

# *2018 Annual Report*

## Duval County Property Appraiser's Office



*Everything you need to know  
about the value and revenue of  
Jacksonville's Property*



# 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.



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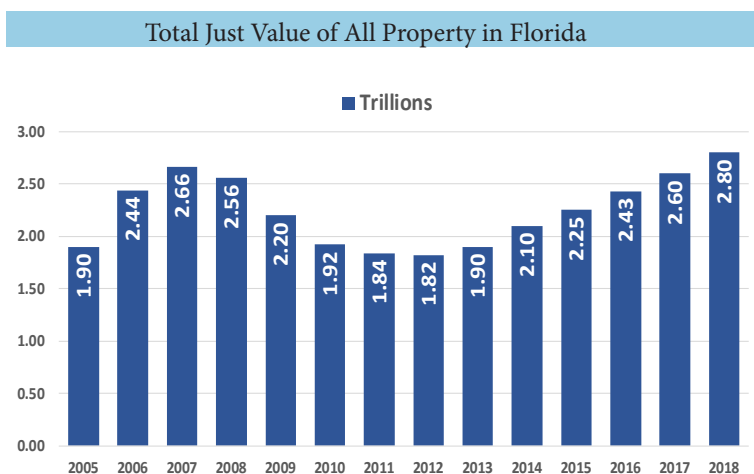
# Property Rates

## Just Value/Fair Market Value



“Just Value” also referred to as “Fair Market Value”

A value determined by the Property Appraiser’s Office based on what a buyer is willing, but not obliged to buy, would pay a seller willing, but not obliged to sell, on January 1 of the Tax Roll year. This excludes estimated costs associated with a sale and takes into account the eight criteria outlined in section 193.011 of the Florida Statutes.



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

The total just value, or market value, of all property on county tax rolls in Florida totaled approximately \$2.8 trillion dollars in 2018

## Total Just Value of Property in Duval County, Florida

ROLL YEAR	REAL PROPERTY	TANGIBLE PERSONAL PROPERTY	CENTRALLY ASSESSED	TOTAL JUST VALUE
2018	87,905,624,396	14,950,402,643	208,879,992	103,064,907,031
2017	82,309,933,998	15,665,382,335	200,807,655	98,176,123,988
2016	77,445,470,425	14,408,631,850	180,462,335	92,034,564,610
2015	73,838,315,752	15,221,691,615	173,931,201	89,233,938,568
2014	69,913,708,767	15,417,190,308	173,504,568	85,504,403,643
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

Source: 2009-2018 Certified Tax Rolls





# Tax Rates & Revenue

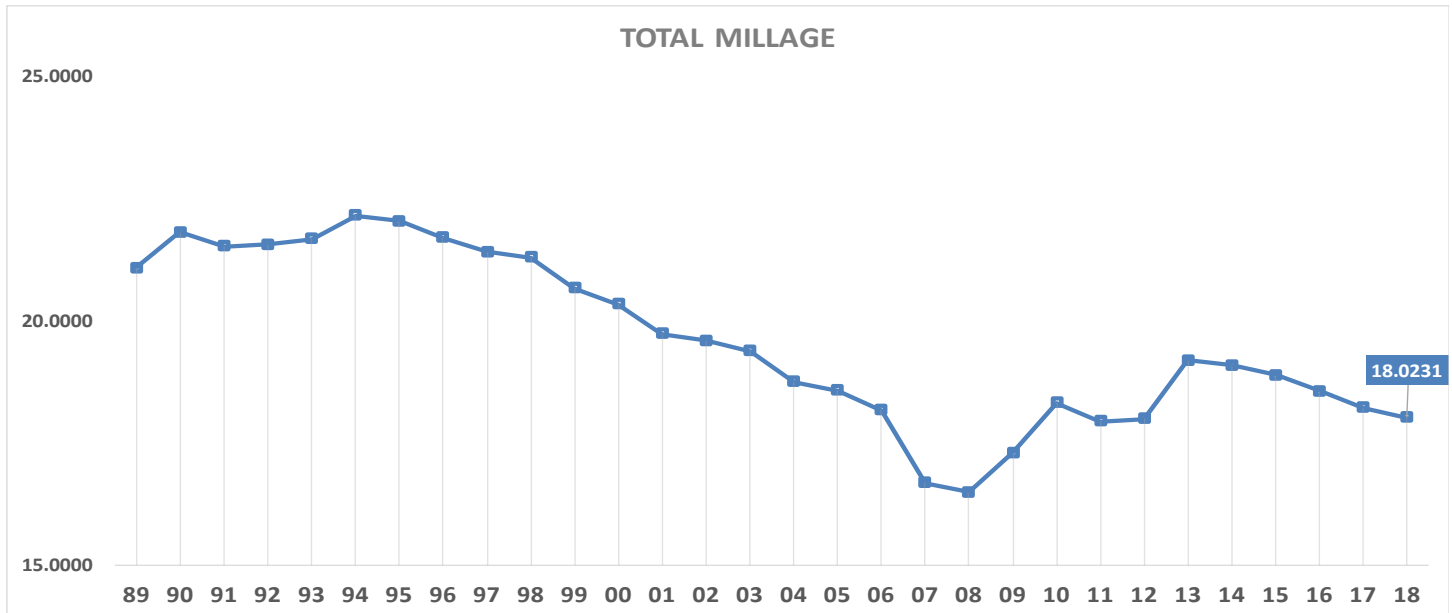
## Millage Rate

Tax rate set by each taxing authority to generate taxes based on annual budgets. The millage rates of each taxing authority are combined to generate an overall millage rate.

### What's a "mill"?

Taxing authorities set the tax rate in "mills." A mill equals \$1 per \$1,000 in taxable value.

Total Millage  
(Jacksonville General Services District)



1989 – 2018 Certified Tax Rolls

\*The chart above represents the General Services District. Local millages vary slightly by districts within Duval County. See chart at bottom left for all local millage rates.

### 2018 Millages by Taxing Authority (General Services District)

MILLAGE	TAXING AUTHORITY
11.4419	Duval County /City of Jacksonville
6.2930	Duval County School Board
0.2562	St.John's River Water Mgmt. District
0.0320	Florida Inland Navigation District
18.0231	Total Millage

Source: Duval County Taxing Authorities

### 2018 Total Millages by District

DISTRICT	MILLAGE
General Services District	18.0231
Old Core City of Jacksonville	18.0231
Jacksonville Beach	18.7271
Atlantic Beach	17.9609
Neptune Beach	18.0980
Baldwin	19.0315

Source: Duval County Taxing Authorities

## Taxing Authorities

The Property Appraiser does not set your property tax rates. Your tax rates are determined by the following taxing authorities:

- 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).

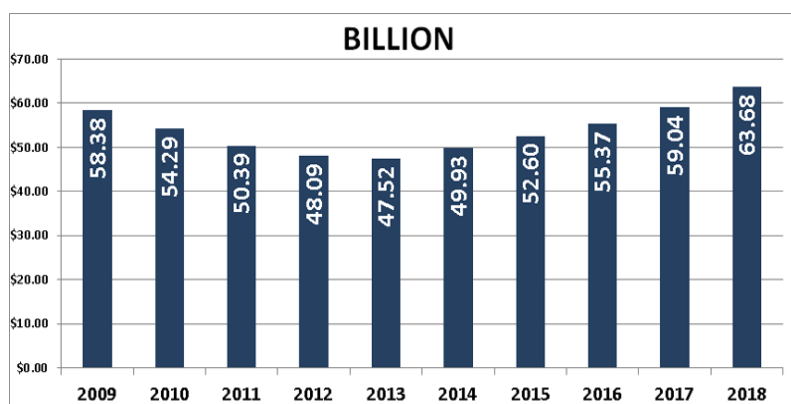
## “Taxable Value”

The value of your property on which you are taxed. The “taxable value” is calculated by taking the annual assessed value determined by the property appraiser’s office and subtracting applicable exemptions.

The taxable value may vary by taxing authority, since some exemptions do not apply to every authority.

### Total Taxable Property in Duval County

Total Taxable Property for County Taxes  
(Includes Real, Tangible and Centrally Assessed Property)

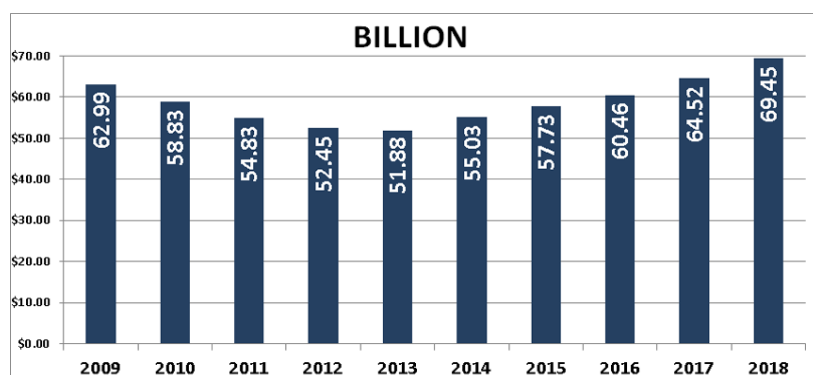


ROLL YEAR	TAXABLE VALUE	PERCENT CHANGED
2018	63,676,881,639	7.86
2017	59,039,290,620	6.63
2016	55,370,431,296	5.27
2015	52,599,729,534	5.35
2014	49,929,110,109	5.06
2013	47,523,995,949	-1.17
2012	48,085,091,497	-4.57
2011	50,390,226,313	-7.18
2010	54,287,100,815	-7.01
2009	58,382,480,195	-4.40

Source: 2009-2018 Certified Tax Rolls

\*Represents the City of Jacksonville Operating Taxable Value, There are different taxable values for different taxing authorities

### Total Operating Taxable Value for School Taxes



ROLL YEAR	TAXABLE VALUE	PERCENT CHANGED
2018	69,451,978,708	7.64
2017	64,521,553,233	6.73
2016	60,455,083,009	4.72
2015	57,730,053,982	4.90
2014	55,030,932,179	6.07
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

Source: 2009-2018 Certified Tax Rolls

\*Represents the Duval County Schools Operating Taxable Value, There are different taxable values for different taxing authorities



# Budgeted Revenue

## Projected Property Taxes for 2018

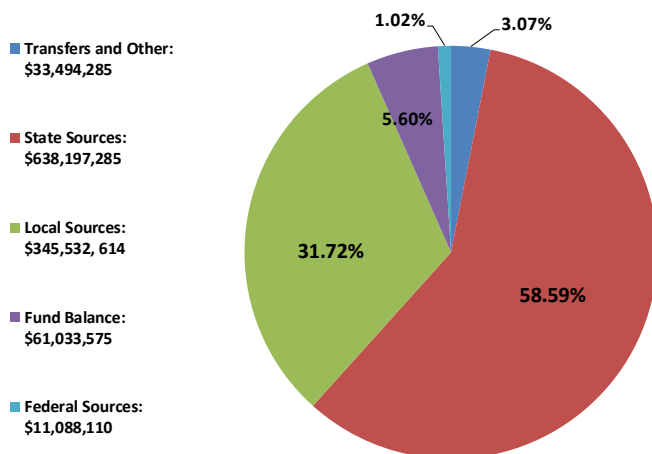
City of Jacksonville (EXCLUDING Beaches & Baldwin)	\$657,218,850.85
Duval County Public Schools	\$437,425,970.33
City of Jacksonville (FROM Beaches & Baldwin)	\$51,390,375.90
City of Jacksonville Beach	\$14,457,210.21
City of Atlantic Beach	\$5,711,108.70
City of Neptune Beach	\$2,896,055.10
Town of Baldwin	\$133,978.94
St. Johns River Water Management District	\$16,378,600.14
Florida Inland Navigation Dist	\$2,045,729.65
<b>TOTAL GROSS TAXES</b>	<b>\$1,187,657,879.82</b>

Source: 2018 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 2018, approximately 60% was projected for the City of Jacksonville and 37% for Duval County Public Schools.

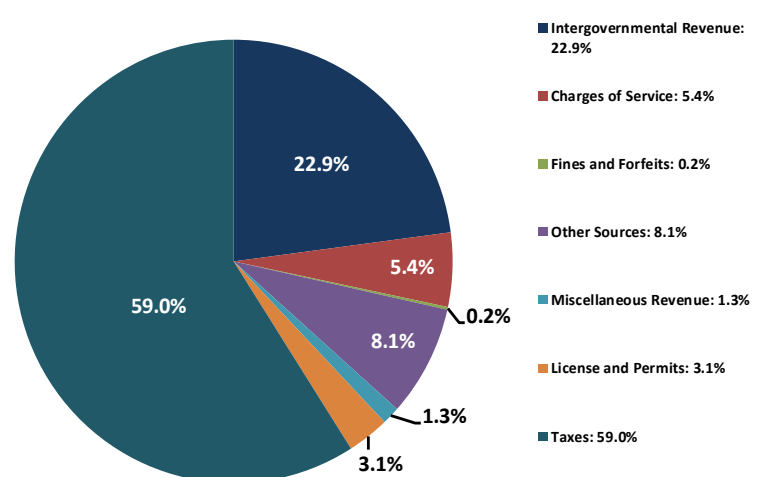
Duval County Public Schools  
FY 2018/2019 General Fund



FY 2018/2019  
Duval County Public Schools  
General Fund Budget  
\$1,089,345,869

Source: Duval County Public Schools, Budget Services

City of Jacksonville  
FY 2018/2019 General Fund



FY 2018/2019  
City of Jacksonville  
General Fund Budget  
\$1,314,410,978

Source: City of Jacksonville FY 2017-2018 Budget

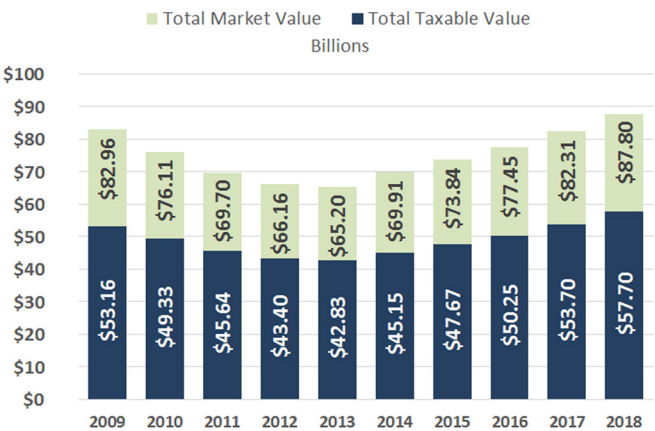
# Total Taxable Value for Real Property in Duval County

## Facts and Figures Overview

The Property Appraiser’s office is required by law to have field staff inspect all property at least once every five (5) years to ensure accurate tax rolls.



Total Market Value and Total Taxable Real Estate Property in Duval County



Source: 2009-2018 Certified Tax Rolls  
Taxable Values listed are those applicable to county taxes.

ROLL YEAR	MARKET VALUE	TAXABLE VALUE	DIFFERENCE IN BILLIONS*	PERCENT CHANGE
2018	\$87,905,624,396	\$57,708,537,267	30.2	5.54%
2017	\$82,309,933,998	\$53,697,763,311	28.6	5.22%
2016	\$77,445,470,425	\$50,253,644,697	27.2	3.89%
2015	73,838,315,752	47,665,184,852	26.2	5.69%
2014	69,913,708,767	45,148,896,830	24.8	10.71%
2013	65,202,327,092	42,834,225,973	22.4	-1.68%
2012	66,155,915,693	43,404,699,429	22.8	-5.45%
2011	69,701,644,708	45,640,022,695	24.1	-10.14%
2010	76,111,884,819	49,333,657,673	26.8	-10.13%
2009	82,960,136,759	53,164,245,312	29.8	-5.34%

\* This is the difference in value between the annual market value and taxable value of property



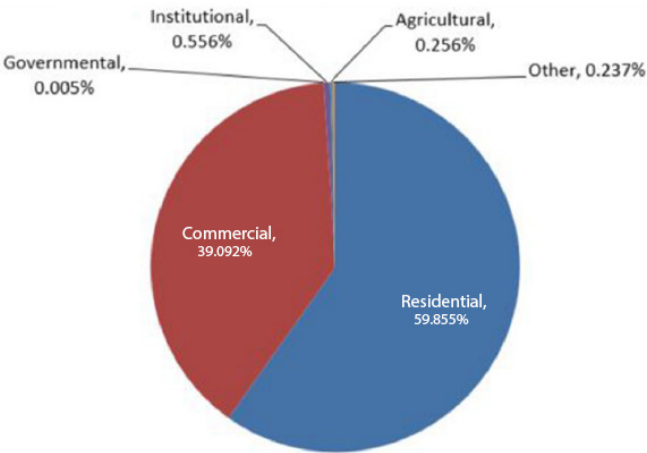
CATEGORY TYPE	PARCEL COUNT	MARKET VALUE	TAXABLE VALUE	PERCENT TO TOTAL TAXABLE
Single Family Homes	263,701	45,966,104,894	29,824,314,943	51.681%
Improved Commercial	12,315	12,839,580,390	11,800,789,401	20.449%
Improved Industrial	3,984	4,649,790,076	4,455,538,148	7.721%
Multi-Family 10 Units or More	615	5,544,549,538	5,231,698,401	9.066%
Condominiums	27,454	3,645,125,617	2,730,948,840	4.732%
Vacant Residential	18,462	869,356,002	785,581,389	1.361%
Multi-Family Less than 10 Units	5,320	1,090,864,456	856,545,566	1.484%
Vacant Commercial	3,248	530,389,448	497,500,851	0.862%
Mobile Homes	9,556	507,771,923	290,411,929	0.503%
Institutional	2,764	3,347,863,349	321,010,719	0.556%
Vacant Industrial	1,414	187,911,143	171,531,855	0.297%
Retirement Homes & Misc. Residential	4,777	451,890,961	402,187,902	0.697%
Agricultural	1,710	1,917,652,501	147,572,818	0.256%
Miscellaneous	3,968	116,366,860	105,269,000	0.182%
Non-Agricultural Acreage	86	56,789,694	52,611,426	0.091%
Leasehold Interest	145	347,415,469	31,382,293	0.054%
Government	6,368	5,832,808,075	2,644,639	0.005%
Cooperatives	121	3,394,000	997,147	0.002%
TOTALS:	366,008	87,905,624,396	57,708,537,267	100.000%

Total Real Property Parcels in Duval County

ROLL YEAR	PARCEL COUNT	PERCENT CHANGED
2018	366,008	0.73
2017	363,344	0.50
2016	361,547	0.49
2015	359,784	2.03
2014	352,617	0.48
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

Source: 2009-2018 Certified Tax Roll

Taxable Value Composition of Real Property

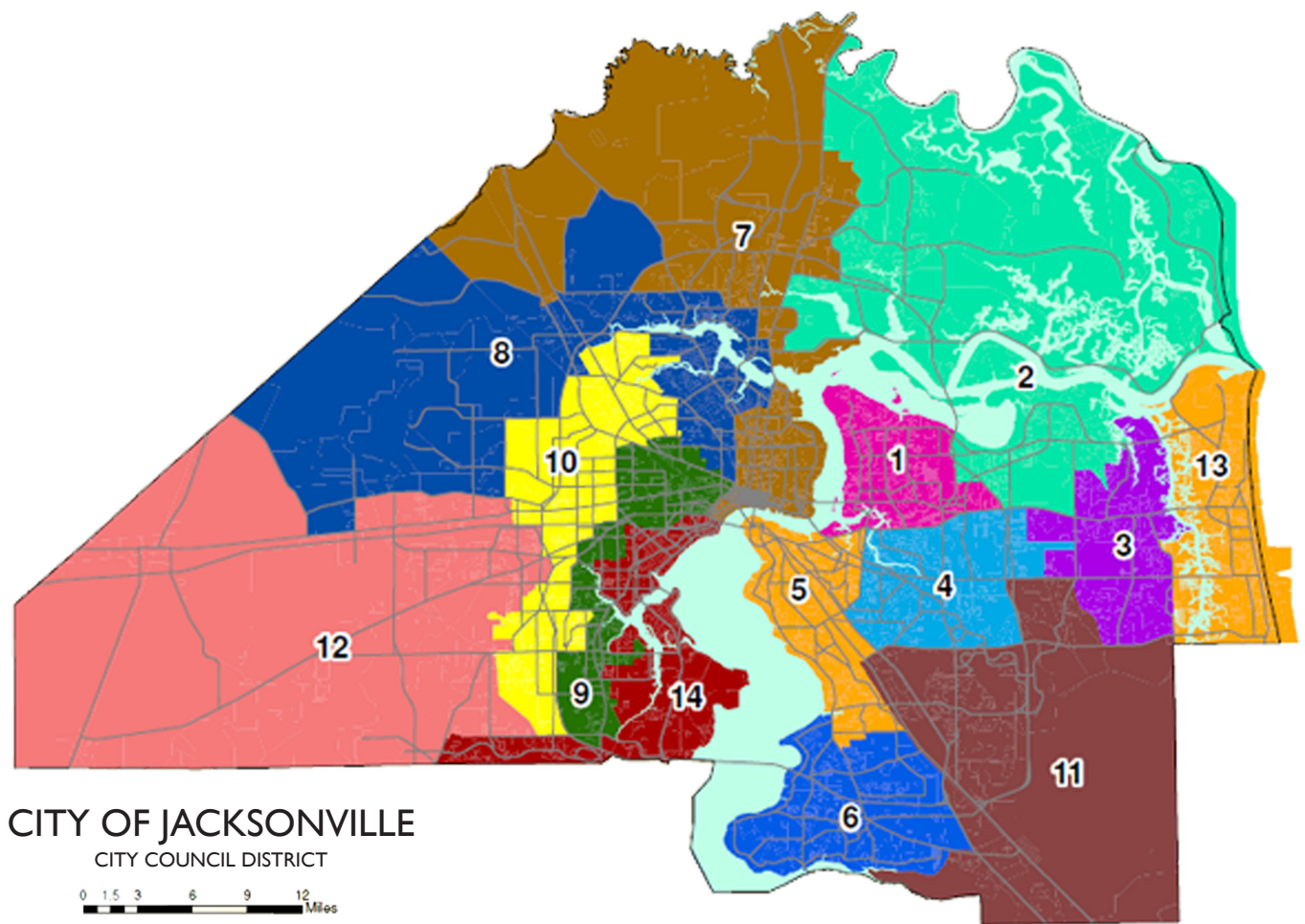


Source: 2018 Certified Tax Roll



Florida law requires the Property Appraiser’s Office to inspect all property in the county at least once every five (5) years. We do not inspect the interior of residential properties. For your safety, all our employees drive clearly marked vehicles, wear blue collar shirts with our seal and carry City of Jacksonville identification.





Parcels by City Council Districts

DISTRICT	PARCEL COUNT	SINGLE FAMILY HOMES	HOMESTEADS*	SENIOR HOMESTEADS**	INDUSTRIAL W/ STRUCTURES	COMMERCIAL W/ STRUCTURES	GREENBELT***
1	21,854	17,117	12,138	531	150	801	3
2	28,347	22,076	17,694	404	197	252	171
3	24,396	19,567	16,038	254	22	369	21
4	24,213	16,990	12,776	586	163	1,260	8
5	24,467	16,779	13,123	566	413	1,650	3
6	27,795	23,793	19,750	548	136	759	28
7	27,212	16,018	9,845	348	639	1,827	256
8	29,489	20,782	12,185	677	197	672	377
9	25,190	18,163	8,992	579	613	1,161	11
10	28,129	21,364	12,518	916	594	695	52
11	26,955	14,438	13,749	301	399	1,114	143
12	24,531	17,867	14,325	483	110	340	618
13	26,561	17,439	14,667	372	208	954	3
14	26,869	21,308	15,151	569	143	1,050	16
TOTALS:	366,008	263,701	192,951	7,134	3,984	12,904	1,710

Source: 2018 Certified Tax Roll

\*Homes with a Homestead Exemption \*\*Homes with an income-based SR. Additional Homestead Exemption \*\*\*Number of parcels with an agricultural classification

# Duval County Statistical Breakdown

## 2018 Real Estate Market Value

County	Real Estate Market Value	Total Real Parcel Count	All Property Total Market Values
Brevard	59,894,732,231	331,034	69,310,970,678
Broward	267,960,028,420	749,270	278,209,538,112
Miami/Dade	405,333,357,519	912,391	425,705,192,486
Duval	87,492,513,883	365,996	102,450,477,544
Hillsborough	133,045,634,491	489,994	144,359,931,974
Orange	173,891,886,893	457,131	188,755,180,924
Pinellas	114,469,468,458	435,175	120,766,224,291

Source for charts above and right: Florida Department of Revenue 2018 Ad Valorem Data Book and 2018 Duval County Preliminary Tax Roll

There were 48,001 total real estate transactions for Duval County this past year.

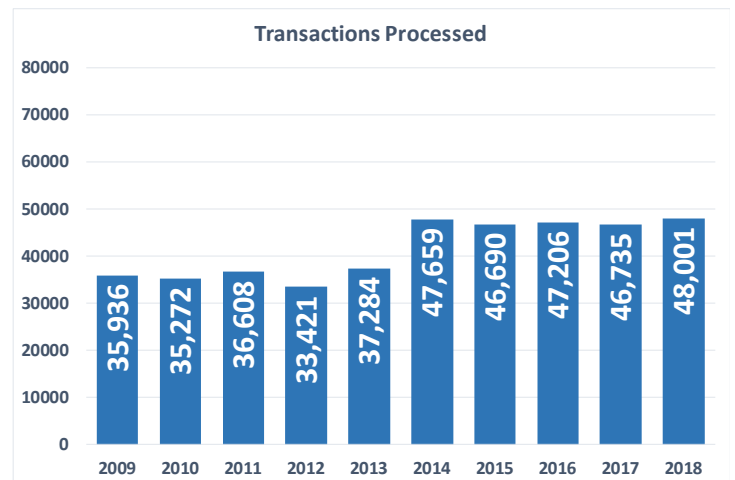
### New Parcels by Planning District\*

Planning Dist #	Common Name	New Parcels
District 1	Urban Core	0
District 2	Greater Arlington/Beaches	410
District 3	Southeast	679
District 4	Southwest	612
District 5	Northwest	235
District 6	North	570
District 7	Atlantic Beach	2
	Neptune Beach	6
	Jacksonville Beach	18
	Baldwin	82
	<b>Total New Parcels</b>	<b>2614</b>

Source: PAO Real Estate Database

\* Added to 2018 Tax Roll; does not include deletions when parcels were reconfigured.

### Duval County Real Estate Transactions\*



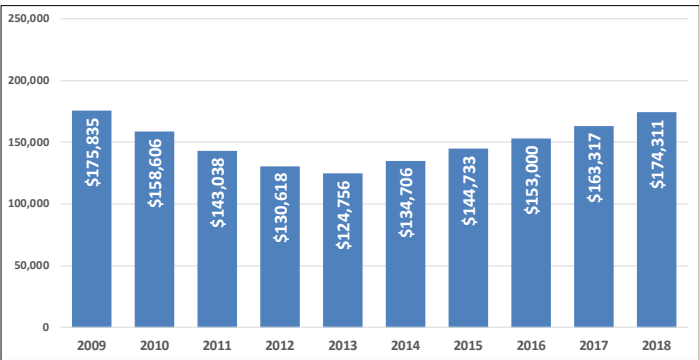
Source: 2009-2018 Certified Tax Roll

\*Includes sales and changes in ownership including foreclosures adjusted on the tax roll the year indicated. Transactions occurred the prior year.



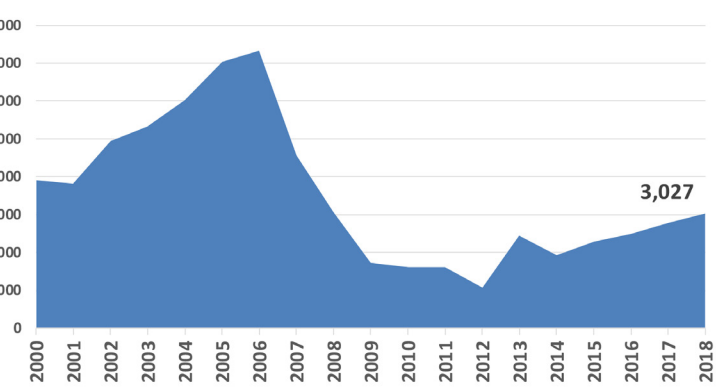
# Residential Property Facts & Figures

Avg. Market Value of a Single Family Home in Duval County



Source: 2009-2018 Certified Tax Rolls

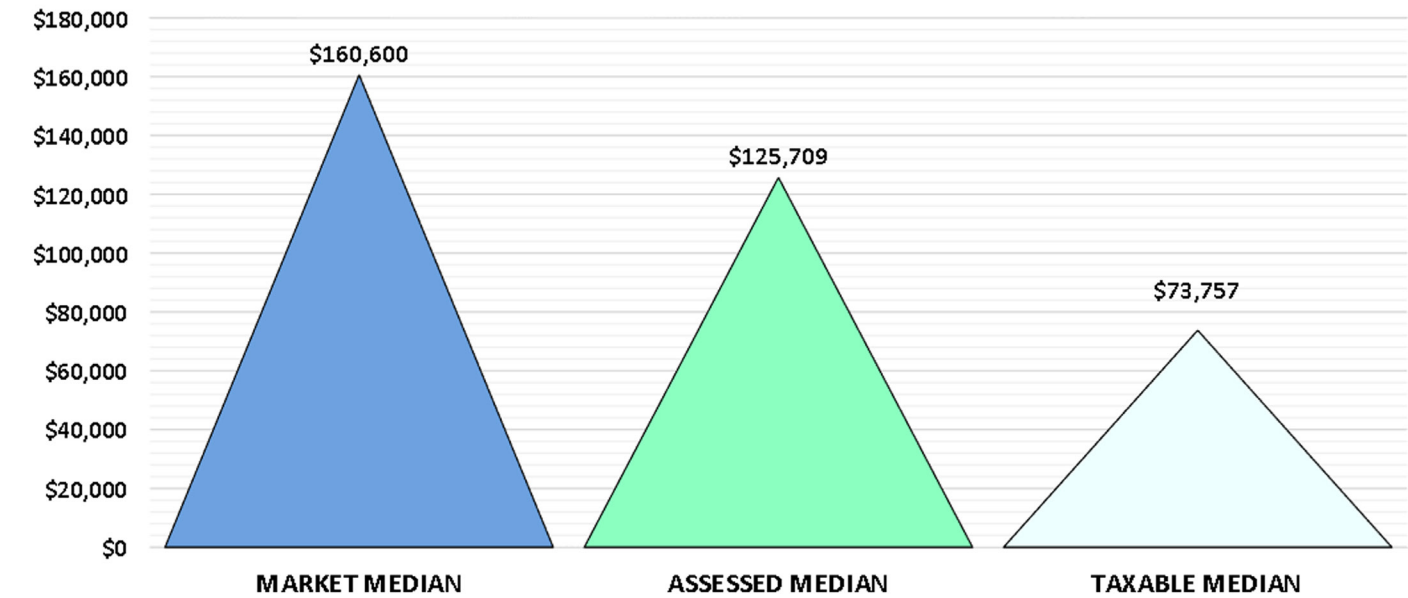
New Single Family Homes\*



Source: PAO Real Estate Data Base  
\*Homes completed in a given year are added to the tax roll the following year.

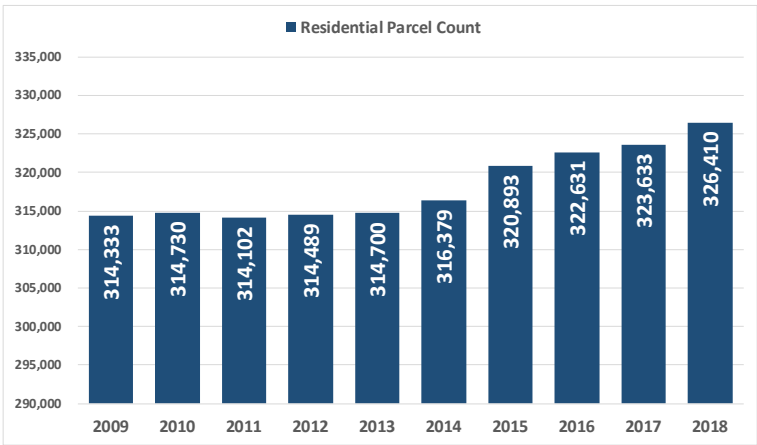
The median market value of a homestead single family home on the 2018 Tax Roll was \$160,600.

Median Market, Assessed, Taxable Values of Homesteaded property



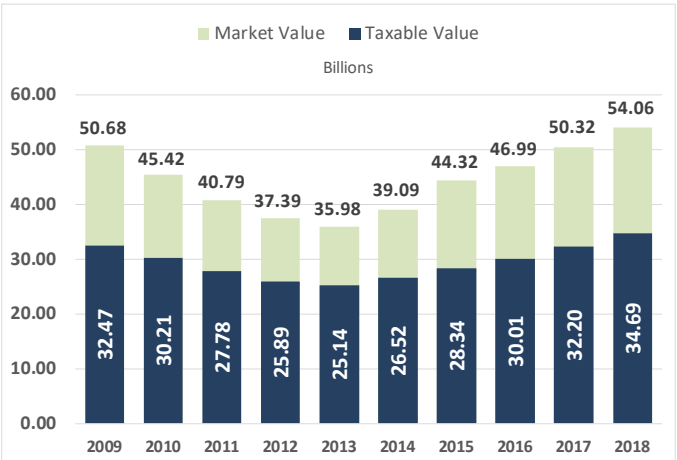
Source: 2018 Certified Tax Roll

Residential Parcel Count



Source: 2009 - 2018 Certified Tax Rolls

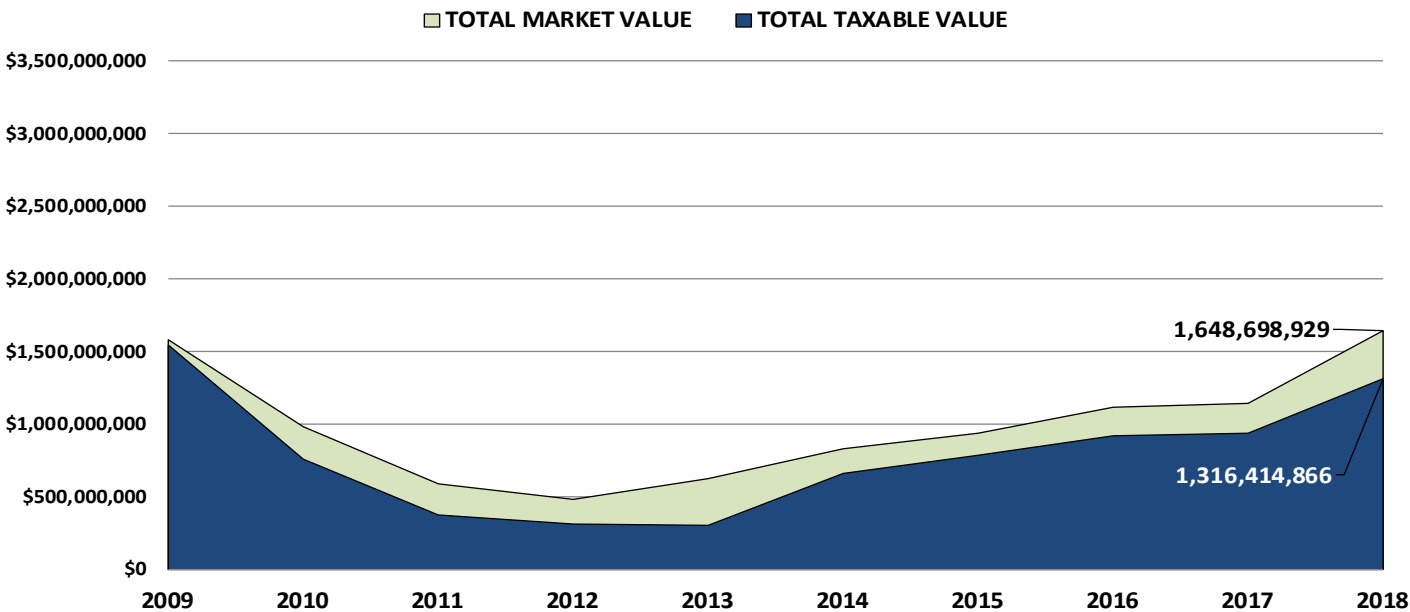
Residential Market and Taxable Values



Source: 2009 - 2018 Certified Tax Rolls - BILLIONS

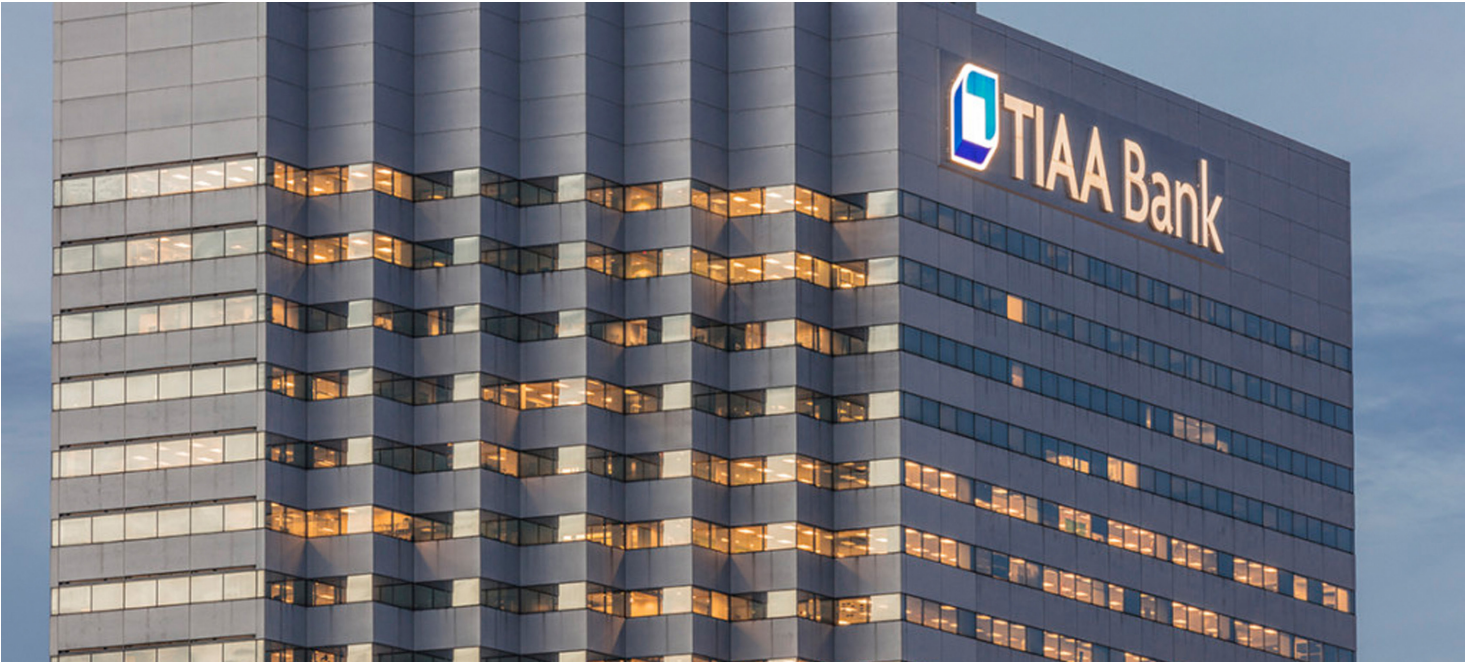


Net New Construction\* Market and Taxable Values



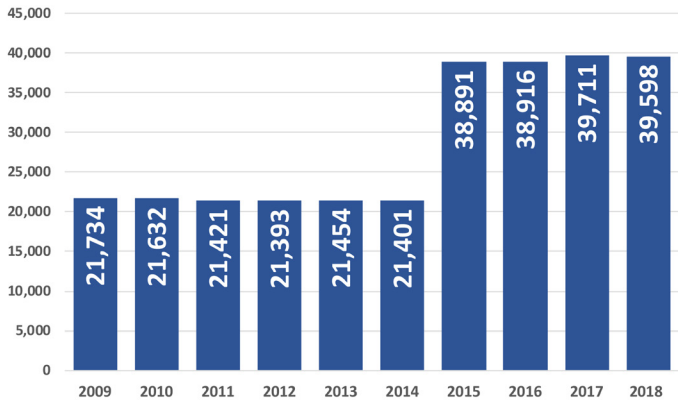
Source: 2009 - 2018 Certified Tax Rolls  
\*Net new construction is comprised of all new building construction, additions, and deletions in each respective tax roll year.

# COMMERCIAL PROPERTY

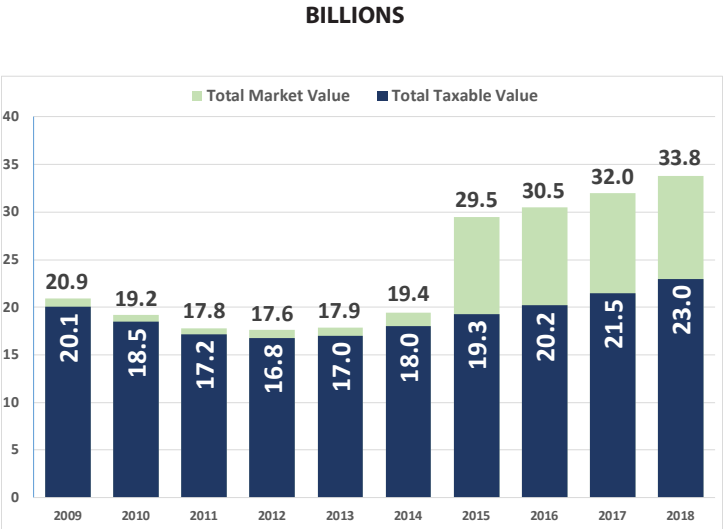


In Duval County, commercial real estate parcels make up only 11% of the county’s real estate parcels, but it accounts for nearly 39% of the total taxable value of real estate property.

Commercial Parcel Count



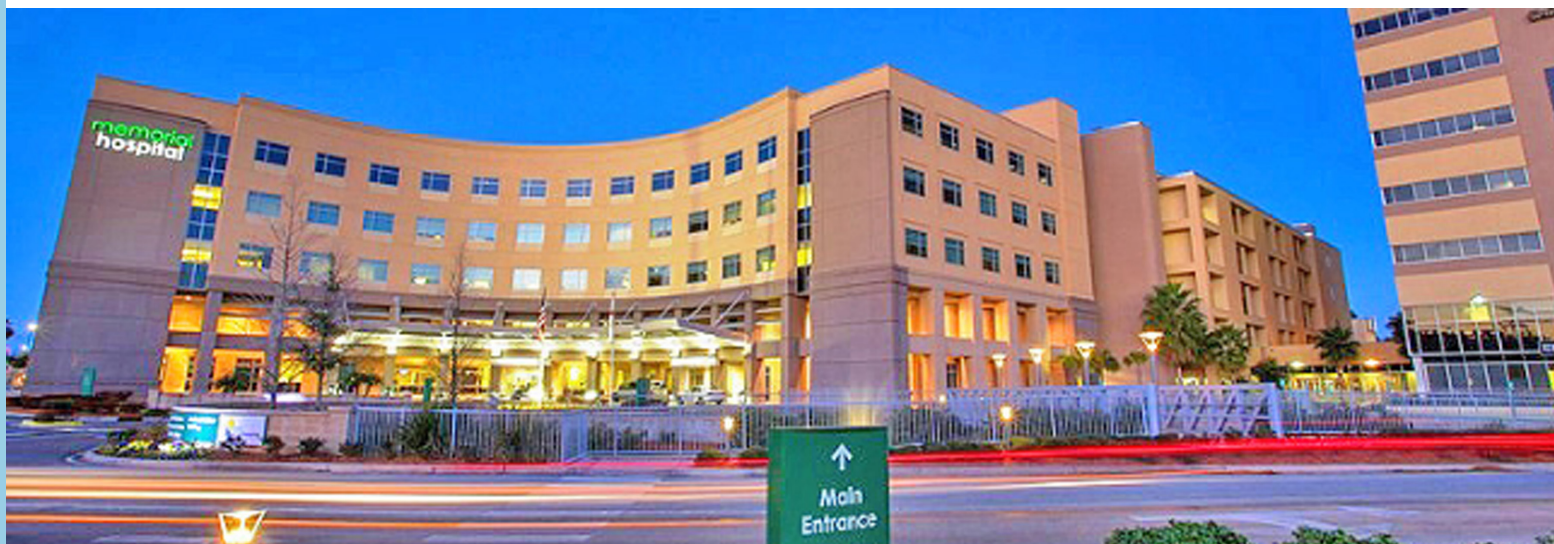
Commercial Market and Taxable Values



Source: 2009 - 2018 Certified Tax Rolls  
\*Tax year 2015 is the first year where institutional, government, leaseholds and miscellaneous categories are combined in the "Commercial Property Counts and Values."

Source: 2009 - 2018 Certified Tax Rolls  
\*Tax year 2015 is the first year where institutional, government, leaseholds and miscellaneous categories are combined in the "Commercial Property Counts and Values."





Largest Grouped\* Real Estate Assessments in Duval County  
Top 25 on 2018 Certified Tax Roll

	COMPANY NAME	REAL ESTATE TAXABLE VALUE
1	St Johns Town Center LLC	318,207,381
2	Mid America Apartment Communities	208,975,266
3	Stone Mountain/Gwinnett Industrial Inc	195,963,497
4	Blue Cross & Blue Shield	191,186,544
5	Beemer & Associates	190,610,355
6	Wal-Mart Properties/Stores	181,028,304
7	G&I VII LLC (Apartments)	130,504,940
8	Perimeter Realty / Fort Family Apartments	130,082,730
9	RAMCO Jacksonville LLC (River City Market Place)	128,792,355
10	GPT GIG BOA Portfolio	121,327,924
11	Jacksonville Avenues Ltd (Mall at the Avenues)	121,054,700
12	Breit Olympus MF Apartments	116,292,200
13	Hines Global	103,798,052
14	G&I IX Paradise Island Property Owner LLC	99,189,400
15	Memorial Health Care Group Inc	96,032,068
16	Anheuser Busch/Metal Container Corp	95,799,447
17	BR Beach House DST	86,451,100
18	Gate Petroleum/Gate Land	86,406,122
19	Bank of America	85,308,637
20	Amkin West Bay LLC	84,482,955
21	MCSW JAC Hospitality (Hyatt Regency)	83,942,100
22	Publix Super Markets Inc	80,357,823
23	Cherishome Apartments	77,914,350
24	7915 Baymeadows Circle Owner LLC	76,564,100
25	Target Corporation/Dayton Hudson Corp	75,310,464

Source: 2018 Certified Tax Roll (does not include changes made after certification due to the appeals process)\*Includes multiple properties grouped together by property owner.

# EXEMPTIONS

## Caps, Exemptions and Their Financial Effects



## Listing of All Exemptions Currently Available to Property Owners

### Homestead Exemption

All legal Florida residents are eligible for a Homestead Exemption on their homes, condominiums, co-op apartments and certain mobile home lots. The exemption removes \$25,000 off the assessed value of an owner occupied residence and could provide up to another \$25,000 additional exemption off assessed value over \$50,000. (This additional exemption does not apply to school millage.) Not only does the homestead exemption lower the value on which you pay taxes, it also triggers the 'Save Our Homes' benefit which limits future annual increases in assessed value to 3% or less.

### Property Tax Exemption for Deployed Service Members

The Deployed Service Member Exemption is available for service members who received a homestead exemption and were deployed during the preceding calendar year on certain designated operations.

### Blindness Exemption

Florida residents who are legally blind may qualify for this \$500 exemption.

### Disability Exemption

Florida residents who are totally and permanently disabled may qualify for this \$500 exemption.

### Totally and Permanently Disabled Exemption

Any real estate used and owned as a homestead, less any portion thereof used for commercial purposes, by a paraplegic, hemiplegic, or other totally and permanently disabled person, as defined in Section 196.012(11), Florida Statutes, who must use a wheelchair for mobility or who is legally blind, shall be exempt from taxation.

The gross income of all persons residing in or upon the applicant's homestead may not exceed \$29,415 in order to receive the exemption. This is adjusted annually by the percentage change of the average cost of living index issued by the United States Department of Labor.

### Quadriplegic Exemption

Quadriplegics are also exempt from taxation for any real estate used and owned as a homestead, less any portion used for commercial purposes. There are no income limitations for this disability.

### Disabled Veteran Exemption

Any ex-service member disabled at least 10% in war or by service connected misfortune is entitled to a \$5,000 exemption. Under certain circumstances the benefit of this exemption may be carried over to the veteran's spouse in the event of their death.

### First Responder Exemptions

This exemption provides ad valorem tax relief on a homestead property that is owned and used by a person who has a total and permanent disability as a result of an injury or injuries sustained while serving as a first responder in the State of Florida or a political subdivision of Florida. The first responder must be a permanent resident of Florida on January 1 of the year for which the exemption is being claimed. The tax exemption carries over to the benefit of the surviving spouse as long as the surviving spouse holds the legal or beneficial title to the homestead, permanently resides thereon and does not remarry.

### Service-Connected Total and Permanent Disability Exemption

Any honorably discharged veteran with service connected total and permanent disability is entitled to exemption on real estate used and owned as a homestead, less any portion thereof used for commercial purposes. Under certain circumstances the benefit of this exemption can carry over to the veteran's spouse in the event of their death.

### 'Granny Flat' Reduction - Assessment Reduction for Living Quarters of Parents or Grandparents

Property owners who construct or reconstruct their property for the purpose of providing living quarters for one or more natural or adoptive parents or grandparents may be eligible for a reduction in their property's assessed value based on the increase in value due to the construction. To qualify for this reduction, at least one of the parents or grandparents must be 62 years of age or older. The reduction may not exceed the lesser of: (1) The increase in assessed value resulting from construction or reconstruction (2) twenty percent (20%) of the total assessed value of the property as improved. This reduction requires annual approval and is not applicable if the parent or grandparent no longer lives on the property. This reduction is only applicable if the property has an existing homestead exemption.

### Senior Citizen Low-Income Exemptions

There are currently two additional Senior Citizen Homestead Exemptions available to limited income property owners 65 years old or older. One requires long term residency. Both must be applied for through the Property Appraiser's Office. Applicants must meet an income requirement. The 2018 adjusted gross household income may not exceed \$30,174 to be eligible for the 2019 exemption.

### Institutional (Non-Profit) Exemptions

Institutional exemptions are available for certain properties that qualify for an exempt use such as churches, educational facilities and non-profit organizations. To qualify, the property must be owned and used exclusively or predominantly for an exempt purpose as of January 1. Only the portion of the property used for the exempt purpose is eligible for the exemption. There are also specific required forms for Charter Schools, Non-Profit Affordable Housing Rentals, Non-Profits Preparing Property for Affordable Housing and for Homes for the Aged. To qualify for the Non-Profit Homes for the Aged exemption, applicants must meet income requirements. The adjusted income limitation for the 2019 exemption is: \$33,350 for single persons and \$37,441 for couples.

### Widow / Widower Exemption

Any widow/widower who is a permanent Florida resident may claim this exemption. If the widow/widower remarries, she/he is no longer eligible.

#### Homestead Exemptions

ROLL YEAR	HOMESTEAD COUNT*	PERCENT CHANGED
2018	192,951	0.99
2017	191,061	1.04
2016	189,103	0.21
2015	188,710	-0.76
2014	190,155	-1.42
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

Source: 2009 - 2018 Certified Tax Rolls

\*Not all single family dwellings are eligible for a homestead exemption.  
Only permanent residences are eligible.

#### Senior Citizens Additional Homestead Exemptions\*

ROLL YEAR	SR HOME-STEAD COUNT	PERCENT CHANGED
2018	7,131	-4.79
2017	7,490	-4.02
2016	7,804	-3.24
2015	8,065	-2.58
2014	8,279	-2.55
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

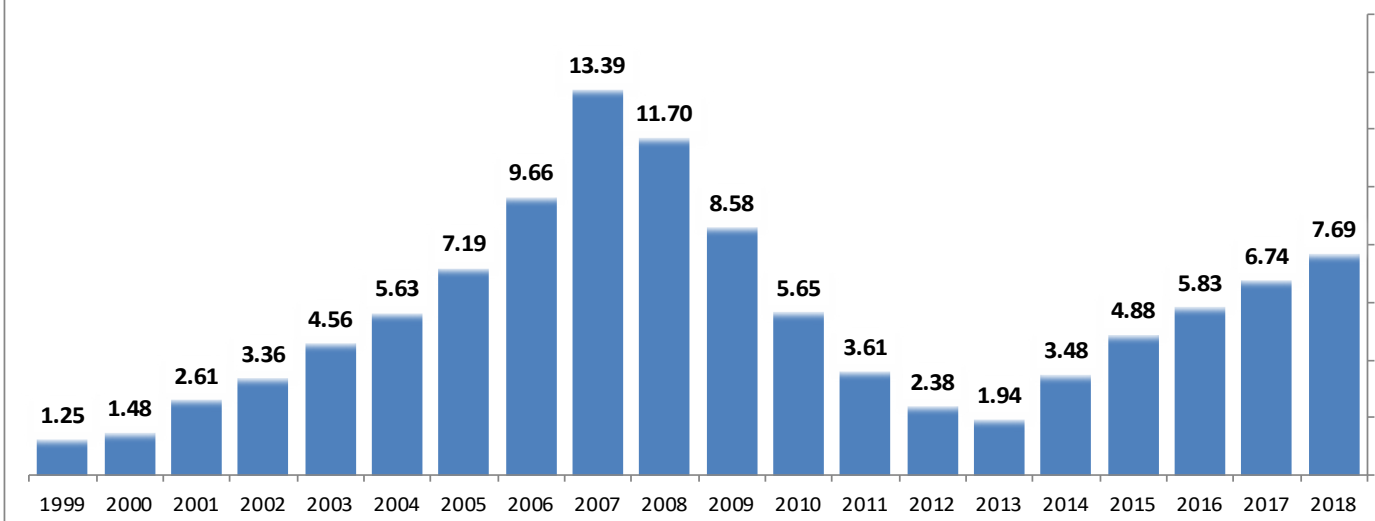
Source: 2009 - 2018 Certified Tax Rolls

\* Based on age and income requirements



## Annual Deferred (not taxed) Value on Homesteaded Property\*

### Annual Deferred Value on Homesteaded Property in Billions



Source: 1999 - 2018 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.)

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. This amount is portable when you purchase your next home, if you apply by the end of the year following the year that you sold the home.

### Duval County Annual "Save Our Homes" \*Cap Rate Increase

ROLL YEAR	"SAVE OUR HOMES" CAP
2019	1.90%
2018	2.10%
2017	2.10%
2016	0.70%
2015	0.80%
2014	1.50%
2013	1.70%
2012	3.00%
2011	1.50%
2010	2.70%
2009	0.10%
2008	3.00%
2007	2.50%
2006	3.00%
2005	3.00%
2004	1.90%
2003	2.40%
2002	1.60%
2001	3.00%
2000	2.70%
1999	1.60%

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.

# Homestead Exemption Fraud, Abuse and Non-compliance

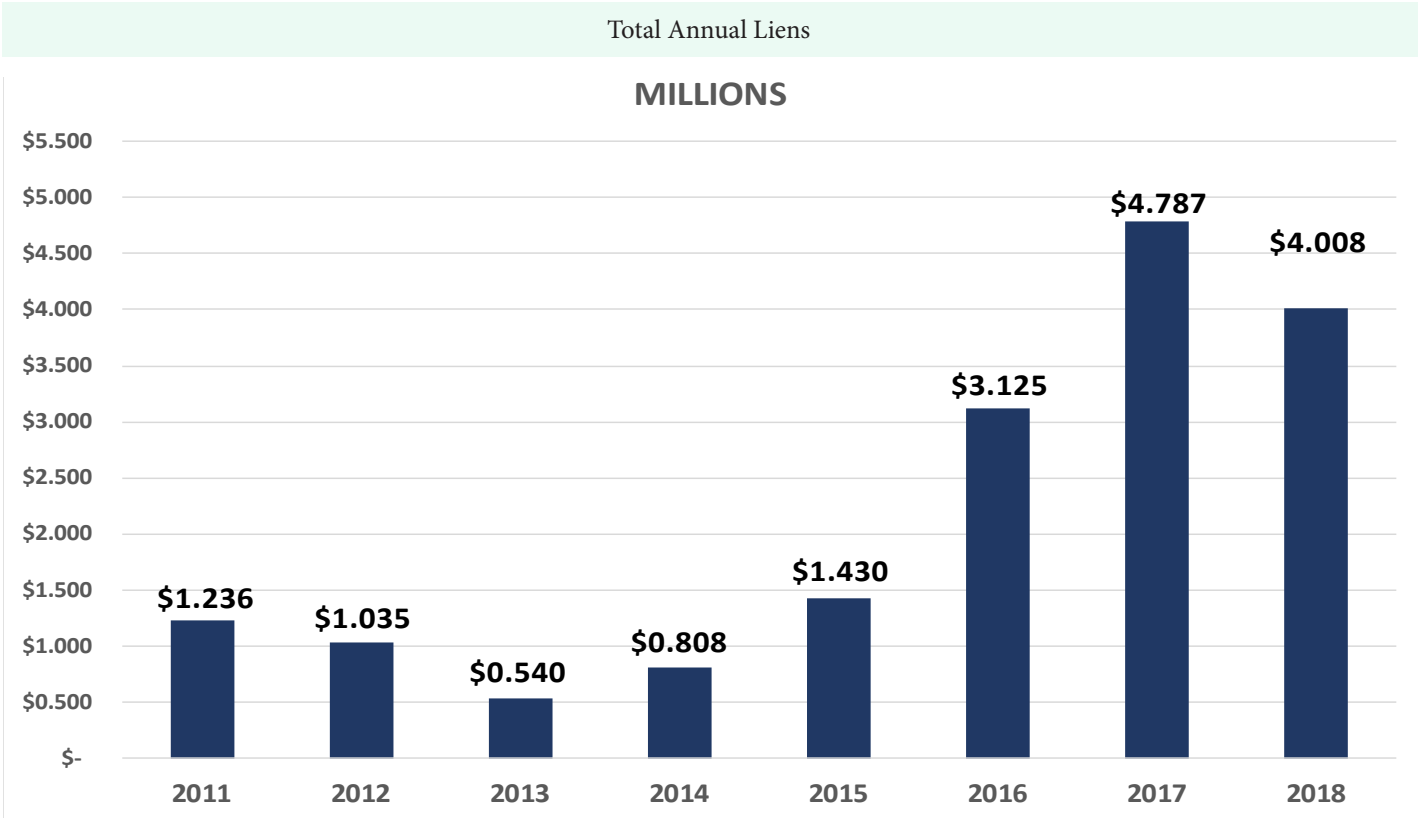
Since taking office on July 1, 2015, Duval County Property Appraiser Jerry Holland has focused on new initiatives to bring Duval properties into compliance and return revenues where they should be. “We want to make sure that those who are entitled to exemptions receive them and those that are not entitled are found and held responsible for their actions. We find in our investigations many people don’t realize they are out of compliance and want to do what is right and play by the rules. We want to assist them in doing so.” states Holland.

Tax liens have ranged anywhere from as low as \$9.15 to \$385,000 for an individual taxpayer and totaled \$4,008,685.45 in 2018. Holland has also spearheaded an initiative to return taxable property onto the tax rolls by moving forward to contract with a private company to investigate potential violations rather than hiring additional city employees to do so. “In our first 23 months with Tax Management Associates, they were able to provide the information for us to process over \$4.7 million dollars in back taxes, penalties and interest. The total success of Holland’s efforts since taking office has yielded over \$13.4 million dollars in back taxes, penalties and interest.”

Property Appraiser Holland acknowledges that while some of the noncompliance is unintentional, there are always those who are gaming the system, committing fraud and in some cases who have been intentionally masking their operations for years.

“Simply put, those committing fraud are stealing from the law abiding citizens of Duval County and we want to bring that to a stop,” said Holland.

Pursuant to Florida law, any person who knowingly and willfully gives false information for the purpose of claiming homestead exemption as provided for in this chapter is guilty of a misdemeanor of the first degree §196.131(2) Florida Statutes.



\* Source: Duval County Property Appraiser's Exemption Compliance Unit

The Exemption Compliance Unit issued a total amount of \$4,008,685.45 in tax liens in 2018 alone.



The Duval County Tax Collector is responsible for the collection of liens.

To report suspected exemption compliance violations or fraud, the property appraiser's exemption compliance hotline is (904) 630-7112 or it can also be reported online through the exemption abuse report form.

The lowest lien in 2018 recorded that was issued by the Property Appraiser's Office was \$9.15 and the highest lien was \$385,000.00.

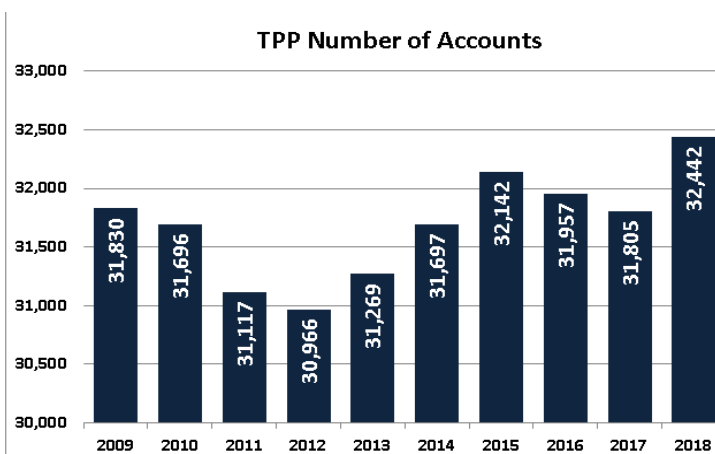


# TANGIBLE PERSONAL PROPERTY



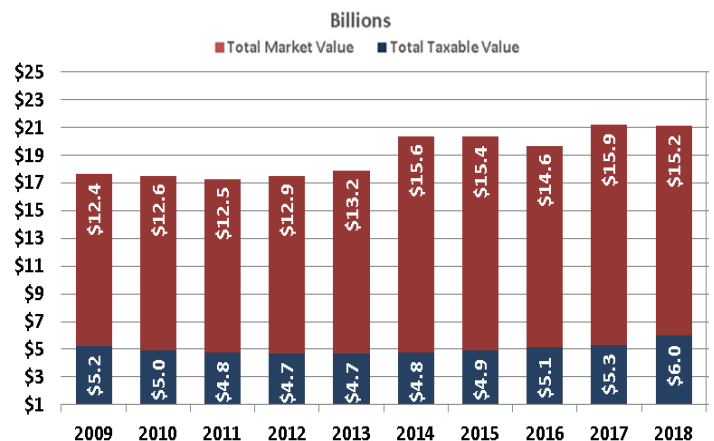
Tangible Personal Property (TPP) is everything other than real estate that is used, usually by a business, for income-producing purposes. Office furniture, computers, industrial equipment, supplies, machinery as well as appliances in rental properties are examples of tangible personal property. Inventory and some vehicles are excluded. The State of Florida values and taxes income producing personal property.

TPP Accounts



Source: 2009 - 2018 Certified Tax Rolls

TPP Market and Taxable Values



Source: 2009 - 2018 Certified Tax Rolls; includes centrally assessed property



Largest Grouped\* TPP Assessments  
Top 25 on 2018 Certified Tax Roll

COMPANY NAME	TPP TAXABLE VALUE
1 Vistakon/Johnson & Johnson Vision	370,387,112
2 AT&T/Bellsouth Communications	290,269,843
3 Anheuser Busch/Metal Container Corp	255,623,803
4 Amazon.com	170,040,759
5 Comcast Cable	154,727,617
6 Florida Power & Light Co	127,332,674
7 CSX Transportation Inc	112,323,233
8 Kraft Heinz Foods Company	88,979,640
9 Sunbelt Rentals Inc	86,649,579
10 Tampa Electric Co/Peoples Gas Systems	58,467,484
11 Gerdau Ameristeel US Inc	56,893,684
12 Florida East Coast Railway Corp	44,819,325
13 Wal-Mart Properties/Stores	39,589,227
14 Black Knight Technology Solutions	39,573,709
15 Bacardi Bottling/JMH Corp	39,249,198
16 Westrock CP	38,868,358
17 Bank of America	37,775,704
18 FOO Trust II & III (Wells Fargo Bldg & Others)	37,199,148
19 Symrise Inc /Renessenz LLC	35,071,588
20 Publix Super Markets Inc	34,991,671
21 GE OIL & GAS INC	33,726,863
22 T-Mobile	33,546,084
23 SAFT America Inc	32,170,966
24 Fanatics Inc	31,727,620
25 Ever Bank	30,520,827

Source: 2018 Certified Tax Roll (does not include changes made after certification due to the appeals process)

\*Includes multiple properties grouped together by property owner.

# Highest Taxed Entities in Duval County

Largest Combined\* Taxable Value Assessments in Duval County  
Top 25 on 2018 Certified Tax Roll

	COMPANY NAME	REAL ESTATE	TPP	TOTAL TAXABLE VALUE
1	Vistakon/Johnson & Johnson Vision	52,680,295	370,387,112	423,067,407
2	Anheuser Busch/Metal Container Corp	95,799,447	255,623,803	351,423,250
3	AT&T/Bellsouth Communications	30,078,356	290,269,843	320,348,199
4	St Johns Town Center LLC	318,207,381	548,134	318,755,515
5	Wal-Mart Properties/Stores	181,028,304	39,589,227	220,617,531
6	Mid America Apartment Communities	208,975,266	3,685,899	212,661,165
7	Blue Cross & Blue Shield	191,186,544	8,524,848	199,711,392
8	Stone Mountain/Gwinnett Industrial Inc	195,963,497	0	195,963,497
9	Beemer & Associates	190,610,355	83,512	190,693,867
10	Amazon.com	0	170,040,759	170,040,759
11	Comcast Cable	6,264,549	154,727,617	160,992,166
12	Florida Power & Light Co	19,844,681	127,332,674	147,177,355
13	G&I VII LLC (Apartments)	130,504,940	543,328	131,048,268
14	Perimeter Realty / Fort Family Apartments	130,082,730	76,421	130,159,151
15	RAMCO Jacksonville LLC (River City Market Place)	128,792,355	0	128,792,355
16	Memorial Health Care Group Inc	96,032,068	30,308,514	126,340,582
17	Bank of America	85,308,637	37,775,704	123,084,341
18	CSX Transportation Inc	9,354,596	112,323,233	121,677,829
19	GPT GIG BOA Portfolio	121,327,924	297,177	121,625,101
20	Jacksonville Avenues Ltd (Mall at the Avenues)	121,054,700	431,708	121,486,408
21	Breit Olympus MF Apartments	116,292,200	459,973	116,752,173
22	Publix Super Markets Inc	80,357,823	34,991,671	115,349,494
23	Gate Petroleum/Gate Land	86,406,122	26,682,879	113,089,001
24	Kraft Heinz Foods Company	19,059,469	88,979,640	108,039,109
25	Hines Global	103,798,052	0	103,798,052

Source: 2018 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.

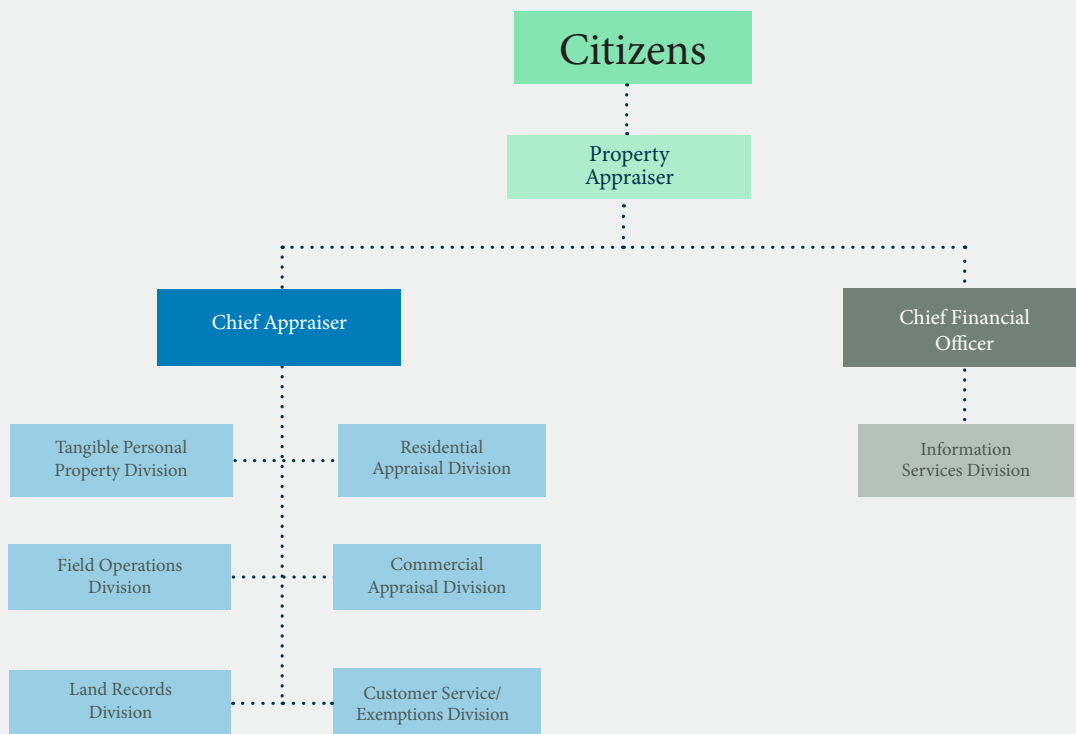


# ABOUT THE PROPERTY APPRAISER'S OFFICE



Property Appraiser Jerry Holland  
(904) 630-0875

- Jerry Holland was elected unopposed as Duval County Property Appraiser in March 2015. One of his first priorities as Property Appraiser has been to take an aggressive approach investigating and combating exemption fraud. He is a State of Florida certified General Contractor, Real Estate Broker and Florida Certified Appraiser.
- Prior to being Property Appraiser, Jerry Holland, was elected into office as Duval County's Supervisor of Elections in a 2005 Special Election. From 2014-2015 served as President of the Florida State Association of Supervisor of Elections. Holland also served as the 2002-2003 President of Jacksonville City Council during his first term on the Council. From 2004-2005, he served as President of the Northeast Regional Planning Council.
- Holland earned his Master's degree in Education and his Bachelor of Business Administration in Transportation and Logistics from the University of North Florida.



## Property Appraiser's Office Staff



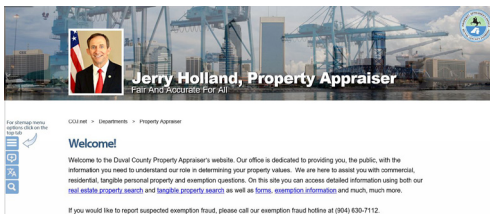
It is our promise to produce a fair, equitable and accurate tax roll as required by law. We will focus on our customers: the taxpayers. We will support the continuous personal and professional development of our employees so as to maintain the highest levels of expertise and customer satisfaction that we may serve you, the taxpayer, with excellence.

[www.DuvalPA.com](http://www.DuvalPA.com)  
(904) 630-2020



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  
7:30 a.m. to 5:30 p.m.  
Mon. - Fri.

Visit our website at  
[www.duvalpa.com](http://www.duvalpa.com)



Property Appraiser Jerry Holland  
(904) 630-0875

Residential Property  
(904) 630-2037

Commercial Property  
(904) 630-2600

Personal Property  
(904) 630-1964

Exemptions (including homestead)  
(904) 630-2020

Exemption Fraud and Abuse Hotline  
(904) 630-7112

Tax Collector's Office  
(904) 630-1916

Jacksonville Mayor's Office  
(904) 630-1776

Jacksonville City Council  
(904) 630-1377

City of Atlantic Beach  
(904) 247-5800

City of Jacksonville Beach  
(904) 247-6100

City of Neptune Beach  
(904) 270-2400

Town of Baldwin  
(904) 266-5031

Duval County Schools  
(904) 390-2000

## 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.

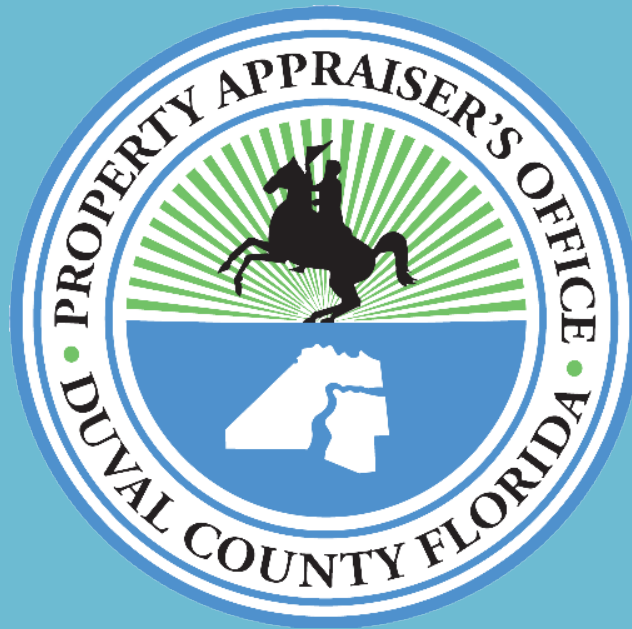
Deadline for Value Adjustment Board petitions.

### October

Value Adjustment Board hearings begin.

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





**Jerry Holland**  
**Duval County Property Appraiser**

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**Office of the Property Appraiser**  
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