

# 2015 TRIM Information

## Lee County Property Appraiser

2015

### Lee County Property Appraiser's TRIM INFORMATION



#### *A Few Words from Ken*

It is that time of year again to provide taxpayers with their TRIM (Truth in Millage) Notice. This Notice reflects the property's proposed taxes for 2015 and its valuation as of January 1, 2015.

If they agree that the fair market value of their property is at least as much as shown in the Notice, and the exemptions and classifications are in order, they do not have to do anything. However, if they have questions regarding the value, the exemptions or classification, please encourage them to contact our office.

Please keep in mind the Property Appraiser does not determine the amount of tax that is paid. The Taxing Authorities determine the tax rate based on money needed to fund their budgets. Should there be a question regarding the amount of taxes, please refer the taxpayer to the appropriate authority listed on the front page of the Notice.

Did you know that many of our services are now available electronically on our

website? By simply going to our website and creating an account, many taxpayers will be able to change mailing addresses, apply for exemptions, upload photos, and file a tangible tax return. We will continue to provide additional opportunities in the future for taxpayers to do online business with our office.

As always, my door is open.

#### **Ken**

Kenneth M. Wilkinson, CFA  
Lee County Property Appraiser

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## 2015 General Information Page

**Homestead Exemption can be up to \$ 50,000**

**Senior's Homestead Exemption can be up to \$250,000**

Senior's Homestead Exemption income limitation is \$28,448 for 2015 (*this amount changes annually*)

### 2015 "Save Our Homes" Cap

**Assessment Limitation for Homestead Properties** **.8%**

*(Based on the Consumer Price Index (CPI)—Assessed Values for most Homestead properties may not increase more than 3% or the current CPI whichever is less)*

**Non-Homestead Property Assessment Limitation** **10.0%**

*(Enacted in 2008 with Amendment 1—Assessed Values for most Non-Homestead or non-special use properties may not increase more than 10%)*

### Tangible Personal Property Exemption up to \$25,000

*(The TPP Exemption is granted with a timely filing of a DR-405 tax return)*

### Recapture

Regardless of market value changes, an increase can still occur if or when the assessed value is lower than the market value.

The Recapture Rule requires the Property Appraiser to increase the assessed value based on the type of property.

**Recapture for Homestead Properties** **.8%**

**Recapture for Non-Homestead Properties** **10.0%**

### General Phone Numbers and Websites:

Automobile Registration	(239) 533-6000	<a href="http://www.letec.com">www.letec.com</a>
County Government	(239) 533-2111	<a href="http://www.leegov.com">www.leegov.com</a>
Declaration of Domicile	(239) 533-5007	<a href="http://www.leeclerk.org">www.leeclerk.org</a>
Driver's License	(239) 533-6000	<a href="http://www.letec.com">www.letec.com</a>
Post Office	(800) 275-8777	<a href="http://www.usps.com">www.usps.com</a>
School District	(239) 334-1102	<a href="http://www.leeschools.net">www.leeschools.net</a>
Social Security Office	(800) 772-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
Voter's Registration	(239) 533-8683	<a href="http://www.leeelections.com">www.leeelections.com</a>

### Incorporated Areas:

<b>City of Bonita Springs</b>	(239) 949 6262	<a href="http://www.cityofbonitasprings.org">www.cityofbonitasprings.org</a>
9101 Bonita Beach Rd., Bonita Springs, FL 34135		
<b>City of Cape Coral</b>	(239) 574-0401	<a href="http://www.capecoral.net">www.capecoral.net</a>
City Hall, 1015 Cultural Park Blvd., Cape Coral FL 33990		
<b>City of Fort Myers</b>	(239) 321-7000	<a href="http://www.cityftmyers.com">www.cityftmyers.com</a>
City Hall, 2200 Second St., Fort Myers, FL 33901		
<b>Town of Fort Myers Beach</b>	(239) 765-0202	<a href="http://www.fortmyersbeachfl.gov">www.fortmyersbeachfl.gov</a>
2523 Estero Blvd., Fort Myers Beach, FL 33931		
<b>City of Sanibel</b>	(239) 472-3700	<a href="http://www.mysanibel.com">www.mysanibel.com</a>
800 Dunlop Rd., Sanibel, FL 33957		
<b>Village of Estero</b>	(239) 390-8000	<a href="http://www.estero-fl.gov">www.estero-fl.gov</a>
21500 Three Oaks Pkwy., Estero, FL 33928		

**SIX FACTORS THAT INCREASE TAXES**

- 1. Tax Rate** – When an individual Authority has a higher Proposed Tax Rate (Tax Information Page, Column 3) than the Last Year’s Tax Rate (Tax Information, Column 1) this is an increase in taxes, especially when sale prices in the real estate market are increasing, which is known as an appreciating market.
- 2. Ownership Change** – If there was an ownership change prior to January 1, the benefits from the Save Our Homes program and/or the 10% Assessment Limitation from Amendment 1 may have been removed. This means the Assessed Value has been reset to the Market Value as per Florida Statutes and the current year becomes the base year moving forward.
- 3. Improvements** – New construction or improvements not previously assessed may cause the Market and Assessed Values to increase. Next year the value for those improvements will be capped depending on the homestead or non-homestead use.
- 4. Exemptions** – An Exemption change may affect the Assessed and Taxable Values. Homestead Exemption provides the Save Our Home benefit so the Exemption amount and cap may have been removed.
- 5. Change in Use** – The removal of an Assessment Limitation like the agricultural classification or homestead exemption, can cause the Assessed and Taxable Values to increase. The removal of the benefit means the Assessed Value has been reset to Market, just like an ownership change.
- 6. Recapture** – Regardless of changes in the Market Value, if the Market Value remains higher than the Assessed Value, the Assessed Value may continue to increase up to 3% for homestead and up to 10% for non-homestead properties. The Assessed Value may never exceed the Market Value. This year the homestead properties may only increase to .8%, which less than 1%.

**The order in which values relate to one another:**

*Market (Just) Value*

*– Assessment Limitations*

*Assessed Value*

*– Exemptions*

*Taxable Value for that Authority*

Each Authority has the option to adopt certain exemptions or assessment limitations. This means the Taxable Value will vary from Taxing Authority to Taxing Authority on the TRIM Notice.

## ANSWER TO THE MOST COMMON CONCERN

### **Why are my taxes higher than my neighbor's when our houses are the same?**

*My neighbor and I have identical homes. Both were built in the same year and sit on identical lots. My neighbor bought his house six years ago and I just purchased my home last year. My estimated tax bill for this year is \$11,470, but my neighbor's bill is only \$5,460. There must be a mistake!"*

No mistake. 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 Benefit", causes the disparity. This is the scenario impacting your neighbor's property, mainly due to the fact that they have owned their home for 10 years and you just purchased yours last year. They have enjoyed the benefit of an increasing "capped difference" over time, and especially during the real estate "boom" of 2004-2006.

During the real estate downturn of the past several years, many homestead properties decreased in value. So, both you and your neighbor may have seen your market value decrease, possibly making you and your neighbor's property value and taxes more similar. And as the market continues to grow again, you and your neighbor enjoy a similar benefit of the "Save Our Homes" cap.

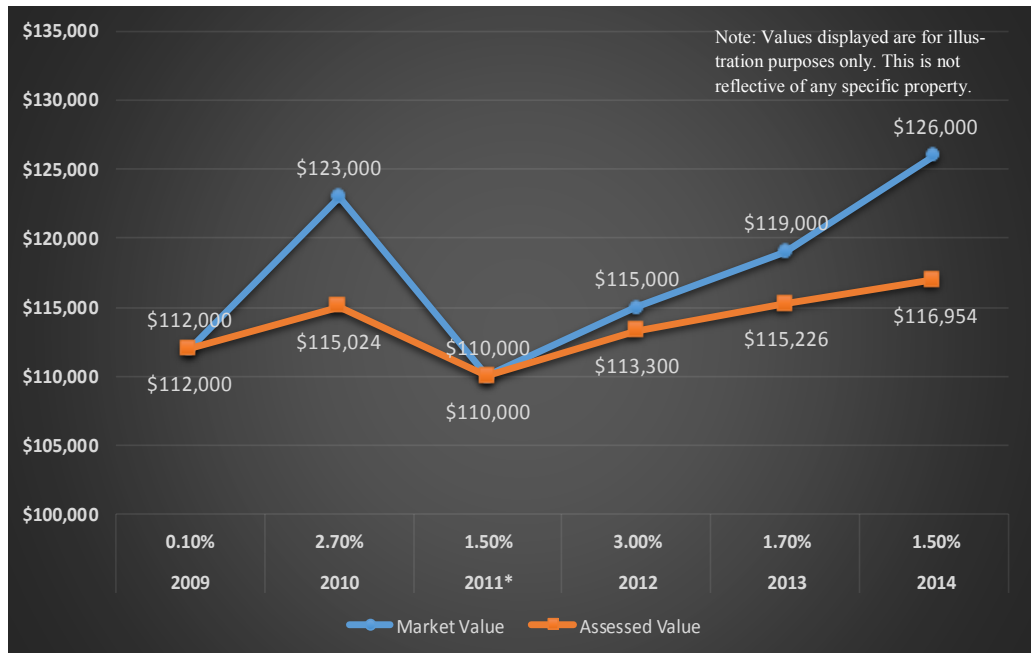
## Market and Assessed Value Relationship

State of Florida Department of Revenue rules, which govern Save Our Homes, require that all county Property Appraisers increase the assessed value of your homestead property annually by the lesser of 3% or the percent change in the Consumer Price Index (CPI).

In 2015 that increase was .8%, less than 1%. So even if the market value of the property decreased as of January 1, 2015, under Florida Law, the assessed value could still increase a full .8% this year. This is referred to as "recapture". Because of the "recapture" rule, it is possible for the assessed value to rise even though the property is declining in the market value.

Tax Year	CPI (Cap)	Market Value	Assessed Value
2009	0.10%	\$112,000	\$112,000
2010	2.70%	\$123,000	\$115,024
2011*	1.50%	\$110,000	\$110,000
2012	3.00%	\$115,000	\$113,300
2013	1.70%	\$119,000	\$115,226
2014	1.50%	\$126,000	\$116,954

\*The Market Value dropped below the 2011 calculated assessed value of \$116,749 (\$115,024 from 2010 X 1.015). The Assessed Value is then reset to the Market Value for that year.



The area between the blue line (Market Value) and the orange (Assessed Value) is the difference or the calculated benefit displayed in the Assessment Limitation of the TRIM Notice.

The Market Value less the Assessed Value = SOH Benefit.

## Calculating the Rolled Back Rate

Column 2: “Your Tax Rate This Year if NO Budget Change is made”

*Rolled-Back Rate is the millage or levy necessary to raise the same amount of property tax dollars as the previous year (new construction is not included in the calculation).*

### Rolled-Back Rate Calculations:

#### **2014 Tax Year**

**(Income / Value = Rate)**

Budget: \$38,247,576

#### **2015 Tax Year**

Budget \$38,247,576

Total Value in district: \$4,444,845,339

(not including new construction values)

Rolled-back rate equals: **8.6049 mills**

Section 200.065(1), F.S., describes the “rolled-back rate” as the millage rate which, exclusive of new construction, additions to structures, deletions, increase in the value of improvements that have undergone substantial rehabilitation which increased the assessed value by at least 100 percent, and property added due to geographic boundary changes, will yield the same ad valorem tax revenue for each taxing authority as was levied during the prior year.

# 2015 Average Taxes

## Average Taxes

Taxes based on location and taxable value

Example: If your home had a taxable value of \$100,000 in Cape Coral your taxes would approximately be \$1,983.50\*

	Unincorporated Lee County	City of Cape Coral	City of Ft Myers	City of Sanibel	Town of Ft Myers Beach	City of Bonita Springs	Village of Estero
<b>Average Millage</b>	<b>16.4906</b>	<b>19.8350</b>	<b>21.4677</b>	<b>15.8880</b>	<b>15.8947</b>	<b>15.8250</b>	<b>15.6500</b>
<b>Taxable Value</b>	<b>Millage X Taxable Value divide by 1,000 = Tax Dollars</b>						
<b>\$100,000</b>	\$1,649.06	\$1,983.50*	\$2,146.77	\$1,588.80	\$1,589.47	\$1,582.50	\$1,565.00
<b>\$150,000</b>	\$2,473.59	\$2,975.25	\$3,220.16	\$2,383.20	\$2,384.21	\$2,373.75	\$2,347.50
<b>\$200,000</b>	\$3,298.12	\$3,967.00	\$4,293.54	\$3,177.60	\$3,178.94	\$3,165.00	\$3,130.00
<b>\$300,000</b>	\$4,947.18	\$5,950.50	\$6,440.31	\$4,766.40	\$4,768.41	\$4,747.50	\$4,695.00
<b>\$400,000</b>	\$6,596.24	\$7,934.00	\$8,587.08	\$6,355.20	\$6,357.88	\$6,330.00	\$6,260.00
<b>\$500,000</b>	\$8,245.30	\$9,917.50	\$10,733.85	\$7,944.00	\$7,947.35	\$7,912.50	\$7,825.00



## Website Tax Estimator

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

Database Search

Enter Property Information to begin search on new property

Click parcel details

Click Tax Estimator (top right)

Read Information

Click "OK"

Enter Estimated Sale Price

*(If applicable)* Check box if possible Portability (prior Homestead savings)

Enter the prior property's Assessed Value

Enter the prior property's Market Value

Click "Calculate"

Remember:

All values for the prior homestead properties will be verified by the Property Appraiser in which the homestead was granted. This is merely an estimating tool.

If the taxpayer is moving into a higher valued property the amount "ported" under Portability is a dollar amount.

If the taxpayer is moving into a lower valued property (downsizing) the amount is based on the percentage of difference between the Market Value and Assessed Value.



# 2015 Preliminary Values

<b>LEE COUNTY TAX ROLL VALUES - 2015 Preliminary</b>				
	<b>Post VAB Final 2014</b>	<b>Preliminary 2015</b>	<b>Value change 2014 to 2015 (Preliminary)</b>	<b>% Change from 2014 to 2015 (Preliminary)</b>
<b><i>Lee County Unincorporated</i></b>				
TOTAL JUST:	\$ 79,782,597,792	\$ 87,295,565,698	\$ 7,512,967,906	9.42%
TOTAL ASSESSED:	\$ 70,004,012,102	\$ 74,765,800,560	\$ 4,761,788,458	6.80%
SCHOOL TAXABLE:	\$ 64,192,947,460	\$ 69,129,597,816	\$ 4,936,650,356	7.69%
TOTAL TAXABLE:	\$ 58,316,438,639	\$ 62,724,329,455	\$ 4,407,890,816	7.56%
<i>New Construction Just</i>	\$ 760,148,890	\$ 1,036,272,164		
<i>New Construction Taxable</i>	\$ 690,595,887	\$ 964,368,648		
<b><i>City of Cape Coral</i></b>				
TOTAL JUST:	\$ 15,331,837,773	\$ 6,603,183,886	\$ 1,271,346,113	8.29%
TOTAL ASSESSED:	\$ 13,047,371,922	\$ 3,927,370,256	\$ 879,998,334	6.74%
TOTAL TAXABLE:	\$ 10,329,777,472	\$ 1,130,792,263	\$ 801,014,791	7.75%
<i>New Construction Just</i>	\$ 111,642,682	\$ 149,968,776		
<i>New Construction Taxable</i>	\$ 108,956,104	\$ 144,665,600		
<b><i>City of Fort Myers</i></b>				
TOTAL JUST:	\$ 6,585,315,590	\$ 7,275,880,538	\$ 690,564,948	10.49%
TOTAL ASSESSED:	\$ 5,856,087,171	\$ 6,344,345,643	\$ 488,258,472	8.34%
TOTAL TAXABLE:	\$ 4,556,320,495	\$ 4,987,804,479	\$ 431,483,984	9.47%
<i>New Construction Just</i>	\$ 150,439,478	\$ 215,440,824		
<i>New Construction Taxable</i>	\$ 142,916,830	\$ 202,266,876		
<b><i>City of Sanibel</i></b>				
TOTAL JUST:	\$ 5,003,627,666	\$ 5,307,121,121	\$ 303,493,455	6.07%
TOTAL ASSESSED:	\$ 4,561,478,752	\$ 4,774,870,917	\$ 213,392,165	4.68%
TOTAL TAXABLE:	\$ 4,301,348,979	\$ 4,511,881,958	\$ 210,532,979	4.89%
<i>New Construction Just</i>	\$ 15,438,003	\$ 13,848,317		
<i>New Construction Taxable</i>	\$ 15,438,003	\$ 13,622,836		
<b><i>Town of Fort Myers Beach</i></b>				
TOTAL JUST:	\$ 3,136,972,025	\$ 3,481,752,164	\$ 344,780,139	10.99%
TOTAL ASSESSED:	\$ 2,849,111,862	\$ 3,070,045,800	\$ 220,933,938	7.75%
TOTAL TAXABLE:	\$ 2,669,949,004	\$ 2,889,835,914	\$ 219,886,910	8.24%
<i>New Construction Just</i>	\$ 9,668,946	\$ 16,920,868		
<i>New Construction Taxable</i>	\$ 9,605,301	\$ 15,102,648		
<b><i>City of Bonita Springs</i></b>				
TOTAL JUST:	\$ 9,332,963,129	\$ 10,508,170,686	\$ 1,175,207,557	12.59%
TOTAL ASSESSED:	\$ 8,406,063,818	\$ 9,175,206,679	\$ 769,142,861	9.15%
TOTAL TAXABLE:	\$ 7,608,171,263	\$ 8,347,065,621	\$ 738,894,358	9.71%
<i>New Construction Just</i>	\$ 174,842,322	\$ 222,517,737		
<i>New Construction Taxable</i>	\$ 124,103,035	\$ 219,393,188		
<b><i>Village of Estero</i></b>				
TOTAL JUST:	\$ -	\$ 6,991,754,909	\$ 6,991,754,909	100.00%
TOTAL ASSESSED:	\$ -	\$ 6,300,330,017	\$ 6,300,330,017	100.00%
TOTAL TAXABLE:	\$ -	\$ 5,699,812,482	\$ 5,699,812,482	100.00%
<i>New Construction Just</i>	\$ -	\$ 103,718,019		
<i>New Construction Taxable</i>	\$ -	\$ 100,720,858		

# 2015 Preliminary Values

## LEE COUNTY TAX ROLL VALUES - 2015 Preliminary (cont.)

<i>Fire Districts</i>	Post VAB Final 2014	Preliminary 2015	Value change 2014 to 2015 (Preliminary)	% Change from 2014 to 2015 (Preliminary)
ALVA FIRE DISTRICT	\$ 250,195,065	\$ 264,701,575	\$ 14,506,510	5.80%
BAYSHORE FIRE DISTRICT	\$ 324,504,789	\$ 343,966,587	\$ 19,461,798	6.00%
BOCA GRANDE FIRE DISTRICT	\$ 1,621,989,244	\$ 1,680,239,929	\$ 58,250,685	3.59%
BONITA SPRINGS FIRE DISTRICT	\$ 8,140,819,540	\$ 8,875,848,487	\$ 735,028,947	9.03%
CAPTIVA FIRE DISTRICT	\$ 1,232,403,547	\$ 1,304,227,824	\$ 71,824,277	5.83%
ESTERO FIRE DISTRICT	\$ 5,413,516,429	\$ 6,012,899,009	\$ 599,382,580	11.07%
FT MYERS BEACH FIRE DISTRICT	\$ 3,248,539,188	\$ 3,475,821,795	\$ 227,282,607	7.00%
FT MYERS SHORES FIRE DISTRICT	\$ 1,242,229,481	\$ 1,312,338,561	\$ 70,109,080	5.64%
IONA MCGREGOR FIRE DISTRICT	\$ 6,467,804,801	\$ 6,829,392,831	\$ 361,588,030	5.59%
LEHIGH ACRES FIRE DISTRICT	\$ 2,784,159,559	\$ 3,033,359,620	\$ 249,200,061	8.95%
MATLACHA-PINE ISLAND FIRE DISTRICT	\$ 1,262,254,306	\$ 1,335,084,621	\$ 72,830,315	5.77%
NORTH FT MYERS FIRE DISTRICT	\$ 2,216,903,070	\$ 2,327,953,948	\$ 111,050,878	5.01%
SAN CARLOS FIRE DISTRICT	\$ 2,922,442,353	\$ 3,165,404,243	\$ 242,961,890	8.31%
SANIBEL FIRE DISTRICT	\$ 4,422,019,827	\$ 4,631,944,766	\$ 209,924,939	4.75%
SOUTH TRAIL FIRE DISTRICT	\$ 4,934,139,156	\$ 5,232,230,708	\$ 298,091,552	6.04%
TICE FIRE DISTRICT	\$ 690,469,537	\$ 730,035,744	\$ 39,566,207	5.73%
UPPER CAPTIVA FIRE DISTRICT	\$ 161,201,444	\$ 172,056,737	\$ 10,855,293	6.73%

# 2015 Rates by Authority

Taxing Authority Name	2014 Final Rate	2015 Rollback Rate	2015 Proposed Rate	2015 Proposed Compared to 2014 Final Rate	2015 Proposed Compared to 2015 Rollback Rate
ALABAMA GROVES LIGHT - MSTU	0.9684	0.8723	0.8592	-11.28%	-1.50%
ALVA FIRE DISTRICT	3.0000	2.8534	3.0000	0.00%	5.14%
BAYSHORE ESTATES LIGHT - MSTU	2.0933	2.0672	2.1912	4.68%	6.00%
BAYSHORE FIRE & RESCUE DISTRICT	3.5000	3.3585	3.5000	0.00%	4.21%
BILLY CR COMM CTR LIGHT - MSTU	0.3143	0.3121	0.3371	7.25%	8.01%
BIRKDALE STREET LIGHT- MSTU	0.3973	0.3755	0.4335	9.11%	15.45%
BOCA GRANDE FIRE DISTRICT	1.2380	1.1955	1.2970	4.77%	8.49%
BONITA SPRINGS FIRE DISTRICT	2.3800	2.2428	2.3800	0.00%	6.12%
BURNT STORE FIRE - MSTU	2.1212	2.0222	2.0214	-4.70%	-0.04%
CAPTIVA EROSION GENERAL FUND	0.3053	0.2901	0.2901	-4.98%	0.00%
CAPTIVA ISLAND FIRE CONTROL DISTRICT	1.4196	1.3490	1.3490	-4.97%	0.00%
CHARLESTON PARK LIGHT - MSTU	1.9068	1.8038	1.8746	-1.69%	3.93%
CITY OF BONITA SPRINGS	0.8173	0.7721	0.8173	0.00%	5.85%
CITY OF CAPE CORAL - GENERAL FUNDS	7.7070	7.2985	6.9570	-9.73%	-4.68%
CITY OF CAPE CORAL SOLID WASTE-MSTU	0.0585	0.0552	0.1170	100.00%	111.96%
CITY OF FORT MYERS	8.7760	8.4041	8.7760	0.00%	4.43%
CITY OF SANIBEL	1.9995	1.9139	1.9139	-4.28%	0.00%
CITY OF SANIBEL LAND ACQ VOTED DEBT	0.0800	0.0761	0.0761	-4.88%	0.00%
CITY OF SANIBEL REC CTR VOTED DEBT	0.1225	0.1179	0.1179	-3.76%	0.00%
CITY OF SANIBEL SEWER VOTED DEBT	0.2125	0.2026	0.2026	-4.66%	0.00%
CYPRESS LAKE LIGHT - MSTU	0.5712	0.5214	0.4995	-12.55%	-4.20%
DAUGHTREY CREEK LIGHT - MSTU	0.7850	0.7625	0.8124	3.49%	6.54%
ESTERO FIRE & RESCUE DISTRICT	2.1881	2.0577	2.1881	0.00%	6.34%
FLAMINGO BAY LIGHT - MSTU	0.4132	0.3884	0.4428	7.16%	14.01%
FORT MYERS BEACH FIRE DISTRICT	2.4800	2.3312	2.4800	0.00%	6.38%
FORT MYERS BEACH LIBRARY	0.4358	0.4097	0.3949	-9.39%	-3.61%
FORT MYERS BEACH MOSQUITO	0.1050	0.0986	0.1030	-1.90%	4.46%
FORT MYERS SHORES FIRE DISTRICT	2.0000	1.9377	2.0000	0.00%	3.22%
FORT MYERS SHORES LIGHT - MSTU	0.2952	0.2703	0.3220	9.08%	19.13%
FORT MYERS VILLAS LIGHT - MSTU	0.3238	0.3037	0.3392	4.76%	11.69%
HARLEM HEIGHTS LIGHT - MSTU	1.0361	0.9645	1.0301	-0.58%	6.80%
HEIMAN / APOLLO ST LT UNIT MSTU	2.9251	2.5735	2.5194	-13.87%	-2.10%
HENDRY CREEK LIGHT - MSTU	0.3572	0.3495	0.3854	7.89%	10.27%
IONA GARDENS LIGHT - MSTU	0.8292	0.8174	0.8059	-2.81%	-1.41%
IONA MCGREGOR FIRE DISTRICT	2.5000	2.3861	2.5000	0.00%	4.77%
LEE COUNTY ALL HAZARDS - MSTU	0.0693	0.0655	0.0693	0.00%	5.80%
LEE COUNTY GENERAL REVENUE	4.1506	3.9308	4.1506	0.00%	5.59%
LEE COUNTY HYACINTH CONTROL	0.0277	0.0263	0.0263	-5.05%	0.00%
LEE COUNTY LIBRARY FUND	0.5956	0.5634	0.5956	0.00%	5.72%
LEE COUNTY MOSQUITO CONTROL	0.2397	0.2277	0.2397	0.00%	5.27%
LEE COUNTY UNINCORPORATED - MSTU	0.8398	0.7934	0.8398	0.00%	5.85%
LEHIGH ACRES FIRE DISTRICT	3.0000	2.7710	0.0000	-100.00%	-100.00%
LEHIGH ACRES LIGHT - MSTU	0.6103	0.5608	0.3921	-35.75%	-30.08%
LOCHMOOR VILLAGE LIGHT - MSTU	0.7888	0.7404	0.7856	-0.41%	6.10%

# 2015 Rates by Authority

Taxing Authority Name	2014 Final Rate	2015 Rollback Rate	2015 Proposed Rate	2015 Proposed Compared to 2014 Final Rate	2015 Proposed Compared to 2015 Rollback Rate
MARAVILLA FIRE DISTRICT - MSTU	4.5000	3.9358	4.0000	-11.11%	1.63%
MATLACHA-PINE ISLAND FIRE	3.0000	2.8734	3.0000	0.00%	4.41%
MCGREGOR ISLES O & M SPEC IMP UT	0.3705	0.3658	0.3614	-2.46%	-1.20%
MID-METRO IND PK O & M SPEC IMP UT	0.3632	0.3511	0.2287	-37.03%	-34.86%
MOBILE HAVEN LIGHT - MSTU	0.8125	0.8484	0.8638	6.31%	1.82%
MORSE SHORES LIGHT - MSTU	0.5127	0.4625	0.4953	-3.39%	7.09%
NE HURRICANE BAY MSTU	0.5043	0.4822	0.4570	-9.38%	-5.23%
NORTH FORT MYERS FIRE DISTRICT	2.5000	2.4238	2.5000	0.00%	3.14%
NORTH FORT MYERS LIGHT - MSTU	0.2171	0.2169	0.1569	-27.73%	-27.66%
PAGE PARK LIGHT - MSTU	0.6345	0.5953	0.4814	-24.13%	-19.13%
PALM BEACH SPECIAL IMPROVEMENT	0.0000	0.0000	0.0000	N/A	N/A
PALMETTO POINT LIGHT - MSTU	0.4385	0.4360	0.2788	-36.42%	-36.06%
PALMONA PARK LIGHT - MSTU	1.6583	1.5694	1.6259	-1.95%	3.60%
PINE MANOR LIGHT - MSTU	0.9987	0.8994	1.0762	7.76%	19.66%
PORT EDISON LIGHT - MSTU	0.5565	0.5286	0.6409	15.17%	21.24%
PUBLIC SCHOOL - BY LOCAL BOARD	2.2480	2.1212	2.2480	0.00%	5.98%
PUBLIC SCHOOL - BY STATE LAW	5.1680	4.8765	5.0370	-2.53%	3.29%
RIVERDALE SHORES IMPROV- MSTU	0.7301	0.6447	0.2017	-72.37%	-68.71%
RUSSELL PARK LIGHT - MSTU	1.0834	1.0060	0.9735	-10.14%	-3.23%
SAN CARLOS IMPROVEMENT - MSTU	0.2510	0.2241	0.2025	-19.32%	-9.64%
SAN CARLOS ISLAND LIGHTING UNIT MSTU	0.0635	0.0631	0.0549	-13.54%	-13.00%
SAN CARLOS PARK FIRE DISTRICT	3.0000	2.8318	3.0000	0.00%	5.94%
SANIBEL FIRE & RESCUE DISTRICT	1.0239	0.9814	1.1089	8.30%	12.99%
SANIBEL PUBLIC LIBRARY DISTRICT	0.3725	0.3566	0.3725	0.00%	4.46%
SFL WATER MGMT-DISTRICT LEVY	0.1577	0.1459	0.1459	-7.48%	0.00%
SFL WATER MGMT-EVERGLADE CONST	0.0548	0.0506	0.0506	-7.66%	0.00%
SFL WATER MGMT-OKEECHOBEE LEVY	0.1717	0.1586	0.1586	-7.63%	0.00%
SKYLINE DRIVE LIGHT - MSTU	0.1650	0.1542	0.1975	19.70%	28.08%
SOUTH TRAIL FIRE DISTRICT	2.0000	1.9047	2.5000	25.00%	31.25%
ST JUDE HARBOR LIGHT - MSTU	0.2520	0.2626	0.3236	28.41%	23.23%
TANGLEWOOD IMPROVEMENT - MSTU	0.5850	0.5496	0.8673	48.26%	57.81%
TICE FIRE PROTECTION & RESCUE DIST	3.0000	2.8693	3.0000	0.00%	4.56%
TOWN & RIVER IMPROVEMENT MSTU	0.3266	0.3078	0.2947	-9.77%	-4.26%
TOWN OF FORT MYERS BEACH	0.7530	0.7001	1.0604	40.82%	51.46%
TRAILWINDS LIGHT - MSTU	0.8562	0.7530	0.7371	-13.91%	-2.11%
TROPIC ISLES LIGHT - MSTU	0.9424	0.8796	0.9783	3.81%	11.22%
UPPER CAPTIVA FIRE DISTRICT	3.7500	3.6203	3.7500	0.00%	3.58%
USEPPA ISLAND FIRE - MSTU	2.8806	2.8864	2.7931	-3.04%	-3.23%
VILLA PALMS LIGHT - MSTU	0.8101	0.7539	0.8392	3.59%	11.31%
VILLA PINES LIGHT - MSTU	0.3160	0.2984	0.3003	-4.97%	0.64%
VILLAGE OF ESTERO	0.0000	0.0000	0.8398	N/A	N/A
WATERWAY ESTATES LIGHT - MSTU	0.3968	0.3700	0.4368	10.08%	18.05%
WATERWAY SHORES LIGHT - MSTU	1.0473	0.9366	1.0249	-2.14%	9.43%
WEST COAST INLAND NAVIGATION DIST	0.0394	0.0373	0.0394	0.00%	5.63%
WHISKEY CREEK IMPROVEMENT MSTU	0.9773	0.9268	0.9999	2.31%	7.89%

## Typical Telephone Inquiries

Address Changes	Email	<a href="mailto:PSCallbacks@leepa.org">PSCallbacks@leepa.org</a>
Calamity	Email	<a href="mailto:LandB@leepa.org">LandB@leepa.org</a>
Confidentiality Requests	Email	<a href="mailto:LandB@leepa.org">LandB@leepa.org</a>
Deed Issues	Email	<a href="mailto:LandB@leepa.org">LandB@leepa.org</a>
Exemption Information	Email	<a href="mailto:PSCallbacks@leepa.org">PSCallbacks@leepa.org</a>
Garbage	Email	<a href="mailto:LandB@leepa.org">LandB@leepa.org</a>
Improvement Characteristics / Defective Drywall		
	Transfer	X 36253 (Bruce Basiliere)
Map Discrepancies	Email	<a href="mailto:GISTeam@leepa.org">GISTeam@leepa.org</a>
Name Changes	Email	<a href="mailto:LandB@leepa.org">LandB@leepa.org</a>
Non ad valorem / CDD	Email	<a href="mailto:TaxRoll@leepa.org">TaxRoll@leepa.org</a>
Real Property Mobile Homes	Email	<a href="mailto:PSCallbacks@leepa.org">PSCallbacks@leepa.org</a>
Tangible Personal Property	Transfer	X 36140 <i>or</i>
	Email	<a href="mailto:TPP@leepa.org">TPP@leepa.org</a>
Sales Verifiers	Transfer	X 36109 (Jeanette Palmer)
	Transfer	X 36112 (Ruth Rivera)
SOH / Cap Calculations	Email	<a href="mailto:TaxRoll@leepa.org">TaxRoll@leepa.org</a>
Spanish Callers	Transfer	X 36244 (Ruth Serio)
		X 36216 (Norberto Fontanez)
		X 36112 (Ruth Rivera)
		X 36134 (Nancy Dominech)
		X 36212 (Lucy Vera)
Tax Calculations	Refer	<a href="http://www.leepa.org">www.leepa.org</a>
	Email	To Analyst

## External Calls

(See hyperlinks—Ctrl + Click)

<b>Tax Collectors Office</b>	(239) 533-6000	<a href="http://leetc.com">leetc.com</a>
<b>Clerk of Circuit Court</b>	(239) 533-5000	<a href="http://leeclerk.org">leeclerk.org</a>
Contact Departments Directly		<a href="#">Clerk departments</a>
<b>Supervisor of Elections</b>	(239) 533-8683	<a href="#">Elections website</a>

### Municipalities

<b>Lee County Government</b>	<a href="http://LeeGov.com">LeeGov.com</a>
I want to (contact, find, etc.)	<a href="#">I Want To...</a>
New Residents Guide	<a href="#">New Residents Guide</a>
Lee County Department Sites:	<a href="#">Lee Department Sites</a>
<b>911 Site Addressing</b>	<b>(239) 533-3930</b>
<b>City of Bonita Springs</b>	<a href="#">City of Bonita Springs website</a>
Contact Us	<a href="#">Contact City of Bonita Springs</a>
<b>City of Cape Coral</b>	<a href="#">City of Cape Coral website</a>
<b>City of Fort Myers</b>	<a href="#">City of Fort Myers website</a>
<b>City of Sanibel</b>	<a href="#">City of Sanibel website</a>
<b>Town of Fort Myers Beach</b>	<a href="#">Town of Fort Myers Beach website</a>
<b>Village of Estero</b>	<a href="#">Village of Estero website</a>
<b>Florida Department of Revenue</b>	<a href="#">Other State Taxes</a>
(Sales and Use, Doc Stamps, etc.)	