

# Hernando County Property Appraiser's Office

[www.hernandocounty.us/pa](http://www.hernandocounty.us/pa)

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***Property Appraiser Alvin R. Mazourek, CFA***

**Presented By:**

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# Liening In The World Of Amendment One

*“The Little Guy’s Perspective”*

*Amendment 1:*

# Hernando County

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- Population of *164,908*
- Number of real property parcels: *115,933*
- Number of exemptions: Roughly *53,000*
- Number of potential violators: Roughly *53,000*

*Amendment 1:*

## Should We Be Concerned?

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- Increased tax savings for the taxpayer means increased revenue losses for the county...
- Economic difficulties felt by the county...
- Economic difficulties felt by the taxpayer...
- The FENCE...



## *Amendment 1:*

# Combat The Abuses Via Investigation

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- The lien process begins at the conclusion of the investigation...
- The investigation should begin as early on as possible...
- Safeguard not only the county, but the taxpayer, as well...
- The number one source of leads – suspicious applications and applicants...

## *Amendment 1:*

# Combat The Abuses Via Investigation

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- Change our way of thinking to better prepare for the potential and actual increase in fraudulent activities:
  - Ask more probing and complete questions during the application process
  - Require all necessary documentation
  - Insure consistency through formality
  - *Exemptions are not entitlements!*

## *Amendment 1:*

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- Upgraded the database system to make for a more thorough application process:
  - Obtain information re: unqualified spouse
  - Verify O/S employment & tax filing status
    - Require income tax returns, both federal & state
  - Inquire about O/S vehicle registrations
    - Is applicant listed on any O/S tags?
  - Obtain employment information
    - Helps in locating people

# Amendment 1:

## Combat The Abuses Via Investigation

- Verify other properties owned:

2008 DOR: 01 SINGLE FAMILY

Ownership | Comments/Notes | Applications | Qualifiers | Verification | Compliance | Other Properties | Exemptions | Audit | Scanning | Liens | Help

DO YOU OR YOUR SPOUSE OWN OTHER PROPERTY OR RECEIVE ANY OTHER BENEFITS?  
Double Click to Select an Item to Edit/Delete

Prop#	Own#	Chg#	Street	City	ST	Zip	Stlmt	Emailed	LastRcvd	BenType	County	PRURBANIZA...	Cou...	

Use Last Address  Clear

Prop# Own Street City St Postal Saw Stlmt? Stlmt Date

0

PR Urbanization Country Last Yr Rcd Benefit Type County (FL only)

US UNITED STA  0

Email will be Sent using all existing  
qualifier names on this app so far

FL County Web Link  FL County's Email  Already Sent Email  Email Cnty

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- Always check for possible rentals:
  - By way of informant...
  - During the application process, be diligent in obtaining information from new applicants who had rented exempted property...
    - May be your only shot
    - Ask the right questions

# Amendment 1:

# Combat The Abuses Via Investigation

Utilize “DAVE” (Driver And Vehicle Express):



## Driver And Vehicle Express (DAVE)

### Search Screen

<b>Driver License Number</b> <input type="text"/> Search by DL	<b>Social Security Number</b> <input type="text"/> Search by SSN	<b>Form Number</b> <input type="text"/> Search by Form Number
<b>DL Embedded Inventory Number (EIN)</b> <input type="text"/> Search by EIN	<b>Alien Number</b> <input type="text"/> Search by Alien	<b>Admissions Number</b> <input type="text"/> Search by Admissions

Demographic Data For Name Search					
<b>First Name</b> <input type="text"/>	<b>Middle Name</b> <input type="text"/>	<b>Last Name</b> <input type="text"/>	<b>Race</b> <input type="text"/>	<b>Sex</b> <input type="text"/>	<b>DOB (MM/DD/YYYY)</b> <input type="text"/>
<b>City</b> <input type="text"/>	<b>County/State</b> Any County ▾	<b>Age Range</b> <input type="text"/> - <input type="text"/>	Search by Name		

<b>Tag</b> <input type="text"/> Search by Tag	<b>Title</b> <input type="text"/> Search by Title	<b>VIN/HULL ID</b> <input type="text"/> Search by Vin/Hull	<b>VESSEL (FL#,DOC#,OS#)</b> <input type="text"/> Search by Vessel
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# Amendment 1:

## Combat The Abuses Via Investigation

- Verify Voting Status (SOE):

<b>SELECT</b>		<b>INFORMATION</b>		<b>VOTING HISTORY</b>		<b>CHANGES</b>	
20032648 SMITH, JEFFREY L				00003074 STEPHANIE Hernando County			
Style		First	Middle	Sex		20032648	
SMITH		JEFFREY	L	M			
Nbr	Suf	Dir	Street	Type	DirSuf	Apt	Zip
3074			STEPHANIE	DR			34608
Mailing Addr 1		Mailing Addr 2		City	ST	Zip	Country
DOB		Race	Status/Reason				
		5	Active Voter				
Regn Date		Telephone			Precinct		
06/23/2003		7544190			40.1		
Last Activity		Last Chg Date					
11/04/2008		06/23/2003					

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- Why bother? *Because it can only get worse...*

### **Crist stumps for property tax cuts in Senate**

St. Petersburg Times, 4/17/2009

Gov. Charlie Crist showed up at the Senate Finance & Tax Committee this morning to push for **a bill that would create a large homestead exemption for first-time buyers.**

But the endorsement did not temper concerns over another part of the bill, **a 5 percent assessment cap for nonhomestead property** that drew stiff opposition from business interests who say it will create Save Our Homes like inequities. Crist said the exemption would be a 'blessing' to 'young couples that may want to get a first home or a family starting out or even somebody like me, who's never bought a home, and **I'd like to buy my first home.**' The newly revised **Senate version calls for an additional homestead exemption equal to 25 percent of the just value up to \$100,000 and will gradually go away. The House calls for a 50 percent exemption on \$250,000 in value. Either version would go before voters in November 2010.**

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- House of Representatives Military & Local Affairs Policy Committee, March 11, 2009:
  - *“In my opinion, local governments have used extreme tax assessment measures in order to expand themselves, adverse to the benefit of its citizens.”* Rep. Van Zant
  - *“If we’re saving even a few property tax payers that are being overly taxed and improperly taxed, I think it’s our duty to do so...”* Rep. Fresen

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- *“A decrease in property tax revenues is not an excuse for the government to steal from its citizens, and a property assessed in excess of its actual just value is no different than stealing.”* Rep. Workman