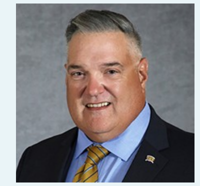
HILLSBOROUGH COUNTY PROPERTY APPRAISER

2026 TRIM NOTICE GUIDE

Understanding your Notice of Proposed Property Taxes



Bob "Coach" Henriquez
Hillsborough County
Property Appraiser

CHALLENGING YOUR VALUE OR EXEMPTION STATUS

If you disagree with your property value or exemption status, you have options available to you.

1. INFORMAL CONFERENCE WITH HCPA

If you believe the 2026 proposed value is higher or lower than market value on January 1, 2026, or if you are missing any exemptions, please contact HCPA using the information on your notice. Our goal is to ensure that property is appraised equitably and accurately, and we are happy to explain your value.

2. PETITION TO THE VALUE ADJUSTMENT BOARD (VAB)

You may file a petition with the Value Adjustment Board by the deadline printed on your TRIM notice. The VAB appoints independent Special Magistrates, qualified real estate appraisers or attorneys, to conduct hearings on assessment or exemption petitions.

The VAB does not set millage rates and has no jurisdiction over taxes. In a value dispute, the issue is whether the just value reflects fair market value as of January 1. Market evidence, including comparable sales that occurred before January 1, is often useful.

3. CIRCUIT COURT COMPLAINT

A property owner may also pursue a civil action as permitted by Florida law. Consider obtaining legal advice concerning filing deadlines and other requirements.

IMPORTANT: A TRIM notice is not a tax bill. Do not send payment to HCPA.

WHY SEND A TRIM NOTICE?

Florida law mandates the mailing of an annual TRIM Notice to give property owners the opportunity to review proposed property taxes before tax bills are mailed. Three variables affect property taxes: property values, tax exemptions, and millage (tax) rates. Changes in any of these factors can affect your annual tax bill. The notice shows how these elements interact so you can understand how taxes are calculated.

HOW ARE VALUES AND TAXES DETERMINED?

The Property Appraiser is independent from taxing authorities and is charged with assessing the value of property in Hillsborough County each year. Values are based on the status of property as of the January 1 assessment date. Buyers and sellers create market value through their actions in the real estate market.

HCPA considers accepted appraisal approaches, including cost, sales comparison and income, as appropriate. For residential property, comparable sales are often important evidence of market value. HCPA's 2026 values use market information available before the January 1, 2026 assessment date.

Once values are established, HCPA provides each taxing authority with the taxable value in its district. Each authority uses that value to calculate a millage rate needed to fund its annual budget. The rate is applied to taxable value to determine the tax amount for that authority.

TAX BILLS

The Hillsborough County Tax Collector mails tax bills in November. Questions about payment or collection should be directed to the Tax Collector. HCPA does not set millage rates or collect property taxes.

TAX EXEMPTIONS

Florida law provides several property tax exemptions, including homestead, widow(er), disabled veteran, disability, and qualifying senior exemptions. Homestead is a reduction in assessed value for an eligible owner who makes the property a permanent residence as of January 1. The first $25,000 generally applies to all millage rates; an additional homestead exemption does not apply to school taxes.

The assessed and taxable values may differ among county, school, municipal and other taxing authorities because some exemptions and assessment reductions apply only to specified levies. HCPA can help explain which exemptions appear on your notice; visit www.hcpafl.org for current eligibility and filing information.

ASSESSMENT CAPS

Assessment limitations can affect assessed value. A homesteaded property may receive the Save Our Homes cap; qualifying non-homestead property may receive a separate assessment limitation. These caps limit assessed-value increases subject to Florida law, but do not apply to every levy in the same way. A change of ownership can remove a prior owner's cap.

KEEP YOUR EXEMPTION STATUS CURRENT

Tell HCPA promptly if you no longer qualify for an exemption, establish a new permanent residence, rent the home in a way that affects eligibility, or receive a residency-based benefit elsewhere. This helps avoid possible back taxes, penalties, or interest.

CONTACT HCPA FOR A VALUE OR EXEMPTION REVIEW

Call (813) 272-6100 • Monday-Friday, 8:00 a.m.-5:00 p.m. • www.hcpafl.org

VISIT AN HCPA OFFICE

Downtown Tampa
County Center, 15th Floor
601 E. Kennedy Blvd.
Tampa, FL 33602-4932

Brandon
311 Pauls Drive
Brandon, FL 33511

MORE WALK-IN LOCATIONS

South County
Southshore Regional Service Center
410 30th St SE, Ruskin, FL 33570

Plant City
307 N. Michigan Ave., 2nd Floor, Suite 230
Plant City, FL 33563

****ATTENTION NEW HOMEOWNERS****

Your property taxes may be much higher than the prior owner's. When ownership changes, the property is generally reassessed at market value for the following assessment year. Before purchasing, use HCPA's online tools to estimate taxes and review how homestead and other exemptions may affect your taxable value.

For exemption details, property search, tax estimator, appeal guidance, and office updates, visit www.hcpafl.org. Taxing authorities set rates; HCPA does not set millage or collect property taxes.

YOUR 2026 HILLSBOROUGH TRIM NOTICE

Sample notice • numbered guide

2026 NOTICE OF PROPOSED PROPERTY TAXES
HILLSBOROUGH COUNTY TAXING AUTHORITIES
Post Office Box 172146, Tampa, FL 33672-0146

Location: 123 MAIN STREET
Legal Desc: SAMPLE SUBDIVISION
E 1/2 OF LOT 4 BLOCK B

PIN: U 00 00 00 0000 000000 0000.0
Folio number: 0000000000 U PI HB

SAMPLE BARCODE

JOE HOMEOWNER
123 MAIN STREET
TAMPA, FL 33602

R100021921

DO NOT PAY
THIS IS NOT A BILL

The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year.

The purpose of the PUBLIC HEARINGS 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 AMEND OR ALTER its proposals at the hearing.

TAXING AUTHORITY TAX INFORMATION

REAL ESTATE	LAST YEAR'S TAXABLE VALUE (2025)	YOUR FINAL TAX RATE AND TAXES LAST YEAR (2025)		CURRENT TAXABLE VALUE (2026)	YOUR TAX RATE AND TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE (2026)		YOUR TAX RATE AND TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE (2026)	
		COLUMN 2			COLUMN 4		COLUMN 5	
Taxing Authority	COLUMN 1	MILLAGE RATE	TAXES	COLUMN 3	MILLAGE RATE	TAXES	MILLAGE RATE	TAXES
COUNTY:								
General Revenue	0	5.4608	.00	0	[illegible]	[illegible]	5.3608	.00
PUBLIC SCHOOLS:								
School-State	35,933	3.0920	111.10	37,713	3.0401	114.65	3.0860	116.38
School-Local	35,933	3.2480	116.71	37,713	3.1935	120.44	3.2480	122.49
MUNICIPAL:								
MSTU	20,000	4.6163	92.33	20,000	4.5188	90.38	4.7163	94.33
WATER MGMT DIST :								
SWFWMD	20,000	0.1831	3.66	20,000	0.1793	3.59	0.1831	3.66
INDEPENDENT SPECIAL DISTRICTS :								
Port Auth.	20,000	0.0737	1.47	20,000	0.0722	1.44	0.0722	1.44
Children's Bd	20,000	0.4589	9.18	20,000	0.4487	8.97	0.4589	9.18
Transit	20,000	0.5000	10.00	20,000	0.4888	9.78	0.5000	10.00
VOTER APPROVED DEBT PAYMENTS:								
Environmental	20,000	0.0604	1.21	20,000	0.0604	1.21	0.0604	1.21
OTHER:								
Library	20,000	0.5583	11.17	20,000	0.5456	10.91	0.5583	11.17
TOTAL AD-VALOREM PROPERTY TAXES			356.83			361.37		369.86

PROPERTY APPRAISER VALUE INFORMATION

	COUNTY		PUBLIC SCHOOLS		MUNICIPAL		OTHER DISTRICTS	
	2025	2026	2025	2026	2025	2026	2025	2026
MARKET VALUE	181,257	182,715	181,257	[illegible]	181,257	182,715	181,257	182,715
LESS APPLIED ASSESSMENT REDUCTIONS								
Save Our Homes Cap	115,324	115,002	115,324	115,002	115,324	115,002	115,324	115,002
ASSESSED VALUE	65,933	67,713	65,933	67,713	65,933	67,713	65,933	67,713
LESS EXEMPTIONS								
First Homestead	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Add'l Homestead	15,933	17,713	0	0	15,933	17,713	15,933	17,713
Senior Exemption	20,000	20,000	0	0	0	0	0	0
Misc. Exemptions	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
TAXABLE VALUE	0	0	35,933	37,713	20,000	20,000	20,000	20,000

IF YOU FEEL THAT THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE ON JANUARY 1, 2026, OR IF YOU ARE ENTITLED TO AN EXEMPTION THAT IS NOT REFLECTED ABOVE, CONTACT THE HILLSBOROUGH COUNTY PROPERTY APPRAISER AT:

601 EAST KENNEDY BLVD., 15TH FLOOR COUNTY CENTER, TAMPA, FL 33602
CUSTOMER SERVICE: REAL ESTATE (813) 272-6100

IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE, YOU MAY FILE A PETITION FOR ADJUSTMENT WITH THE VALUE ADJUSTMENT BOARD. PETITION FORMS ARE AVAILABLE ONLINE AT HTTPS://TAXPAYER.JUSTAPPRAISED.COM/APPEALS AND MUST BE FILED ON OR BEFORE **September 11, 2026**

SEE REV ... **S OF THE COLUMNS ABOVE**

SAMPLE NOTICE - FOR ILLUSTRATION ONLY

1	**PROPERTY IDENTIFIERS** PIN, folio number, legal description and mailing address identify the property and the owner record.
2	**PUBLIC-HEARING NOTICE** Taxing authorities hold public hearings before final action on proposed budgets and tax rates.
3	**TAXING AUTHORITY TAX INFORMATION** Each authority that levies taxes is shown separately: county, school, municipal, water management, special districts, debt payments and other.
4	**LAST YEAR TAXABLE VALUE** The taxable value used for the 2025 tax roll. This is a comparison point, not your current proposed tax.
5	**FINAL 2025 RATE AND TAXES** The final rate and taxes from last year after the prior tax roll was certified.
6	**CURRENT TAXABLE VALUE (2026)** This year's taxable value used by each taxing authority. It may vary because exemptions can apply differently.
7	**IF NO BUDGET CHANGE IS MADE** An estimate of 2026 taxes if authorities keep the prior budget-funded portion of their rate.
8	**IF PROPOSED BUDGET CHANGE IS MADE** Your proposed 2026 ad valorem taxes based on the taxing authorities' proposed budgets. This is not a bill.
9	**PROPERTY APPRAISER VALUE INFORMATION** Market value, assessment reductions, assessed value, exemptions and taxable value, shown for county, schools, municipal and other districts.
10	**REVIEW AND VAB FILING DEADLINE** Contact HCPA first for a value or exemption review. If unresolved, the printed notice gives the VAB petition information and deadline.

Sample notice uses a vendor-provided residential proof. Owner and mailing details have been replaced for privacy; all callouts reflect the 2026 HCPA notice layout. For a review, use the phone number printed on your notice or call (813) 272-6100.