DAVID JOHNSON, CFA
SEMINOLE COUNTY PROPERTY APPRAISER

Scan here to visit our TRIM FAQ page online

A GUIDE TO YOUR 2026 PROPOSED PROPERTY TAX NOTICE

A MESSAGE FROM YOUR PROPERTY APPRAISER DAVID JOHNSON

The following information has been provided to assist you with your 2026 Notice of Proposed Property Taxes (TRIM Notice). We're committed to transparency and making property taxes easier to understand. Below is a quick overview of our responsibilities and those of the local taxing authorities, so you know who to contact with your questions.

My job is to ensure your property is valued fairly and equitably. If you have additional questions, please do not hesitate to contact me via email at **davidjohnson@scpafl.org**. Our public service agents are also available to assist at **(407) 665-7506**.

YOUR PROPERTY TAXES ARE CALCULATED USING A SIMPLE FORMULA

Taxable Value as determined by the **Property Appraiser** X **Millage (Tax) Rate** as determined by the **Taxing Authorities** = **Your Tax Bill** collected by the **Tax Collector**

Roles of the Property Appraiser
- Assessing your property's value
- Applying exemptions, such as homestead
- Ensuring fair and accurate assessments

Roles of the Taxing Authorities
- Setting the millage (tax) rates
- Holding public budget hearings
- Determining how tax dollars are spent

Roles of the Tax Collector
- Mailing out tax bills by November 1
- Collecting tax payments
- Distributing taxes to taxing authorities

WHAT IF I DISAGREE WITH THE JANUARY 1, 2026 VALUE ON MY NOTICE?

Option 1

CONTACT OUR OFFICE
If you disagree with the value shown on your Proposed Tax Notice, our staff will review it with you and conduct an informal review to ensure it accurately reflects your property's value as of January 1, 2026.

(407) 665-7506

Option 2

VALUE ADJUSTMENT BOARD
If you still disagree with your property's value, you may file a petition with the Seminole County Value Adjustment Board (VAB). Petitions must be filed within 25 days after the TRIM Notices are mailed.

Deadline: September 11, 2026

Option 3

CIVIL ACTION
You may file a civil action in Circuit Court under section 194.171, Florida Statutes, whether or not you file a VAB petition.

Consult legal counsel regarding filing deadlines and other requirements.

Questions about your TPP value or exemption? Contact our office:

Seminole County Property Appraiser (407) 665-7506 scpafl.org 1101 E. First Street Sanford, FL 32771

UNDERSTANDING YOUR TRIM NOTICE

Below is a sample 2026 Notice of Proposed Property Taxes (TRIM Notice). The blue column shows the proposed tax rates and estimated taxes most likely to appear on your November tax bill.

SEMINOLE COUNTY PROPERTY APPRAISER
DAVID JOHNSON, CFA

NOTICE OF **PROPOSED** PROPERTY TAXES
SEMINOLE COUNTY TAXING AUTHORITIES
2026 TANGIBLE PERSONAL PROPERTY

DO NOT PAY
THIS IS NOT A BILL

**** Petitions must be filed on or before September 11, 2026 ****

August 17, 2026

012345
SEMINOLE COUNTY PROPERTY OWNER
1101 E. FIRST ST
SANFORD, FL 32771

The numbers used in this sample are for illustrative purposes and do not reflect actual taxes on your property.
Please refer to enclosed notice.

SAMPLE

1

TAXING AUTHORITY TAX INFORMATION

TAXING AUTHORITY	PRIOR (2025) TAXABLE VALUE	YOUR FINAL TAX RATE AND TAXES LAST YEAR (2025)		CURRENT (2026) TAXABLE VALUE	YOUR TAX RATE AND TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE		YOUR TAX RATE AND TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE	
	COLUMN 1	COLUMN 2 RATE	COLUMN 3 TAXES	COLUMN 4	COLUMN 5 RATE	COLUMN 6 TAXES	COLUMN 7 RATE	COLUMN 8 TAXES
COUNTY	75,000	5.3751	403.13	85,000	4.6168	392.43	5.3751	456.88
PUBLIC SCHOOLS:								
BY STATE LAW	75,000	3.0010	225.08	85,000	2.9081	247.19	3.0010	255.09
BY LOCAL BOARD	75,000	2.2480	168.60	85,000	2.1568	183.33	2.2480	191.08
SANFORD	75,000	7.3250	549.38	85,000	6.8583	582.96	7.3250	622.63
WATER MANAGEMENT DISTRICT	75,000	0.1793	13.45	85,000	0.1703	14.48	0.1793	15.24
TOTAL AD-VALOREM PROPERTY TAXES			1,359.64			1,420.39		1,540.92

2

PROPERTY APPRAISER VALUE INFORMATION - AS OF JANUARY 1

	MARKET/ ASSESSED VALUE	EXEMPTIONS	AMENDMENT 1 EXEMPTION	PENALTY
RIOR YEAR (2025)	100,000	0	25,000	0
CURRENT YEAR (2026)	110,000	0	25,000	0

3

PTIONS	APPLIES TO	PRIOR VALUE (2025)	CURRENT VALUE (2026)
NMENTAL EXEMPTION	ALL TAXES	0	0
TIONAL EXEMPTION	ALL TAXES	0	0
25,000 EXEMPTION	ALL TAXES	25,000	25,000
OTHER	ALL TAXES	0	0
OTHER	CITY OPERATING TAXES	0	0

If you feel the market value of the property is inaccurate or does not reflect fair market value as of January 1, 2026, or if you are entitled to an exemption or classification that is not reflected, please contact the Seminole County Property Appraiser's Office at:

1101 E First Street • Sanford, FL
Customer Service (407) 665-7506

If the Property Appraiser's Office is unable to resolve the matter as to the market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available online at www.scpafl.org

****Petitions must be filed on or before September 11, 2026****

SEE REVERSE SIDE FOR EXPLANATIONS OF THE COLUMNS ABOVE.

What You'll Find on Your TRIM Notice

1

Taxing Authority Tax Information

For each taxing authority, this section shows last year's tax rate and taxes, along with the proposed 2026 tax rates and the estimated taxes based on those rates. The blue column highlights the most likely amount you will pay for each taxing authority

2

Property Appraiser Value Information

Shows your property's market/assessed value used to calculate taxes, exemption amount, and any penalties applied to your property for late or non-filing.

3

Exemptions

Lists the exemptions applied to your property. If you believe you are missing an exemption you are entitled to, please contact our office by September 11, 2026.

ON THE BACK OF YOUR NOTICE

Public Hearing Information
Find out when and where taxing authorities will hold public hearings on their budgets and tax rates.

TANGIBLE PERSONAL PROPERTY (TPP) FAQS

What is Tangible Personal Property?
Tangible Personal Property is everything other than real estate that has value in itself. It includes items such as furniture, fixtures, tools, machinery, equipment, signs, leasehold improvements and any other property held outside the owner's primary residence.

Are There Exemptions Available for Tangible Personal Property?
The voters passed an Amendment in January 2008 that included an exemption from property taxes of $25,000 in assessed value for tangible personal property. In addition, there are charitable and educational exemptions available; please contact our office for further information.

Is This a New Tax?
No, Tangible Personal Property became taxable in 1845, when Florida became a State. It is taxed in every county in the state.

Do I Need to File an Annual Return?
All new businesses must file an initial return in order to qualify for the $25,000 exemption. Any business that adds or deletes Tangible Personal Property must file a return so that our records are updated annually.

I Terminated My Business Activities Prior to January 1st - Am I Still Required to File?
Yes, we need to update our records. Failure to provide information could delay removing the property from the tax roll. However, you must no longer have possession of the property in order for our office to remove it from the tax roll. Property held in storage must also be reported.

If I Sold the Business Prior to January 1st - Am I Required to File?
Yes, we need to update our records. Failure to provide the information from the sales contract could delay the change in ownership, and that could cost you in penalties, court filing fees, etc.

How is My Market Value Determined?
Your market value is determined by applying the cost and depreciation schedules developed by the Florida Department of Revenue (DOR) to the asset information you provided on your return.

What Taxing Authorities Tax My Property?
Your Taxing Authorities are listed on your Proposed Tax Notice along with dates, times and locations of public hearings set to consider proposed budgets and tax rates.