



# **TRIM**

## **Frequently Asked Questions**

## 1 WHAT IS A TRIM NOTICE?

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TRIM stands for **TR**uth **I**n **M**illage. This notice allows you to compare last year's assessed value and taxes to this year's proposed values and taxes. It also notifies you of the location and time for each taxing district's budget meeting. If you object to the millage rate for a particular taxing district, you should attend the meetings to voice your objection. The taxing districts' budgets comprise the total millage rate in the county.

The public hearings on the TRIM are open to ALL citizens. The hearings are held by each taxing authority during the budget process to determine the tax rate. The rate is used to compute the amount of tax to be paid. You are encouraged to attend these meetings to be informed about the budget of each authority.

To contact the appraiser responsible for the market value of your property, call the phone number highlighted and located in the Property Appraiser Value Information section on the front page of your notice.

Although market conditions may have changed during 2025, the property appraiser's office considers sales that occurred during 2024 as well as prior sales history that are arm's-length transactions. Sales that occurred under duress, between family members, or under other unusual circumstances are not used.

## 2 CAN I GET A DUPLICATE TRIM NOTICE FOR MY PROPERTY?

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A duplicate TRIM notice may be received one of two ways:

1. Contact the Property Appraiser's Office by calling 352-341-6600 or email us at [ccpaweb@citruspa.org](mailto:ccpaweb@citruspa.org).
2. Visit our website at [www.citruspa.org](http://www.citruspa.org). Search for your property. Once you have located your property information you will notice on the right-hand side of the screen a section titled "Reports" and under that section you will see "Original Trim Notice". Click on that and then click "GO". Your TRIM notice will generate and you may either print it or save it to a file.

If you have further questions or need further help do not hesitate to contact our office.

## 3 I HAD HOMESTEAD EXEMPTION (HX) LAST YEAR, BUT IT ISN'T ON THE TRIM THIS YEAR. WHY?

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- *Did you move?* – If so, did you reapply for the exemption on the new house? If you did reapply, do you have a receipt? What year did you apply for the exemption, 2024 or 2025? Contact Customer Service at 352-341-6600.
- *Did the names(s) change on the deed?* - If you did not move, did the name(s) change on the deed? Name changes can affect Homestead status.

## 4 I FAILED TO APPLY FOR HOMESTEAD EXEMPTION AND NOW MY ASSESSMENT AND TAXES ARE HIGH. WHAT CAN I DO?

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If you owned the property, lived in it, and were a permanent resident of Florida as of

January 1, 2025, contact our office. If you failed to apply for the Homestead Exemption and you qualify you may file late. You must fill out a Homestead Exemption Application along with a late file explanation. Once your application and supporting documentation are received and reviewed, you will be notified if your application was approved for the current year or will be approved for the subsequent year. Contact our office as soon as possible so that we may help you receive all documents necessary for your application.

Some of these applications, as well as portability, may require a Value Adjustment Board petition. The petition, if required, is filed by the homeowner with the Clerk of the Circuit Court Inverness Annex Building or in the West Citrus Center in Crystal River. There is a \$50.00 filing fee.

**The deadline to file a Value Adjustment Board petition is September 10, 2025.**

## **5 WHY DID MY TAXES GO UP?**

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Taxes due on a parcel are a combination of the taxable value multiplied by the taxing authority millage rate.

Millage rates are set by each taxing authority. If there are any objections to the millage rates, attend the meetings as shown on your TRIM.

The Property Appraiser sets the "market value" for all real estate and tangible personal property in Citrus County. Review of this value with the neighborhood appraiser is always welcomed and encouraged.

## **6 WHY DID MY TAXES GO UP EVEN THOUGH I HAVE A HOMESTEAD EXEMPTION?**

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Those property owners with Homestead Exemption prior to 2025 may see a 3.0% increase in their assessed value in compliance with Florida Statutes. The amendment passed by the voters in 1992 states that the assessed value shall rise the amount of the Consumer Price Index (CPI - determined by the State) not to exceed 3%, as long as it does not surpass the market value of the property. This limitation applies only to the assessed value, not the amount of tax.

Only those properties with Homestead Exemption enjoy the up to 3% cap on their assessed value. The cap does not apply to new construction that was completed in 2024 which will be reflected in the 2025 value. New construction includes detached garages, pools, screen enclosures, screen rooms and sheds or any other type of new construction.

***To contact the appraiser responsible for the market value of your property, call the phone number highlighted and located in the Property Appraiser Value Information section the front page of your TRIM notice.***

If you do not agree with the market value after speaking with your appraiser, you have until September 10, 2025 to file a petition with the Value Adjustment Board. The petitions and instructions are available in the property appraiser's office or on the web at [www.citrusclerk.org](http://www.citrusclerk.org). You will locate a link to the VAB on the Clerk's home page. There are several forms and instructions to be used if you wish to file a petition.

## PENALTIES

The property appraiser has a duty to put a tax lien on your property if you received a homestead exemption during the past 10 years that you were not entitled to receive. The property appraiser will notify you that taxes with penalties and interest are due. You will have 30 days to pay before a lien is recorded. If this was not an error by the property appraiser, you will be subject to a penalty of 50 percent of the unpaid taxes and 15 percent interest each year (see ss. 196.011(10) and 196.161(1)(b), F.S.).

If you improperly receive a homestead exemption as a result of the property appraiser's clerical mistake or omission, you will not be assessed penalties or interest.

For tax years beginning in 2025, if you improperly receive an exemption as a result of the property appraiser's clerical mistake or omission, and you disclose the error to the property appraiser before you receive a notice of intent to record a lien, you will not be charged back taxes, penalties or interest. For special requirements for estates probated or administered outside Florida, see s. 196.161(1), F.S.

The information in this application will be given to the Department of Revenue. Under s. 196.121, F.S., the Department and property appraisers can give this information to any state where the applicant has resided. Social security numbers will remain confidential under s.193.114(5), F.S.

## EXEMPTION AND DISCOUNT REQUIREMENTS

**Homestead** Every person who owns real property in Florida on January 1, makes the property his or her permanent residence or the permanent residence of a legal or natural dependent, and files an application may receive a property tax exemption up to \$50,000. The first \$25,000 applies to all property taxes. The added \$25,000 applies to assessed value over \$50,000 and only to non-school taxes.

Your local property appraiser will determine whether you are eligible. The appraiser may consider information such as the items requested on the bottom of page 1.

**Save our Homes (SOH)** Beginning the year after you receive homestead exemption, the assessment on your home cannot increase by more than the lesser of the change in the Consumer Price Index or 3 percent each year, no matter how much the just value increases. If you have moved from one Florida homestead to another within the last three years, you may be eligible to take some of your SOH savings with you. See your property appraiser for more information.

***File the signed application for exemption with the county property appraiser.***

**This page does not contain all the requirements that determine your eligibility for an exemption.  
Consult your local property appraiser and Chapter 196, Florida Statutes, for details.**

Added Benefits Available for Qualified Homestead Properties				
	Amount	Qualifications	Forms and Documents*	Statute
<b>Exemptions</b>				
Local option, age 65 and older	Determined by local ordinance	Local ordinance, limited income	Proof of age DR-501SC, household income	196.075
	The amount of the assessed value	Local ordinance, just value under \$250,000, permanent residency for 25 years or more.	DR-501SC, household income	
Widowed	\$5,000		Death certificate of spouse	196.202
Blind	\$5,000		Florida physician, DVA*, or SSA**	196.202
Totally and Permanently Disabled	\$5,000	Disabled	Florida physician, DVA*, or SSA**	196.202
	All taxes	Quadriplegic	2 Florida physicians or DVA*	196.101
	All taxes	Hemiplegic, paraplegic, wheelchair required for mobility, or legally blind Limited income	DR-416, DR-416B, or letters from 2 FL physicians (For the legally blind, one can be an optometrist.) Letter from DVA*, and DR-501A, household income	196.101
<b>Veterans and First Responders Exemptions and Discount</b>				
Disabled veteran discount, age 65 and older which carries over to the surviving spouse	% of disability	Combat-related disability	Proof of age, DR-501DV Proof of disability, DVA*, or US government	196.082
Veteran, disabled 10% or more by misfortune or during wartime service	Up to \$5,000	Veteran or surviving spouse	Proof of disability, DVA*, or US government	196.24
Veteran confined to wheelchair, service-connected, totally disabled	All taxes	Veteran or surviving spouse	Proof of disability, DVA*, or US government	196.091
Service-connected, totally and permanently disabled veteran or surviving spouse	All taxes	Veteran or surviving spouse	Proof of disability, DVA*, or US government	196.081
Surviving spouse of veteran who died while on active duty	All taxes	Surviving spouse	US Government or DVA letter attesting to the veteran's death while on active duty	196.081
First responder totally and permanently disabled in the line of duty or surviving spouse	All Taxes	First responder or surviving spouse	Proof of Disability, employer certificate, physician's certificate and SSA** (or additional physician certificate)	196.102
Surviving spouse of first responder who died in the line of duty	All taxes	Surviving spouse	Letter attesting to the first responder's death in the line of duty	196.081
*DVA is the US Department of Veterans Affairs or its predecessor. **SSA is the Social Security Administration.				

## References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, F.A.C.  
The forms may be available on your county property appraiser's website  
or the Department of Revenue's website at [floridarevenue.com/property/forms](http://floridarevenue.com/property/forms)

### Form

DR-416  
DR-416B  
DR-501A  
DR-501DV  
  
DR-501SC

### Form Title

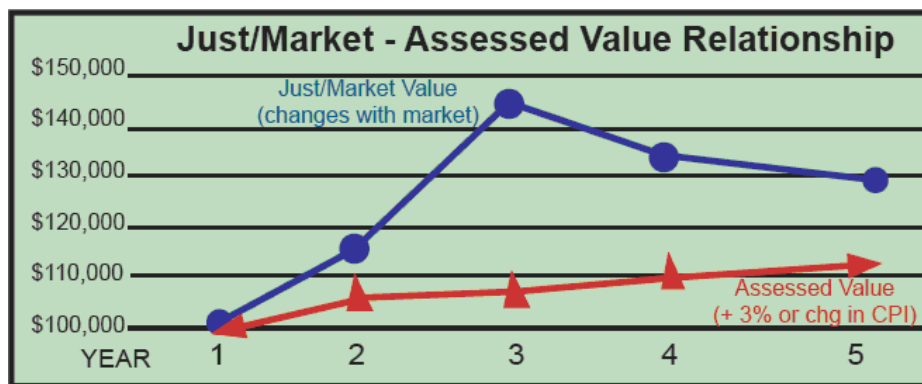
Physician's Certification of Total and Permanent Disability  
Optometrist's Certification of Total and Permanent Disability  
Statement of Gross Income  
Application and Return for Homestead Tax Discount, Veterans Age 65 and Older with a Combat-Related Disability and Surviving Spouse  
Adjusted Gross Household Income, Sworn Statement and Return

## 8 WHAT IS THE DEFINITION OF VALUE?

### THERE ARE THREE TYPES OF VALUES

1. **MARKET OR JUST VALUE – THESE TERMS ARE SYNONYMOUS FOR TAXATION PURPOSES.** The highest price a property would command in the open market, representative of a transaction between a *willing* buyer and *willing* seller. This value assumes that both parties are well informed and the property has been exposed for a reasonable period of time. "Market Value" may differ from the price a property can actually be sold for at a given time (market price). Such value results from property being sold unaffected by special or creative financing or sales consideration granted anyone associated with the sale. The transaction must be arm's-length.
2. **ASSESSED VALUE** – In Florida this is governed by the Florida constitution and statutes. The maximum value established by a property appraiser for purposes of property taxation. This value is derived from the "Market Value" as defined above, subject to caps such as Save Our Homes (effective 1995) and the Non-Homestead 10% cap (effective 2009) and applied annually thereafter.
3. **TAXABLE VALUE** – In Florida this is governed by the Florida constitution and statutes. The maximum value established by a property appraiser for purposes of property taxation. This value is derived from the "Assessed Value", to which all eligible exemptions and classifications have been applied. This is the value to which millage rates are applied to determine your tax bill each year.

## 9 THE GRAPH BELOW DEPICTS JUST/MARKET – ASSESSED VALUE RELATIONSHIP



**Your assessed value** could increase more than the **3.0% cap** due to any of the following reasons:

- You took title to your property during 2024
- 2025 is the first year you filed for your homestead exemption
- You do not have a homestead exemption on your property
- You have made improvements to your property during 2024 such as, but not limited to, a new building, an addition or a pool

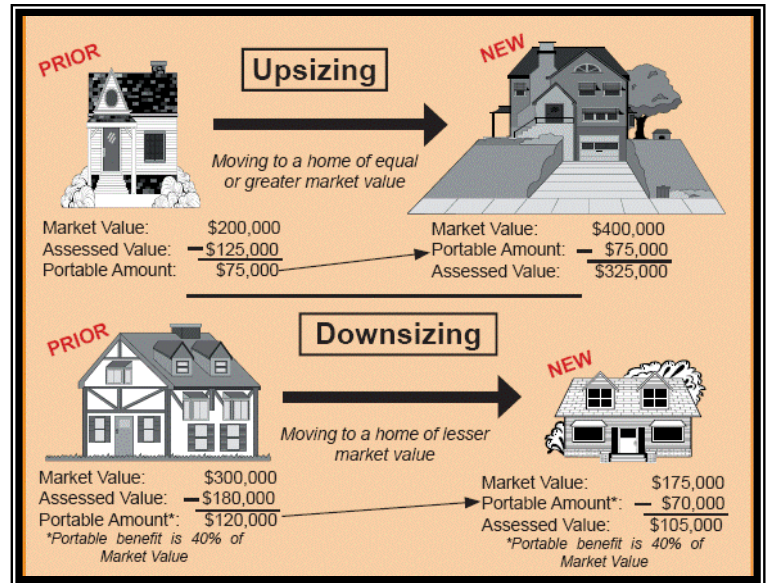
## 10 WHAT IS THE SCHOOL TAXABLE VALUE?

School Taxable value is the assessed value of property minus the amount of any exemption applicable to school district tax levies under s.3 or s.6, Art. VII of the State Constitution and Chapter 196 Florida Statutes.

NON School Taxable Value is the assessed value of property minus the amount of any exemption applicable to NON-school district tax levies under s.3 or s.6, Art. VII of the State Constitution and Chapter 196 Florida Statutes.

## 11 WHAT IS PORTABILITY?

Portability is the ability to transfer the "Save Our Homes Savings" you have accumulated on your homestead property to a newly designated homestead property. To the right are examples of how Portability is applied when upsizing or downsizing your property.



## 12 HOW IS A MILLAGE RATE CALCULATED?

**THE MILLAGE RATE IS THE BUDGET REVENUE DIVIDED BY THE TAXABLE VALUE**  
**EXAMPLE**

<u>Budget Revenue</u>		<u>Taxable Value</u>		<u>Millage Rate</u>
\$40,000,000	÷	\$4,500,000,000	=	.0089

$$.0089 \times 1,000 = 8.9 \text{ mills}$$

\*\*\*These values are for example purposes only and do not represent actual values or millage rates for any taxing authority in Citrus County

## 13 WHAT ARE NON-AD VALOREM ASSESSMENTS?

Non-Ad Valorem assessments are not related to the value of the property and are set by the taxing authority.

The fees are listed on the back of your TRIM labeled NON-AD VALOREM ASSESSMENTS.

On the first page of your TRIM notice, you will notice two totals; one without the NON-AD VALOREM taxes and one that includes the NON-AD VALOREM taxes.

**EXAMPLE:**

<b>Total Ad Valorem and Non-Ad Valorem (from reverse side) Tax if Budget Changes are made:</b>	<b>\$123.45</b>
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**14 WHY DID MY VALUE CHANGE SO MUCH?**

- Were new buildings, additions or miscellaneous improvements added for the 2025 tax year?
- Was the property renovated or rebuilt?
- If there is a new home on the property, when was the Certificate of Occupancy (CO) issued? If it was issued prior to January 1<sup>st</sup>, then improvements should be assessed. If the CO was not issued until after January 1<sup>st</sup>, then it may not appear as part of the 2025 assessment but may appear in 2026.
- If the improvement was "substantially complete" prior to January 1<sup>st</sup>, the Property Appraiser may add it to the assessment roll even if the CO wasn't issued yet.

**15 WHY ISN'T MY NAME ON THE TAX ROLL YET?**

When was the property purchased? If purchased within the last two months, or if it is a less out<sup>1</sup>, request a duplicate tax notice or a "cut out"<sup>2</sup> from the Tax Collector in November. Provide them with your Alternate Key number (AK#) and a copy of your recorded deed. For the 2026 Assessment Roll your name should appear on the TRIM Notice.

<sup>1</sup> "Less out" – can occur any time from a deed or request

<sup>2</sup> "Cut-Out" – used to divide property for the purpose of paying taxes

**16 MY PROPERTY LOCATION IS WRONG WHO DO I CONTACT?**

This is known as the "situs" address. Please contact one of the following:

- Citrus County (Unincorporated) – 527-5544
- City of Inverness – 726-3401
- City of Crystal River – 795-4216

**17 WHERE IS MY \$50,000 HOMESTEAD EXEMPTION?**

Every person who:

- Owns real property in Citrus County on January 1,
- Makes the property his or her permanent residence or the permanent residence of a legal or natural dependent,
- And files an application which must include all required documents

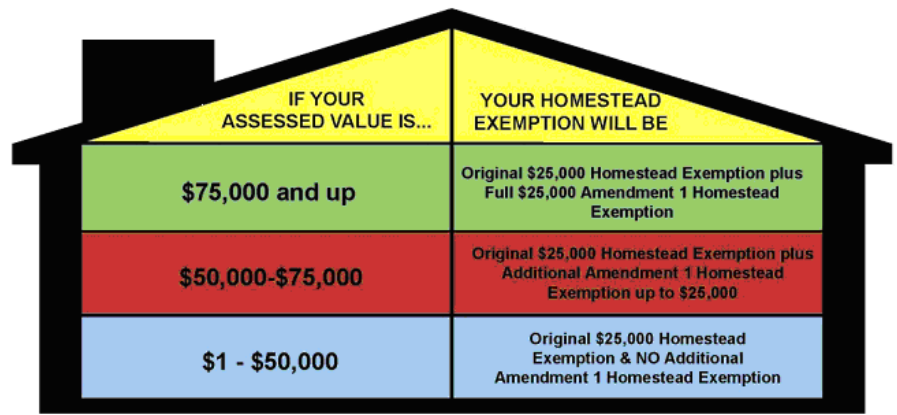


may receive a property tax exemption **up to** \$50,000. The first \$25,000 applies to all property taxes. *The added \$25,000* applies to assessed value over \$50,000 and only to non-school taxes.

Amendment 1 provided for an additional homestead exemption **did not** double the original homestead exemption to \$50,000.

Amendment 1 provides for an additional homestead exemption **up to** \$25,000. Because of the formula set forth in the new legislation, not everyone will benefit from the additional \$25,000. Some may receive a portion of it and others will receive no benefit at all. Per legislation, the additional \$25,000 exemption **only applies** if the Assessed Value of the property is over \$50,000.

**PLEASE NOTE:** The additional homestead exemption provided by Amendment 1 is not levied against either the state or local school board millages.



IF YOUR ASSESSED VALUE IS...	YOUR HOMESTEAD EXEMPTION WILL BE
\$75,000 and up	Original \$25,000 Homestead Exemption plus Full \$25,000 Amendment 1 Homestead Exemption
\$50,000-\$75,000	Original \$25,000 Homestead Exemption plus Additional Amendment 1 Homestead Exemption up to \$25,000
\$1 - \$50,000	Original \$25,000 Homestead Exemption & NO Additional Amendment 1 Homestead Exemption

## 18 WHAT IS THE NON-HOMESTEAD PROPERTY 10% CAP ALL ABOUT?

The 10% non-homestead cap was approved by voters in January 2008 and became effective as of the 2009 tax roll. This cap is automatically applied to all non-homestead properties, so no application is necessary. Non-homestead properties include those without a homestead exemption such as second homes, vacation homes, vacant land, commercial and rental properties. The 10% cap will only ensure your assessed value does not increase more than 10% from your previous year's certified assessed value, providing the ownership has not changed, there was not a split or combination of the lot in the previous year, or new construction has not occurred. This cap may or may not actually reduce your taxes due to other factors such as millage rates and non-ad valorem assessments, which are not determined by the Property Appraiser. The 10% cap **does not** apply to school millages.

If you purchase a property subject to the 10% cap, the property will be reassessed at full market value in the year following a change in ownership or control, similar to the way a homestead exemption property is handled. If you change ownership or control of a property subject to a 10% cap without the recording of a deed, you must notify the Property Appraiser promptly of that change. Failure to do so subjects the property owner to a lien for back taxes plus 15% interest per annum and a penalty of 50% of the taxes avoided.

## 19 HOW IS THE VALUE OF MY HOME DETERMINED?

By law, the assessment date of all real and tangible personal property in Citrus County is January 1 each year. The 2025 estimate of value is based on sales of comparable properties in 2024. Sales that have occurred since January 1, 2025 will be used to estimate values for 2026.

## **20 HOW CAN THE ASSESSED VALUE OF MY HOUSE INCREASE WHEN THE MARKET VALUE IS DECREASING?**

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State of Florida Department of Revenue rules, which govern Save Our Homes, requires all county Property Appraisers to increase the assessed value of your homestead property annually by the lesser of either 3% or the percent change in the Consumer Price Index (CPI). In 2025, that increase was 2.9%. For many property owners, the market value of their home has increased over the years at a far greater pace than the 3% "CAPPED" assessed value, thus creating a "tax savings benefit". When we are in a declining market, under Florida law, the assessed value will still increase. This is referred to as "recapture". Because of the "recapture" rule, it is possible for your assessed value to rise even though your property is declining in market value.

### **RECAPTURE RULE: 12D-8.0062 ASSESSMENTS; HOMESTEAD; LIMITATIONS.**

(1) This rule shall govern the determination of the assessed value of property subject to the homestead assessment limitation under Article VII, Section 4(c), Florida Constitution and Section 193.155, Florida Statute, except as provided in Rules 12D-8.0061, 12D-8.0063, and 12D-8 F.A.C.(Florida Administrative Code), relating to changes, additions or improvements, changes of ownership, and corrections.

(2) Just value is the standard for assessment of homestead property, subject to the provisions of Article VII, Section 4(c) Florida Constitution. Therefore, the property appraiser is required to determine the just value of each individual homestead property on January 1 of each year as provided in Section 193.011, F.S.

(3) Unless subsection (5) or (6) of this rule require a lower assessment, the assessed value shall be equal to the just value as determined under subsection (2) of this rule.

(4) The assessed value of each individual homestead property shall change annually, but shall not exceed just value.

(5) Where the current year just value of an individual property exceeds the prior year assessed value, the property appraiser is required to increase the prior year's assessed value by the lower of:

(a) Three percent; 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 United States Department of Labor, Bureau of Labor Statistics.

(6) If the percentage change in the Consumer Price Index (CPI) referenced in paragraph (5)(b) is negative, then the assessed value shall be the prior year's assessed value decreased by that percentage.

(7) The assessed value of an individual homestead property shall not exceed just value.

*Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 193.011, 193.023, 193.155, 196.031, 213.05 FS. History-New 10-4-95.*

## **21 I RECEIVED A LETTER FROM A COMPANY THAT DESCRIBES THEMSELVES AS PROPERTY TAX ADVISORS WHO OFFER FOR A FEE TO CHALLENGE MY PROPERTY TAX ASSESSMENT WITH THE COUNTY PROPERTY APPRAISER. WHAT SHOULD I DO?**

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Although we are unable to provide you with legal advice, we suggest you contact our office. If after conferring with the Property Appraiser's office you are not satisfied with the explanation, you may file a petition with the Value Adjustment Board or have a tax advisor or an attorney represent you.

## 22 WHY ARE MY TAXES HIGHER THAN MY NEIGHBOR WHEN OUR HOUSES ARE THE SAME?



Both of these houses were built in the same year and sit on identical lots. The “neighbor” bought his house six (6) years ago and the “new owner” bought his home last year. The neighbor’s estimated tax bill is only \$5,460, but the new owners is \$11,470.

In 1992 voters approved the “Save Our Homes” amendment which provides for an annual assessment CAP on homestead properties. The law went into effect in 1994. The intent of the “Save Our Homes” Amendment was to prevent homestead property owners from being taxed out of their homes in the face of rapidly increasing real estate sale prices by allowing for the accumulation of a “capped difference” over time. This accumulation of non-taxed value, also known as the “Save Our Homes Savings” causes the disparity. This is the scenario impacting the neighbor’s property. The current customer will begin to accumulate this benefit after filing for homestead exemption and providing market values increase over time.

### **What if I disagree with the January 1, 2025 Market Value, Exemption, or Agricultural Classification on my TRIM Notice?**

**We strongly encourage you to contact our office should you disagree with the value, exemption, or agricultural classification on the TRIM notice. To contact the appraiser responsible for the market value of your property, call the telephone number highlighted and located in the Property Appraiser Value Information section on the front page of your TRIM notice.**

Although we strive to arrive at a fair and equitable value, we may miss something. We will make every effort to make sure your assessment is correct and representative of the property’s value as of January 1, 2025.

If the Property Appraiser’s office is unable to resolve the matter with you as to market value, exemption, or Agricultural classification, a petition may be filed with the Value Adjust Board. Filing a petition gives you an opportunity to state your position before a Special Magistrate. He/she will review the facts and make a determination whether an adjustment in the market value, exemption, etc. is to be granted.

Value Adjustment Board information may be obtained by visiting the Clerk of the Circuit Court website at [www.citrusclerk.org](http://www.citrusclerk.org).

## **23 VALUE ADJUSTMENT BOARD INFORMATION**

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Some of the following information has been taken from a Microsoft PowerPoint presentation given by Howard Moyes, Deputy Director, Property Tax Oversight, Florida Department of Revenue.

## **24 APPEALS –**

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A property owner has the “right to appeal” the property appraiser’s assessment of property or denial of exemption.

## **25 INFORMAL CONFERENCE WITH PROPERTY APPRAISER**

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A property owner has a right to an informal conference with the property appraiser to discuss the value or application for exemption or classification. An informal conference may settle the issue without going to a hearing or going to court. A property owner should bring any documentation they have that may support a change in the assessment or eligibility of exemption or change in classification. The property appraiser must present facts that support his/her assessment, etc.

**PLEASE NOTE:** Having an informal conference with the property appraiser does not extend the deadline to file a petition with the value adjustment board.

## **26 VALUE ADJUSTMENT BOARD –**

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A Form DR-486 Petition to the Value Adjustment Board must be filed within 25 days from when the TRIM notice is mailed. If a property owner files with the VAB they:

- May be represented by an agent, an attorney or anyone else they designate
- Will receive a notice of the date and time of their hearing
- May reschedule their hearing ONE time. They must ask in writing five (5) calendar days before the scheduled hearing
- Have the right to participate in an evidence exchange with the property appraiser
- Will be notified in writing by the VAB of their decision

## **27 VALUE ADJUSTMENT BOARD PETITION TYPES**

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- Real Property Exemptions (homestead, widow, wholly, etc.)
- Agricultural Classification
- Market Values
  - Residential
  - Commercial
- Tangible – Values and Exemptions

## **28 COMPOSITION OF THE VALUE ADJUSTMENT BOARD**

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### **EVERY COUNTY SHALL HAVE A VALUE ADJUSTMENT BOARD WHICH CONSISTS OF:**

- a) Two County Commissioners, one of whom shall be elected the Chairperson of the Value Adjustment Board;
- b) One member of the school board of the county, elected by the school board from among its members;
- c) Two citizen members:
  - a) One who owns Homestead property in the county appointed by the county commissioners
  - b) One who owns a business that occupies commercial space located within the school district appointed by the school board of the county. This person must, during the entire course of service, own a commercial enterprise, occupation, profession, or trade conducted from a commercial space located within the school district and need not be the sole owner.
  - c) Citizens must not be:
    - 1. A member or employee of any taxing authority in this state;
    - 2. A person who represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes

Citizen members shall be appointed in a manner to avoid conflicts of interest or the appearance of conflicts of interest.

## **29 WHEN SHOULD A PETITION BE FILED?**

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- Valuation Appeals – within 25 days of the mailing of the TRIM notice.
- Exemption or Classification Appeals – within 30 days from when the property appraiser mails the notice of denial (usually mailed in June).

## **30 WHERE DO I GO TO FILE A VALUE ADJUST BOARD PETITION; IS THERE A DEADLINE?**

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Petitions and instructions are available at both the Property Appraiser's Office and the Citrus County Clerk's Office. You may also locate VAB information and forms on the web at [www.citrusclerk.org](http://www.citrusclerk.org). You will locate a link to the VAB on the Clerk's home page.

**The deadline to file a Value Adjustment Board petition is September 10, 2025.**

## **31 HOW DO I PREPARE FOR THE VAB HEARING?**

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Hearings before the Special Magistrates are informal. The VAB Clerk will provide you with Rules and Guidelines for the VAB Process. In addition, once your petition is received by the Property Appraiser's office a letter will be sent to you providing additional information.

## **32 WHAT IF I DISAGREE WITH THE VAB DECISION?**

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You may file a Civil Action in the Circuit Court under section 194.171 of Florida Statutes. This can be filed whether or not you file a petition. Contact legal counsel to determine the appropriate filing deadlines and other important information before finalizing your decision.