Our efforts over the last several months resulted in our office meeting all our statutory responsibilities while largely working staff remotely to protect their health and the health of the public during the ongoing COVID-19 health emergency.

The assessment roll was produced on time and the taxing authorities were provided with the required certified values to move forward in their budgeting and millage rate setting processes.

Comprehensive customer service was provided by phone and mail and all customer’s requests were responded to.

Late filed homestead exemptions were accepted and were approved due to the COVID-19 disruption, and we continue to accept them until September 8, 2020.

Advanced work on the 2021 assessment roll was performed on schedule to provide a successful transition to a new elected Property Appraiser.

The Truth-in-Millage (TRIM) notice provides your property’s market/just value with an estimate of 2020 proposed taxes. Additional fees and special assessments may appear on your November tax bills that are not on your TRIM notice.

You may have questions when reviewing your TRIM notice, and our office stands ready to assist you with market value questions based on January 1, 2020 market conditions. The notice will provide dates and locations for budget hearings where millage (tax) rates are set, which along with fees and special assessments will determine your total tax bill.

Detailed value questions can be answered by a trained staff appraiser by calling the phone number located on Page 1 of the TRIM Notice in the Property Appraiser Value Information section.

Due to COVID-19 we are encouraging phone calls or web inquiries pertaining to your TRIM notice. In person meetings will be held by appointment only from 9:30-3:30. If you have further questions regarding how COVID-19 may affect your values, please read our COVID-19 FAQ’s and TRIM FAQ’s at www.citruspa.org.

In order to obtain the required approval of the Citrus County Assessment Roll from the Department of Revenue (DOR), the Property Appraiser must set values that follow the movement of the Real Estate market and reflect qualified sales prices being paid. Local sales transactions are submitted to the DOR four (4) times a year, as required by law.

My philosophy and approach is to encourage property owners to contact the office early by phone, email or in person with their value concerns so that we may offer explanations, exchange information and work towards a resolution. “While in some cases we will have to agree to disagree, each year we resolve a large majority of valuation questions or issues that arise through these direct informal discussions.”

It has been my sincere honor and privilege to serve you the citizens.

Les Cook, CFA

Les Cook, Citrus County Property Appraiser

Office Locations

<table>
<thead>
<tr>
<th>Location</th>
<th>Address</th>
<th>Phone</th>
<th>FAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inverness Courthouse Annex</td>
<td>210 N Apopka Ave Suite 200 Inverness, FL 34450</td>
<td>352-341-6600</td>
<td>352-341-6660</td>
</tr>
<tr>
<td>West Citrus Center</td>
<td>1540 N. Meadowcrest Blvd Suite 400 Crystal River, FL 34429</td>
<td>352-564-7130</td>
<td>352-564-7131</td>
</tr>
</tbody>
</table>

### SUMMARY OF CITRUS COUNTY TAXABLE VALUES (2015-2020)

<table>
<thead>
<tr>
<th>Tax Year</th>
<th>Non-School</th>
<th>Annual % Change</th>
<th>School</th>
<th>Annual % Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prelim 2020</td>
<td>$10,680,135,788</td>
<td>5.1%</td>
<td>$11,695,487,235</td>
<td>4.9%</td>
</tr>
<tr>
<td>2019</td>
<td>$10,160,817,278</td>
<td>11.0%</td>
<td>$11,149,855,168</td>
<td>10.7%</td>
</tr>
<tr>
<td>2018</td>
<td>$9,091,226,499</td>
<td>5.2%</td>
<td>$10,002,088,833</td>
<td>5.8%</td>
</tr>
<tr>
<td>2017</td>
<td>$8,642,427,953</td>
<td>4.2%</td>
<td>$9,458,228,644</td>
<td>4.3%</td>
</tr>
<tr>
<td>2016</td>
<td>$8,292,626,815</td>
<td>2.6%</td>
<td>$9,069,466,141</td>
<td>3.1%</td>
</tr>
<tr>
<td>2015</td>
<td>$8,083,820,200</td>
<td>2.9%</td>
<td>$8,798,378,634</td>
<td>3.1%</td>
</tr>
</tbody>
</table>

As market values began to increase, homestead properties are benefiting from the protections of the Save Our Homes amendment that caps assessed value. When there have been no physical improvements, changes in ownership or exemption status to a Homestead property for this year, assessment changes will be capped at 2.3%. The number of potentially protected properties increased from 43,910 in 2019 to 44,299 in 2020 representing $1.7 billion in taxable value shielded from taxation.

Important Dates
January 1
Assessment Date
January 1 to April 1
Tangible Personal Property (TPP) tax return to be completed.
March 1
Deadline for filing of Exemptions & Classifications
Last Day for Homestead filing
April 1
Filing deadline for TPP return
July 1
Preliminary Assessment Roll
Mid-August
TRIMS mailed
(Notice of proposed property tax)
September 8
VAB Petition Deadline
November
Tax notices sent by Tax Collector

Average Just Value Comparison – Single Family

As market values began to increase, homestead properties are benefiting from the protections of the Save Our Homes amendment that caps assessed value. When there have been no physical improvements, changes in ownership or exemption status to a Homestead property for this year, assessment changes will be capped at 2.3%. The number of potentially protected properties increased from 43,910 in 2019 to 44,299 in 2020 representing $1.7 billion in taxable value shielded from taxation.