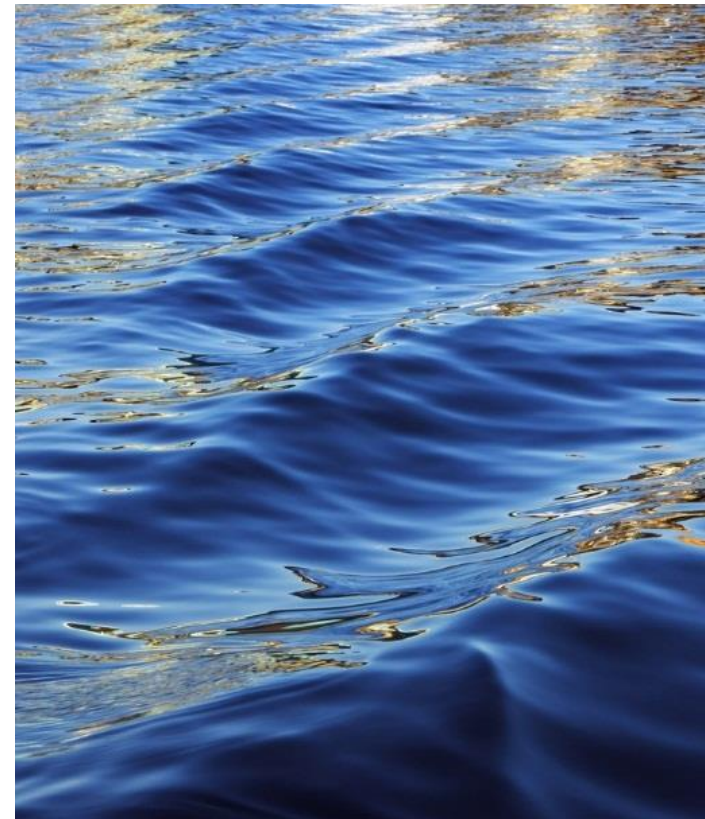




# Lee County Property Appraiser

Matt Caldwell



# What is the Property Appraiser?

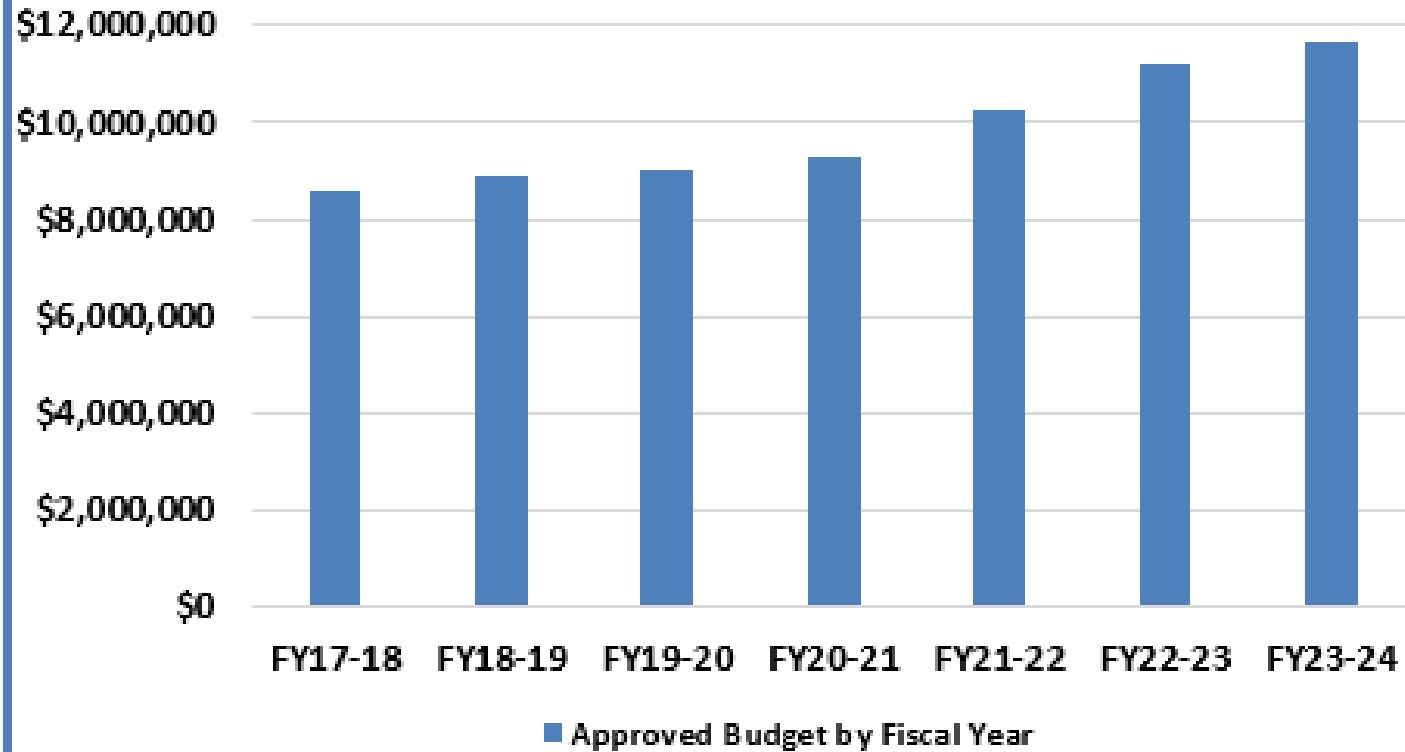
- County Constitutional Officers
  - Clerk of Courts
  - Property Appraiser
  - Sheriff
  - Supervisor of Elections
  - Tax Collector
- Elected, Not Employed
- Multi-Part Ad Valorem Tax System
  - Prop. App. - Tax Auth. - Tax Coll. - Clerk
- Advocate for the Taxpayer

# Basic Duties

- Annual Valuation (January 1)
  - 500,000+ Real Property Parcels
  - 100,000+ TPP Accounts
- Exemptions/Classifications (March 1)
  - 200,000+ Homestead
    - Save Our Homes/Portability
    - Fraud/True Roll
  - 4,000± Ag Classification
  - All Others (Blind, Widow, Charitable, etc.)
- Tax Roll Submission (July 1)
- TRIM (August 25)
- VAB (September)
- Tax Roll Certification (October)
  - Non-Ad Valorem
    - \$1/parcel average cost
- Chief Executive Officer
  - 90± Employees
  - \$15/parcel vs \$25-\$50/parcel
- Public Information Officer
- Lobbyist
  - PA Organizations
  - Tax Legislation
  - Constitutional Amendments

# Budget

## 7-Year Budget History



## Approved Budgets and Percent Change

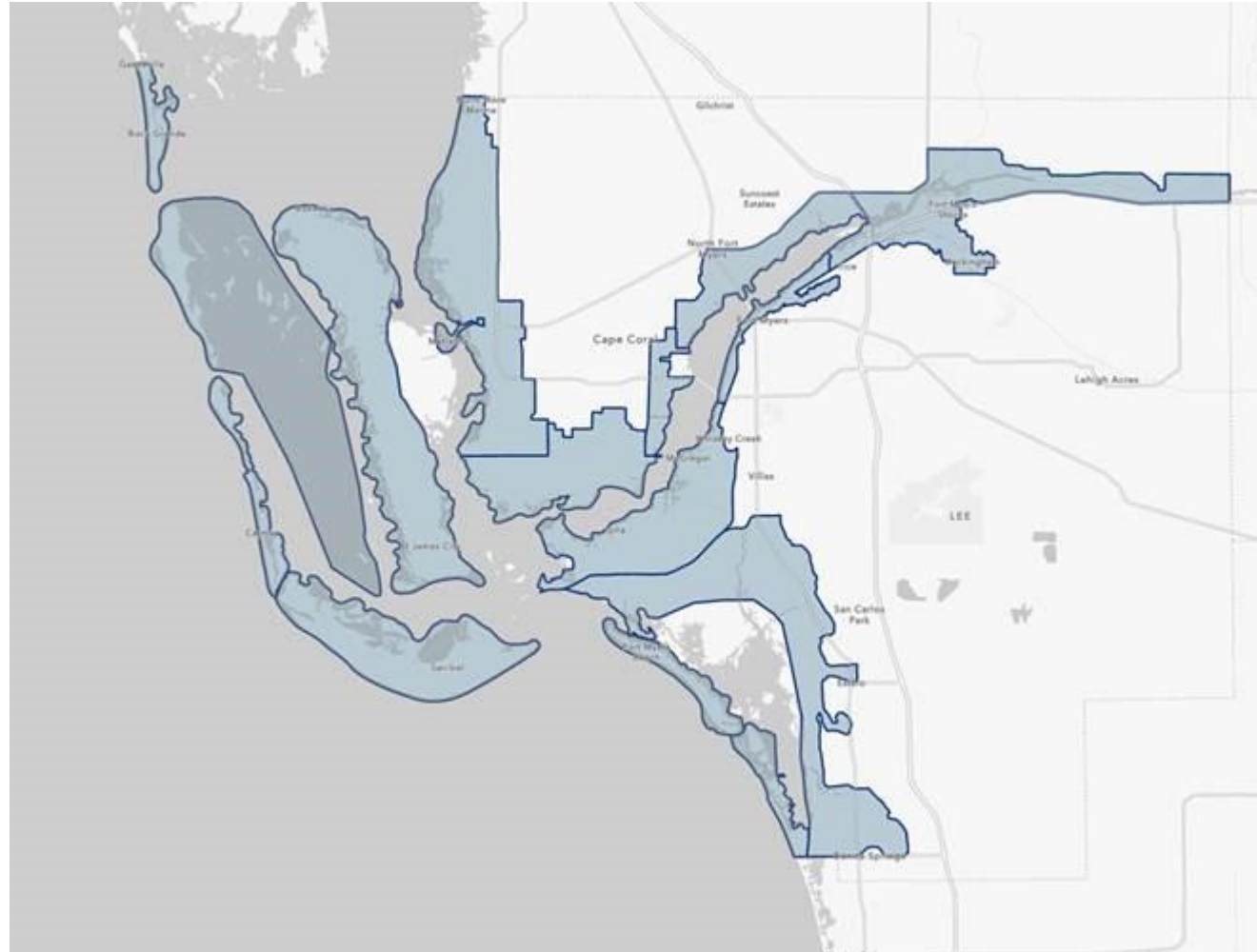
2023-24	\$11,662,011	4.06%
2022-23	\$11,207,252	9.37%
2021-22	\$10,246,738	10.37%
2020-21	\$9,284,134	3.11%
2019-20	\$9,003,800	1.46%
2018-19	\$8,874,567	3.10%
2017-18	\$8,607,779	-1.57%



# Tax Roll



# “100,000 parcels”





# Uninhabitable/Deletions

	<b>2023</b>	<b>2024</b>
<b>SFR/MH/Coop</b>	12,790	3,399
<b>Condo</b>	19,233	7,672
<b>MFR/Apt</b>	579	248
<b>All else</b>	1,183	332
<b>TOTAL</b>	<b>33,785</b>	<b>11,651</b>

\*Deletions include any physical features, from shed to entire house

# Countywide Values

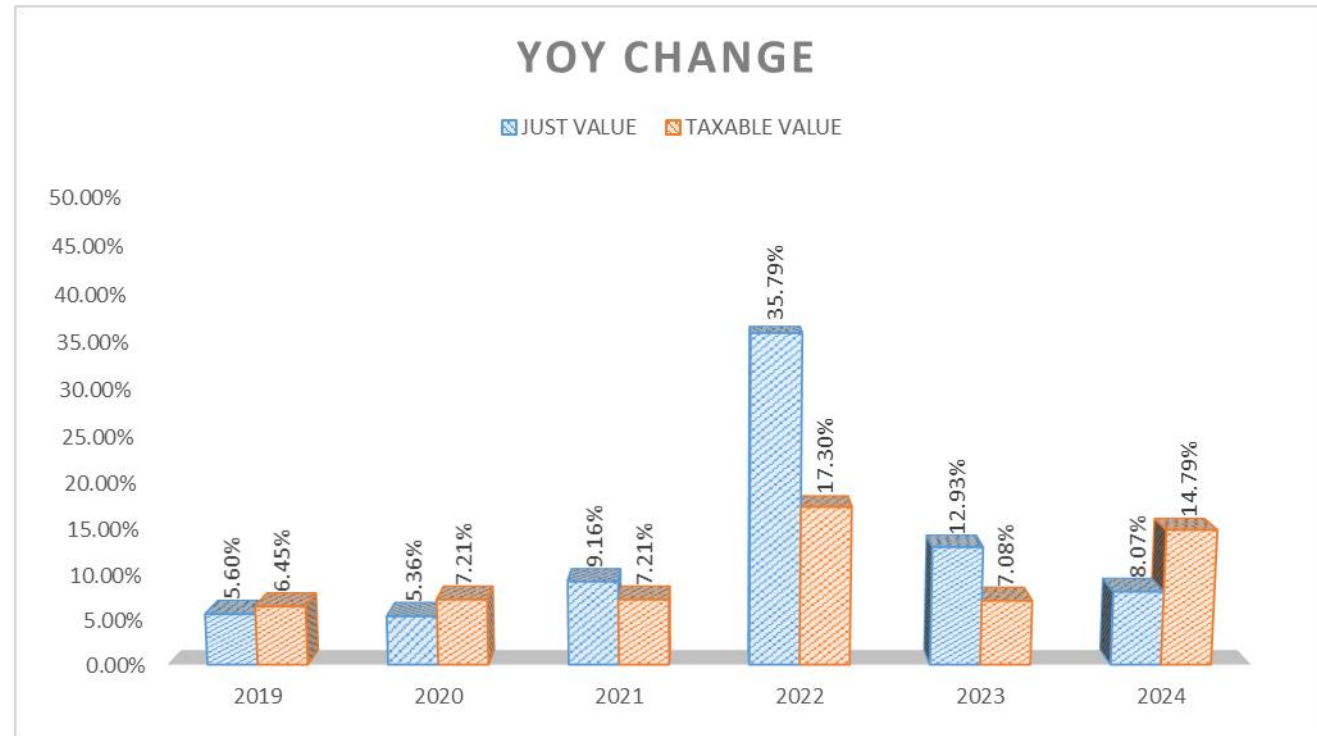
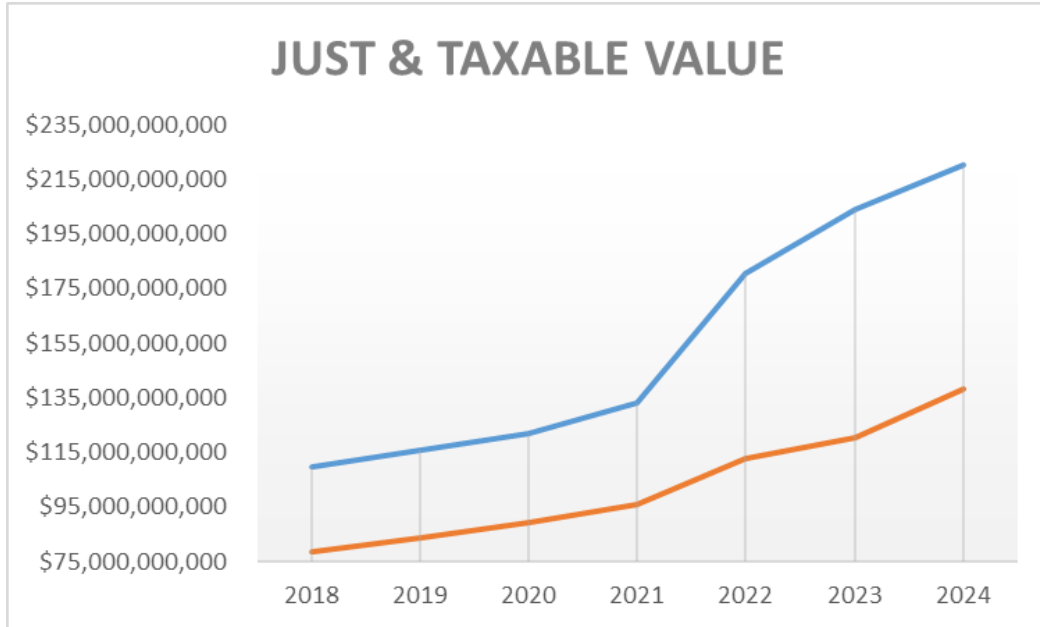
	Post VAB 2018	% Change	Post VAB 2019	% Change	Post VAB 2020	% Change	Post VAB 2021	% Change
JUST VALUE	\$109,528,126,115	5.60%	\$115,661,448,809	5.36%	\$121,857,664,522	9.16%	\$133,025,841,029	35.79%
Less Caps	(\$16,350,919,298)		(\$16,365,365,406)		(\$15,842,143,494)		(\$19,265,147,279)	
ASSESSED VALUE	\$93,177,206,817	6.57%	\$99,296,083,403	6.77%	\$106,015,521,028	7.31%	\$113,760,693,750	15.90%
Less Exemptions	(\$14,705,350,373)		(\$15,765,688,353)		(\$16,466,731,581)		(\$17,759,857,552)	
TAXABLE VALUE	\$78,471,856,444	6.45%	\$83,530,395,050	7.21%	\$89,548,789,447	7.21%	\$96,000,836,198	17.30%
	Post VAB 2022	% Change	Post VAB 2023	% Change	TRIM 2024			
JUST VALUE	\$180,629,897,687	12.93%	\$203,988,740,901	8.07%	\$220,455,322,390			
Less Caps	(\$48,781,534,087)		(\$63,237,754,366)		(\$60,677,020,576)			
ASSESSED VALUE	\$131,848,363,600	6.75%	\$140,750,986,535	13.52%	\$159,778,301,814			
Less Exemptions	(\$19,243,857,068)		(\$20,177,337,595)		(\$21,366,862,603)			
TAXABLE VALUE	\$112,604,506,532	7.08%	\$120,573,648,940	14.79%	\$138,411,439,211			

## JUST VALUE

- 2021 passed 2007 (\$125B)
- 2024 double from 2018

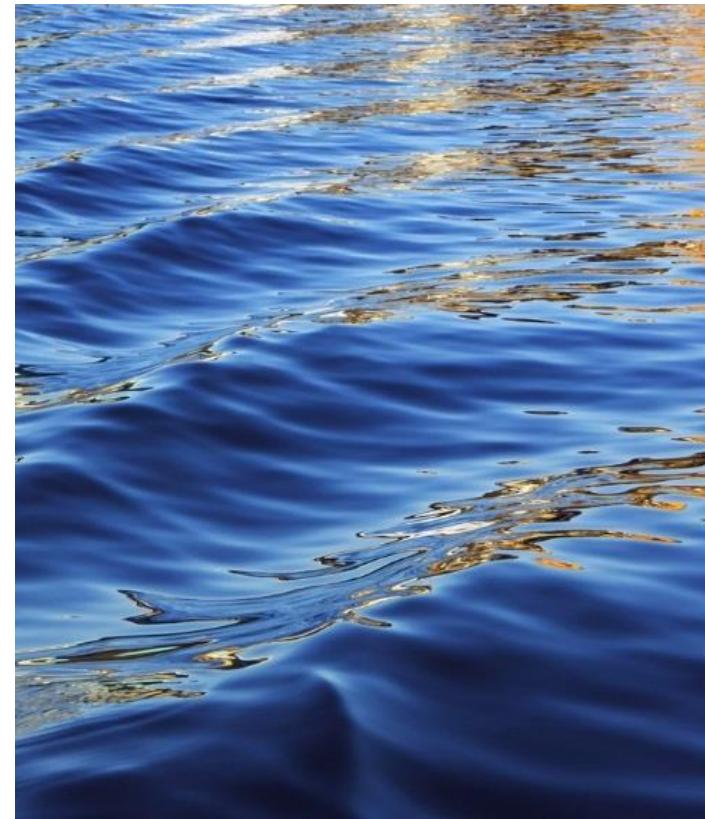


# Countywide Values





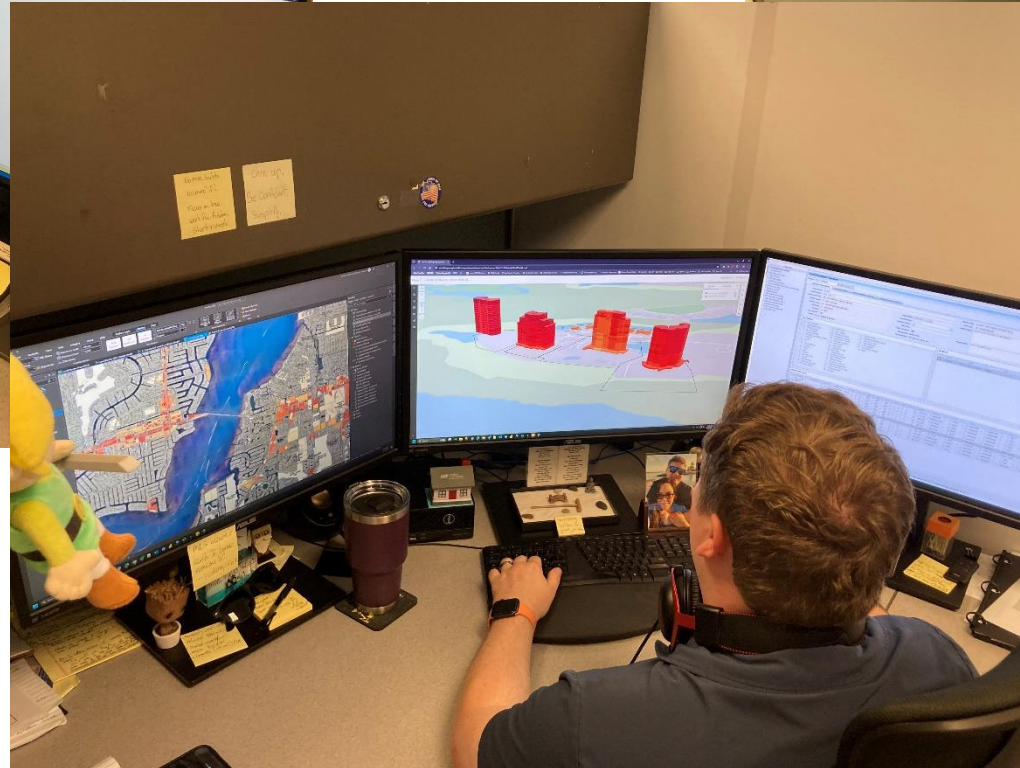
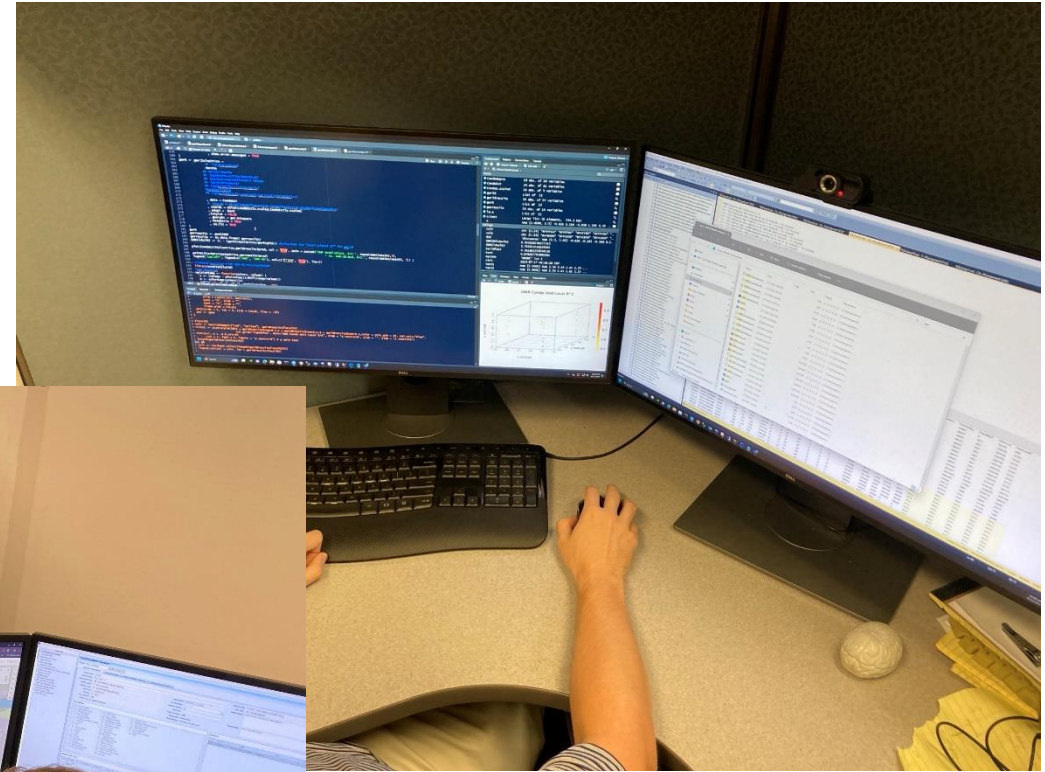
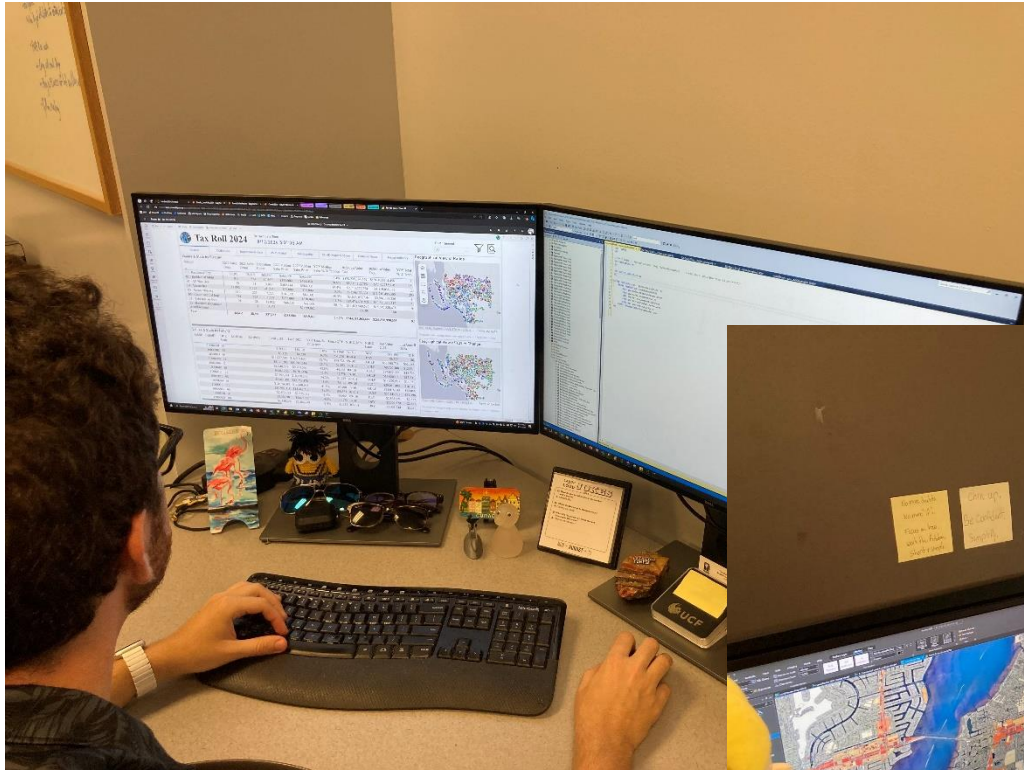
# Other Projects



# Land Valuation

- Sales Comparison
- Extraction (Depreciated Cost)
- Allocation (Ratio)

# AI Project - GWR





# Informational Videos

This very important notice is called the Truth-in-Millage, or TRIM Notice.



**DO NOT PAY - THIS IS NOT A BILL**  
**NOTICE OF PROPOSED PROPERTY TAXES**  
**TAX INFORMATION**

Parcel ID: 34-46-02-72-0070-1000  
 SANDPiper BEACH COUDO  
 GR 1377 PG 212  
 APT 104  
 1819 OLDE MIDDLE GULF DR #106

The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and set rates for the next year. The purpose of this PUBLIC HEARING is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may ADOPT OR ALTER its proposals at the hearing.

**TAXING AUTHORITY**

	COLUMN 1	COLUMN 2	COLUMN 3
000 CITY OF SANDBEL			YOUR

**PROPERTY VALUATION**

	LAST YEAR 2022	THIS YEAR 2023
MARKET VALUE	\$3,073,051	\$5,163,741
ASSESSED VALUE		

**ASSESSMENT REDUCTIONS**

	APPLIES TO	VALUE
Assessment Reductions amount are based on applicable statutory limitations and benefits that may affect the assessed value, such as the Save Our Cap or an Agricultural Classification. The value of these limitations and benefits make up the difference between market and assessed value.		
Assessment Limitation Benefit	Non-School Levies	\$2,670.00

**EXEMPTIONS**

	APPLIES TO	VALUE
Exemptions are specific dollar or percentage amounts that reduce taxable value. These are usually based on characteristics of the property. Exemptions include the homestead exemption, veteran's disability exemption and charitable exemptions. In some cases, the maximum exemption amount may apply because of a lower assessed value. Many exemptions apply only to tax levies by the taxing authority granting the exemption.		

**VALUE CALCULATIONS**

Table Value is the assessed value minus qualifying exemptions. This is the value used to calculate the tax due on your property. The assessed and taxable may vary by taxing authority because certain assessment reductions and exemptions may not apply to all levies and discounts.

TAXING AUTHORITY	ASSESSED VALUE		EXEMPTIONS		TAXABLE VALUE	
	LAST YEAR	THIS YEAR	LAST YEAR	THIS YEAR	LAST YEAR	THIS YEAR
<b>COUNTY:</b>						
LEE CO-GENERAL REVENUE	\$2,311,889	\$2,342,838	\$0	\$0	\$2,311,889	\$2,342,838
<b>SCHOOL:</b>						
PUBLIC SCHOOL - BY LOCAL BOARD	\$3,073,051	\$3,185,741	\$0	\$0	\$3,073,051	\$3,185,741
PUBLIC SCHOOL - BY STATE LAW	\$3,073,051	\$3,185,741	\$0	\$0	\$3,073,051	\$3,185,741
<b>MUNICIPALITY OR SERV:</b>						
LEE CO ALL HAZARD PROTECTION DIST	\$2,311,889	\$2,342,838	\$0	\$0	\$2,311,889	\$2,342,838
LEE CO UNINCORPORATED SERV	\$2,311,889	\$2,342,838	\$0	\$0	\$2,311,889	\$2,342,838
LEE COUNTY LIBRARY DIST	\$2,311,889	\$2,342,838	\$0	\$0	\$2,311,889	\$2,342,838
<b>WATER MANAGEMENT DISTRICT:</b>						
SPEND-DISTRICT SIDE	\$2,311,889	\$2,342,838	\$0	\$0	\$2,311,889	\$2,342,838
SPEND-UNREPLACED CONSTRUCTION PROJECT	\$2,311,889	\$2,342,838	\$0	\$0	\$2,311,889	\$2,342,838
SPEND-OCEANOGRAPH BASIN	\$2,311,889	\$2,342,838	\$0	\$0	\$2,311,889	\$2,342,838
<b>INDEPENDENT SPECIAL DISTRICTS:</b>						
CAPITA ISLAND WRECK-TION DIST	\$2,311,889	\$2,342,838	\$0	\$0	\$2,311,889	\$2,342,838
CAPITA ISLAND FIRE CONTROL DIST	\$2,311,889	\$2,342,838	\$0	\$0	\$2,311,889	\$2,342,838
LEE CO WILDCATN CONTROL DIST	\$2,311,889	\$2,342,838	\$0	\$0	\$2,311,889	\$2,342,838
LEE CO MORGENTHAU CONTROL DIST	\$2,311,889	\$2,342,838	\$0	\$0	\$2,311,889	\$2,342,838
WEST COAST ISLAND NAVIGATION DIST	\$2,311,889	\$2,342,838	\$0	\$0	\$2,311,889	\$2,342,838

**A PUBLIC HEARING**

NOTICE OF PROPOSED PROPERTY TAXES EXPLANATION  
 COLUMN 1 - YOUR PROPERTY TAXES - COLLECT LAST YEAR - This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.

NOTE: Assessor shows on this form the 2022 values shown on this form.

NON-AD VALOREM ASSESSMENTS: Your Real Property, garbage, lighting, drainage, water, sewer, or other.

IF YOU FEEL THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE, OR IF YOU ARE ENTITLED TO AN EXEMPTION OR CREDIT THAT IS NOT REFLECTED ON THIS FORM, PLEASE CALL US AT (239) 533-6100 OR VISIT THE LEE COUNTY PROPERTY APPRAISER'S OFFICE AT 2480 THOMPSON SQUARE, FORT MYERS, FL.

IF WE ARE UNABLE TO RESOLVE A MATTER AS TO THE MARKET VALUE, CLASSIFICATION, OR AN EXEMPTION, YOU MAY FILE A PETITION FOR ADJUSTMENT WITH THE VALUE ADJUSTMENT BOARD. ONLINE FILING IS AVAILABLE AT [www.lcra.org](http://www.lcra.org). PETITION FORMS ARE AVAILABLE FROM THE LEE COUNTY PROPERTY APPRAISER'S OFFICE. PETITIONS MUST BE FILED WITH THE CLERK OF COURTS OFFICE ON OR BEFORE SEPTEMBER 15, 2023.

# GIS Updates

LEGAL | SOUTH FLORIDA

## Judge Rules for Pompano Beach Homeowners in Underwater Land Case

BY CHAVA GOURARIE SEPTEMBER 19, 2023 3:38 PM

REPRINTS



HILLSBORO RIVER INLET BRIDGE IN POMPAÑO BEACH, FLA.

UNIVERSAL IMAGES GROUP VIA GETTY

### TRENDING STO

FEATURES | NATIONAL

Sunday Summary:  
Trillion Dollars?





# Questions?



[caldwellm@leepa.org](mailto:caldwellm@leepa.org)

[www.leepa.org](http://www.leepa.org)

239-533-6100