The property tax game has changed dramatically since I became the Lee County Property Appraiser’s attorney in 1994 and founded TaxCuts1 in 2003. This year is no different. The wheels of change are ever in motion and the following is an overview of my recent observations.

• Assessment Caps Have Reduced The Number Of Property Tax Appeals. The 3% Save Our Homes assessment cap was initiated in 1993. The 10% non-homestead property assessment limitation was approved in 2008. These limitations have shielded property owners from the massive annual increases that they once faced and as a result, the number of annual property tax appeals has dropped significantly.

• New Multi-Family Development Is Often The Highest and Best Use Along Thoroughfares. Retail or offices no longer dominate the most visible locations as they once did. These days, new apartments occupy the lion’s share of desirable commercial sites. Just look at the apartment complexes that have sprung up recently on Six Mile Cypress Parkway by Home Depot, on U.S. 41 near Alico Road and on Metro Parkway between Daniels and Six Mile Cypress parkways.

• July 1 – August 15 Informal Meetings With Property Appraiser Are Key. Results of the 2016 Value Adjustment Board appeals reaffirm what I have been saying for years: The best property tax strategy is to talk with property appraiser personnel after the July 1 tax roll is sent to the Department of Revenue and before the TRIM notices are mailed around August 15. Statistically, an owner’s chances of resolving an assessment during this period far exceed those of disputes that go to administrative hearings.

• Don’t Go It Alone. With the exception of certain real estate professionals, property owners should seek experienced counsel in reviewing their property tax assessments, particularly if the owners’ initial informal discussions with the property appraiser are unfruitful.

• Don’t Wait Until November’s Tax Bill Arrives To Scrutinize Your Property Tax Assessment. Most owners make this mistake but by then, their only viable option is a circuit court property tax lawsuit, which is rarely cost effective. Watch for your TRIM notice in mid- to late August and act promptly — within the 25-day petition filing window.

• The Property Appraiser’s Office Has Gone High Tech. Lee County Property Appraiser Ken Wilkinson has a far smaller staff today than he did 15 years ago. That’s because it relies on the latest technology to calculate assessments, rather than additional staff. Wilkinson’s team continues to impress.

• State Constitutional Amendments On 2018 Ballots. The Florida Legislature approved two important property tax-related constitutional amendments that will appear on the November, 2018 ballot. One is an additional $25,000 homestead exemption (except for school tax millage) on top of the existing $50,000 exemption. The other amendment is an extension of the 10% non-homestead cap, which is scheduled to sunset in 2019. Retaining this cap should be important to commercial real estate owners and practitioners and its passage is by no means a given. Voters will have the opportunity to approve these amendments with a 60% threshold requirement.

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