

### January 1

The date which determines property ownership, value, classification, and exemptions. Tangible Personal Property returns mailed to taxpayers.

### January 1 – March 1

Applications accepted for portability and exemptions including:

First Responders, Homestead, Low Income Senior Citizens, Widows/Widowers, Disability, Institutional/Non-Profit Organizations, Granny Flat Reduction, Agricultural Classification

### April 1

Filing deadline for Tangible Personal Property returns.

### August (date varies)

Notices of Proposed Property Taxes, also called Truth in Millage (TRIM) notices, are mailed to property owners.

### September (date varies)

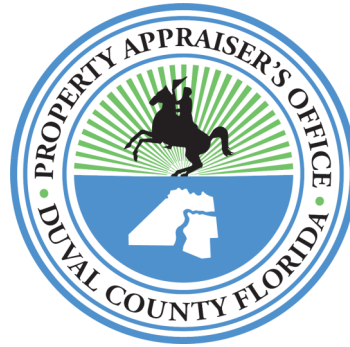
Deadline for filing formal petition with the Value Adjustment Board and late file exemptions (25 days after TRIM Notice mailing).

### October

Value Adjustment Board (VAB) hearings begin.

### November

Tax Collector mails property tax bills by Nov 1st.



Jerry Holland  
Property Appraiser  
Duval County,  
Florida

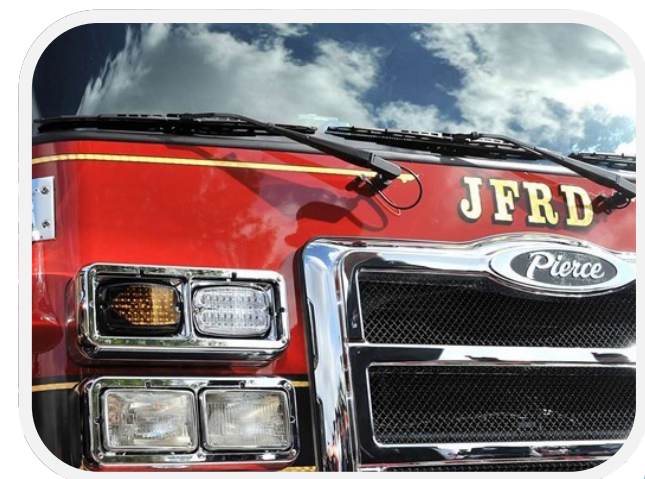
231 East Forsyth Street, Suite 260  
Jacksonville, Florida 32202

For more information or to obtain forms,  
visit [www.duvalpa.com](http://www.duvalpa.com)  
or call the Customer Service/Exemptions  
Compliance Division (904) 630-2020  
7:30a.m.—5:30p.m. weekdays

Duval County, Florida  
Office of the Property  
Appraiser



## First Responder Exemptions



## Who is Eligible?

This exemption provides ad valorem tax relief equal to the total amount ad valorem taxes owed 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 in the line of duty while serving as a first responder in this state or during an operation in another state or country authorized by this state or a political subdivision of this state. The first responder must be a permanent resident of this state on January 1 of the year for which the exemption is being claimed. First responder, means a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic.



## Qualifying Conditions:

- Must have been disabled “in the line of duty”.
- Must be deemed disabled to a degree of Total and Permanent and unemployable.

### If eligible to receive medical status from Social Security Administration you:

- Must provide documentation from the Social Security Administration stating the applicant is totally and permanently disabled
- Must provide one (1) certificate from a Florida physician
- Must provide a certificate from the organization that employed the applicant as a First Responder or supervised the applicant as a volunteer First Responder at the time the injury or injuries occurred.
- Must make application for the Totally and Permanently Disabled First Responder Exemption.

## OR

If not eligible to receive medical status determination from Social Security Administration due to his or her ineligibility for Social Security benefits or Medicare benefits you:

- Must provide documentation from the Social Security Administration stating that the applicant is not eligible to receive a medical status determination from the Social Security Administration
- Must provide two (2) physician certificates from two professionally unrelated Florida physicians
- Must provide a certificate from the organization that employed the applicant as a First Responder or supervised the applicant as a volunteer First Responder at the time the injury or injuries occurred.
- Must make application for the Totally and Permanently Disabled First Responder Exemption.

## How to Apply

Please print out the following forms from our website: [www.duvalpa.com](http://www.duvalpa.com) and have them filled out by the appropriate entities:

- Physician form for First Responders
- Employer Certificate Injury form for First Responders



## Key Points to Remember

**Deadline to file for this exemption is March 1st.**

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.

An applicant may apply for the exemption before by producing the necessary documentation. Upon receipt of the documentation, the exemption must be granted as of the date of the original application, and the excess taxes paid must be refunded. Any refund of excess taxes paid must be limited to those paid during a 4-year period of limitation.

At the Property Appraiser's Office

*We Value You*