



YOUR DUVAL COUNTY PROPERTY VALUES, TAX RATES, REVENUE AND STATISTICS

2015

Everything you want to know about the worth 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

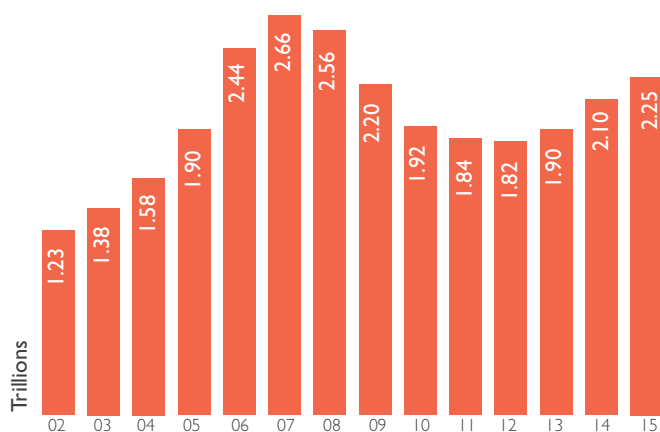
Just Value/Fair Market Value



“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 and 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.

Total Just Value of Property in Florida



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

The total just value, or market value, of all real estate property on county tax rolls in Florida totaled approximately \$2.25 trillion dollars in 2015.

Total Just Value of Property in Duval County, Florida

ROLL YEAR	REAL PROPERTY	TANGIBLE PERSONAL PROPERTY	CENTRALLY ASSESSED	TOTAL JUST VALUE
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
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

Source: 2006-2015 Certified Tax Rolls



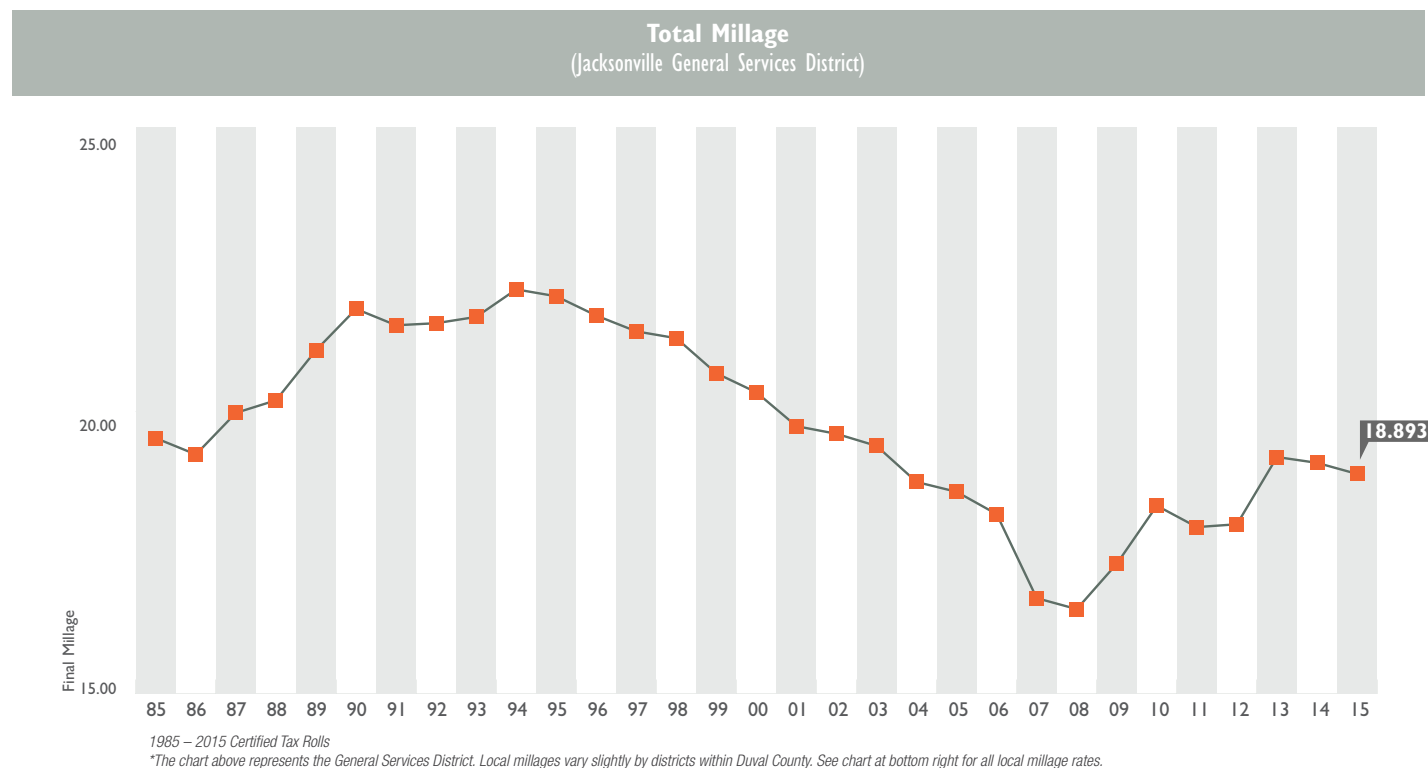
Tax Rates & Revenue

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.



2015 Millages by Taxing Authority (General Services District)

MILLAGE	TAXING AUTHORITY
11.4419	Duval County/City of Jacksonville
7.1170	Duval County School Board
0.3023	St. Johns River Water Management District
0.0320	Florida Inland Navigation District
18.8932	Total Millage

Source: Duval County Taxing Authorities

2015 Total Millages by District

DISTRICT	MILLAGE
General Services District	18.8932 mills
Old Core City of Jacksonville	18.8932 mills
Jacksonville Beach	19.4972 mills
Atlantic Beach	18.9310 mills
Neptune Beach	18.9681 mills
Baldwin	20.1205 mills

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

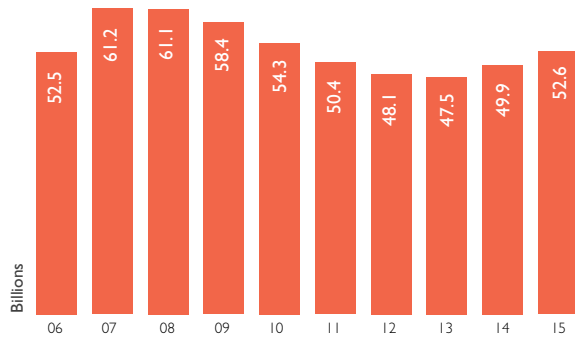
Taxes are determined by applying each Taxing Authority's millage rate to the applicable taxable value on the property. One mill equals \$1 per \$1,000 in value (.001).

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

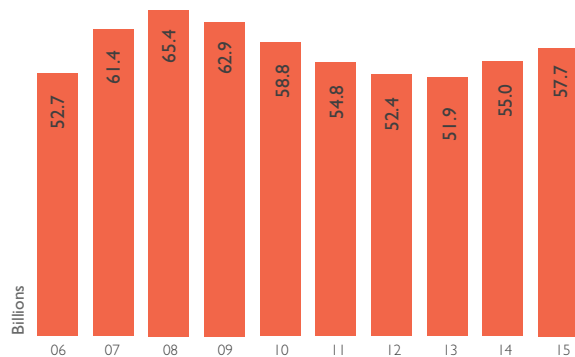


Source: 2006 - 2015 Certified Tax Rolls

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

ROLL YEAR	TAXABLE VALUE	PERCENT CHANGED
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
2008	61,069,329,546	-0.18
2007	61,177,744,704	16.61
2006	52,461,413,629	

Total Operating Taxable Value for School Taxes



Source: 2006 - 2015 Certified Tax Rolls

*Represents the Schools Operating Taxable Value. There are different taxable values for different taxing authorities.

ROLL YEAR	TAXABLE VALUE	PERCENT CHANGED
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
2008	65,401,744,384	6.45
2007	61,436,184,809	16.62
2006	52,682,843,070	

Budgeted Revenue

Projected Property Taxes for 2015

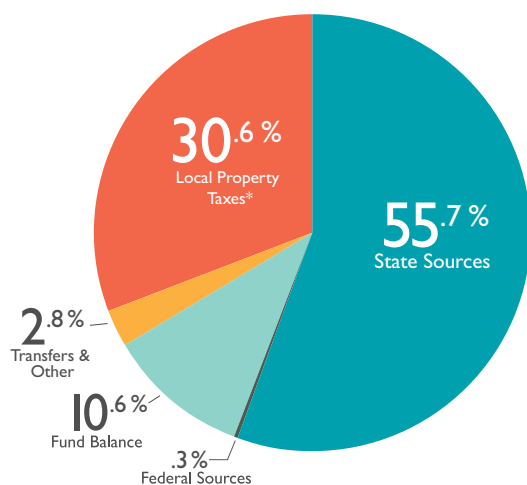
City of Jacksonville, General Government (excluding Beaches & Baldwin)	\$544,914,557.63
Duval County Public Schools	\$411,209,856.42
City of Jacksonville (General Government - Beaches & Baldwin)	\$41,013,795.64
City of Jacksonville Beach	\$11,322,611.87
City of Atlantic Beach	\$4,562,735.11
City of Neptune Beach	\$2,367,026.57
Town of Baldwin	\$132,124.38
St. Johns River Water Management District	\$15,979,712.11
Florida Inland Navigation District	\$1,691,535.78
Total Gross Taxes	\$1,033,193,955.51

Source: 2015 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 2015, approximately 56% was projected for the City of Jacksonville and 40% for Duval County Schools.

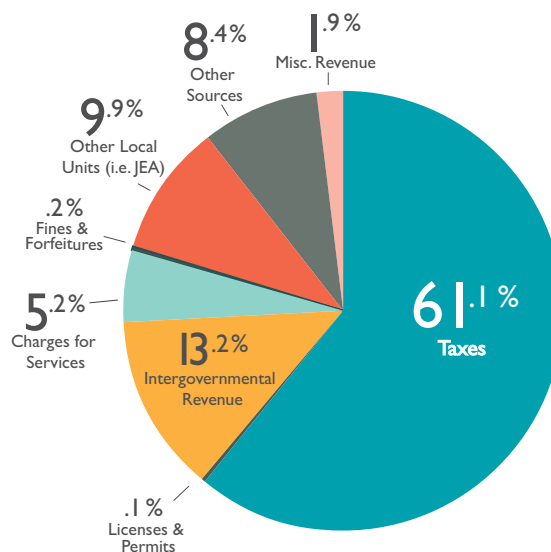
**Duval County Public Schools
FY 2014/2015 General Fund**



**FY 2014/2015
Duval County Schools
General Fund Budget
\$1,060,777,479**

Source: Duval County Public Schools, Budget Services

**City of Jacksonville
FY 2015/2016 General Fund**



**FY 2015/2016
City of Jacksonville
General Fund Budget
\$1,151,186,806**

Source: City of Jacksonville FY 2015/16 Budget

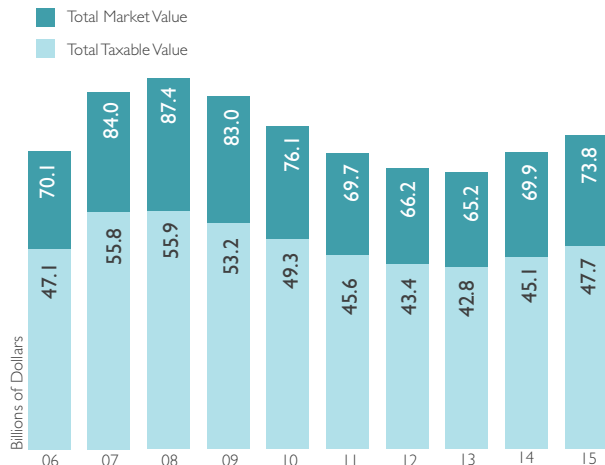
DUVAL COUNTY REAL ESTATE BY THE NUMBERS

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: 2006 - 2015 Certified Tax Rolls
Taxable values listed are those applicable to county taxes.

ROLL YEAR	MARKET VALUE	TAXABLE VALUE	DIFFERENCE IN BILLIONS*	PERCENT DIFFERENCE
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
2008	87,363,797,070	55,888,445,720	31.5	11.50
2007	83,997,280,652	55,769,128,234	28.2	22.81
2006	70,096,836,631	47,111,707,822	23.0	

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

Duval County Real Estate 2015 Parcel Counts and Values

CATEGORY TYPE	PARCEL COUNT	MARKET VALUE	TAXABLE VALUE	PERCENT TO TOTAL TAXABLE
Single Family Homes	255,955	37,045,044,104	24,136,570,373	50.638%
Improved Commercial	12,466	11,362,460,212	10,319,267,988	21.649%
Improved Industrial	4,065	3,879,741,806	3,789,078,849	7.949%
Multi-Family 10 Units or More	591	4,071,804,866	3,844,392,899	8.065%
Condominiums	27,411	2,923,047,373	2,220,227,412	4.658%
Vacant Residential	20,077	854,941,875	794,194,155	1.666%
Multi-Family Less than 10 Units	5,919	928,146,983	733,636,230	1.539%
Vacant Commercial	3,067	479,030,426	451,773,861	0.948%
Mobile Homes	9,542	436,128,225	250,206,756	0.525%
Institutional	2,841	3,009,750,143	284,236,975	0.596%
Vacant Industrial	1,343	216,262,964	199,060,387	0.418%
Retirement Homes & Misc. Residential	4,315	365,905,858	325,964,020	0.684%
Agricultural	1,785	2,077,221,274	158,600,292	0.333%
Miscellaneous	3,965	123,975,275	98,248,198	0.206%
Non-Agricultural Acreage	83	56,151,439	49,666,517	0.104%
Leasehold Interest	136	308,303,908	9,262,634	0.019%
Government	6,102	5,697,343,521	611,006	0.001%
Cooperatives	121	3,055,500	186,300	0.000%
TOTALS:	359,784	73,838,315,752	47,665,184,852	100.000%

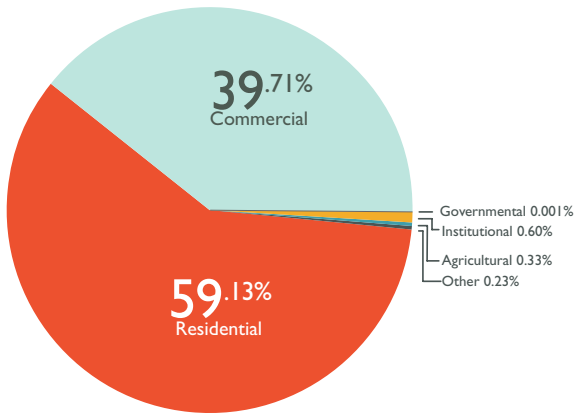
Source: 2015 Certified Tax Roll

Total Real Estate Parcels in Duval County

ROLL YEAR	PARCEL COUNT	PERCENT CHANGED
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%
2008	349,016	1.55%
2007	343,699	4.18%
2006	329,917	

Source: 2006 - 2015 Certified Tax Rolls

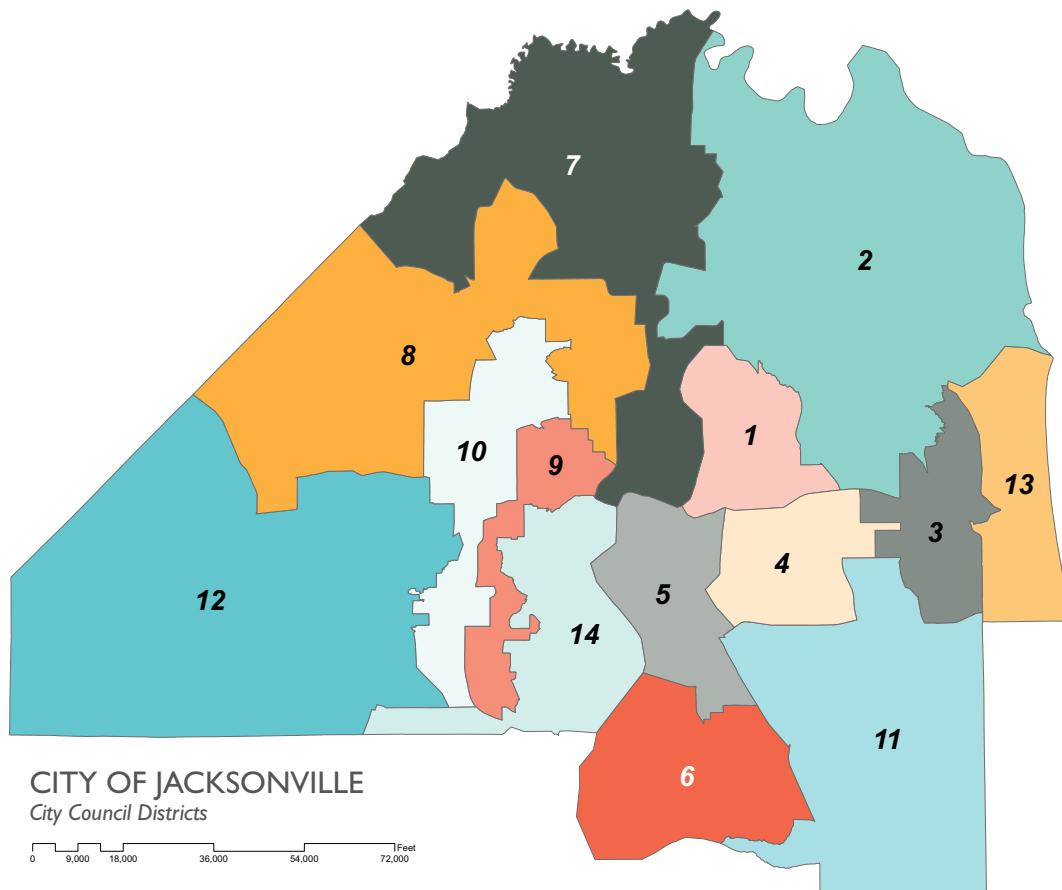
Taxable Value Composition of Real Estate



Source: 2015 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 measure inside. 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	20,701	17,452	13,263	505	33	357	5
2	23,164	18,901	13,614	497	122	554	9
3	22,606	17,274	14,155	264	107	465	19
4	26,454	15,721	12,391	712	277	2,359	15
5	21,572	14,653	12,611	477	444	1,052	11
6	29,790	24,993	20,092	548	33	855	49
7	20,809	13,475	7,442	384	591	1,326	30
8	26,490	19,340	11,481	742	193	665	236
9	26,022	17,256	8,368	711	1,009	1,670	2
10	22,521	17,238	10,592	960	363	578	43
11	34,057	20,080	17,025	568	335	553	1,060
12	27,729	21,507	16,239	625	123	504	165
13	33,377	18,791	17,563	547	341	1,298	114
14	24,492	19,274	13,874	525	94	821	27
TOTALS:	359,784	255,955	188,710	8,065	4,065	13,057	1,785

Source: 2015 Certified Tax Roll

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

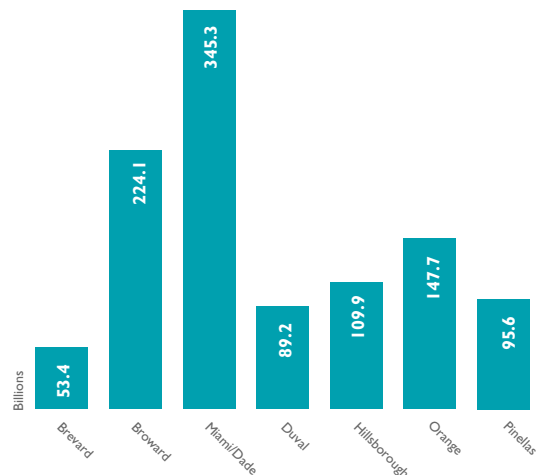
Duval County Statistical Breakdown

2015 Real Estate Parcel Count

COUNTY	PARCEL COUNT
Brevard	372,491
Broward	827,073
Miami/Dade	1,021,019
Duval	359,784
Hillsborough	518,036
Orange	504,471
Pinellas	494,007

Source for charts above and right: Florida Department of Revenue 2015 Ad Valorem Data Book

2015 Real Estate Total Market Values



There were 46,690 total real estate transactions for Duval County this past year.

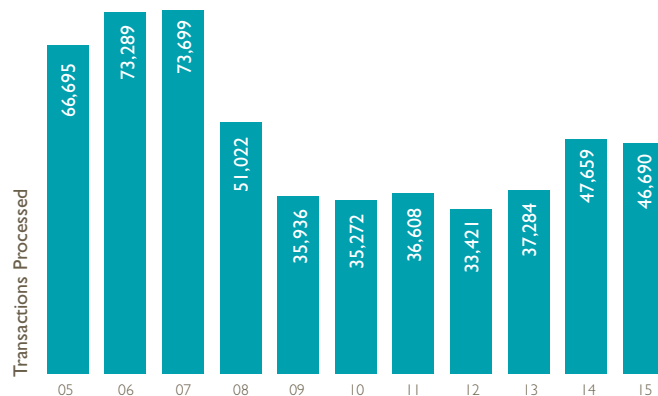
New Parcels by Planning District*

PLANNING DISTRICT	PARCELS
1 - Urban Core	7
2 - Greater Arlington/Beaches	479
3 - Southeast	945
4 - Southwest	260
5 - Northwest	0
6 - North	247
7 - Atlantic Beach	192
Neptune Beach	0
Jacksonville Beach	118
Baldwin	0

Source: PAO Real Estate Database

*Added to 2015 Tax Roll; does not include deletions when parcels were reconfigured.

Duval County Real Estate Transactions*

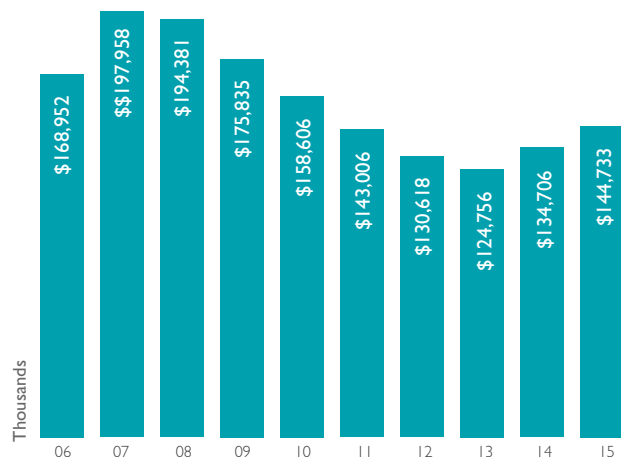


Source: 2005-2015 Certified Tax Roll

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

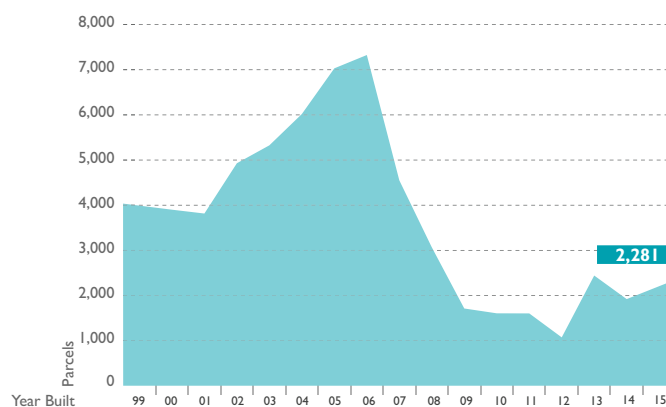
Residential Property Facts & Figures

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



Source: 2006-2015 Certified Tax Rolls

New Single Family Homes*

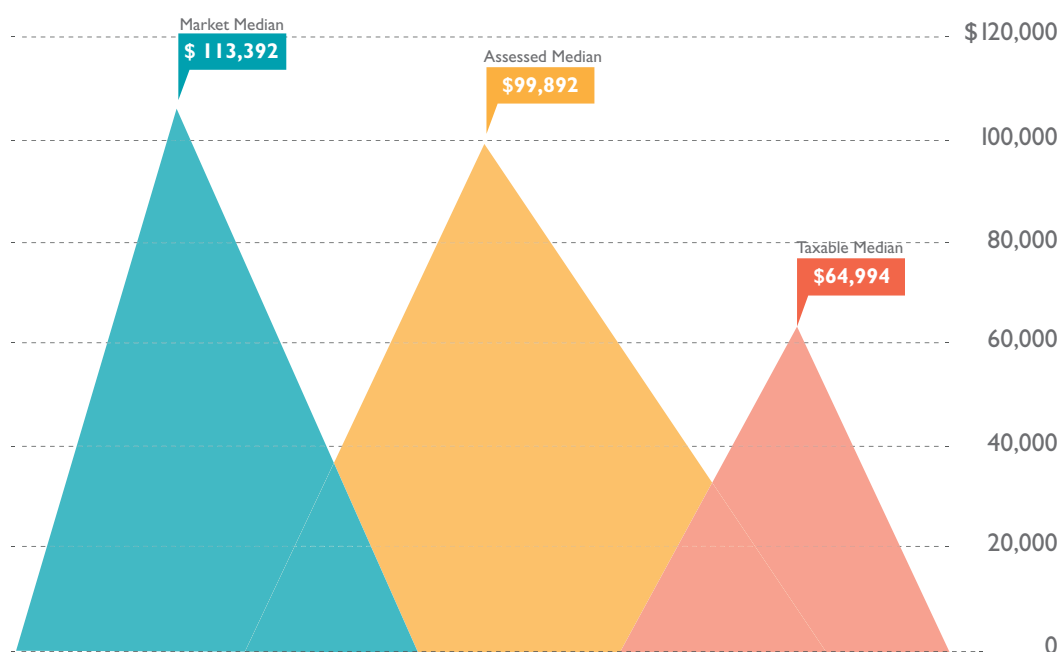


Source: PAO Real Estate Data Base

*Homes completed in a given year are added to the tax roll the following year.

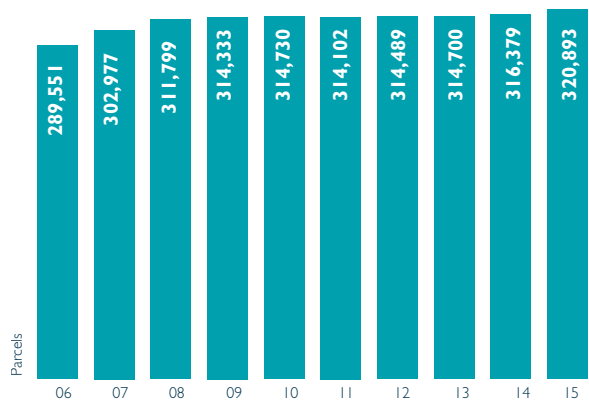
The median market value of a homesteaded single family home on the 2015 Tax Roll was \$113,392.

Median Market, Assessed, Taxable Values of Homesteaded property



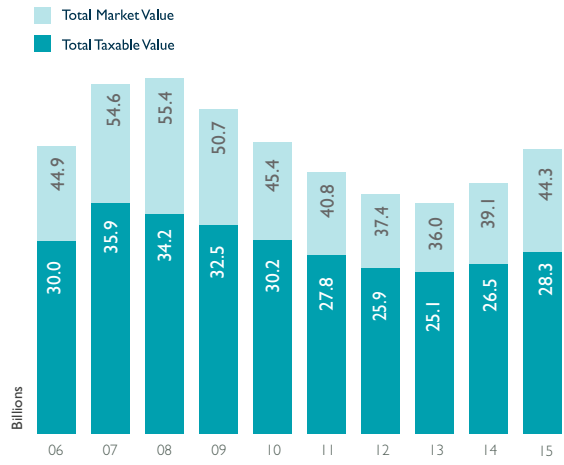
Source: 2015 Certified Tax Roll

Residential Parcel Count



Source: 2006 - 2015 Certified Tax Rolls

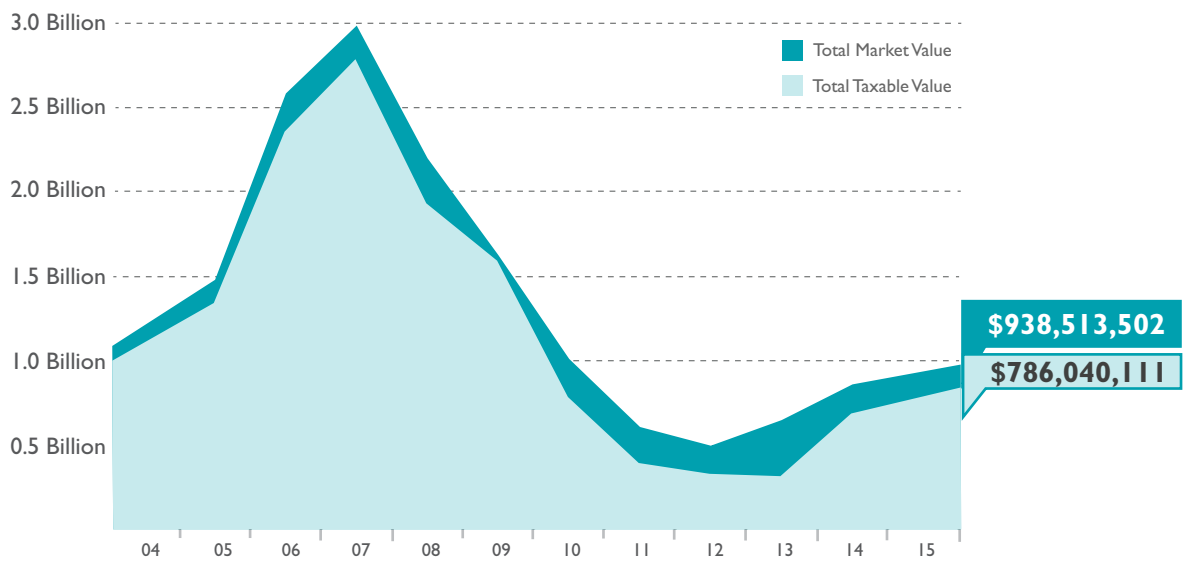
Residential Market and Taxable Values



Source: 2006 - 2015 Certified Tax Rolls



Net New Construction* Market and Taxable Values

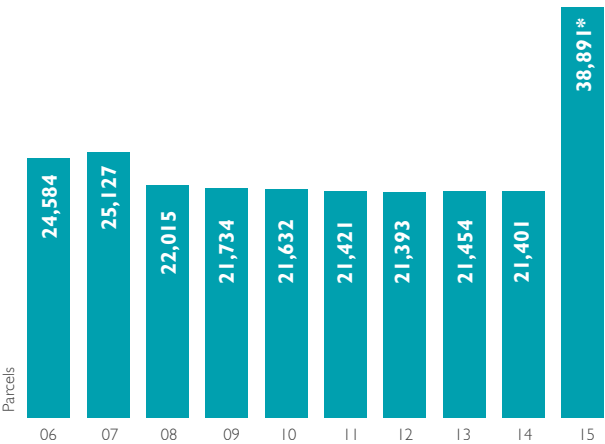


Source: 2005 - 2016 Certified Tax Rolls
*Net new construction is comprised of all new building construction, additions, and deletions in each respective tax roll year.



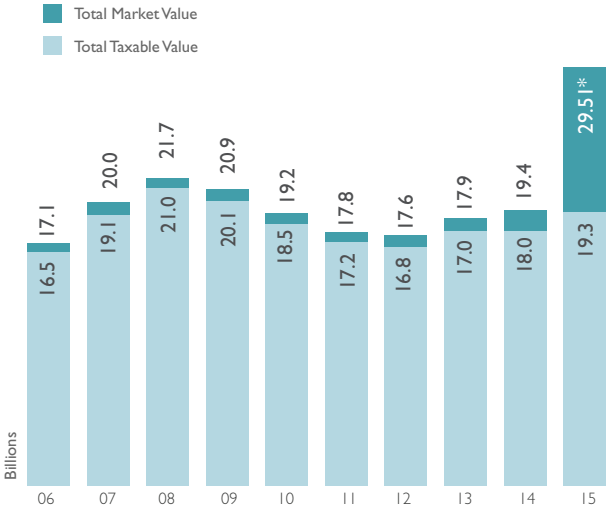
In Duval County, commercial real estate parcels make up only 11% of the county’s real estate parcels, but it accounts for nearly 40% of the total taxable value of real estate property.

Commercial Parcel Count



Source: 2006 - 2015 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."

Commercial Market and Taxable Values



Source: 2006 - 2015 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."

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 2015 Certified Tax Roll**

	COMPANY NAME	REAL ESTATE TAXABLE VALUE
1	St Johns Town Center	\$241,258,924
2	Stone Mountain / Gwinnett Inc	\$230,704,055
3	Mid America Apartments	\$194,804,330
4	Wal-Mart	\$182,816,272
5	Florida Blue (formerly Blue Cross, Blue Shield of Florida)	\$177,015,094
6	Beemer & Associates	\$156,811,490
7	Jacksonville Avenues (Avenues Mall)	\$150,352,233
8	G&I VII LLC Apartments	\$149,345,730
9	FDG Properties/Flagler Development	\$120,070,406
10	Ramco Jacksonville LLC (River City Market Place)	\$114,626,840
11	Arium Apartment Communities	\$109,582,660
12	Memorial Healthcare Group	\$105,359,558
13	Hines Global	\$104,252,343
14	Harbor Group International (Apartments)	\$100,741,600
15	Bank Of America	\$90,525,288
16	GPT GIG BOA	\$86,653,700
17	Park Avenues Rental Communities	\$76,459,644
18	Target	\$76,438,319
19	Gate Petroleum	\$75,078,585
20	Hertz (Bank Of America Bldg)	\$74,714,900
21	Anheuser Busch/Metal Container Corp	\$74,250,168
22	Equity One / IRT Property Company	\$72,232,445
23	Epoch Partners (Apartments)	\$71,648,326
24	Publix	\$69,831,036
25	Perimeter Realty / Fort Family Apts	\$67,946,520

Source: 2015 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 Servicemembers

The Deployed Servicemember Exemption is available for servicemembers 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.

Exemption for Real Property Dedicated In Perpetuity for Conservation

In November 2008, Florida voters approved an amendment directing the legislature to provide a tax exemption for land

dedicated in perpetuity for conservation purposes (see Florida Statute 196.26 and Florida Statute 196.011).

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 income of all persons residing upon the applicant's homestead may not exceed \$27,765 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.

Homestead Property Tax Exemption for Surviving Spouse of Military Veteran or First Responder

This amendment provides homestead property tax relief to the surviving spouse of a military veteran or a first responder who died in the line of duty. The military veteran must have died while on active duty or the first responder must have died in the line of duty.

Service-Connected Total and Permanent Disability Exemption

Any honorably discharged veteran with service connected total and permanent disabilities 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.

Senior Citizen Low-Income Exemptions

There are currently two Senior Citizen Additional 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.

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 2016 exemption is: \$31,480 for single persons, and \$35,342 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
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
2008	203,474	2.14
2007	199,218	0.82
2006	197,597	

Source: 2006 - 2015 Certified Tax Rolls

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

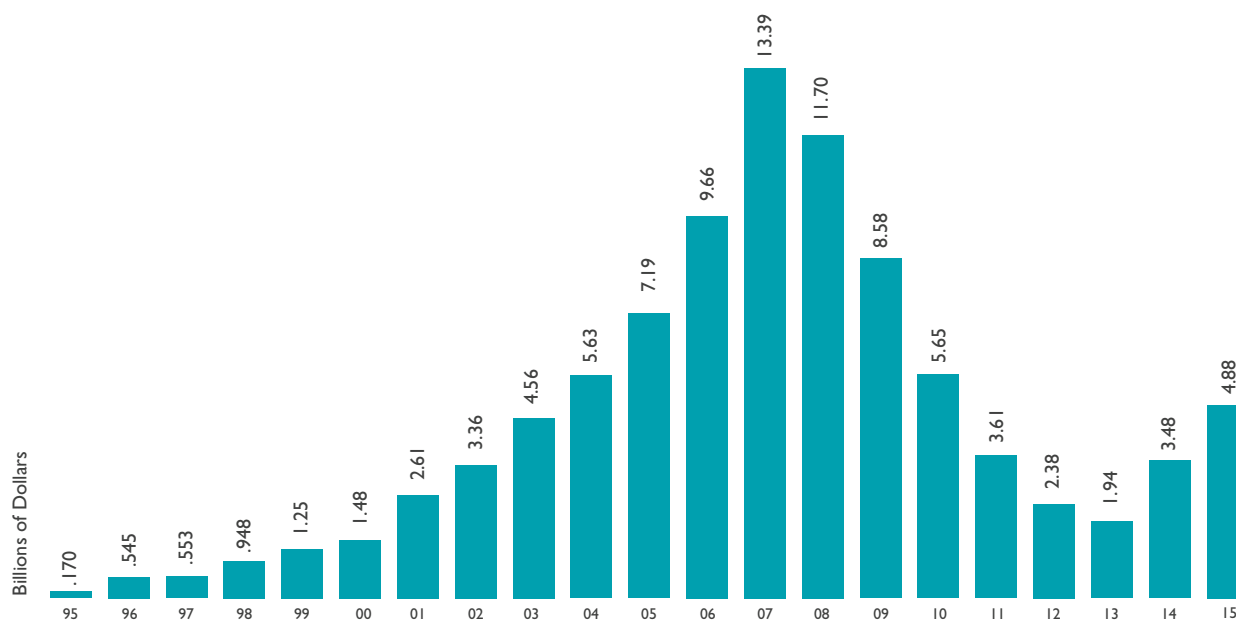
Senior Citizens Additional Homestead Exemptions*

ROLL YEAR	SR HOMESTEAD COUNT	PERCENT CHANGED
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
2008	9,284	-4.65
2007	9,737	-7.79
2006	10,560	

Source: 2006 - 2015 Certified Tax Rolls

* Based on age and income requirements

Annual Deferred (not taxed) Value on Homesteaded Property*



Source: 1995 - 2015 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.

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

ROLL YEAR	"SAVE OUR HOMES" CAP
2015	0.8%
2014	1.5%
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.

Homestead Exemption Fraud, Abuse and Non-compliance

Duval County Property Appraiser Jerry Holland is planning new initiatives to bring Duval properties into compliance and return revenues where they should be.

“We find in our investigations most 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,” said Holland.

Tax liens have ranged anywhere from as low as \$42.23 to \$42,467.62 for an individual taxpayer and totaled \$1,430,590.90 in 2015.

Holland is spearheading 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. Currently, other property appraiser offices throughout Florida use this same model and private investigation companies to fight fraud, including Sarasota County where it was been a huge success.

It is estimated that by partnering with a the firm, Duval County could see as much as \$17 million returned to their proper taxing districts. Once these exemptions and the Save our Homes Cap is removed from properties not eligible and as such, the total

taxable value for the county also naturally increases as well, giving a boost to tax revenues.

Property Appraiser Holland acknowledges that while much of the non-compliance 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.

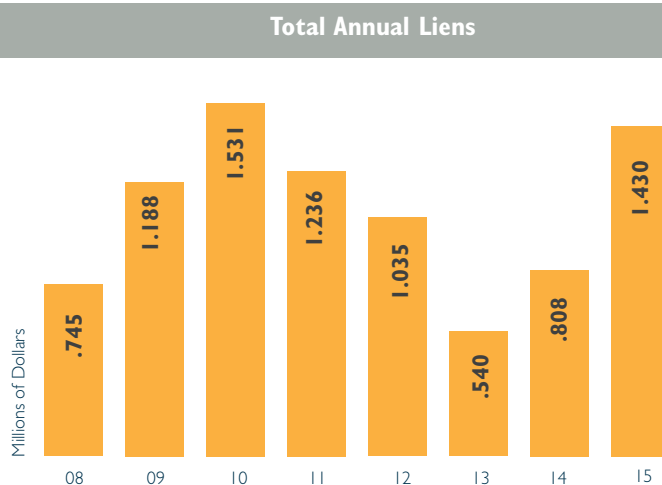
“Simply put, those committing fraud are stealing from the law-abiding citizens of Duval County and we want to bring that to a stop.”

“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.

The Property Appraiser’s Office has a second initiative to combat non-compliance and fraud in that it partnered with the Jacksonville Sheriff’s Office to deputize the current Supervisor for the Exemptions Compliance Unit, who also happens to be a former law enforcement deputy. The employee already met all the Florida Department of Law Enforcement deputy requirements and as a law enforcement official, she will conduct investigations with techniques and standards used by the Jacksonville Sheriff’s Office. 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.

Continued on page 21

The lowest lien ever recorded that was issued by the Property Appraiser’s Office was \$14.10 and the highest lien was \$147,882.68.



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

The Exemption Compliance Unit issued a total amount of \$1,430,590.90 in tax liens in 2015 alone.



Continued from page 20

The need for law enforcement powers, however, isn't so much that the Property Appraiser's Office will make arrests, but more so to have access to the tools we need to properly conduct investigations.

For example: after receiving an anonymous tip on the compliance hotline insinuating that a property owner lived out of state, the division began a formal investigation. The Duval County Property Appraiser's Office has access to Florida's statewide drivers' license database to cross-reference homesteaded properties. In this particular situation, however, the property owner suspected of non-compliance was registered out of state. The Duval County Property Appraiser's Office does not have the authority to access drivers' license information in other states. Law enforcement, however, does have

"We find in our investigations most 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."

the authority to do so. As a Jacksonville Sheriff's Office deputy, the employee was able to alert other government agencies to her investigation and, as a result of her deputy status, was able to obtain the information she needed. In the end, the property owner did have another home out of state receiving homestead exemption and had their driver's license linked to that out of state homesteaded property as well.

The Property Appraiser's Office must work with Michael Corrigan, the Duval County Tax Collector to collect and enforce the liens.

To report suspected exemption compliance violations or fraud, the property appraiser's exemption compliance hotline is (904) 630-7112.

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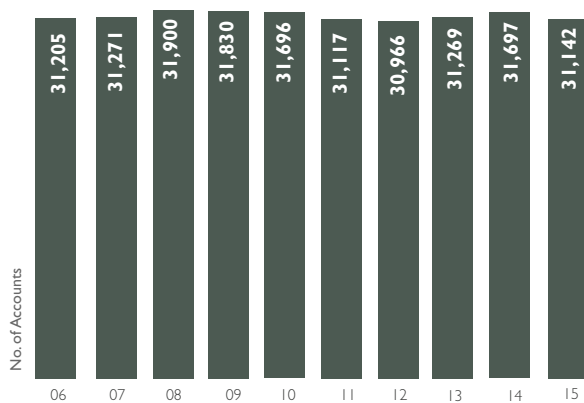
In 2015, liens ranged from as low as \$42.23 and as high as \$42,467.62.

TANGIBLE PERSONAL PROPERTY



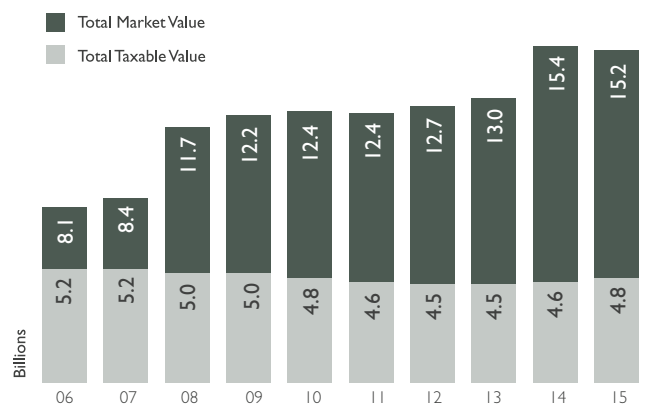
Tangible Personal Property (TPP) is everything other than real estate that is used, usually by a business, for income-producing purposes. Office furniture, computers, industrial equipment, supplies, machinery as well as appliances in rental properties are examples of tangible personal property. Inventory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

TPP Accounts



Source: 2006 - 2015 Certified Tax Rolls

TPP Market and Taxable Values



Source: 2006 - 2015 Certified Tax Rolls; includes centrally assessed property



**Largest Grouped* TPP Assessments
Top 25 on 2015 Certified Tax Roll**

COMPANY NAME		TPP TAXABLE VALUE
1	AT&T Communications	\$240,760,596
2	Johnson & Johnson / Vistakon	\$177,025,758
3	Anheuser Busch/Metal Container Corp	\$152,222,505
4	Comcast	\$138,164,842
5	FPL	\$128,403,786
6	Cedar Bay Corp	\$118,361,784
7	CSX Transportation Inc	\$93,304,576
8	Gerdau Ameristeel Inc	\$62,541,631
9	Kraft	\$53,502,063
10	Peoples Gas / Tampa Electric	\$50,807,273
11	Sunbelt	\$49,061,083
12	Saft America Inc	\$46,283,345
13	Anchor Glass Container Co	\$42,249,597
14	Swisher International	\$41,005,182
15	Bank of America	\$40,480,975
16	Publix	\$39,779,977
17	FEC Railway Co	\$39,649,673
18	Bacardi Bottling Corp	\$39,387,923
19	Everbank	\$35,222,610
20	Seminole Kraft / Alton / Container Corp	\$34,407,656
21	T Mobile	\$34,372,573
22	Black Knight Technology	\$32,043,379
23	Memorial Healthcare Group	\$31,897,932
24	Lyondellbasell Flavors / Renessenz LLC	\$31,711,577
25	Wal-Mart	\$30,966,205

Source: 2015 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 2015 Certified Tax Roll

	COMPANY NAME	REAL ESTATE	TPP	TOTAL TAXABLE VALUE
1	AT&T Communications	\$31,537,672	\$240,760,596	\$272,298,268
2	St Johns Town Center	\$241,258,924	\$333,964	\$241,592,888
3	Stone Mountain / Gwinnett Inc	\$230,704,055	\$0	\$230,704,055
4	Anheuser Busch/Metal Container Corp	\$74,250,168	\$152,222,505	\$226,472,673
5	Johnson & Johnson /Vistakon	\$49,355,177	\$177,025,758	\$226,380,935
6	Wal-Mart	\$182,816,272	\$30,966,205	\$213,782,477
7	Mid America Apartments	\$194,804,330	\$4,865,081	\$199,669,411
8	Blue Cross	\$177,015,094	\$11,380,065	\$188,395,159
9	Beemer & Associates	\$156,811,490	\$13,690	\$156,825,180
10	Jacksonville Avenues (Avenues Mall)	\$150,352,233	\$522,314	\$150,874,547
11	G&I VII LLC Apartments	\$149,345,730	\$1,220,873	\$150,566,603
12	FPL	\$17,912,287	\$128,403,786	\$146,316,073
13	Comcast	\$5,800,880	\$138,164,842	\$143,965,722
14	Memorial Healthcare Group	\$105,359,558	\$31,897,932	\$137,257,490
15	Bank Of America	\$90,525,288	\$40,480,975	\$131,006,263
16	Cedar Bay Corp	\$7,917,757	\$118,361,784	\$126,279,541
17	FDG Properties/Flagler Development	\$120,070,406	\$437,443	\$120,507,849
18	Ramco Jacksonville LLC (River City Market Place)	\$114,626,840	\$0	\$114,626,840
19	Publix	\$69,831,036	\$39,779,977	\$109,611,013
20	Arium Apartment Communities	\$109,582,660	\$0	\$109,582,660
21	CSX Transportation Inc	\$11,166,855	\$93,304,576	\$104,471,431
22	Hines Global	\$104,252,343	\$0	\$104,252,343
23	Harbor Group International (Apartments)	\$100,741,600	\$0	\$100,741,600
24	Gate Petroleum	\$75,078,585	\$21,330,214	\$96,408,799
25	Fidelity Nation Title / LPS Mortgage	\$67,448,360	\$25,445,017	\$92,893,377

Source: 2015 Certified Tax Roll (does not include changes made after certification due to the appeals process)

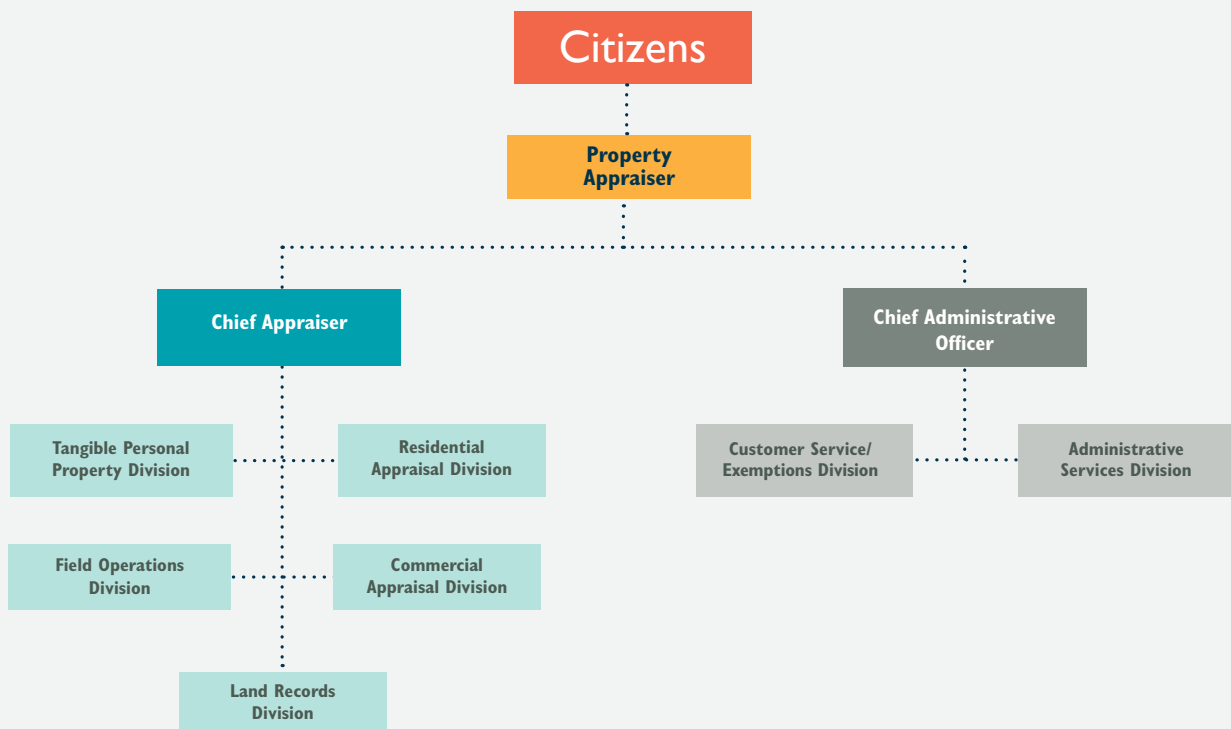
*Includes multiple properties grouped together by property owner. Total number includes the taxable values for real estate and tangible personal property.

ABOUT THE PROPERTY APPRAISER'S OFFICE



Property Appraiser Jerry Holland
(904) 630-7777

- 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 Licensed State Appraiser trainee.
- 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 high levels of expertise and customer satisfaction that we may serve you, the taxpayer, with excellence.

WWW.DUVALPA.COM
(904) 630-2020

At the Property Appraiser's Office

We Value You

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.

Property Appraiser Jerry Holland
(904) 630-7777

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

Visit our website at
www.duvalpa.com



Tax Collector's Office
(904) 630-1916

Jacksonville Mayor's Office
(904) 630-1776

Jacksonville City Council
(904) 630-1404

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

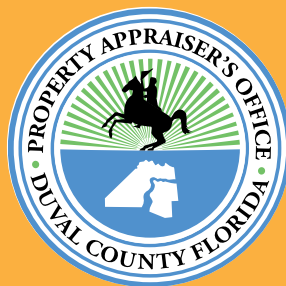
Budgets of taxing authorities approved.

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

Office of the Property Appraiser
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www.duvalpa.com