 8.756 | \$11,457,587,136 | \$100,322,633 | 18.99% |
| '05 | 8.756 | \$11,452,381,229 | \$100,277,050 | -0.05% |
| '06 | 8.756 | \$14,673,651,678 | \$128,482,494 | 28.13% |
| '07 | 8.017 | \$15,746,689,119 | \$126,241,207 | 7.31% |
| '08 | 6.9755 | \$14,885,520,462 | \$103,833,948 | -5.47% |
| '09 | 6.9755 | \$14,324,101,968 | \$99,917,773 | -3.77% |
| '10 | 6.9755 | \$13,638,819,049 | \$95,137,582 | -4.78% |
| '11 | 6.9755 | b \$13,755,059,066 | \$95,948,415 | 0.85% |
| 2001-2011 | | | | 61.65% |

- a) Changes in taxable value include new construction
- b) Taxable value includes the addition of approximately \$485 million in Pensacola Beach land value.

Escambia County Assessment and Millage Rate Comparison





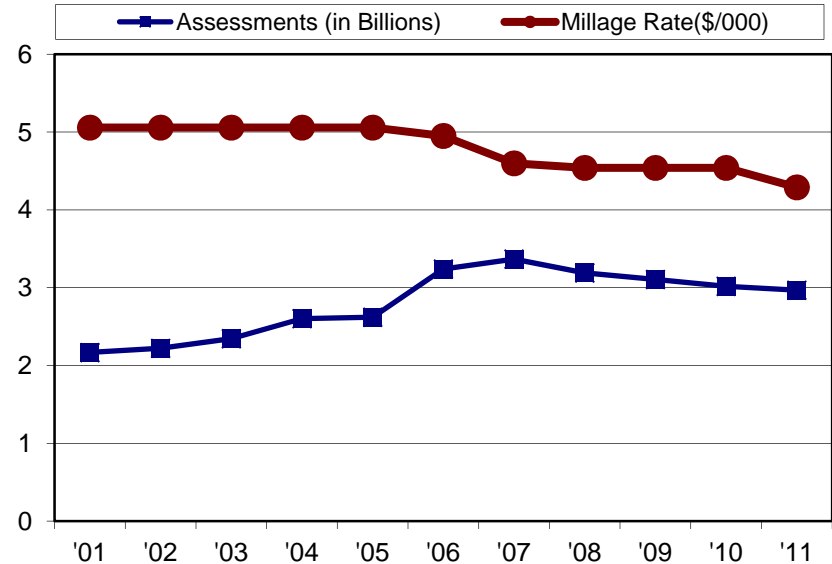
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| City of Pensacola | | | | |
|-------------------|---------|----------------------------|--------------|---------------------|
| Tax Year | Millage | Taxable Value ^a | Revenue | Taxable Value % Chg |
| '01 | 5.057 | \$2,166,415,139 | \$10,955,561 | - |
| '02 | 5.057 | \$2,220,954,526 | \$11,231,367 | 2.52% |
| '03 | 5.057 | \$2,345,084,767 | \$11,859,094 | 5.59% |
| '04 | 5.057 | \$2,602,652,955 | \$13,161,616 | 10.98% |
| '05 | 5.057 | \$2,620,138,089 | \$13,250,038 | 0.67% |
| '06 | 4.950 | \$3,239,747,252 | \$16,036,749 | 23.65% |
| '07 | 4.598 | \$3,367,058,936 | \$15,481,737 | 3.93% |
| '08 | 4.5395 | \$3,190,225,921 | \$14,482,031 | -5.25% |
| '09 | 4.5395 | \$3,105,891,172 | \$14,099,193 | -2.64% |
| '10 | 4.5395 | \$3,017,791,689 | \$13,699,265 | -2.84% |
| '11 | 4.2895 | \$2,967,428,147 | \$12,728,783 | -1.67% |
| 2001-2011 | | | | 36.97% |

a) Changes in taxable value include new construction

City of Pensacola Assessment and Millage Rate Comparison





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The Ad Valorem Tax Process

Two Factors determine the amount of taxes you pay:

- **Your property's market value** as determined by buyers & sellers in the open market.

*(This part of the equation **cannot** be controlled.)*

- **Tax (millage) rates** levied against that value by the taxing authorities.

*(This part of the equation **can** be controlled.)*



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2011 Assessments are based on the value of your Property as of January 1st.

These values are determined by analyzing all 2010 sales and applying those values equitably to all like-type properties.



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What recourse do you have if you believe your ad valorem taxes are excessive?

1. If you believe this year's value shown on your TRIM Notice is in excess of "fair market value", call or visit the Property Appraiser's office to discuss it.
2. If you think your taxes are excessive, attend the taxing authority budget hearings and express your opinion. This is where final tax rates are set.

2011 Budget Hearings:

Preliminary –

Escambia County: 9/13/2011 5:01PM , Board Chambers

City of Pensacola: 9/7/2011 5:15PM , City Hall

Final –

Escambia County: TBA

City of Pensacola: TBA



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The Bottom Line

Once the taxing authorities complete their hearings, it is too late to object to your tax rates.