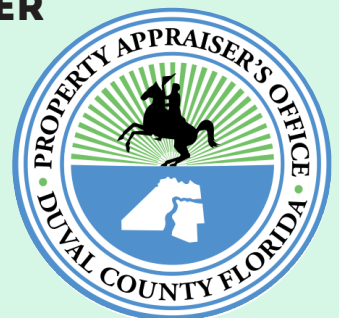




## **DUVAL COUNTY OFFICE OF THE PROPERTY APPRAISER** **2016 ANNUAL REPORT**

*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

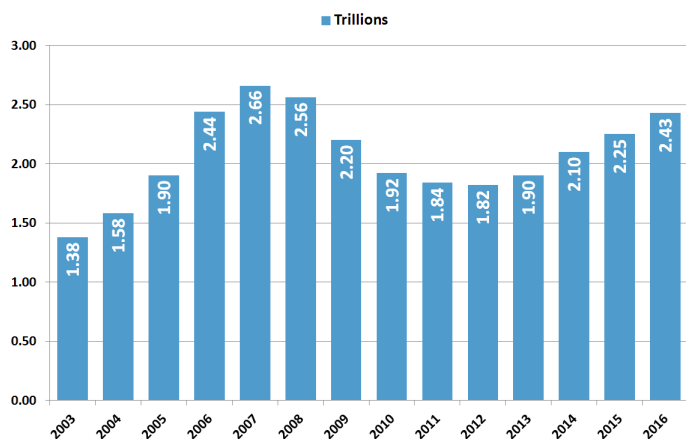
## Just Value/Fair Market Value



“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 property on county tax rolls in Florida totaled approximately \$2.43 trillion dollars in 2016.

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

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

Source: 2007-2016 Certified Tax Rolls



## Tax Rates & Revenue

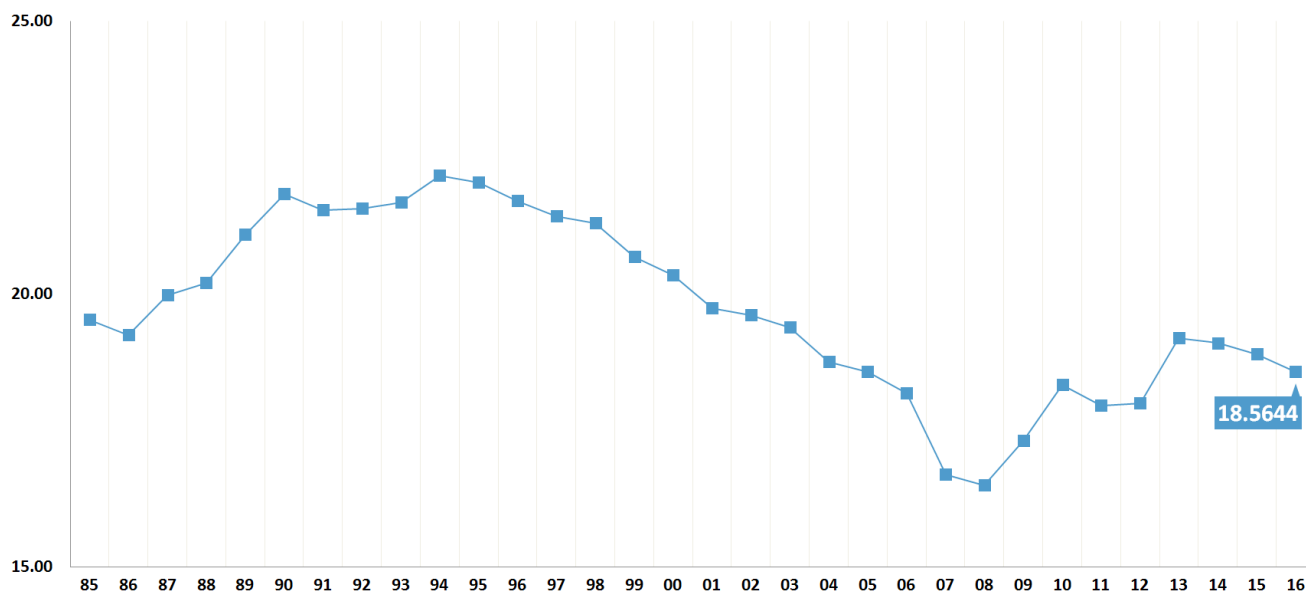
### Millage Rate

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)



1985 – 2016 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.

### 2016 Millages by Taxing Authority (General Services District)

MILLAGE	TAXING AUTHORITY
11.4419	Duval County /City of Jacksonville
6.8020	Duval County School Board
0.2885	St.John's River Water Mgmt. District
0.0320	Florida Inland Navigation District
18.5644	Total Millage

Source: Duval County Taxing Authorities

### 2016 Total Millages by District

DISTRICT	MILLAGE
General Services District	18.5644
Old Core City of Jacksonville	18.5644
Jacksonville Beach	19.0684
Atlantic Beach	18.5022
Neptune Beach	18.6393
Baldwin	19.7289

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

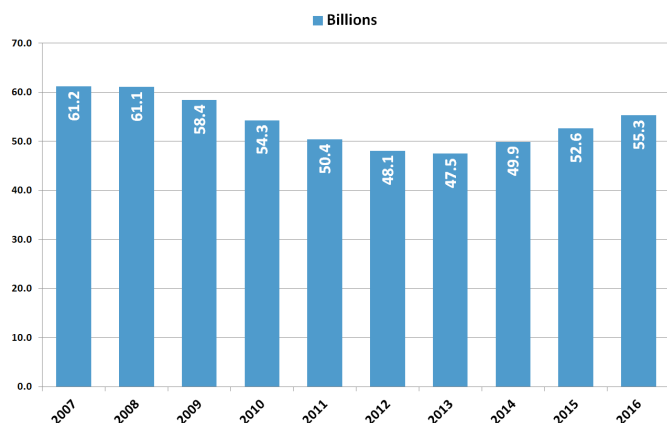
Taxes are determined by applying each Taxing Authority's millage rate to the applicable taxable value on the property. One mill equals \$1 per \$1,000 in value (.001).

## 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

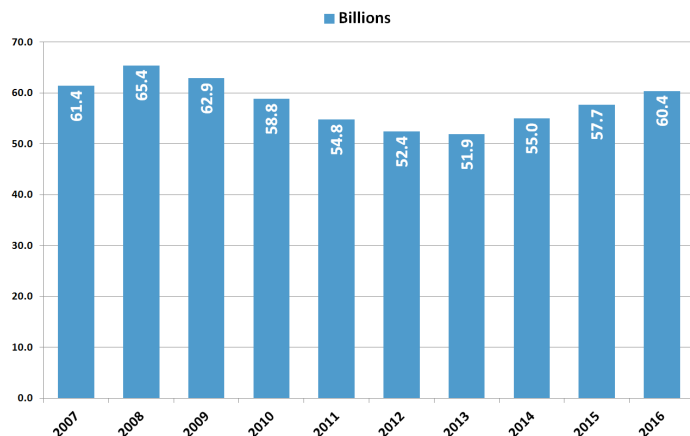


Source: 2007-2016 Certified Tax Rolls

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

ROLL YEAR	TAXABLE VALUE	PERCENT CHANGED
2016	\$55,370,431,296	5.19
2015	52,599,729,534	5.35
2014	49,929,110,109	5.06
2013	47,523,665,949	-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

Total Operating Taxable Value for School Taxes



Source: 2007-2016 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
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
2008	65,401,744,384	6.45
2007	61,436,184,809	16.62

## Budgeted Revenue

### Projected Property Taxes for 2016

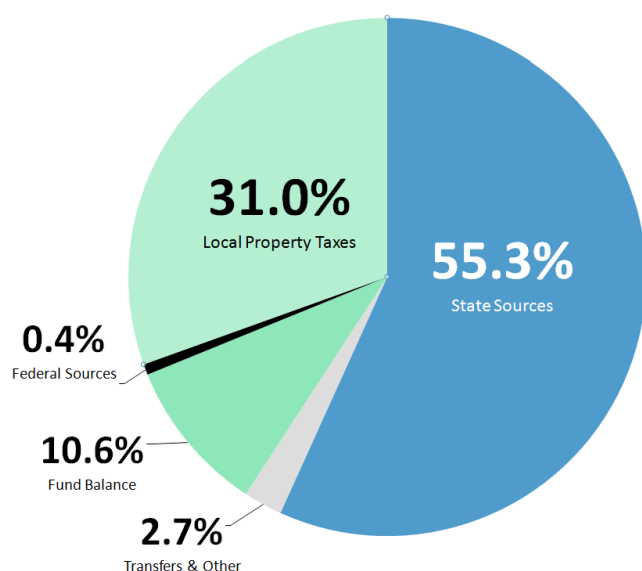
City of Jacksonville (excluding Beaches & Baldwin)	\$572,052,454.26
Duval County Public Schools	\$411,817,805.18
City of Jacksonville (From - Beaches & Baldwin)	\$44,308,352.78
City of Jacksonville Beach	\$11,875,034.73
City of Atlantic Beach	\$4,848,408.67
City of Neptune Beach	\$2,533,672.49
Town of Baldwin	\$131,875.50
St. Johns River Water Management District	\$16,034,157.18
Florida Inland Navigation District	\$1,778,485.37
<b>Total Gross Taxes</b>	<b>\$1,065,380,246.16</b>

Source: 2016 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 2016, approximately 62% was projected for the City of Jacksonville and 37% for Duval County Schools.

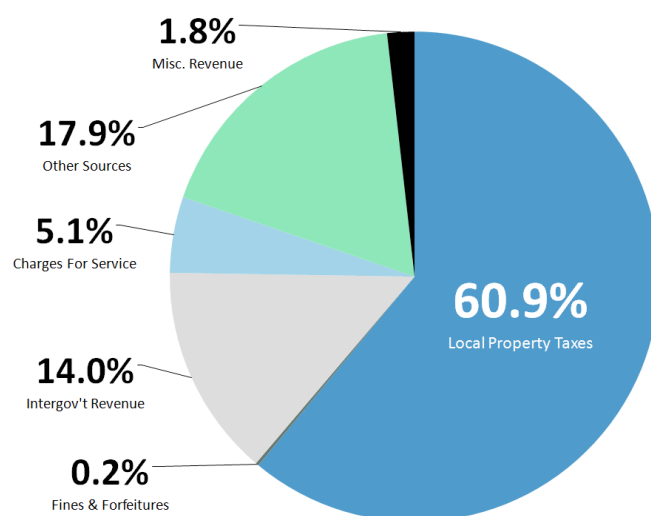
Duval County Public Schools  
FY 2015/2016 General Fund



FY 2015/2016  
Duval County Schools  
General Fund Budget  
\$1,093,095,406

Source: Duval County Public Schools, Budget Services

City of Jacksonville  
FY 2016/2017 General Fund



FY 2016/2017  
City of Jacksonville  
General Fund Budget  
\$1,197,619,690

Source: City of Jacksonville FY 2016-2017 Budget

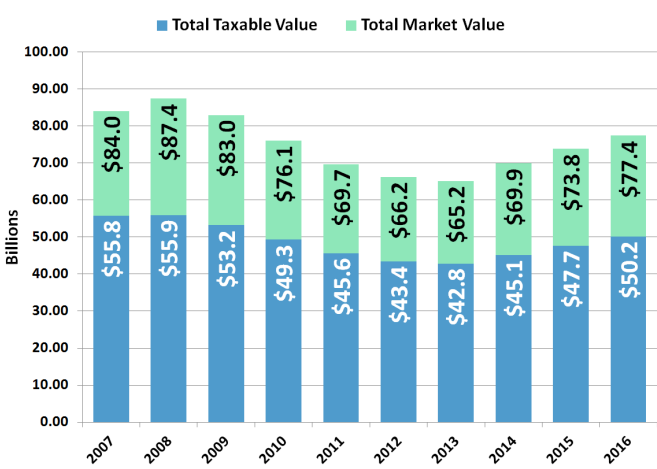
# TOTAL TAXABLE VALUE FOR REAL PROPERTY IN DUVAL COUNTY

## 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: 2007-2016 Certified Tax Rolls  
Taxable Values listed are those applicable to county taxes.

ROLL YEAR	MARKET VALUE	TAXABLE VALUE	DIFFERENCE IN BILLIONS*	PERCENT DIFFERENCE
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%
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%

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

# Duval County Real Estate 2016 Parcel Counts and Values

CATEGORY TYPE	PARCEL COUNT	MARKET VALUE	TAXABLE VALUE	PERCENT TO TOTAL TAXABLE
Single Family Homes	258,441	\$39,541,355,613	\$25,625,094,987	50.992%
Improved Commercial	12,325	\$11,707,969,922	\$10,690,695,606	21.273%
Improved Industrial	4,040	\$3,985,760,376	\$3,869,778,523	7.700%
Multi-Family 10 Units or More	601	\$4,466,536,867	\$4,297,732,219	8.552%
Condominiums	27,454	\$3,116,610,914	\$2,389,412,866	4.755%
Vacant Residential	19,605	\$849,938,127	\$789,967,208	1.572%
Multi-Family Less than 10 Units	5,611	\$926,136,293	\$746,443,987	1.485%
Vacant Commercial	3,105	\$473,761,987	\$437,576,521	0.871%
Mobile Homes	9,544	\$434,021,351	\$252,615,999	0.503%
Institutional	2,826	\$3,121,901,996	\$295,707,954	0.588%
Vacant Industrial	1,346	\$206,279,313	\$188,909,988	0.376%
Retirement Homes & Misc. Residential	4,493	\$381,919,267	\$351,841,965	0.700%
Agricultural	1,773	\$2,071,312,532	\$158,146,079	0.315%
Miscellaneous	4,053	\$128,242,911	\$101,477,841	0.202%
Non-Agricultural Acreage	82	\$51,441,242	\$45,212,277	0.090%
Leasehold Interest	138	\$317,664,336	\$8,995,465	0.018%
Government	5,989	\$5,661,561,878	\$3,725,512	0.007%
Cooperatives	121	\$3,055,500	\$309,700	0.001%
TOTALS:	361,547	\$77,445,470,425	\$50,253,644,697	100.000%

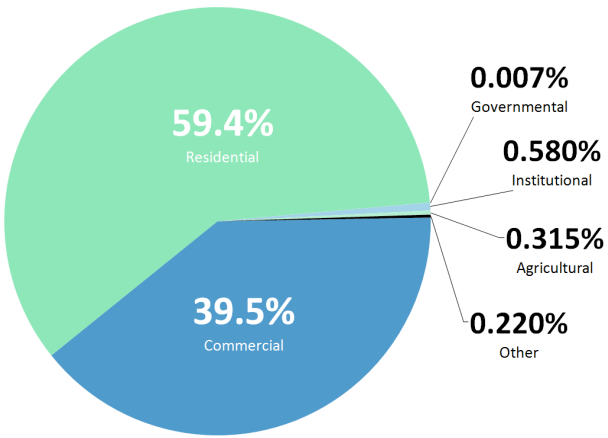
Source: 2016 Certified Tax Roll

Total Real Property Parcels in Duval County

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

Source: 2016 Certified Tax Roll

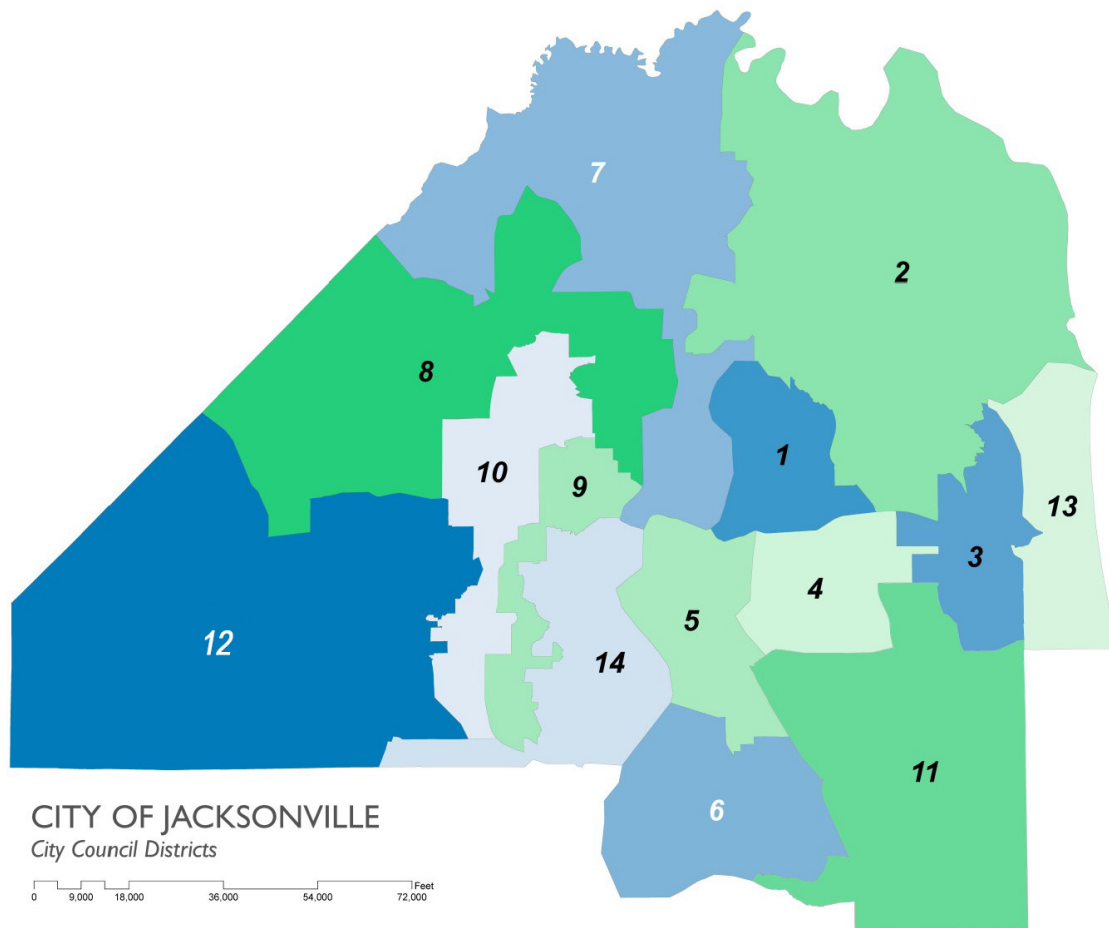
Taxable Value Composition of Real Property



Source: 2016 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	20,839	17,544	12,459	485	31	360	6
2	23,162	18,929	12,774	489	125	545	7
3	22,628	17,515	13,153	276	106	467	17
4	26,331	15,758	11,580	695	279	2,221	16
5	21,667	14,760	11,806	458	440	1,052	11
6	30,383	25,357	18,819	565	31	865	49
7	20,790	13,563	7,052	357	591	1,316	30
8	26,484	19,436	10,873	684	191	656	235
9	26,032	17,317	7,816	659	1,004	1,663	2
10	22,527	17,244	9,926	915	358	579	41
11	34,380	20,798	16,015	569	330	546	1,055
12	27,817	21,721	15,339	637	125	501	164
13	33,994	19,215	16,279	512	335	1,309	113
14	24,513	19,284	12,961	502	94	820	27
TOTALS:	361,547	258,441	176,852	7,803	4,040	12,900	1,773

Source: 2016 Certified Tax Roll

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

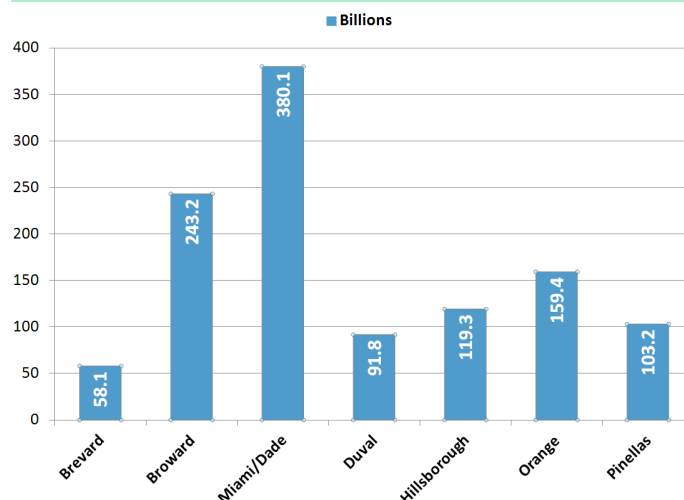
# Duval County Statistical Breakdown

## 2016 Real Estate Parcel Count

COUNTY	PARCEL COUNT
Brevard	327,569
Broward	745,732
Miami/Dade	908,117
Duval	361,547
Hillsborough	479,003
Orange	446,876
Pinellas	434,764

Source for charts above and right: Florida Department of Revenue 2016 Ad Valorem Data Book and 2016 Duval County Tax Roll

## 2016 Real Estate Total Market Values



There were 47,306 total real estate transactions for Duval County this past year.

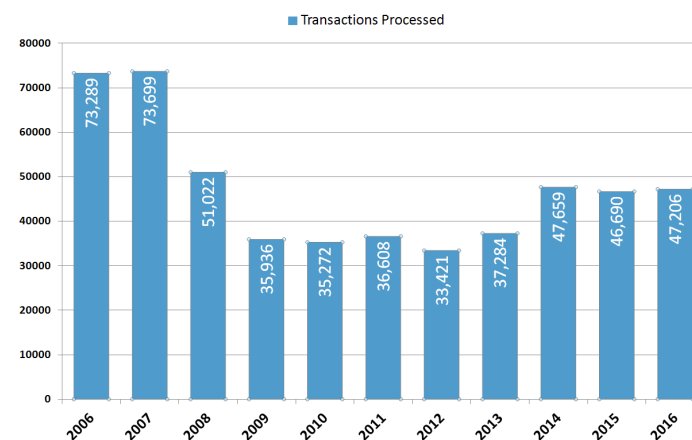
## New Parcels by Planning District\*

PLANNING DISTRICT	PARCELS
1 - Urban Core	6
2 - Greater Arlington/Beaches	187
3 - Southeast	1337
4 - Southwest	13
5 - Northwest	78
6 - North	348
7 - Atlantic Beach	76
Neptune Beach	4
Jacksonville Beach	7
Baldwin	0
<b>TOTAL</b>	<b>2056</b>

Source: PAO Real Estate Database

\* Added to 2016 Tax Roll; does not include deletions when parcels were reconfigured.

## Duval County Real Estate Transactions\*

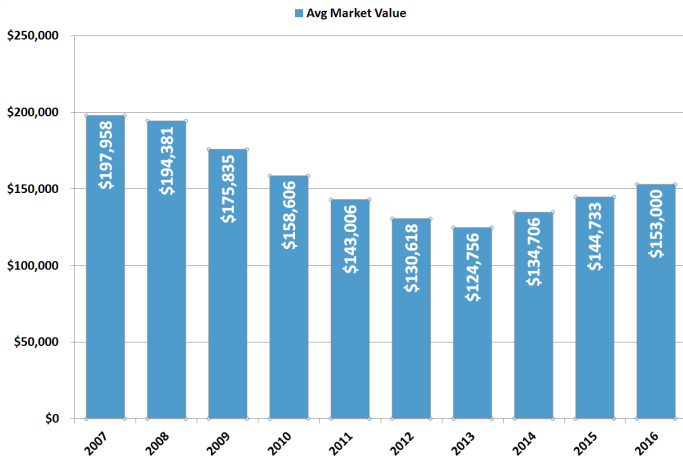


Source: 2006-2016 Certified Tax Roll

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

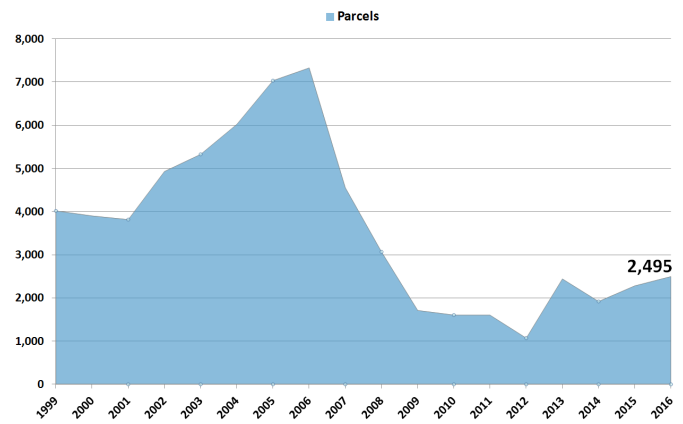
# Residential Property Facts & Figures

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



Source: 2007-2016 Certified Tax Rolls

New Single Family Homes\*

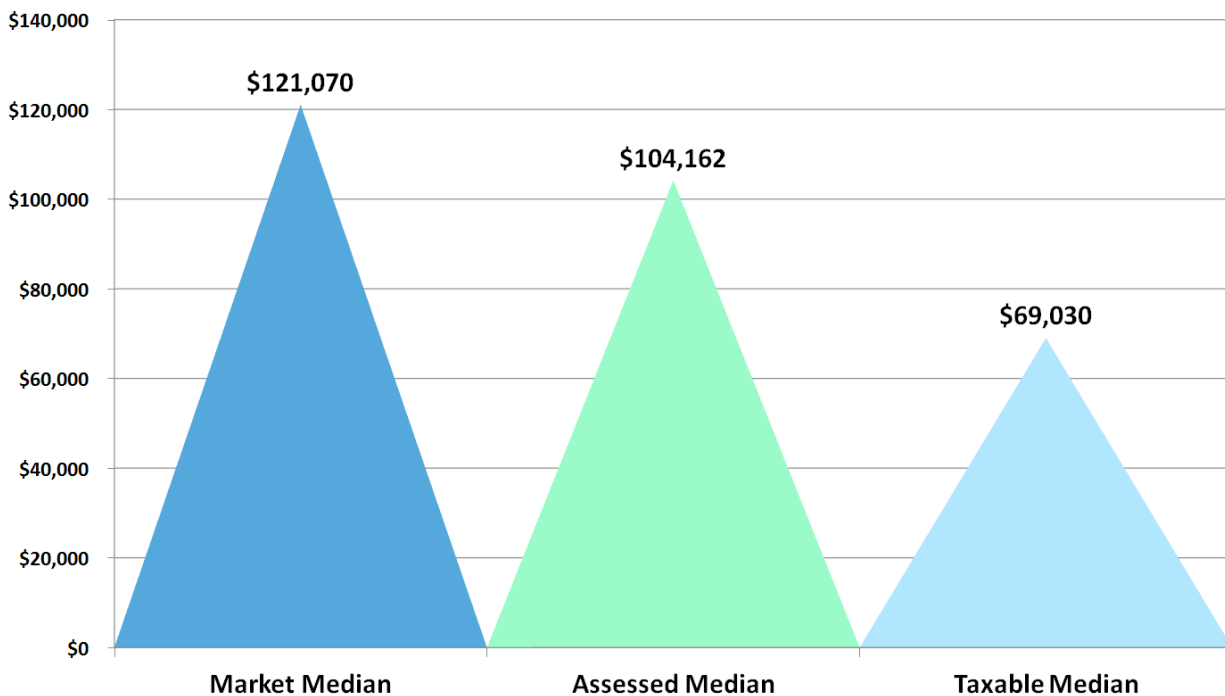


Source: PAO Real Estate Data Base

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

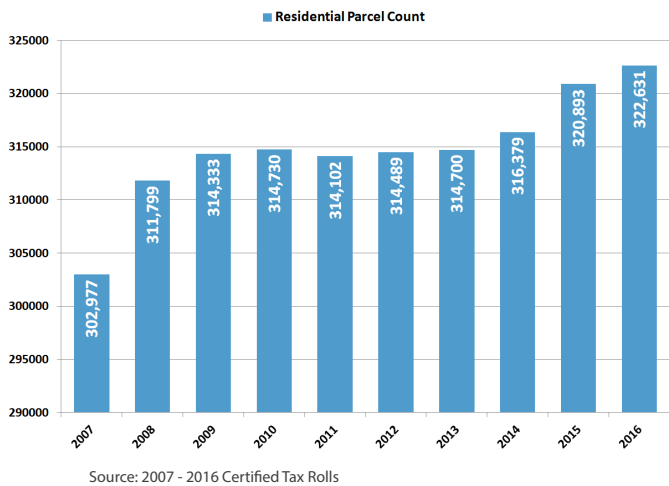
The median market value of a homesteaded single family home on the 2016 Tax Roll was \$121,070.

Median Market, Assessed, Taxable Values of Homesteaded property

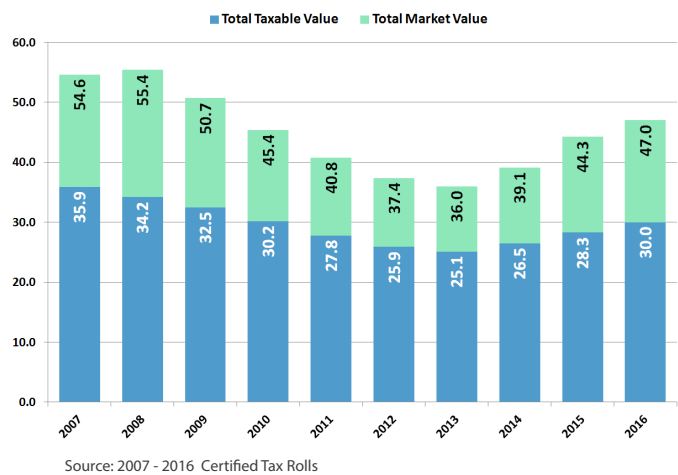


Source: 2016 Certified Tax Roll

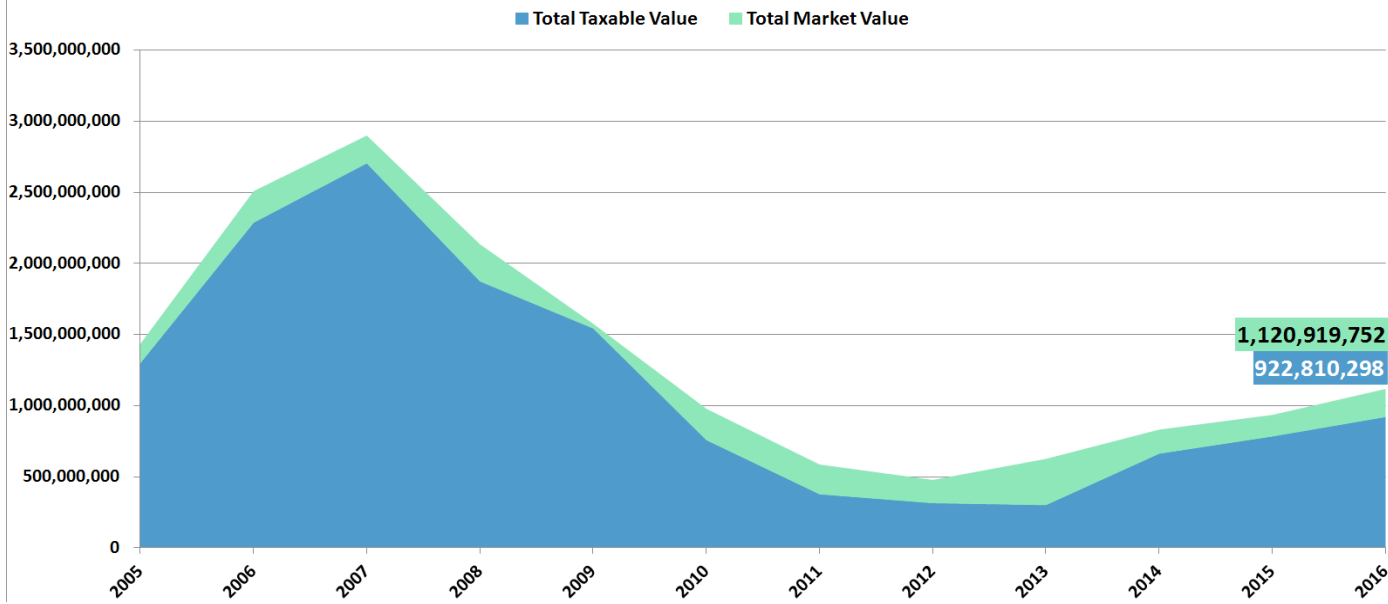
Residential Parcel Count



Residential Market and Taxable Values



Net New Construction\* Market and Taxable Values

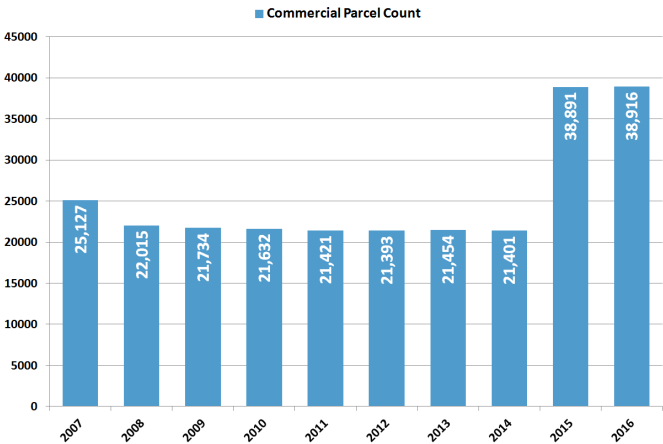


\*Net new construction is comprised of all new building construction, additions, and deletions in each respective tax roll year.

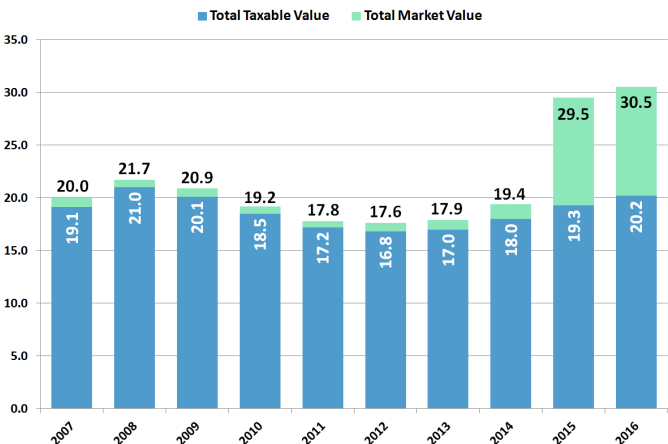


In Duval County, commercial real estate parcels make up only 11% of the county’s real estate parcels, but it accounts for nearly 40% of the total taxable value of real estate property.

Commercial Parcel Count



Commercial Market and Taxable Values



Source: 2007 - 2016 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: 2007 - 2016 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 2016 Certified Tax Roll

	COMPANY NAME	REAL ESTATE TAXABLE VALUE
1	St Johns Town Center LLC	\$264,672,022
2	Stone Mountain/Gwinnett Industrial Inc	\$218,278,645
3	Mid America Apartment Communities	\$199,423,830
4	Perimeter Realty / Fort Family Apartments	\$198,609,000
5	Wal-Mart Properties/Stores	\$186,681,086
6	Florida Blue	\$177,921,884
7	Beemer & Associates	\$164,224,669
8	G&I VII LLC (Apartments)	\$151,930,100
9	Jacksonville Avenues Ltd (Mall at the Avenues)	\$138,104,800
10	RAMCO Jacksonville LLC (River City Market Place)	\$121,677,950
11	Arium Apartment Communities	\$112,538,500
12	FDG Properties/Flagler Development Lands Co	\$110,713,610
13	Memorial Health Care Group Inc	\$106,654,260
14	Hines Global	\$106,076,900
15	Harbor Group International (Apartments)	\$100,892,100
16	GPT GIG BOA Portfolio	\$89,826,500
17	Epoch Thornton Park Apartments LLC	\$83,746,186
18	Bank of America	\$81,247,741
19	Gate Petroleum/Gate Land	\$80,711,866
20	Target Corporation/Dayton Hudson Corp	\$76,950,832
21	Park Avenues Rental Community	\$76,364,544
22	Anheuser Busch/Metal Container Corp	\$75,821,745
23	Hertz	\$75,706,100
24	BR Beach House DST	\$71,743,598
25	Equity One Inc	\$71,034,608

Source: 2016 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 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 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 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 is a homestead property.

### 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.

### 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: \$31,877 for single persons, and \$35,787 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
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
2008	203,474	2.14
2007	199,218	0.82

Source: 2007 - 2016 Certified Tax Rolls

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

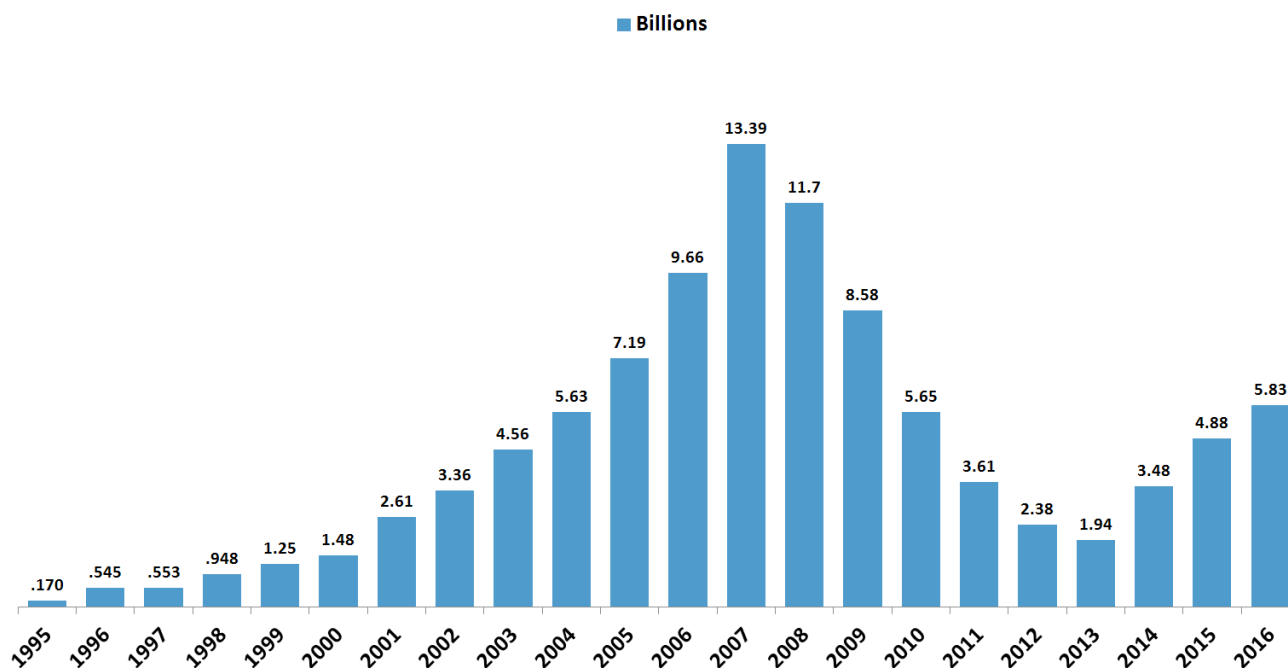
#### Senior Citizens Additional Homestead Exemptions\*

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

Source: 2007 - 2016 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. 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
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	3.0%
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 \$9.45 to \$158,141.01 for an individual taxpayer and totaled \$3,125,710.84 in 2016. 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 research 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 are removed from properties not eligible and as such, the total taxable value for the county also naturally increases, giving a boost to tax revenues. Property Appraiser Holland acknowledges that while

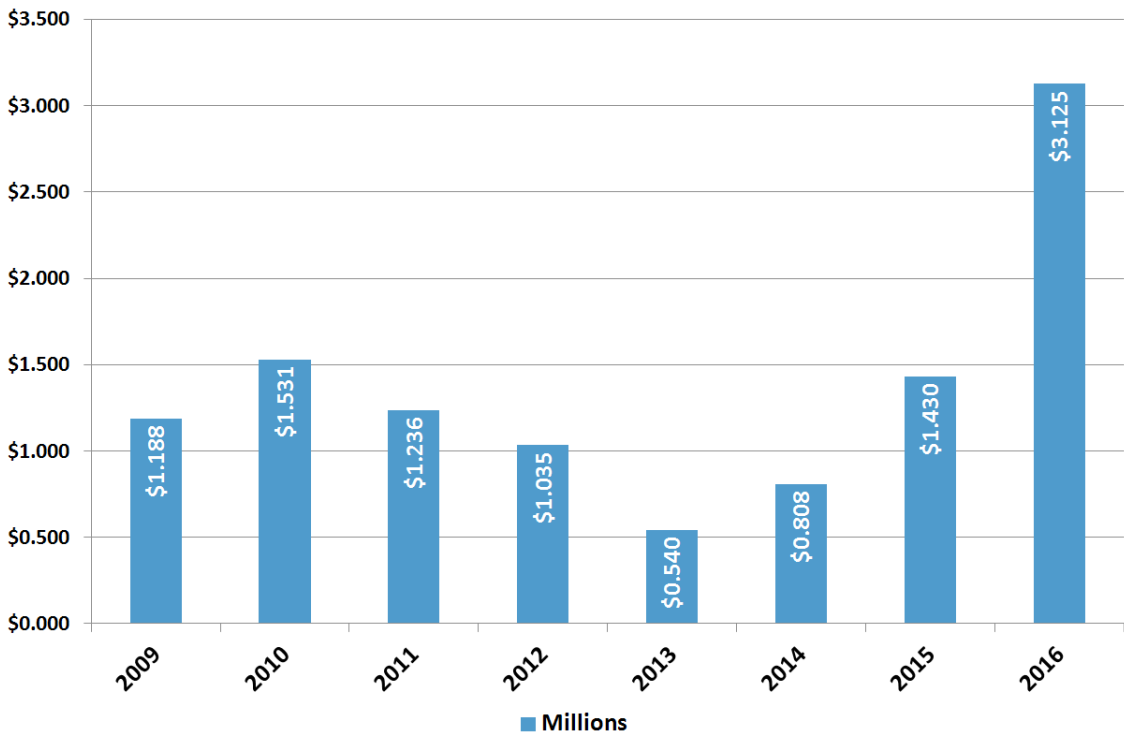
much of the non compliance is unintentional, there are always those who are gaming the system, committing fraud and in some cases who have been intentionally masking their operations for years.

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



Total Annual Liens



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

The Exemption Compliance Unit issued a total amount of \$3,125,710.84 in tax liens in 2016 alone.



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

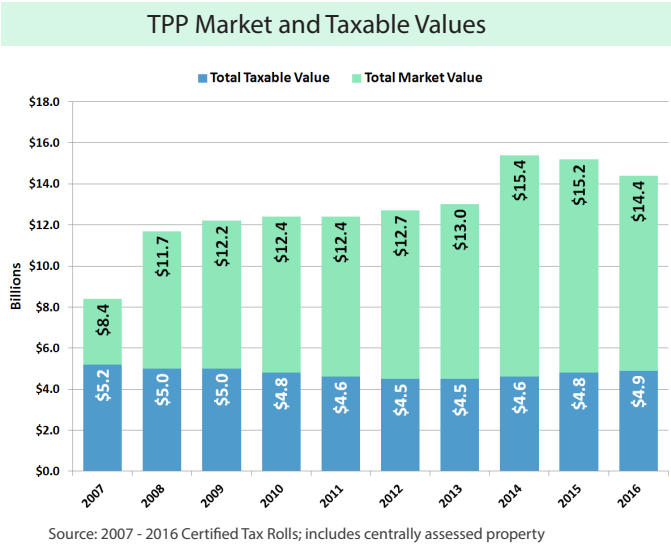
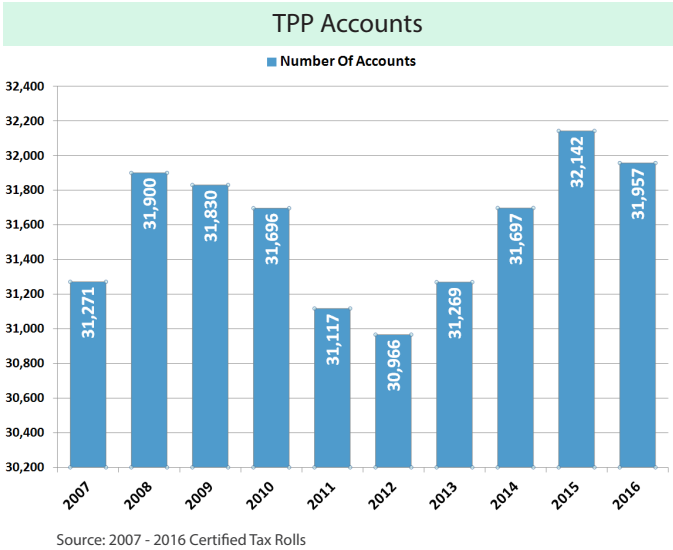
To report suspected exemption compliance violations or fraud, the property appraiser's exemption compliance hotline is (904) 630-7112 or it can also be reported online through the exemption abuse report form.

The lowest lien ever recorded that was issued by the Property Appraiser's Office was \$9.45 and the highest lien was \$158,141.01.

# 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.





Largest Grouped\* TPP Assessments  
Top 25 on 2016 Certified Tax Roll

COMPANY NAME	TPP TAXABLE VALUE
1 Vistakon/Johnson & Johnson Vision	\$273,461,803
2 AT&T/Bellsouth Communications	\$260,383,480
3 Florida Power & Light Co	\$160,704,886
4 Anheuser Busch/Metal Container Corp	\$150,338,704
5 Comcast Cable	\$140,566,910
6 CSX Transportation Inc	\$94,235,296
7 Gerdau Ameristeel US Inc	\$62,388,148
8 Sunbelt Rentals Inc	\$55,886,329
9 Tampa Electric Co/Peoples Gas Systems	\$50,514,214
10 SAFT America Inc	\$42,310,385
11 Florida East Coast Railway Corp	\$42,293,675
12 Bank of America	\$40,754,455
13 Bacardi Bottling/JMH Corp	\$40,624,365
14 Westrock CP	\$39,349,552
15 Publix Super Markets Inc	\$38,664,841
16 Renessenz LLC	\$35,623,809
17 BI-LO Holdings	\$34,694,069
18 Ever Bank	\$34,610,148
19 Anchor Glass Container Co	\$34,196,363
20 Fanatics Inc	\$34,036,622
21 Ring Power Corporation	\$33,673,625
22 Wal-Mart Properties/Stores	\$33,611,416
23 T-Mobile	\$32,450,315
24 Memorial Health Care Group Inc	\$30,839,435
25 Black Knight Technology Solutions	\$29,795,302

Source: 2016 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 2016 Certified Tax Roll

COMPANY NAME	REAL ESTATE	TPP	TOTAL TAXABLE VALUE
1 Vistakon/Johnson & Johnson Vision	\$50,574,706	\$273,461,803	\$324,036,509
2 AT&T/Bellsouth Communications	\$31,980,832	\$260,383,480	\$292,364,312
3 St Johns Town Center LLC	\$264,672,022	\$292,886	\$264,964,908
4 Anheuser Busch/Metal Container Corp	\$75,821,745	\$150,338,704	\$226,160,449
5 Wal-Mart Properties/Stores	\$186,681,086	\$33,611,416	\$220,292,502
6 Stone Mountain/Gwinnett Industrial Inc	\$218,278,645	\$0	\$218,278,645
7 Mid America Apartment Communities	\$199,423,830	\$4,339,545	\$203,763,375
8 Perimeter Realty / Fort Family Apartments	\$198,609,000	\$0	\$198,609,000
9 Blue Cross & Blue Shield	\$177,921,884	\$10,575,115	\$188,496,999
10 Florida Power & Light Co	\$19,385,797	\$160,704,886	\$180,090,683
11 Beemer & Associates	\$164,224,669	\$112,956	\$164,337,625
12 G&I VII LLC (Apartments)	\$151,930,100	\$1,030,052	\$152,960,152
13 Comcast Cable	\$5,931,602	\$140,566,910	\$146,498,512
14 Jacksonville Avenues Ltd (Mall at the Avenues)	\$138,104,800	\$397,945	\$138,502,745
15 Memorial Health Care Group Inc	\$106,654,260	\$30,839,435	\$137,493,695
16 Bank of America	\$81,247,741	\$40,754,455	\$122,002,196
17 RAMCO Jacksonville LLC (River City Market Place)	\$121,677,950	\$0	\$121,677,950
18 Arium Apartment Communities	\$112,538,500	\$336,355	\$112,874,855
19 FDG Properties/Flagler Development Lands Co	\$110,713,610	\$478,895	\$111,192,505
20 Publix Super Markets Inc	\$69,944,757	\$38,664,841	\$108,609,598
21 CSX Transportation Inc	\$12,112,768	\$94,235,296	\$106,348,064
22 Hines Global	\$106,076,900	\$0	\$106,076,900
23 Gate Petroleum/Gate Land	\$80,711,866	\$23,207,199	\$103,919,065
24 Harbor Group International (Apartments)	\$100,892,100	\$0	\$100,892,100
25 GPT GIG BOA Portfolio	\$89,826,500	\$0	\$89,826,500

Source: 2016 Certified Tax Roll (does not include changes made after certification due to the appeals process)

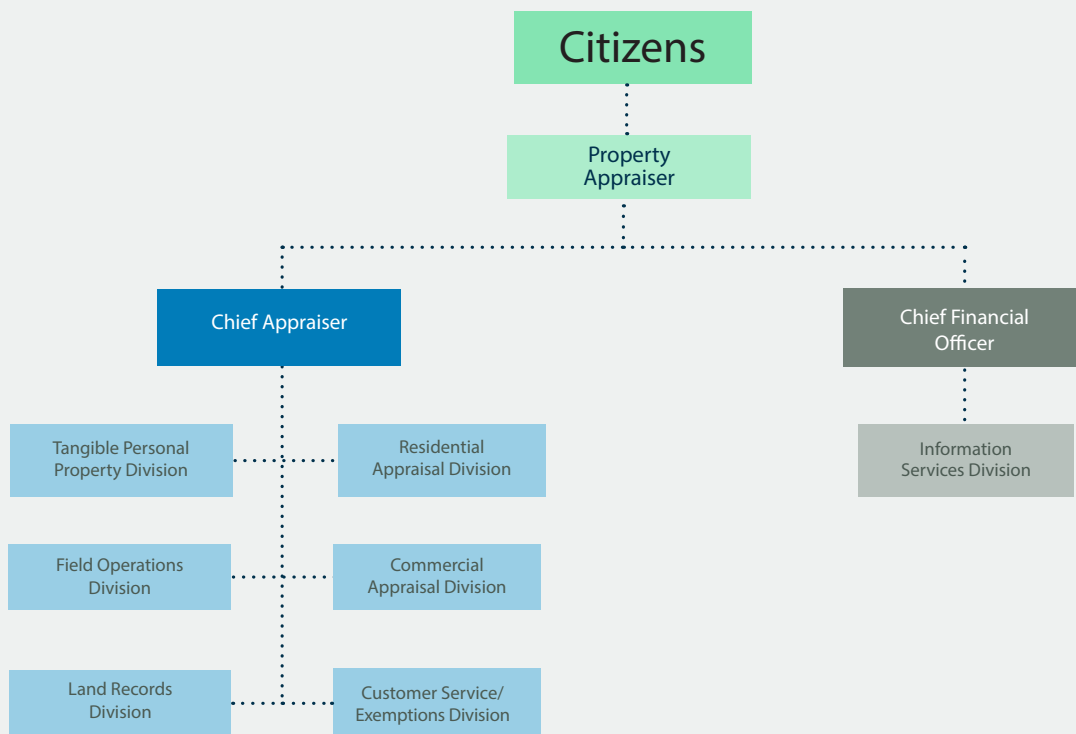
\*Includes multiple properties grouped together by property owner. Total number includes the taxable values for real estate and tangible personal property.

# 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**



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](http://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

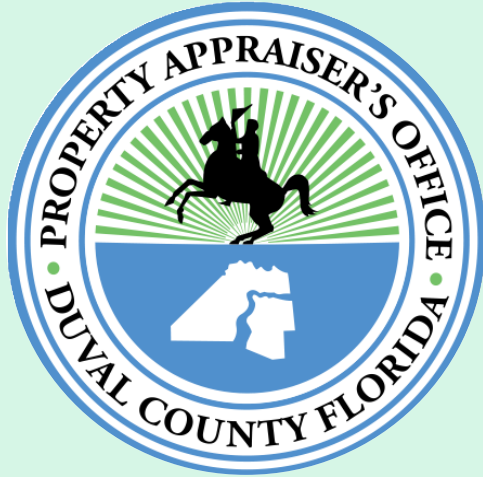
Budgets of taxing authorities approved.

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  
231 E. Forsyth Street, Suite 270 • Jacksonville, FL 32202  
[www.duvalpa.com](http://www.duvalpa.com)