





ANNUAL REPORT
2013 TAX ROLL

Duval County, Florida
Office of the Property Appraiser

OUR VISION

To earn the public's trust.

OUR MISSION

We will produce a fair, equitable and accurate tax roll as required by law. We will focus on our customers - the taxpayers. We will support the continuous personal and professional development of our employees.

OUR VALUES

We strive to be fair and accurate in everything we do. We are proactive and responsive public servants. We respect our customers and each other. We are accountable for our individual actions and our collective work. We remain flexible, willing to do the work that is needed, when it is needed and show personal initiative. We share our best ideas, data and analyses, and gladly accept those of others when better than our own. We think about and demonstrate ethical behavior always.

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Photos courtesy of Dr. Wayne Wood unless otherwise noted.



The Duval County Property Appraiser's Office is tasked under state law with assessing all real and tangible property for taxation purposes. The vast majority of the tax roll comes from real property – more than 350,000 parcels, most of which include a structure of some sort. With an area of about 918 square miles, there is tremendous diversity in the function and types of buildings that are found throughout the county.



From architectural icons at the beach to horse farms in West Jacksonville, the properties assessed by the Property Appraiser's Office differ greatly. Some neighborhoods offer cohesive architecture representing a set era and similar design while other areas boast a grand mix of styles. In any case, the county as a whole offers everything from historic treasures designed by world-renowned architects to trendy mid-century modern classics to striking - and sometimes quirky - commercial establishments. The myriad of styles combines to add great interest and character to our area - and certainly to the appraisal process. Having survived a great fire at the turn of the century and a serious hurricane in the mid '60s, the rebuilding of neighborhoods just further added to the eclectic architectural mix enjoyed today.



Photo by Isabel Pease

Included in this year's report are just a few examples of the buildings that make our county unique!



Photo by Isabel Pease

1 ABOUT THE PROPERTY APPRAISER'S OFFICE



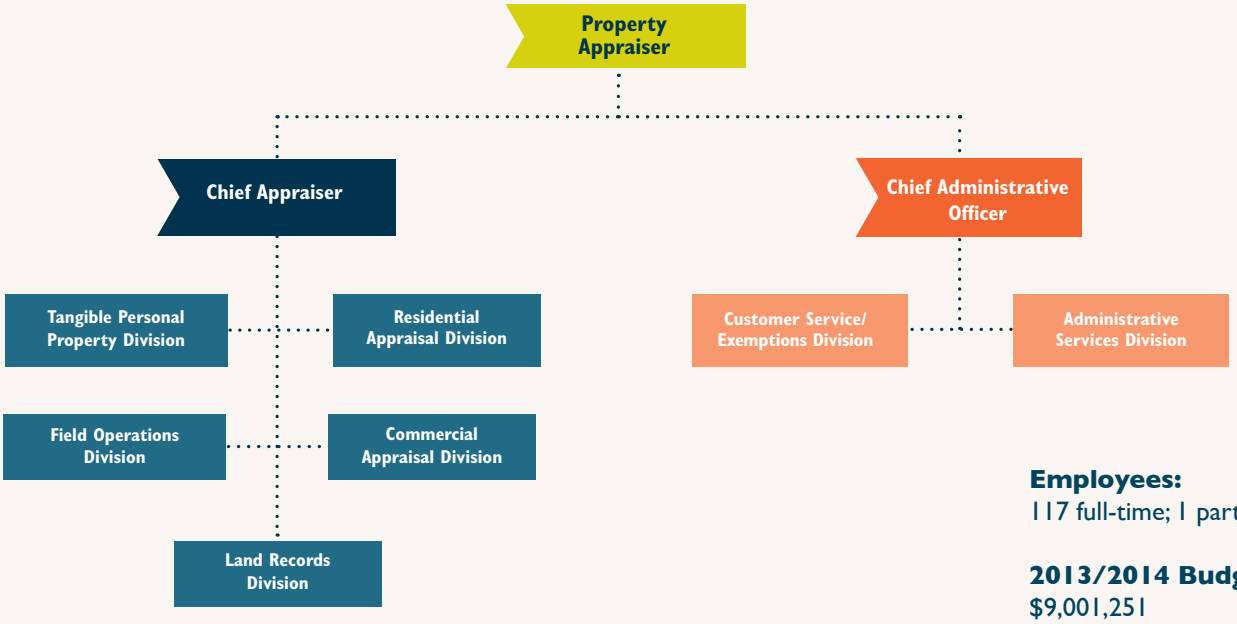
The Florida Constitution calls for a Property Appraiser to be elected in each of the state's 67 counties for the purpose of creating an annual tax roll. The primary mission of the Property Appraiser's Office (PAO) is to assess all property in the county – real and tangible – for ad valorem taxation. Property is assessed at fair market value (just value) as of January 1 and then assessment limitations, classifications and exemptions are applied to determine an applicable taxable value for each taxing authority in the county. The Property Appraiser's Office also maintains property maps and ownership for each real parcel on the tax roll.

Duval County, Florida

918 Square Miles (land and water) • 885,855 Population (2013 Est.) • 7% Avg. Unemployment Rate 2013* • $48,906 Median Household Income** • 35.9 Median Age* (2014 Est.)

*Sources: JaxUSA (U.S. Census Bureau and DemographicsNow, *Florida Department of Economic Opportunity; **2012 Data)*

Office of the Property Appraiser - Duval County, Florida



Employees:
117 full-time; 1 part-time

2013/2014 Budget:
$9,001,251



Jim Overton
Duval County Property Appraiser

Kay Ehas
Chief Administrative Officer

Keith Hicks
Chief Appraiser

Dana Clark
Chief of Customer Service/Exemptions Division

Keith Gibson
Chief of Tangible Personal Property Division

Harry Guetherman
Chief of Commercial Appraisal Division

Keith Hall
Chief of Residential Appraisal Division

Jim Lima
Chief of Land Records Division

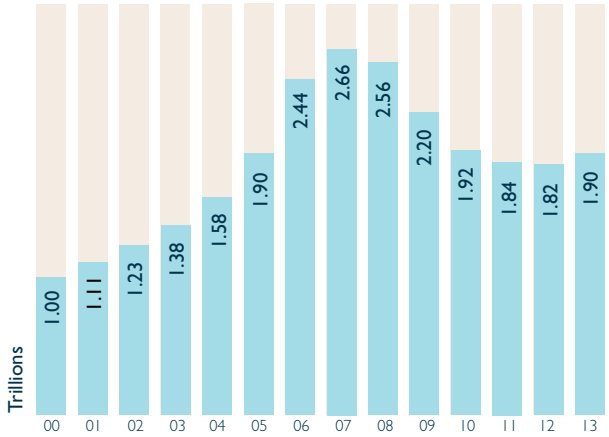
Jim Ogburn
Chief of Field Operations Division

2 THE VALUE OF PROPERTY



JUST VALUES

Total Just Value of Property in Florida



Source: Florida Department of Revenue Data Portal
(includes real, tangible and centrally assessed property)

The combined *just value* of all property on county tax rolls in Florida totaled approximately $1.9 trillion dollars in 2013.

Total Just Value of Property in Duval County, Florida

ROLL YEAR	REAL PROPERTY	TANGIBLE PERSONAL PROPERTY	CENTRALLY ASSESSED*	TOTAL JUST VALUE
2013	$65,202,327,092	$13,041,221,082	$163,558,772	$78,407,106,946
2012	66,155,915,693	12,696,033,990	162,410,906	79,014,360,589
2011	69,701,644,708	12,378,011,033	158,707,004	82,238,362,745
2010	76,111,884,819	12,439,237,304	142,277,638	88,693,399,761
2009	82,960,136,759	12,241,327,799	199,380,633	95,400,845,191
2008	87,363,797,070	11,721,689,614	201,755,408	99,287,242,092
2007	83,997,280,652	8,457,086,844	178,738,152	92,633,105,648
2006	70,096,836,631	8,052,180,826	168,318,235	78,317,335,692
2005	60,428,124,115	8,084,847,397	148,553,947	68,661,525,459
2004	53,188,556,283	8,280,225,485	207,378,261	61,676,160,029

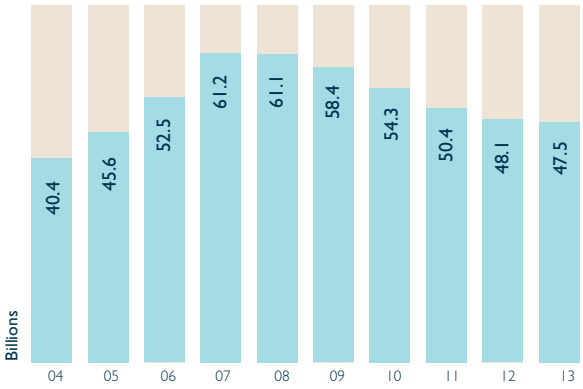
Source: 2004-2013 Certified Tax Rolls
**railroad property assessed by the Florida Department of Revenue*



TAXABLE VALUES OF DUVAL COUNTY PROPERTY

Total Operating Taxable Value for County (City of Jacksonville) Taxes

(Includes Real, Tangible and Centrally Assessed Property)

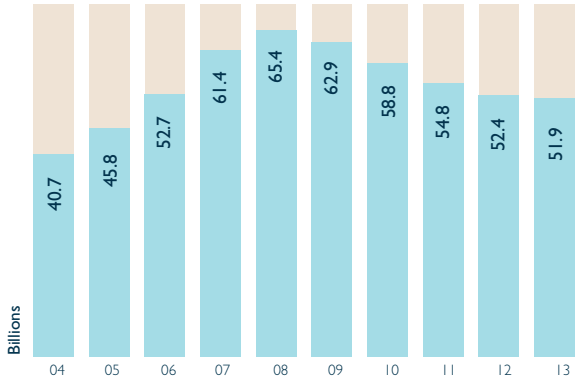


Source: 2004 - 2013 Certified Tax Rolls
**Represents the City of Jacksonville Operating Taxable Value. There are different taxable values for different taxing authorities.*

ROLL YEAR	TAXABLE VALUE	PERCENT CHANGED
2013	$ 47,523,995,949	-1.17
2012	48,085,091,497	-4.57
2011	50,390,226,313	-7.18
2010	54,287,100,815	-7.01
2009	58,382,480,195	-4.40
2008	61,069,329,546	-0.18
2007	61,177,744,704	16.61
2006	52,461,413,629	14.99
2005	45,623,990,950	12.83
2004	40,436,667,471	

Total Operating Taxable Value for School Taxes

(Includes Real, Tangible and Centrally Assessed Property)



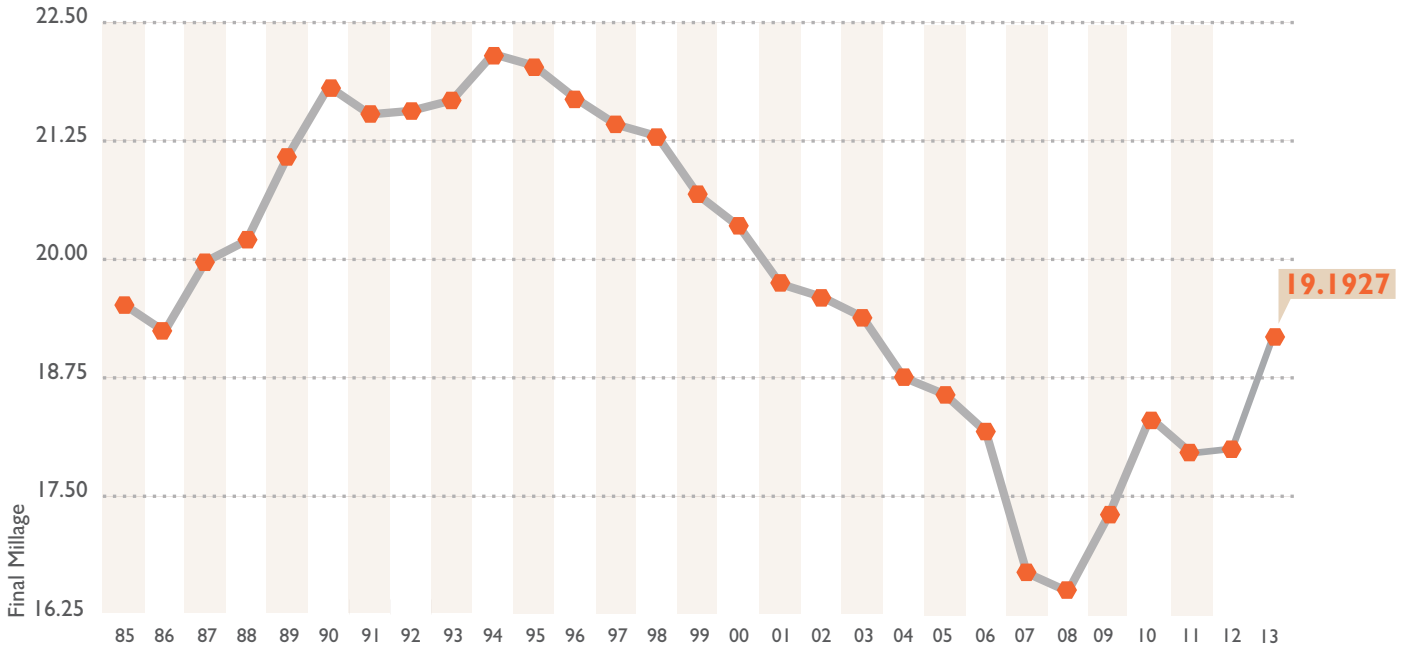
Source: 2004 - 2013 Certified Tax Rolls
**Represents the Schools Operating Taxable Value. There are different taxable values for different taxing authorities.*

ROLL YEAR	TAXABLE VALUE	PERCENT CHANGED
2013	$ 51,882,830,650	-1.08
2012	52,449,458,209	-4.34
2011	54,829,339,484	-6.80
2010	58,831,009,628	-6.61
2009	62,992,703,663	-3.68
2008	65,401,744,384	6.45
2007	61,436,184,809	16.62
2006	52,682,843,070	14.93
2005	45,840,730,147	12.77
2004	40,650,916,704	

MILLAGE RATES

Total Millage

(Jacksonville General Services District)



Source: 1985 - 2013 Certified Tax Rolls
**The chart above represents the General Services District. Local millages vary slightly by districts within Duval County. See chart at bottom right for all local millage rates.*

Taxing Authorities

Millage rates (tax rates) are set by the taxing authorities that receive property taxes:

- The City of Jacksonville
- Duval County School Board
- The Cities of Atlantic Beach, Jacksonville Beach, Neptune Beach and the Town of Baldwin
- The St. Johns River Water Management District
- The Florida Inland Navigation District

Taxes are determined by applying each Taxing Authority's millage rate to the applicable taxable value on the property. One mill equals $1 per $1,000 in value (.001).

2013 Millages by Taxing Authority
(General Services District)

MILLAGE	TAXING AUTHORITY
11.4419	Duval County/City of Jacksonville
7.3880	Duval County School Board
0.0345	Florida Inland Navigation District
0.3283	St. Johns River Water Management District
19.1927	Total Millage

Source: Duval County Taxing Authorities

2013 Total Millages by District

DISTRICT	MILLAGE
General Services District	19.1927 mills
Old Core City of Jacksonville	19.1927 mills
Jacksonville Beach	19.9967 mills
Atlantic Beach	19.2305 mills
Neptune Beach	19.2776 mills
Baldwin	20.5376 mills

Source: Duval County Taxing Authorities

Property Tax Levies for 2013 Certified Tax Roll

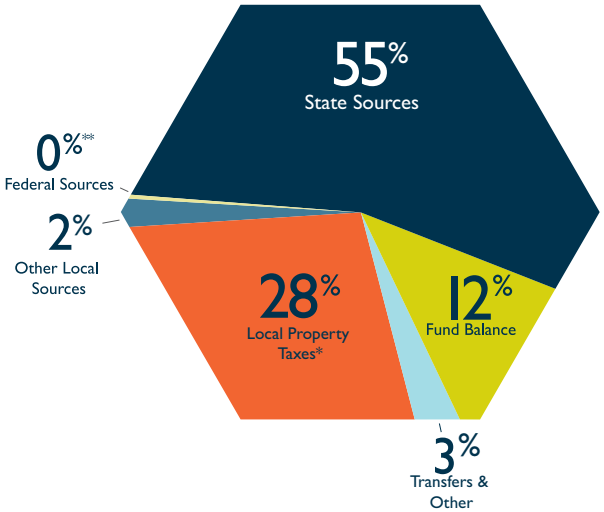
City of Jacksonville, General Government (excluding Beaches & Baldwin)	$494,061,220.88
Duval County Public Schools	383,569,274.02
City of Jacksonville (General Government - Beaches & Baldwin)	35,755,430.10
City of Jacksonville Beach	10,206,254.64
City of Atlantic Beach	4,009,794.38
City of Neptune Beach	2,162,447.38
Town of Baldwin	129,994.72
St. Johns River Water Management District	15,682,917.29
Florida Inland Navigation District	1,648,069.57
Total Gross Taxes	**$947,225,402.98**

Source: 2013 Certified Tax Roll
**Actual taxes collected may vary from levies as a result of appeals, adjustments, liens and other factors.*

Of the estimated property tax levy in 2013, approximately 56% was projected for the City of Jacksonville and 40% for Duval County Schools.

BUDGETED REVENUE

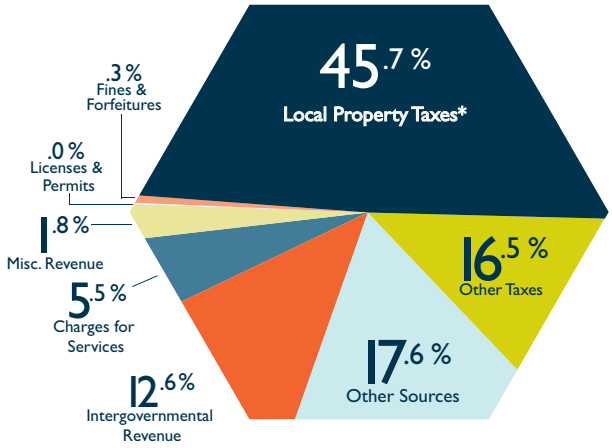
Duval County Public Schools FY 2013/2014 General Fund



FY 2013/2014
Duval County Schools
General Fund Budget
$1,054,673,904

Source: Duval County Public Schools, Budget Services
**Ad valorem taxes are also allocated to other school district funds.*
*** Federal Sources account for .001 percent of General Fund Budget.*

City of Jacksonville FY 2013/2014 General Fund



FY 2013/2014
City of Jacksonville
General Fund Budget
$1,067,187,868

Source: City of Jacksonville FY 2013/14 Budget
**Ad valorem taxes are also collected and allocated to tax increment districts.*

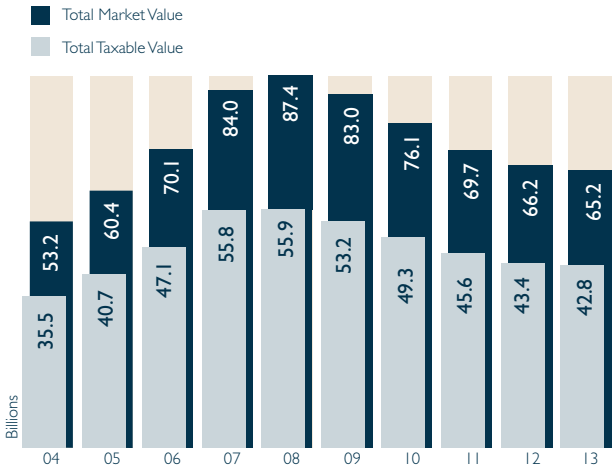
3 REAL ESTATE



Photo by Geodesica/Drew Edward Hunter

With a consolidated city and county government, Jacksonville is considered the largest city in area in the contiguous United States. Because of its vast size, the area's real estate is diverse spanning from historic homes in older neighborhoods and multi-acre farm properties to suburban condos and office parks. It is critical that property details in the Property Appraiser's data base are correct, and to ensure this, field appraisers in the **Field Operations Division** visit each property in Duval County at least once every five years as required by state law. Staff in the **Land Records Division** monitor recorded documents including sales and ownership changes to keep maps and records accurate and up-to-date.

Real Estate Total Market and Taxable Values



ROLL YEAR	MARKET VALUE	TAXABLE VALUE
2013	$65,202,327,092	$42,834,225,973
2012	66,155,915,693	43,404,699,429
2011	69,701,644,708	45,640,022,695
2010	76,111,884,819	49,333,657,673
2009	82,960,136,759	53,164,245,312
2008	87,363,797,070	55,888,445,720
2007	83,997,280,652	55,769,128,234
2006	70,096,836,631	47,111,707,822
2005	60,428,124,115	40,684,503,277
2004	53,188,556,283	35,538,696,963

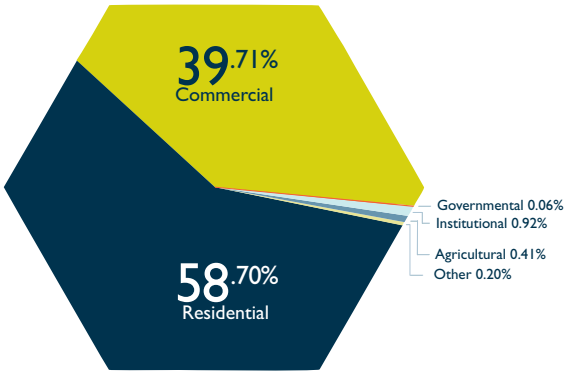
Source: 2004 - 2013 Certified Tax Rolls
Taxable values listed are those applicable to county taxes.

Real Estate Parcel Count

ROLL YEAR	PARCEL COUNT	PERCENT CHANGED
2013	350,919	0.08%
2012	350,637	0.15%
2011	350,119	0.00%
2010	350,131	0.10%
2009	349,777	0.22%
2008	349,016	1.55%
2007	343,699	4.18%
2006	329,917	4.91%
2005	314,463	2.46%
2004	306,918	

Source: 2004 - 2013 Certified Tax Rolls

Taxable Value Composition of Real Estate



Source: 2013 Certified Tax Roll



Photo provided by Duval County Extension Office

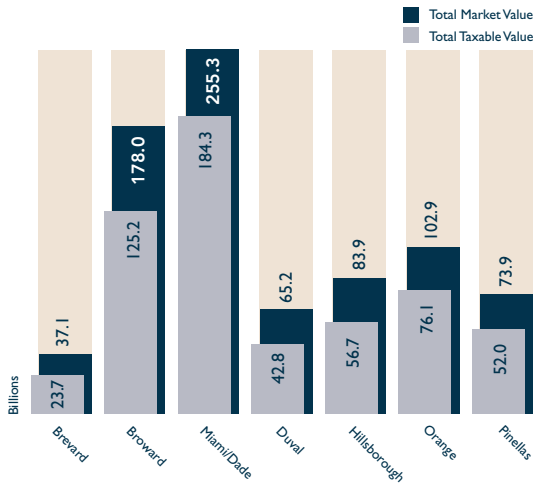
1,809 properties in Duval County received an Agricultural Classification in 2013. While this includes cattle ranches, orchards and bee farms, the vast majority of agriculture acreage in Duval County is used for timber production.

COMPARISONS OF LARGE FLORIDA COUNTIES

2013 Real Estate Parcel Count

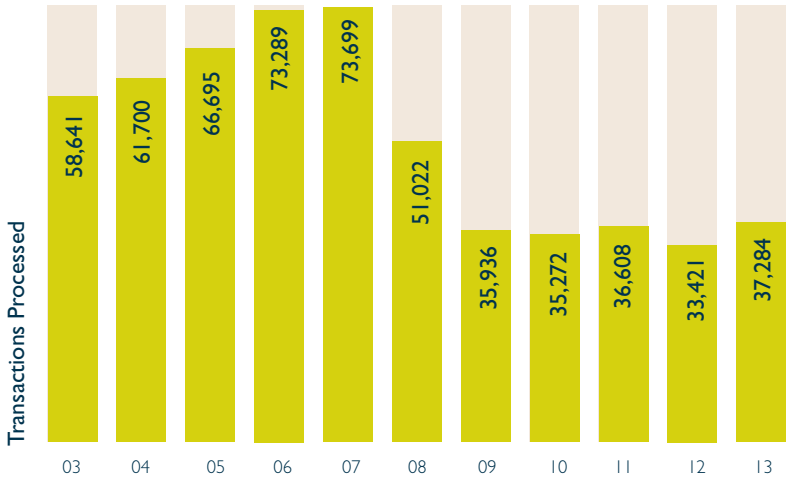
COUNTY	PARCEL COUNT
Brevard	325,478
Broward	737,991
Miami/Dade	894,664
Duval	350,919
Hillsborough	466,712
Orange	431,487
Pinellas	434,007

2013 Real Estate Market and Taxable Values



Source for charts above and right: Florida Department of Revenue 2013 Ad Valorem Data Book

Duval County Real Estate Transactions*



Source: 2003-2013 Certified Tax Roll
**Includes sales and changes in ownership including foreclosures adjusted on the tax roll the year indicated. Transactions occurred the prior year.*

New Parcels by Planning District*

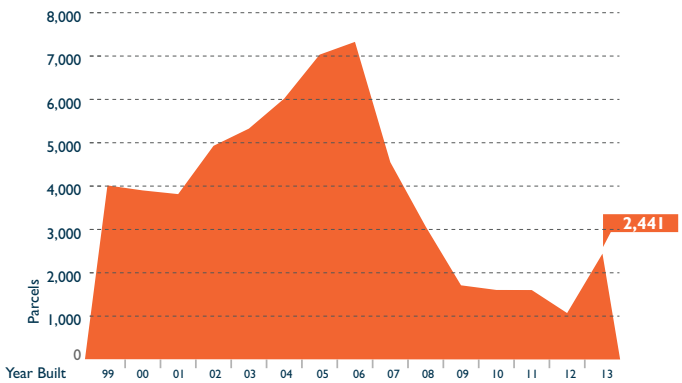
PLANNING DISTRICT	NEW PARCELS
1 - Urban Core	0
2 - Greater Arlington/Beaches	2
3 - Southeast	361
4 - Southwest	44
5 - Northwest	11
6 - North	41
7 - Atlantic Beach	0
Neptune Beach	1
Jacksonville Beach	9
Baldwin	0

Source: PAO Real Estate Database
** Added to 2013 Tax Roll; does not include deletions when parcels were reconfigured.*



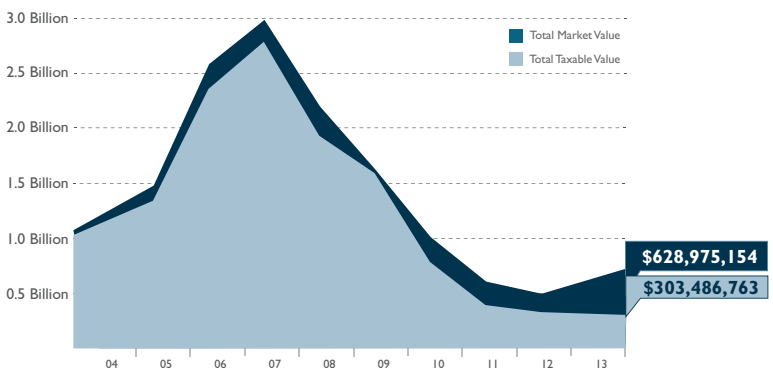
Photo by Isabel Pease

New Single Family Homes*



Source: PAO Real Estate Data Base
**Homes completed in the year indicated and added to the Tax Roll the following year*

Net New Construction* Market and Taxable Values



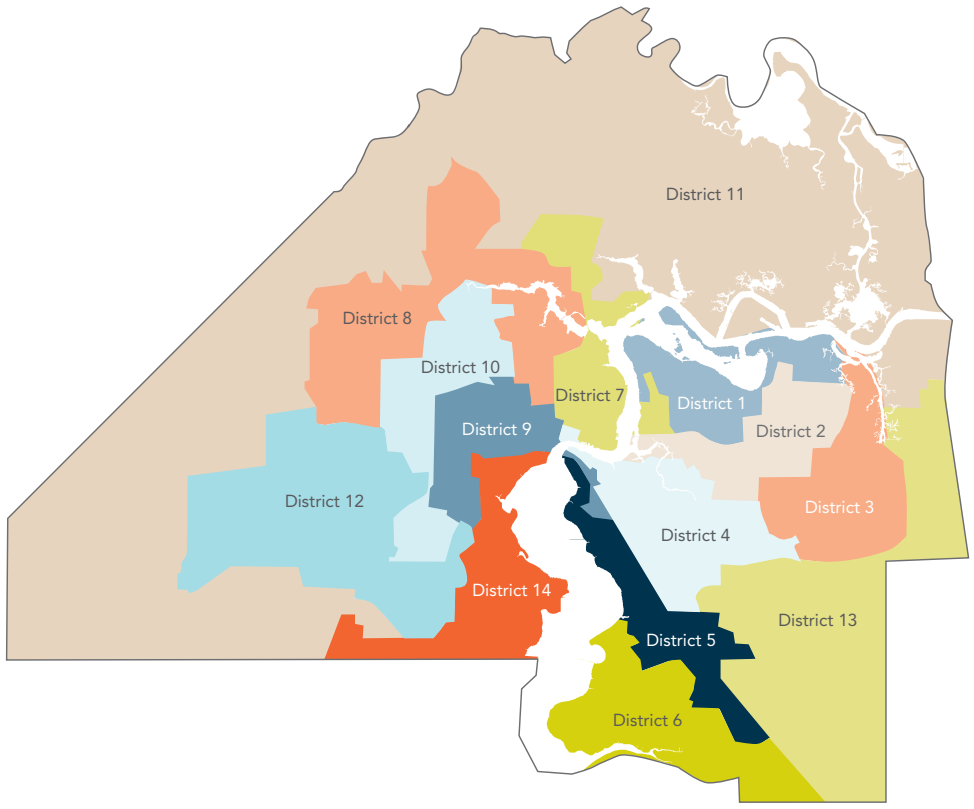
Source: 2004 - 2013 Certified Tax Rolls
**Net new construction is comprised of all new building construction, additions, and deletions in each respected tax roll year.*

Parcels by City Council Districts

DISTRICT	PARCEL COUNT	SINGLE FAMILY HOMES	HOMESTEADS*	SENIOR HOMESTEADS**	INDUSTRIAL W/ STRUCTURES	COMMERCIAL W/ STRUCTURES	GREENBELT***
1	20,454	17,349	13,697	554	32	357	5
2	22,820	18,761	14,075	524	125	537	12
3	21,380	16,865	14,226	275	109	462	18
4	25,896	15,652	12,994	738	277	2,355	17
5	21,187	14,499	12,748	519	445	1,051	12
6	28,416	24,394	19,959	544	32	834	55
7	20,773	13,477	7,874	404	594	1,324	30
8	26,326	19,186	12,098	808	189	674	229
9	26,101	17,237	8,914	778	1,002	1,689	2
10	22,435	17,166	11,300	1,005	357	578	45
11	32,571	18,955	16,956	583	332	549	1,062
12	27,249	20,950	16,548	642	124	493	170
13	31,350	18,380	17,239	595	332	1,293	126
14	23,961	19,184	14,373	527	95	826	26
TOTALS:	**350,919**	**252,055**	**193,001**	**8,496**	**4,045**	**13,022**	**1,809**

Source: 2013 Certified Tax Roll (excluding Homesteads)*
**Homes with a Homestead Exemption (includes some VAB changes and other adjustments made to 2013 Tax Roll after certification) **Homes with an income-based Sr. Additional Homestead Exemption ***Number of parcels with an agricultural classification*

City Council Districts







EXEMPTIONS

Homestead Exemptions and More

Florida law provides for a number of property tax exemptions that lower a property's value subject to taxes. The homestead exemption is the most common touching more than 190,000 properties. This exemption not only lowers the property value for taxes but also limits the annual increases that are allowed on the property. (See Assessment Limitations on next page.) The homestead exemption provides property owners with a $25,000 exemption off the assessed value as well as another $25,000 off the assessed value between $50,000 and $75,000. The second exemption does not apply to the school tax levy. There are a number of other exemptions available including those for the disabled, widow/widowers, deployed military, limited-income seniors and others. Exemptions are administered by the **Customer Service/ Exemptions Division** of the Property Appraiser's Office.

Property tax exemptions including the homestead exemption and others removed more than $11.7 billion in value from the Tax Roll in 2013.

(This number does not include government properties that are exempt from taxes.)

Homestead Exemptions

ROLL YEAR	HOMESTEAD COUNT*	PERCENT CHANGED
2013	192,894	-1.51
2012	195,850	-1.28
2011	198,386	-1.09
2010	200,580	-0.63
2009	201,859	-0.79
2008	203,474	2.14
2007	199,218	0.82
2006	197,597	3.50
2005	190,910	0.64
2004	189,692	

Source: 2004 - 2013 Certified Tax Rolls
**Not all single family dwellings are eligible for a homestead exemption. Only permanent residences are eligible.*

Senior Additional Homestead Exemptions*

ROLL YEAR	SR HOMESTEAD COUNT	PERCENT CHANGED
2013	8,496	-2.96
2012	8,755	-2.66
2011	8,994	-1.63
2010	9,143	-0.91
2009	9,227	-0.61
2008	9,284	-4.65
2007	9,737	-7.79
2006	10,560	0.54
2005	10,503	3.22
2004	10,175	

Source: 2004 - 2013 Certified Tax Rolls
** Based on income requirements*

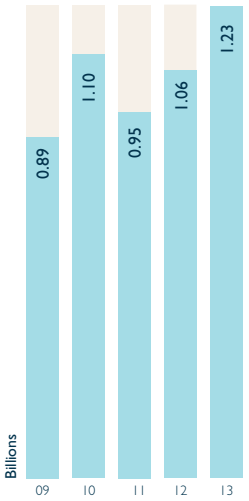
ASSESSMENT LIMITATIONS

There are two main limitations on increases in assessed value of real property:

Homesteaded Property - Once a property is homesteaded, the assessed value under Florida law ("Saves Our Homes") cannot increase more than 3% a year. (Based on the change in the National Consumer Price Index or 3% - whichever is less.) However, even if the market value is decreasing, the assessed value will continue to increase until the two values meet.

Non-Homesteaded Property - Annual increases in non-homesteaded real property are also limited. These assessed values cannot increase more than 10% annually unless there are changes to the property. This does not apply to the school tax levy.

Annual Deferred Value on Non-Homesteaded Property



Source: 2009 - 2013 Certified Tax Rolls (does not apply to the school tax levy)

Real property is appraised at fair market value each year; however assessment limitations cap annual increases on a property's assessed value used for taxes. The "deferred value" is the amount of property value not taxed as a result of the limitation.

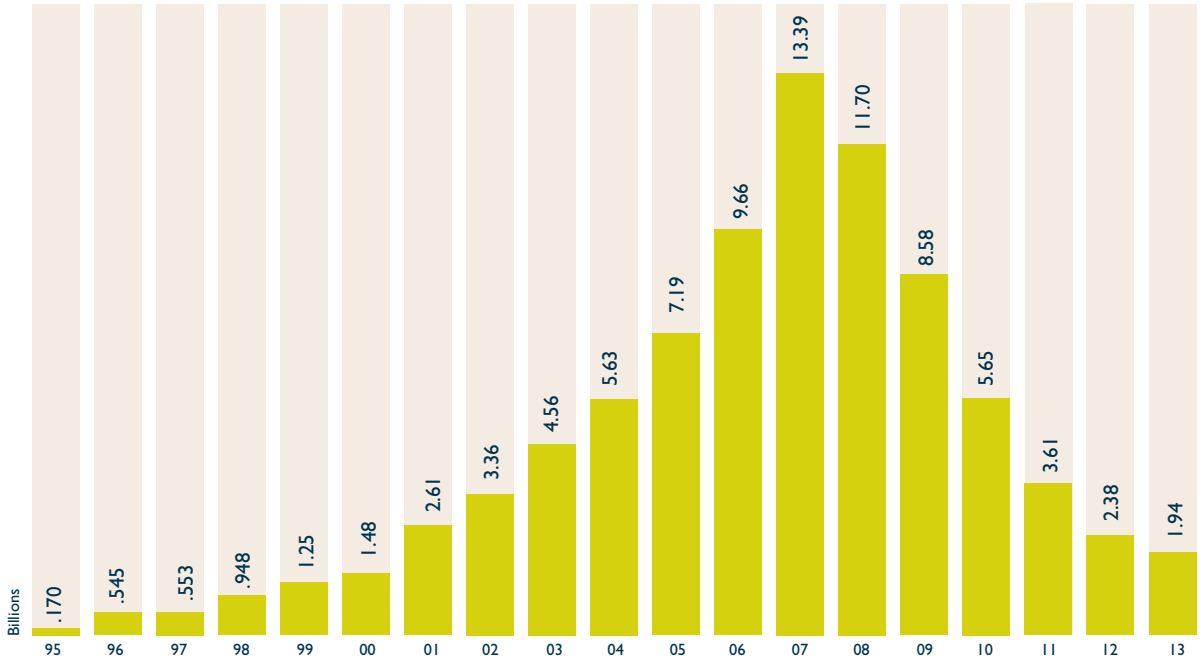
"Save Our Homes"* Cap Rate History

ROLL YEAR	"SAVE OUR HOMES" CAP
2013	1.7%
2012	3.0%
2011	1.5%
2010	2.7%
2009	0.1%
2008	3.0%
2007	2.5%
2006	3.0%
2005	3.0%
2004	1.9%
2003	2.4%
2002	1.6%
2001	3.0%
2000	2.7%
1999	1.6%
1998	1.7%
1997	3.0%
1996	2.5%
1995	2.7%

Source: Florida Department of Revenue

**As provided in section 193.155(1), Florida Statutes, beginning in 1995, or the year after the property receives homestead exemption, annual reassessment shall not exceed the lower of the following: (a) Three percent of the assessed value of the property for the prior year: or (b) The percentage change in the Consumer Price Index (CPI) for all urban consumers, U.S. city average.*

Annual Deferred Value on Homesteaded Property*



Source: 1995 - 2013 Certified Tax Rolls

**The total amount of market value on homesteaded properties deferred from being taxed as a result of the "Save Our Homes" cap on homesteaded property and portability. (Difference between market and assessed values.)*

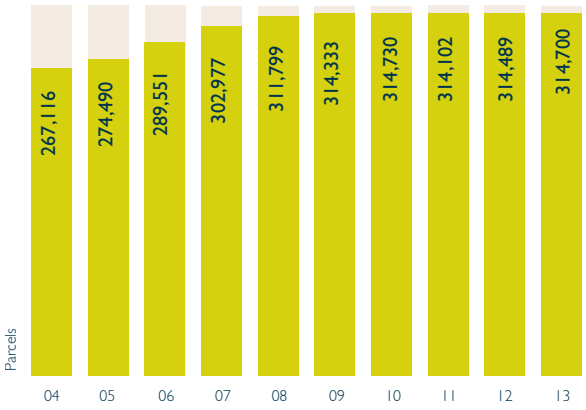


RESIDENTIAL PROPERTY

Single family homes, condominiums, and small rental properties are all considered residential property and assessed by the **Residential Appraisal Division** of the Property Appraiser's Office. Almost 90% of the real estate parcels in Duval County are residential. The properties are appraised in mass utilizing neighborhood sales and market data as well as property condition and features. In 2013, there were 314,700 residential parcels on the Tax Roll.

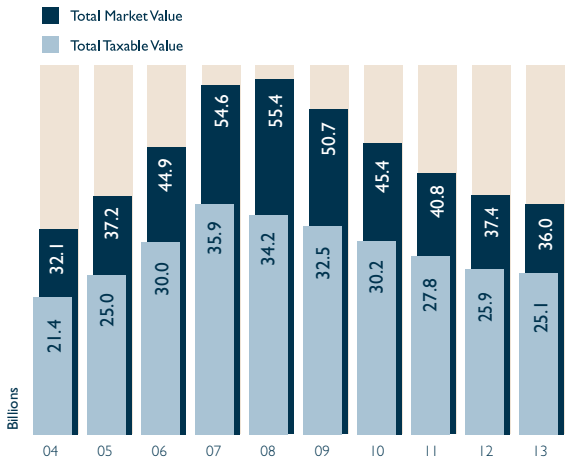
In Duval County, there are 314,700 residential properties on the tax roll including single family homes, condos and small apartment buildings.

Residential Parcel Count



Source: 2004 - 2013 Certified Tax Rolls

Residential Market and Taxable Values



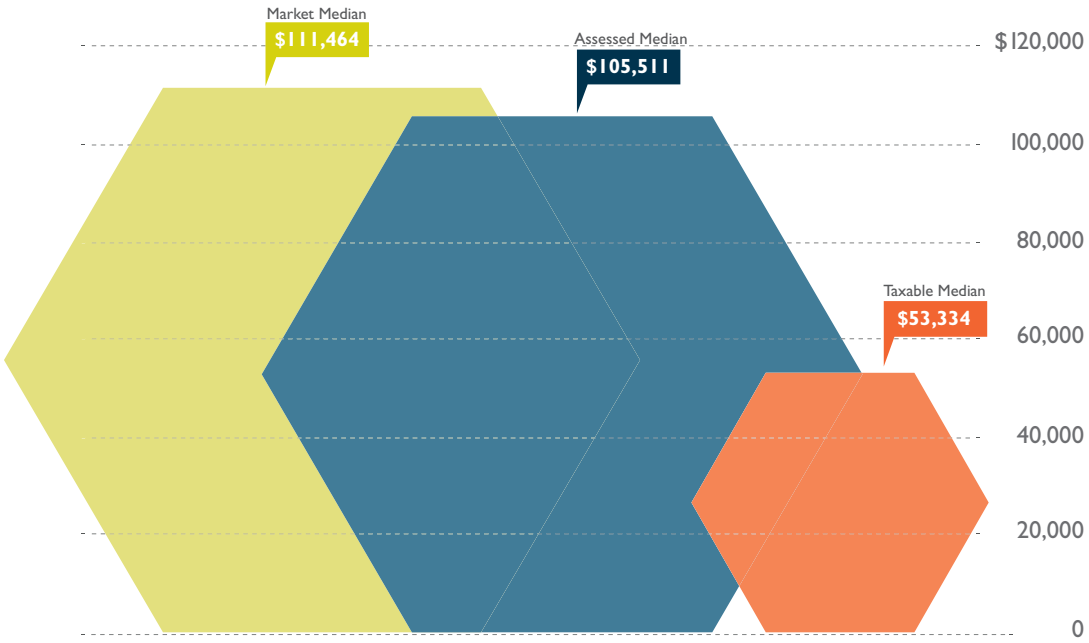
Source: 2004 - 2013 Certified Tax Rolls



Photo by Isabel Pease

The median market value of a homesteaded single family home on the 2013 Tax Roll was $111,464.

Median Homesteaded Single Family Home Value



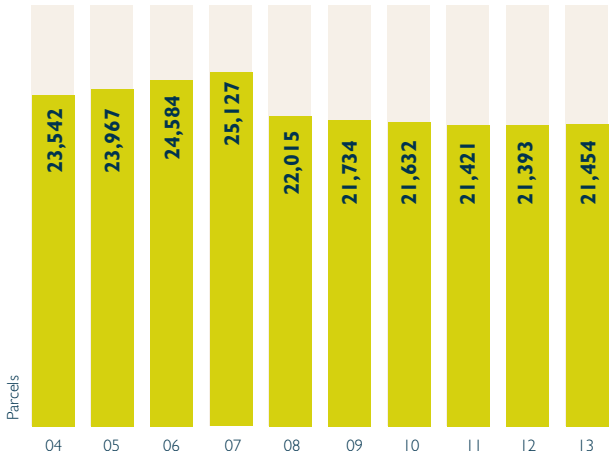
Source: 2013 Certified Tax Roll



COMMERCIAL PROPERTY

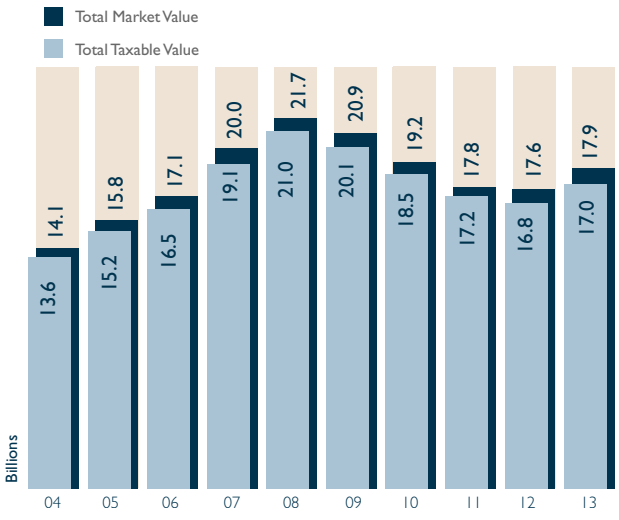
Appraisers in the **Commercial Appraisal Division** assess a variety of properties from apartment complexes and strip malls to office towers and industrial plants. In Duval County, there are more than 21,400 properties categorized as commercial; and even though this makes up only 6% of the county's real estate parcels, it accounts for nearly 40% of the total taxable value of real property. The 2013 Tax Roll marked the first annual increase since 2008 in both the market and taxable values of commercial property. The parcel count was up slightly as well.

Commercial Parcel Count



Source: 2004 - 2013 Certified Tax Rolls

Commercial Market and Taxable Values



Source: 2004 - 2013 Certified Tax Rolls

Commercial property accounts for about 40% of the total taxable value of real property on the tax roll.

Largest Grouped* Real Estate Assessments in Duval County
Top 25 on 2013 Certified Tax Roll

	COMPANY NAME	REAL ESTATE TAXABLE VALUE
1	FDG PROPERTIES/FLAGLER DEVELOPMENT LANDS CO.	$245,128,777
2	STONE MOUNTAIN INDUSTRIAL INC.	204,892,946
3	WAL-MART PROPERTIES/STORES	189,914,697
4	MID AMERICA APARTMENT COMMUNITIES	186,443,957
5	ST JOHNS TOWN CENTER LLC	182,585,803
6	BLUE CROSS & BLUE SHIELD	167,274,511
7	BEEMER & ASSOCIATES	153,037,864
8	G & I VII LLC (APTS)	137,379,300
9	LIBERTY PROPERTY LIMITED PARTNERSHIP	135,793,910
10	JACKSONVILLE AVENUES LTD (MALL @ THE AVENUES)	123,725,900
11	MEMORIAL HEALTHCARE GROUP INC.	96,822,903
12	GATE PETROLEUM/GATE LAND CO.	94,910,203
13	RAMCO JACKSONVILLE LLC (RIVER CITY MARKET PLACE)	90,437,324
14	BANK OF AMERICA	86,947,988
15	GPT GIG BOA PORTFOLIO OWNER LLC (BANK OF AMERICA BLDG)	86,162,045
16	TARGET CORPORATION/DAYTON HUDSON CORP.	74,752,598
17	EQUITY ONE INC.	74,253,721
18	ANHEUSER BUSCH/METAL CONTAINER CORP.	71,262,609
19	AIMCO/SHELTER PROPERTIES	70,383,720
20	FOO TRUST II & III (WELLS FARGO BLDG & OTHERS)	69,544,129
21	PARK AVENUES RENTAL COMMUNITY	66,580,267
22	EASTGROUP JACKSONVILLE INC.	62,414,915
23	CD119 LLC (OFFICE COMPLEXES)	61,558,400
24	JACKSONVILLE TOWER ASSOCIATES (BARNETT CENTER)	60,512,849
25	PUBLIX SUPER MARKETS, INC.	60,307,285

Source: 2013 Certified Tax Roll (does not include changes made after certification due to the appeals process)
**Includes multiple properties grouped together by property owner.*

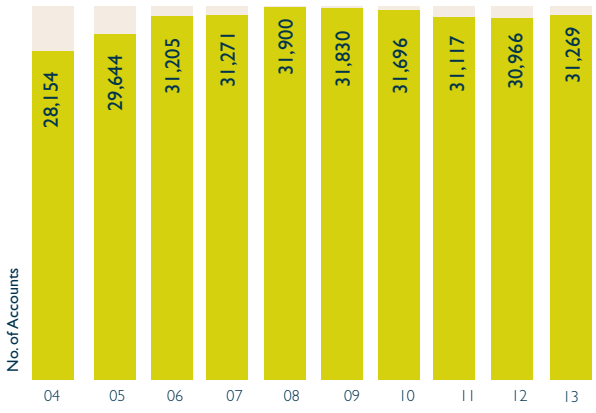
4 TANGIBLE PERSONAL PROPERTY



In Florida, businesses owners and self-employed agents or contractors who own tangible personal property (TPP) as well as property owners who lease, lend or rent property are required to file a tangible personal property return and pay applicable taxes each year. (See §193.062, FL Statutes.) Tangible property is everything from office furniture, computer equipment and supplies to heavy industrial machines, tanks on work trucks and appliances in rental property.

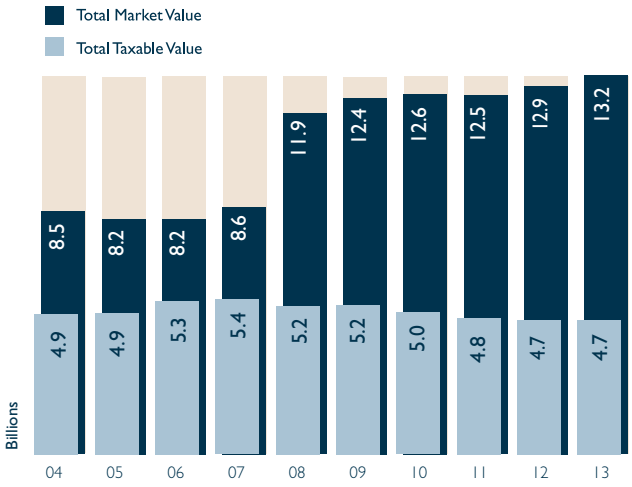
Staff in the **Tangible Personal Property Division** analyze returns and assess the costs of assets taking into consideration state guidelines for depreciation. All property owners that file a timely return by April 1 are eligible for the TPP exemption (up to $25,000 off the value of the property). Many businesses with total tangible assets under $25,000 (almost 2/3 of all tangible accounts) pay no tangible property taxes.

TPP Accounts



Source: 2004 - 2013 Certified Tax Rolls

TPP Market and Taxable Values*



Source: 2004 - 2013 Certified Tax Rolls; includes centrally assessed property
**The value difference between market and taxable values in a given year is due to exemptions. The increase in market value of tangible personal property in 2008 was largely due to the reassessment of two large exempt accounts.*

Due to the $25,000 exemption on tangible personal property, nearly 2/3 of owners of tangible property are totally exempt from property taxes.

Largest Grouped* TPP Assessments
Top 25 on 2013 Certified Tax Roll

	COMPANY NAME	TPP TAXABLE VALUE
1	AT&T/BELLSOUTH COMMUNICATIONS	$284,443,789
2	ANHEUSER BUSCH/METAL CONTAINER CORP.	166,959,981
3	VISTAKON/JOHNSON & JOHNSON VISION	163,441,260
4	FLORIDA POWER & LIGHT CO.	138,494,950
5	CEDAR BAY GENERATING CO.	126,976,501
6	COMCAST CABLE	108,799,890
7	CSX TRANSPORTATION INC.	94,640,167
8	SWISHER INTERNATIONAL INC.	66,722,968
9	GERDAU AMERISTEEL US INC.	62,782,947
10	FIDELITY NAT'L TITLE GROUP /LPS MORTGAGE PROCESSING	54,420,538
11	SAFT AMERICA INC.	49,675,539
12	TAMPA ELECTRIC CO/PEOPLES GAS SYSTEM	47,462,557
13	PUBLIX SUPER MARKETS, INC.	46,779,799
14	WINN DIXIE STORES/ZSF WD JACKSONVILLE	42,315,219
15	ARDAGH GLASS INC.	40,555,574
16	BANK OF AMERICA	40,136,470
17	MEMORIAL HEALTHCARE GROUP INC.	38,702,098
18	BACARDI BOTTLING/J H M CORP.	37,158,664
19	KRAFT FOODS/MAXWELL HOUSE	34,789,333
20	SEMINOLE KRAFT CORP/SMURFIT CONTAINER CORP.	33,859,529
21	WAL-MART PROPERTIES/STORES	31,797,584
22	7-UP SNAPPLE/AMERICAN BOTTLING CO.	27,451,469
23	NORFOLK SOUTHERN RR/SOUTHERN REGION IND.	27,415,587
24	WELLS FARGO/WACHOVIA BANK	25,757,046
25	NUSTAR/SUPPORT TERMINALS OPERATIONS	23,441,590

Source: 2013 Certified Tax Roll (does not include changes made after certification due to the appeals process)
**Includes multiple properties grouped together by property owner.*

Largest Combined* Taxable Value Assessments in Duval County
Top 25 on 2013 Certified Tax Roll

	COMPANY NAME	REAL ESTATE	TPP	TOTAL TAXABLE VALUE
1	AT&T/BELLSOUTH COMMUNICATIONS	$30,337,165	$284,443,789	$314,780,954
2	FDG PROPERTIES/FLAGLER DEVELOPMENT LANDS CO.	245,128,777	420,445	245,549,222
3	ANHEUSER BUSCH/METAL CONTAINER CORP.	71,262,609	166,959,981	238,222,590
4	WAL-MART PROPERTIES/STORES	189,914,697	31,797,584	221,712,281
5	STONE MOUNTAIN/GWINNETT INDUSTRIAL INC.	204,892,946	672	204,893,618
6	VISTAKON/JOHNSON & JOHNSON VISION	38,849,077	163,441,260	202,290,337
7	MID AMERICA APARTMENT COMMUNITIES	186,443,957	3,172,608	189,616,565
8	BLUE CROSS & BLUE SHIELD	167,274,511	19,348,899	186,623,410
9	ST JOHNS TOWN CENTER LLC	182,585,803	224,219	182,810,022
10	FLORIDA POWER & LIGHT CO.	17,078,151	138,494,950	155,573,101
11	BEEMER & ASSOCIATES	153,037,864	86,985	153,124,849
12	CEDAR BAY GENERATING CO.	21,017,000	126,976,501	147,993,501
13	G&I VII LLC (APTS)	137,379,300	2,250,700	139,630,000
14	LIBERTY PROPERTY LIMITED PARTNERSHIP	135,793,910	71,067	135,864,977
15	MEMORIAL HEALTHCARE GROUP INC.	96,822,903	38,702,098	135,525,001
16	BANK OF AMERICA	86,947,988	40,136,470	127,084,458
17	JACKSONVILLE AVENUES LTD (MALL @ THE AVENUES)	123,725,900	632,210	124,358,110
18	COMCAST CABLE	5,476,656	108,799,890	114,276,546
19	FIDELITY NAT'L TITLE GROUP/LPS MORTGAGE PROCESSING	58,634,464	54,420,538	113,055,002
20	GATE PETROLEUM/GATE LAND CO.	94,910,203	16,570,002	111,480,205
21	CSX TRANSPORTATION INC.	16,375,897	94,640,167	111,016,064
22	PUBLIX SUPER MARKETS, INC.	60,307,285	46,779,799	107,087,084
23	RAMCO JACKSONVILLE LLC (RIVER CITY MARKET PLACE)	90,437,324	1,857	90,439,181
24	WINN DIXIE STORES/ZSF WD JACKSONVILLE	46,328,754	42,315,219	88,643,973
25	SAFT AMERICA INC.	37,300,973	49,675,539	86,976,512

Source: 2013 Certified Tax Roll (does not include changes made after certification due to the appeals process)
**Includes multiple properties grouped together by property owner. Total number includes the taxable values for real estate and tangible personal property.*

Duval County Real Estate
2013 Parcel Counts and Values

CATEGORY TYPE	PARCEL COUNT	MARKET VALUE	TAXABLE VALUE	PERCENT OF TOTAL TAXABLE
Single Family Homes	252,055	$31,445,432,455	$21,497,985,387	50.189%
Improved Commercial	12,472	9,981,143,741	9,449,498,337	22.061%
Improved Industrial	4,045	3,776,662,225	3,618,158,933	8.447%
Multi-Family 10 Units or More	572	3,249,227,900	3,068,582,695	7.164%
Condominiums	26,255	2,407,525,196	1,914,738,266	4.470%
Vacant Residential	20,500	757,901,576	708,952,877	1.655%
Multi-Family Less than 10 Units	6,209	835,953,542	698,379,379	1.630%
Vacant Commercial	2,957	534,593,427	509,334,622	1.189%
Mobile Homes	9,473	459,892,168	258,482,900	0.603%
Institutional	2,901	2,903,637,007	394,928,919	0.922%
Vacant Industrial	1,376	253,268,046	225,201,531	0.526%
Retirement Homes & Misc. Residential	32	143,420,762	140,071,685	0.327%
Agricultural	1,809	2,226,367,819	175,532,509	0.410%
Miscellaneous	3,788	81,561,093	74,811,028	0.175%
Non-Agricultural Acreage	87	66,261,084	65,407,015	0.153%
Leasehold Interest	126	330,941,498	10,011,784	0.023%
Government	6,141	5,745,482,053	23,907,706	0.056%
Cooperatives	121	3,055,500	240,400	0.001%
TOTALS:	**350,919**	**$65,202,327,092**	**$42,834,225,973**	**100.000%**

Source: 2013 Certified Tax Roll

IMPORTANT DATES

January 1

The date which determines property ownership, value, classification, and any exemptions (including homestead exemptions).

Tangible Personal Property returns mailed to taxpayers.

January 1 – March 1

Applications accepted for portability and exemptions including:
homestead
senior citizen
widows/widowers
disability
charitable organizations
"granny flats"

Applications accepted for greenbelt classifications.

April 1

Filing deadline for Tangible Personal Property returns.

August

Notice of Proposed Property Taxes, also called Truth in Millage (TRIM) notices, are mailed to property owners mid-month. The notice outlines how taxes are broken down, the locations and times of budget hearings and the deadline for filing petitions with the Value Adjustment Board.

September

Budgets of taxing authorities approved.

Deadline for Value Adjustment Board petitions.

October

Value Adjustment Board hearings begin.

Tax Collector mails tax bills for current year on October 31.

The Property Appraiser's Office is located in the Yates Building, 231 East Forsyth St., on the second and third floors. The office is open from 7 a.m. to 6 p.m., Mon. - Fri.

Visit our website at
www.duvalpa.com

General Information
630-2011
Commercial Appraisal Division
630-2600
Customer Service/Exemptions Division
630-2020
Field Operations Division
630-5996

Greenbelt Classifications
630-2594
Land Records Division
630-2019
Residential Appraisal Division
630-2037
Tangible Personal Property Division
630-1964



Jim Overton
Duval County Property Appraiser

Office of the Property Appraiser
231 E. Forsyth Street, Suite 270 • Jacksonville, FL 32202
www.duvalpa.com