

2019 ANNUAL REPORT



DUVAL COUNTY PROPERTY APPRAISER'S OFFICE



Everything you need to know about the value and
revenue of Duval County

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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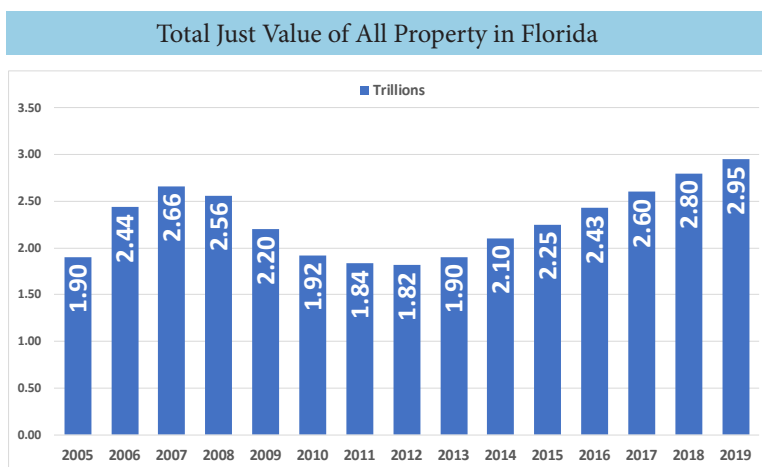
Property Rates

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 \$2.95 trillion dollars in 2019

Total Just Value of Property in Duval County, Florida

ROLL YEAR	REAL PROPERTY	TANGIBLE PERSONAL PROPERTY	CENTRALLY ASSESSED	TOTAL JUST VALUE
2019	95,041,911,303	14,026,101,708	211,466,819	109,279,479,830
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

Source: 2010-2019 Certified Tax Rolls



Tax Rates & Revenue

Millage Rate

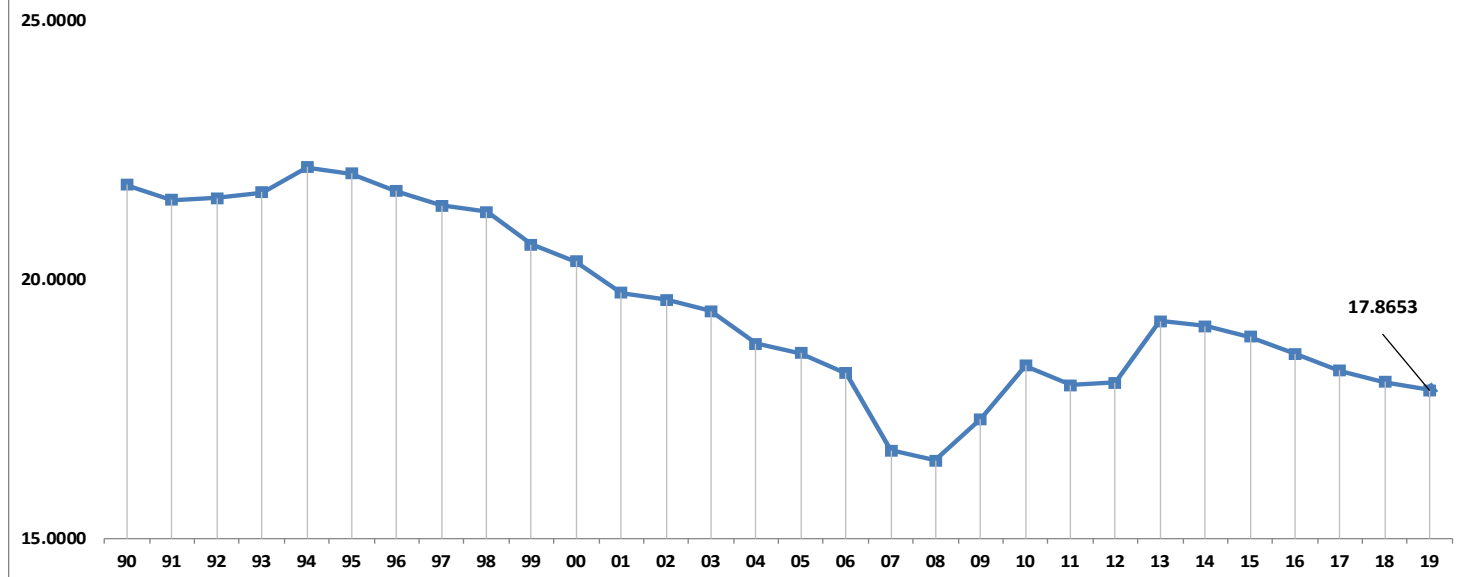
Tax rate set by each taxing authority to generate taxes based on annual budgets. The millage rates of each taxing authority are combined to generate an overall millage rate.

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)

TOTAL MILLAGE



1990 – 2019 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.

2019 Millages by Taxing Authority (General Services District)

MILLAGE	TAXING AUTHORITY
11.4419	Duval County /City of Jacksonville
6.1500	Duval County School Board
0.2414	St.John's River Water Mgmt. District
0.0320	Florida Inland Navigation District
17.8653	Total Millage

Source: Duval County Taxing Authorities

2019 Total Millages by District

DISTRICT	MILLAGE
General Services District	17.8653
Old Core City of Jacksonville	17.8653
Jacksonville Beach	18.5693
Atlantic Beach	17.8031
Neptune Beach	17.9402
Baldwin	18.8151

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).

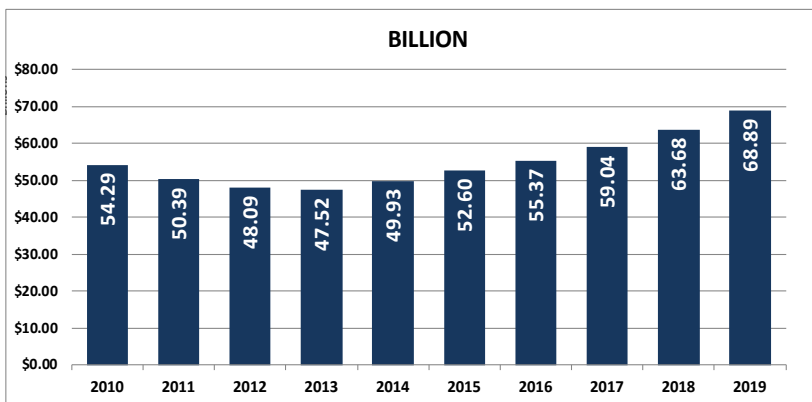
“Taxable Value”

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)

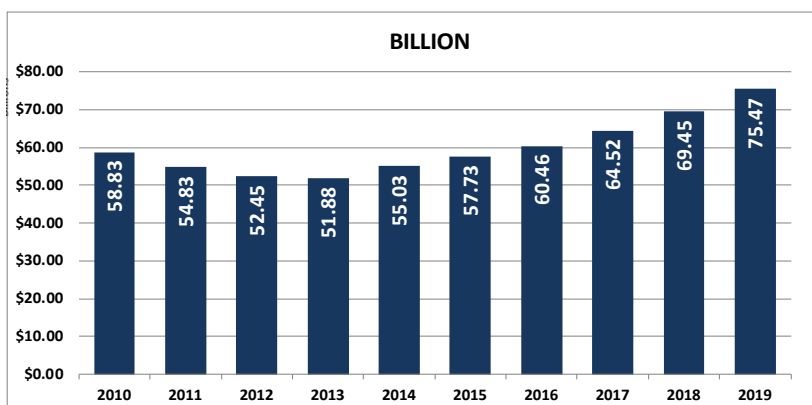


ROLL YEAR	TAXABLE VALUE	PERCENT CHANGED
2019	68,889,036,193	8.19
2018	63,676,881,639	7.86
2017	59,039,290,620	6.63
2016	55,370,431,296	5.27
2015	52,599,729,534	5.35
2014	49,929,110,109	5.06
2013	47,523,995,949	-1.17
2012	48,085,091,497	-4.57
2011	50,390,226,313	-7.18
2010	54,287,100,815	-7.01

Source: 2010-2019 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
2019	75,467,030,858	8.66
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

Source: 2010-2019 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 2019

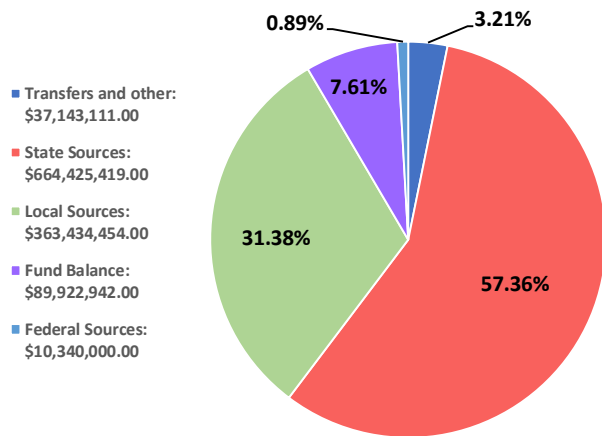
City of Jacksonville (EXCLUDING Beaches & Baldwin)	712,376,660.57
Duval County Public Schools	464,547,198.75
City of Jacksonville (FROM Beaches & Baldwin)	54,667,297.38
City of Jacksonville Beach	15,306,582.22
City of Atlantic Beach	6,126,851.32
City of Neptune Beach	3,094,606.53
Town of Baldwin	135,014.69
St. Johns River Water Management District	16,694,755.82
Florida Inland Navigation Dist	2,213,057.99
TOTAL GROSS TAXES	1,275,162,025.27

Source: 2019 CertifiedTaxRoll

*Actual taxes collected may vary from levies as a result of appeals, adjustments, liens and other factors.

Of the estimated property tax levy in 2019, approximately 60% was projected for the City of Jacksonville and 36% for Duval County Schools

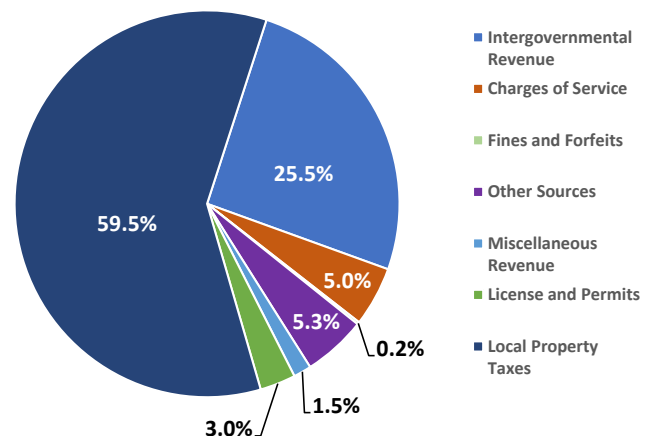
Duval County Public Schools
FY 2019/2020 General Fund



FY 2019/2020
Duval County Public Schools
General Fund Budget
\$1,158,265,926.00

Source: Duval County Public Schools, Budget Services

City of Jacksonville
FY 2019/2020 General Fund



FY 2019/2020
City of Jacksonville
General Fund Budget
\$1,377,135,370.00

Source: City of Jacksonville FY 2019-2020 Budget

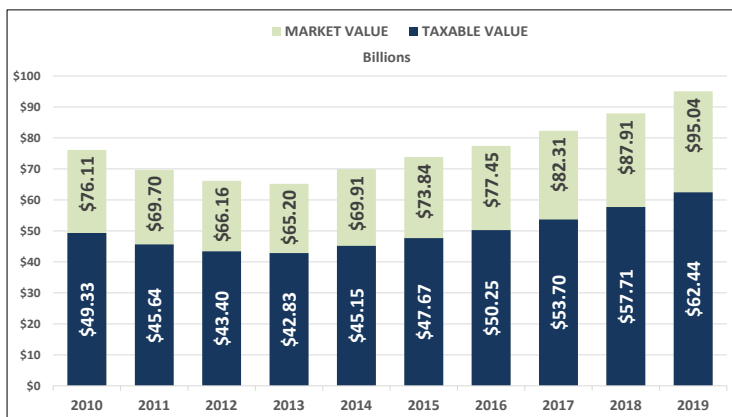
Total Taxable Value for Real Property in Duval County

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: 2010-2019 Certified Tax Rolls
Taxable Values listed are those applicable to county taxes.

ROLL YEAR	MARKET VALUE	TAXABLE VALUE	DIFFERENCE IN BILLIONS	PERCENT CHANGE
2019	95,041,911,303	62,438,615,835	32.60	7.97
2018	87,905,624,396	57,708,537,267	30.20	5.54
2017	82,309,933,998	53,697,763,311	28.61	5.22
2016	77,445,470,425	50,253,644,697	27.19	3.89
2015	73,838,315,752	47,665,184,852	26.17	5.69
2014	69,913,708,767	45,148,896,830	24.76	10.71
2013	65,202,327,092	42,834,225,973	22.37	-1.68
2012	66,155,915,693	43,404,699,429	22.75	-5.45
2011	69,701,644,708	45,640,022,695	24.06	-10.14
2010	76,111,884,819	49,333,657,673	26.78	-10.13

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

Duval County Real Estate 2019 Parcel Counts and Values

CATEGORY TYPE	PARCEL COUNT	MARKET VALUE	TAXABLE VALUE	PERCENT TO TOTAL TAXABLE
Single Family Homes	266,725	49,445,452,870	32,127,393,708	51.454%
Improved Commercial	12,302	13,539,553,308	12,414,474,302	19.883%
Improved Industrial	4,098	4,933,113,173	4,762,776,801	7.628%
Multi-Family 10 Units or More	623	7,322,181,422	6,298,011,029	10.087%
Condominiums	27,625	3,907,548,665	2,894,571,142	4.636%
Vacant Residential	18,919	930,232,224	839,809,439	1.345%
Multi-Family Less than 10 Units	5,245	1,139,273,653	921,425,706	1.476%
Vacant Commercial	3,313	576,270,539	531,748,793	0.852%
Mobile Homes	9,507	552,307,607	313,854,142	0.503%
Institutional	2,743	3,604,194,763	354,281,647	0.567%
Vacant Industrial	1,356	221,684,235	199,457,661	0.319%
Retirement Homes & Misc. Residential	5,045	460,187,798	407,194,629	0.652%
Agricultural	1,696	1,881,868,431	151,650,325	0.243%
Miscellaneous	3,996	110,381,059	98,137,517	0.157%
Non-Agricultural Acreage	98	90,328,373	86,342,607	0.138%
Leasehold Interest	146	351,506,136	34,499,206	0.055%
Government	6,455	5,972,269,447	2,223,887	0.004%
Cooperatives	121	3,557,600	763,294	0.001%
TOTALS:	370,013	95,041,911,303	62,438,615,835	100.000%

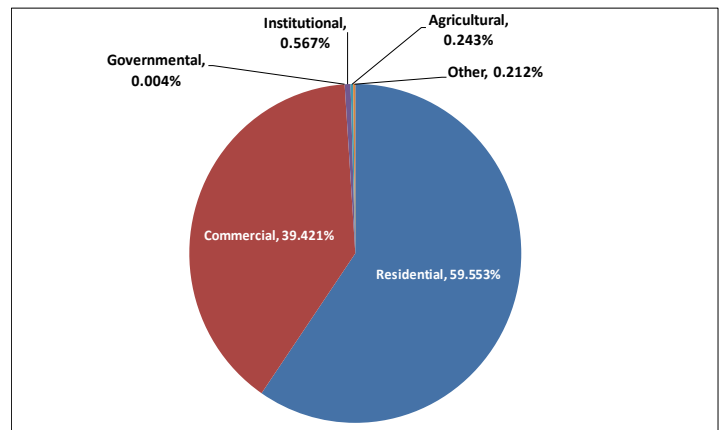
Source: 2019 Certified Tax Roll

Total Real Property Parcels in Duval County

ROLL YEAR	PARCEL COUNT	PERCENT CHANGED
2019	370,013	1.09
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

Source: 2010-2019 Certified Tax Roll

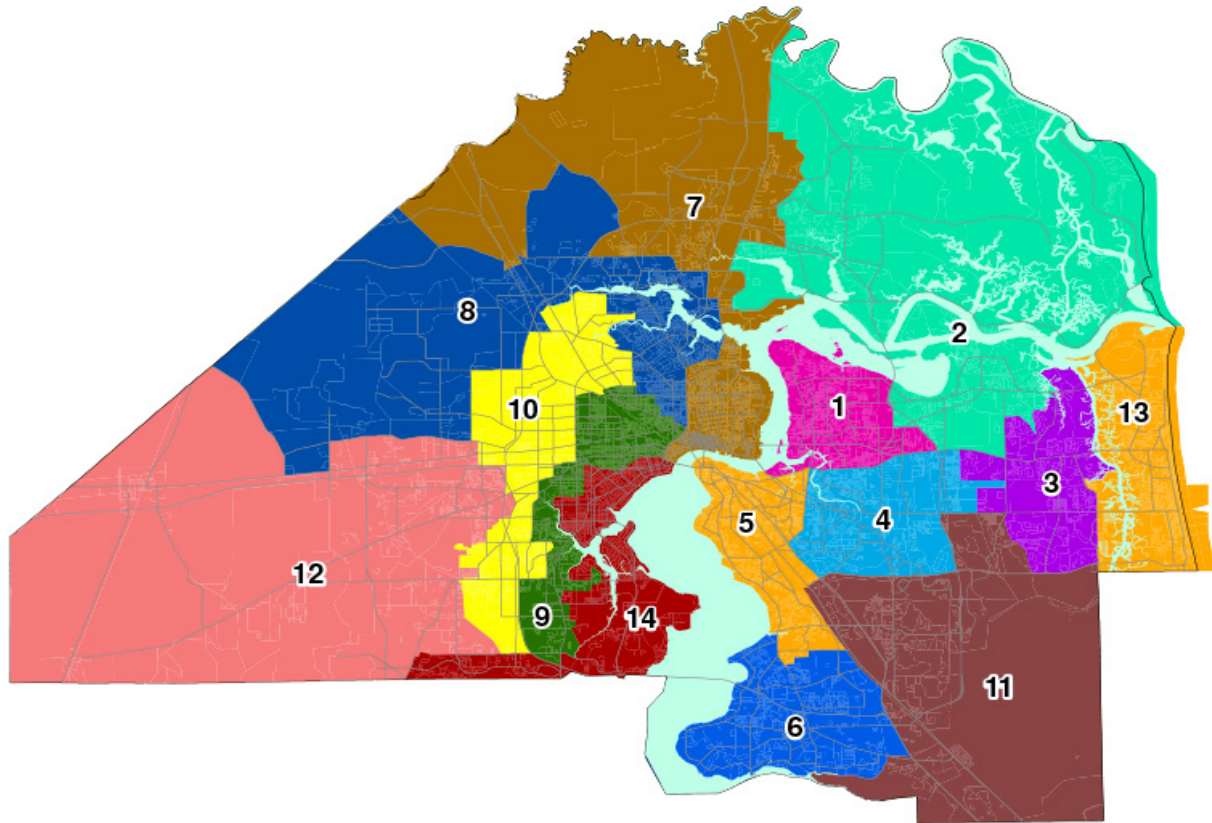
Taxable Value Composition of Real Property



Source: 2019 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.



CITY OF JACKSONVILLE

CITY COUNCIL DISTRICT



Parcels by City Council Districts

DISTRICT	PARCEL COUNT	SINGLE FAMILY HOMES	HOMESTEADS*	SENIOR HOMESTEADS**	INDUSTRIAL WITH STRUCTURES	COMMERCIAL WITH STRUCTURES	GREENBELT
1	22,110	17,198	12,260	492	150	801	3
2	28,865	22,345	17,946	394	257	253	171
3	24,633	19,823	16,318	255	23	373	21
4	24,465	17,050	12,894	583	190	1,271	8
5	24,461	16,796	13,204	522	414	1,644	3
6	28,179	24,077	20,022	533	140	762	29
7	27,333	16,150	9,983	341	649	1,818	249
8	29,943	20,957	12,196	650	197	666	379
9	25,262	18,167	8,909	554	620	1,153	11
10	28,222	21,458	12,426	888	602	691	50
11	27,915	15,382	14,635	313	395	1,133	133
12	25,128	18,283	14,631	465	107	343	620
13	26,614	17,710	14,966	363	212	952	3
14	26,883	21,329	15,122	562	142	1,041	16
TOTALS:	370,013	266,725	195,512	6,915	4,098	12,901	1,696

Source: 2019 Certified Tax Roll

*Homes with a Homestead Exemption **Homes with an income-based SR. Additional Homestead Exemption

2019 Real Estate Market Value

County	Real Estate Market Value	Total Real Parcel Count	All Property Total Market Values
Brevard	64,193,867,630.00	333,473	73,934,215,396.00
Broward	283,358,071,900.00	750,813	293,553,743,860.00
Miami/Dade	420,947,466,876.00	916,978	442,951,259,224.00
Duval	95,041,911,303.00	370,013	109,279,479,830.00
Hillsborough	144,030,257,259.00	496,272	155,565,963,597.00
Orange	192,806,516,518.00	464,374	208,682,305,671.00
Pinellas	122,869,408,282.00	435,643	129,373,385,023.00

There were 52,739 total real estate transactions
for Duval County this past year.

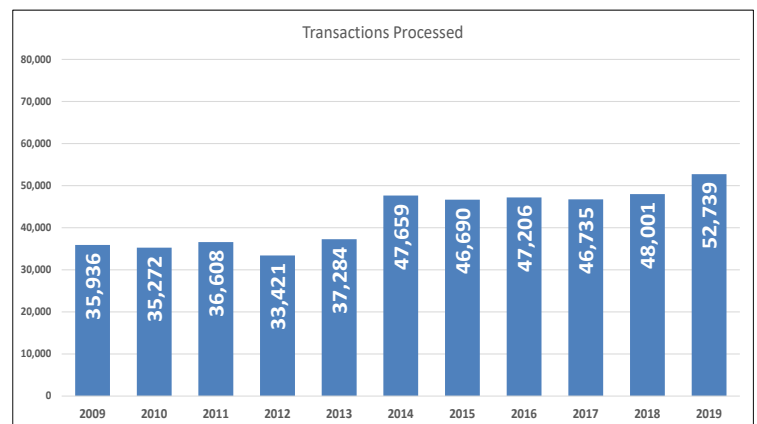
New Parcels by Planning District*

PLANNING DISTRICT	PARCELS
1 - Urban Core	1
2 - Greater Arlington/Beaches	625
3 - Southeast	958
4 - Southwest	764
5 - Northwest	281
6 - North	978
7 - Atlantic Beach	21
Neptune Beach	4
Jacksonville Beach	13
Baldwin	37
Total New Parcels	3682

Source: PAO Real Estate Database

* Added to 2019 Tax Roll; does not include deletions when parcels were reconfigured.

Duval County Real Estate Transactions*

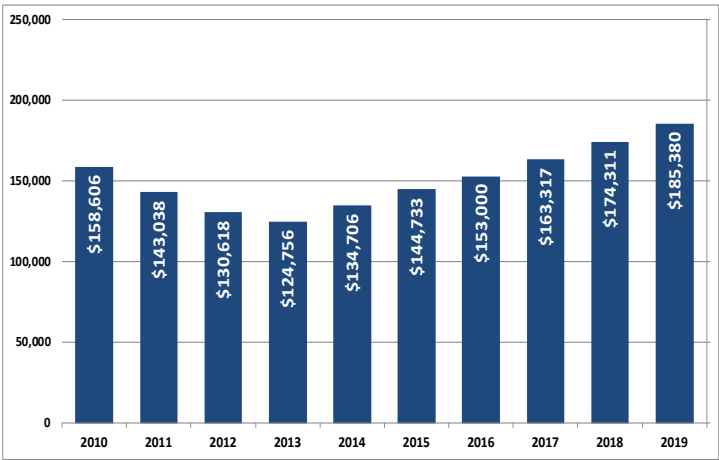


Source: 2009-2019 Certified Tax Roll

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

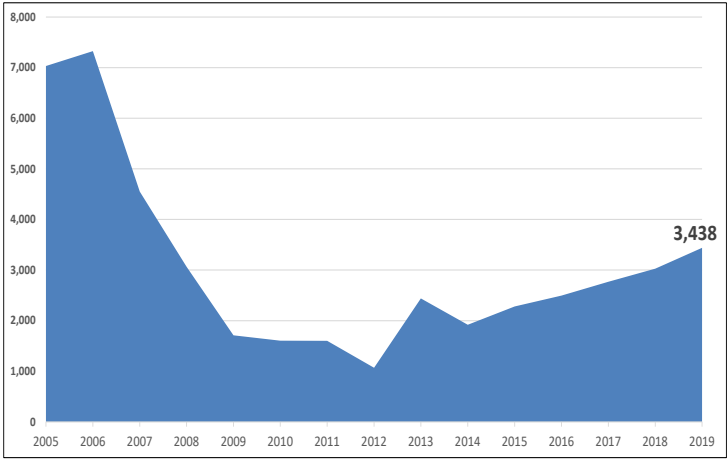
Residential Property Facts & Figures

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



Source: 2010-2019 Certified Tax Rolls

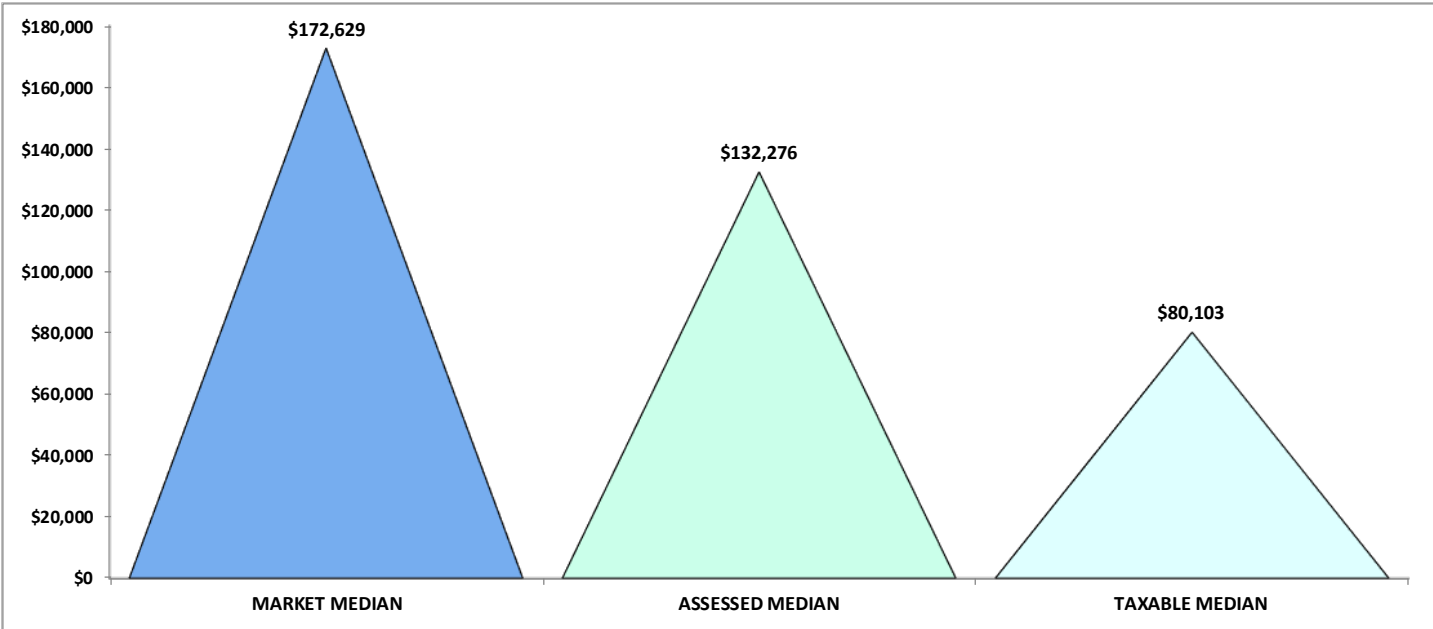
New Single Family Homes*



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

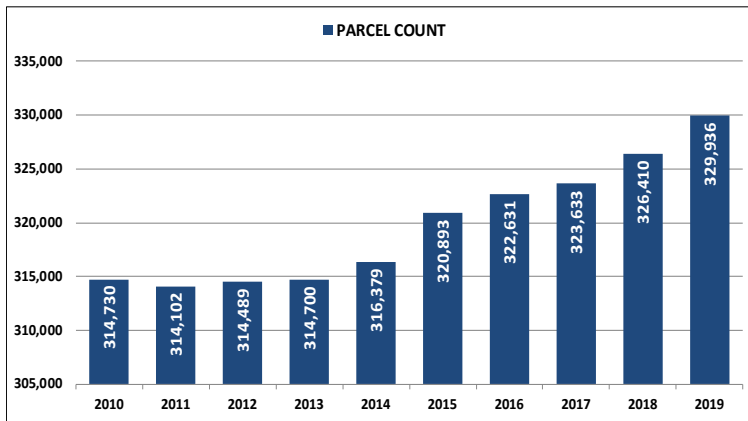
The median market value of a homestead single family home on the 2019 Tax Roll was \$172,629.

Median Market, Assessed, Taxable Values of Homesteaded property



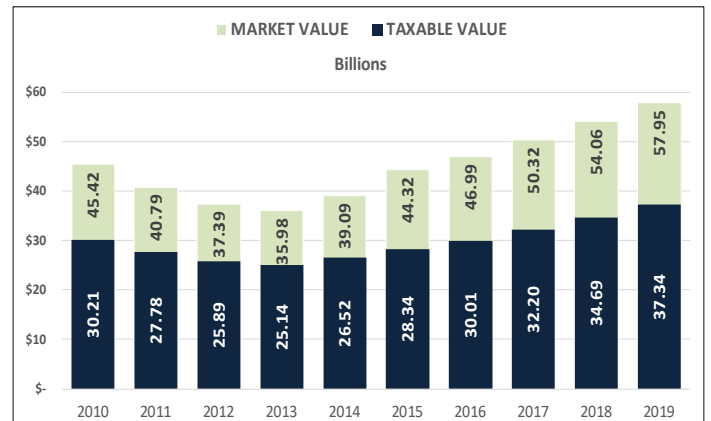
Source: 2019 Certified Tax Roll

Residential Parcel Count



Source: 2010 - 2019 Certified Tax Rolls

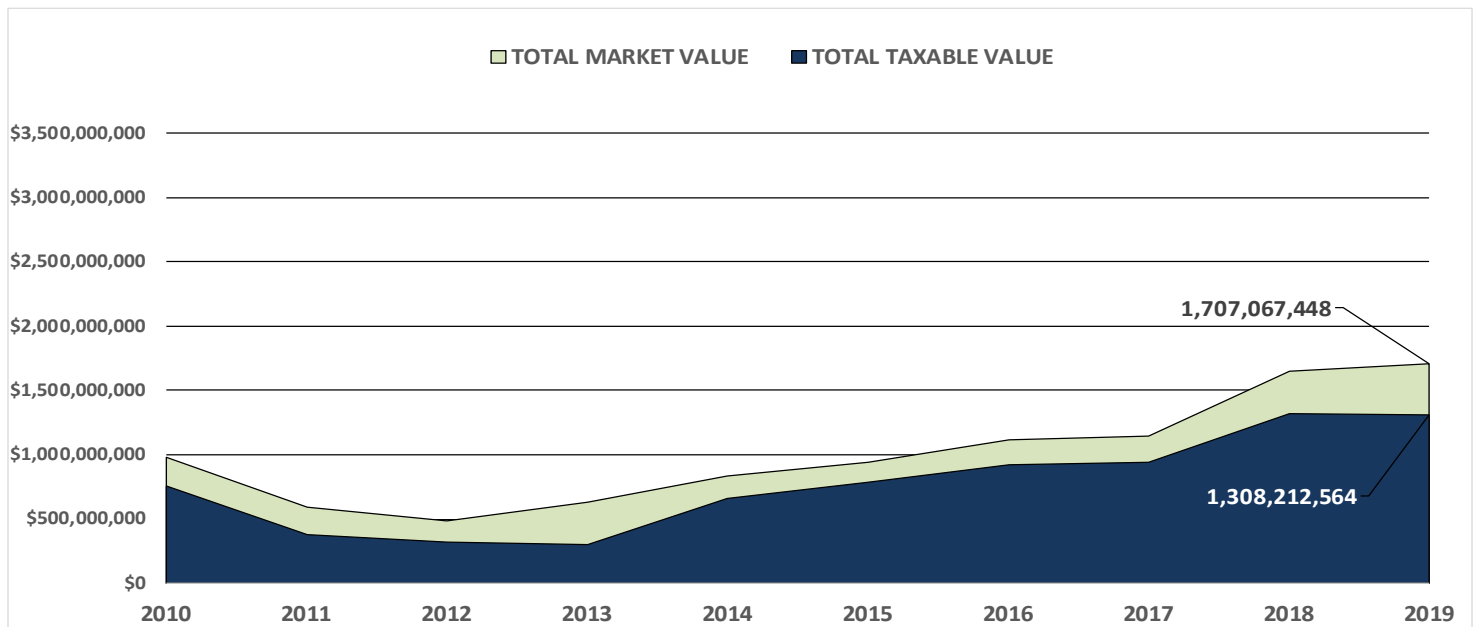
Residential Market and Taxable Values



Source: 2010 - 2019 Certified Tax Rolls - BILLIONS



Net New Construction* Market and Taxable Values

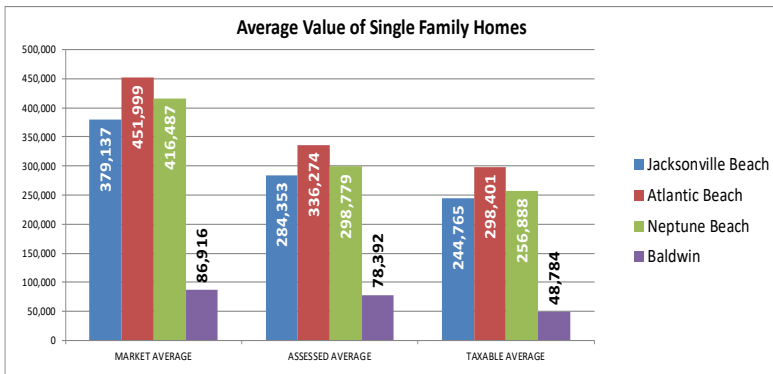


Source: 2010 - 2019 Certified Tax Rolls

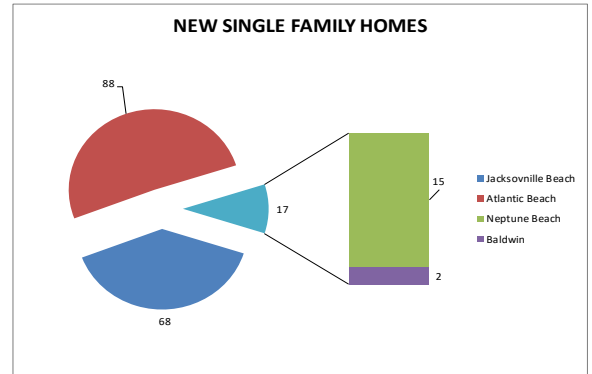
*Net new construction is comprised of all new building construction, additions, and deletions in each respective tax roll year.

Beaches and Baldwin Statistical Breakdown

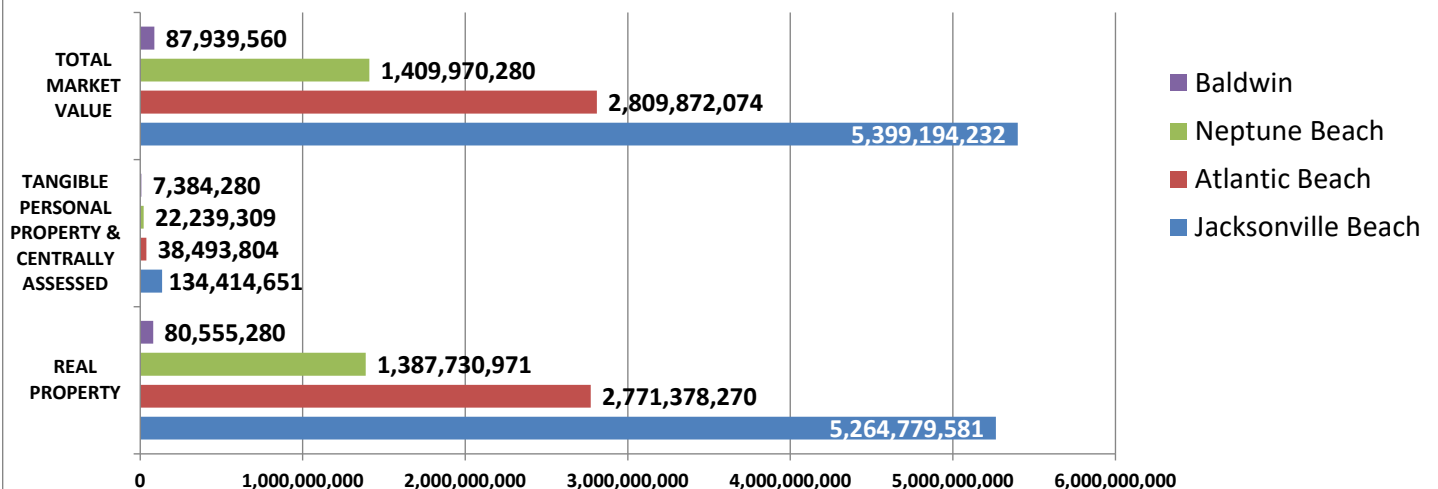
Average Market Value



New Single Family



Market Values by Municipality

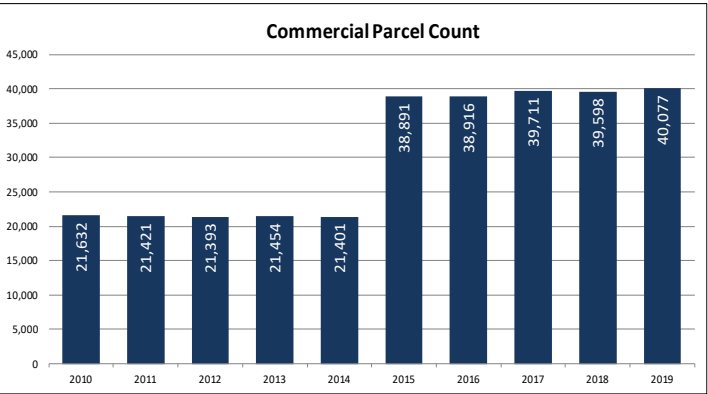


COMMERCIAL PROPERTY



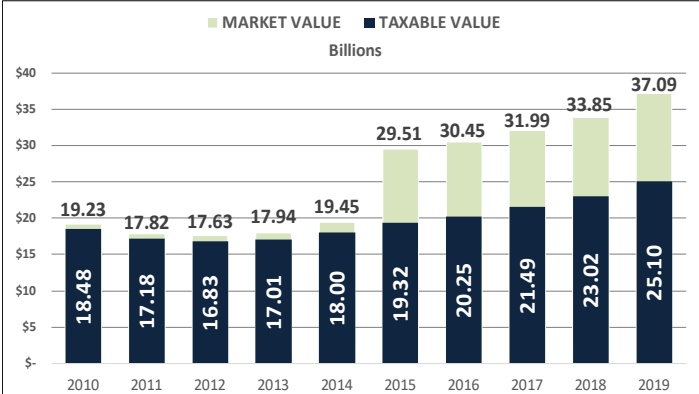
In Duval County, commercial real estate parcels make up only 11% of the county’s real estate parcels, but it accounts for nearly 40% of the total taxable value of real estate property.

Commercial Parcel Count



Source: 2010 - 2019 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: 2010 - 2019 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 Individual Real Estate Assessments in Duval County
Top 25 on 2019 Certified Tax Roll

#	Company Name	Taxable Value
1	ST JOHNS TOWN CENTER LLC	158,604,283
2	BLUE CROSS AND BLUE SHIELD OF FLORIDA INC	147,197,300
3	ST JOHNS TOWN CENTER LLC	116,869,983
4	JACKSONVILLE AVENUES LIMITED PARTNERSHIP	108,150,100
5	MCSW JAC HOSPITALITY LLC	85,809,570
6	MEMORIAL HEALTHCARE GROUP INC	83,877,201
7	G&I IX PARADISE ISLAND PROPERTY OWNER LLC	81,265,910
8	7915 BAYMEADOWS CIRCLE OWNER LLC	78,610,000
9	RELP DUVAL LLC	75,938,200
10	HINES GLOBAL REIT 4875 TOWN CENTER LLC	75,404,800
11	HERTZ JACKSONVILLE ONE LLC	71,574,700
12	GPT BTS 103RD ST OWNER LLC	67,536,300
13	RAMCO JACKSONVILLE LLC	66,790,400
14	ARC WDJKVFL001 LLC	66,658,900
15	ANHEUSER-BUSCH INC	65,030,122
16	BREIT OLYMPUS MF CAPE HOUSE LLC	63,619,490
17	ST JOHNS TOWN CENTER LLC	62,111,500
18	PALM BAY CLUB RENTAL COMMUNITY TWO LLC	61,886,330
19	CENTENNIAL THORNTON PARK LLC	61,424,200
20	PASSCO POINT DST	60,805,400
21	CCL PROPERTY LL LLC	60,377,240
22	DEERWOOD SOUTH LLC	58,503,100
23	CITICORP CREDIT SERVICES INC	56,975,270
24	AMKIN WEST BAY LLC	56,167,000
25	DELORENZO STRAND LLC	56,160,720

Source: 2019 Certified Tax Roll (does not include changes made after certification due to appeals.)

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 \$29,948 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.

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. The property must be homesteaded prior to any construction or reconstruction occurring.

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 2019 adjusted gross household income may not exceed \$30,721 to be eligible for the 2020 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 2020 exemption is: \$33,955 for single persons and \$38,120 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
2019	195,512	1.33
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

Source: 2010 - 2019 Certified Tax Rolls

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

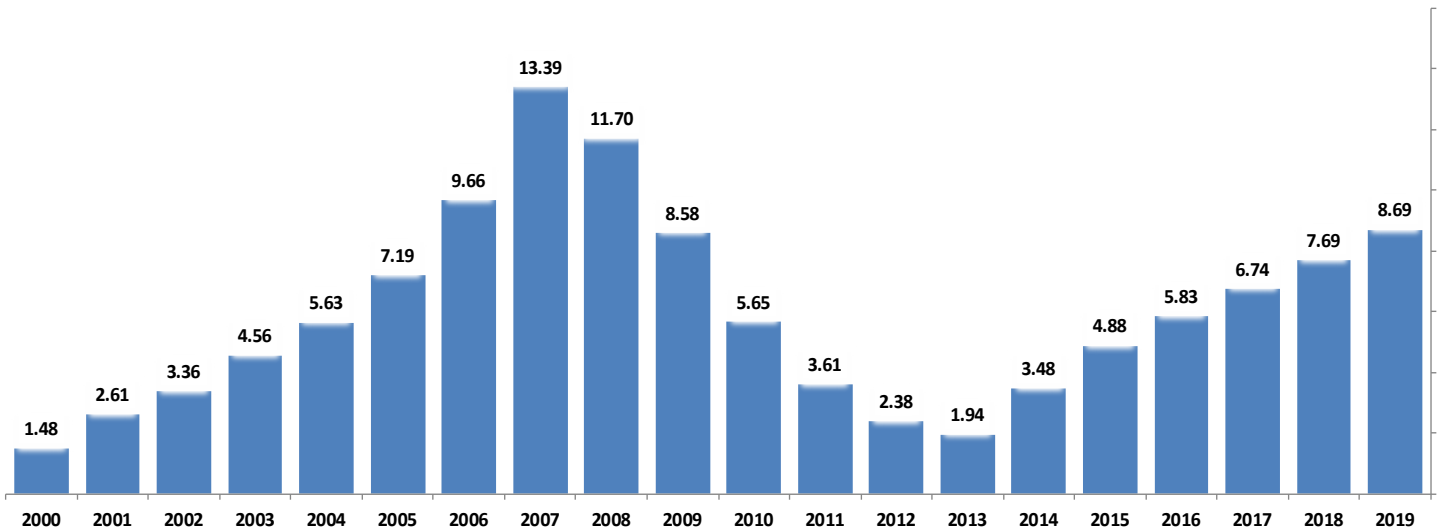
Senior Citizens Additional Homestead Exemptions*

ROLL YEAR	SR HOME-STEAD COUNT	PERCENT CHANGED
2019	6,913	-3.06
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

Source: 2010 - 2019 Certified Tax Rolls

* Based on age and income requirements

Annual Deferred Value on Homesteaded Property in Billions



Source: 2000 - 2019 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
2020	2.3%
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 \$13.52 to \$85,288.35 for an individual taxpayer and totaled \$1,775,465.63 in 2019. 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 35 months Tax Management Associates, they were able to provide the information for us to process over \$2.6 million dollars in back taxes, penalties, and interest. The total success of Holland's efforts since taking office has yielded over \$9.4 million dollars in back taxes, penalties, and interest.

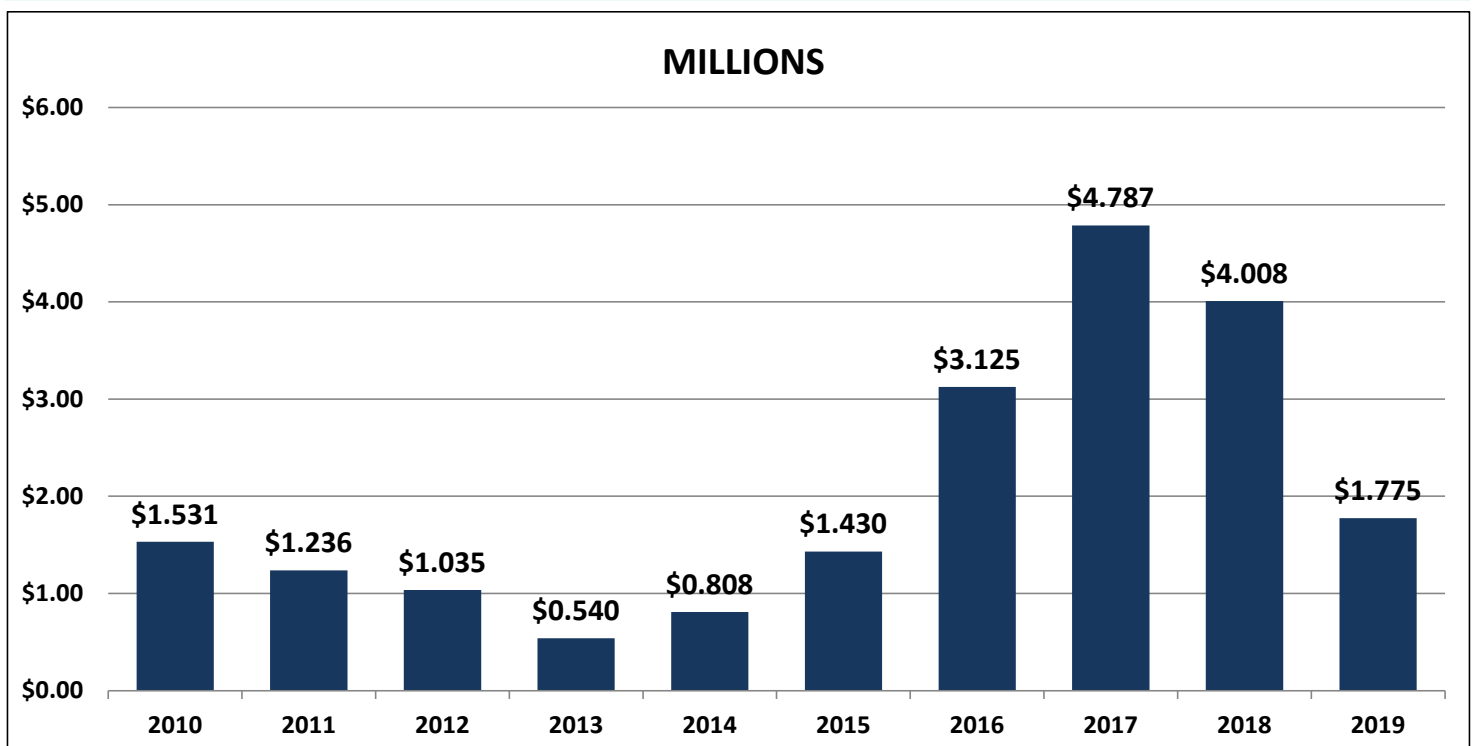
Property Appraiser Holland acknowledges that while some of the noncompliance is unintentional, there are always those who are gaming the system, committing fraud, and in some cases who have been intentionally masking their operations for years.

“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.



Total Annual Liens



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

The Exemption Compliance Unit issued a total of \$1,775,465.63 in tax liens in 2019.



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.

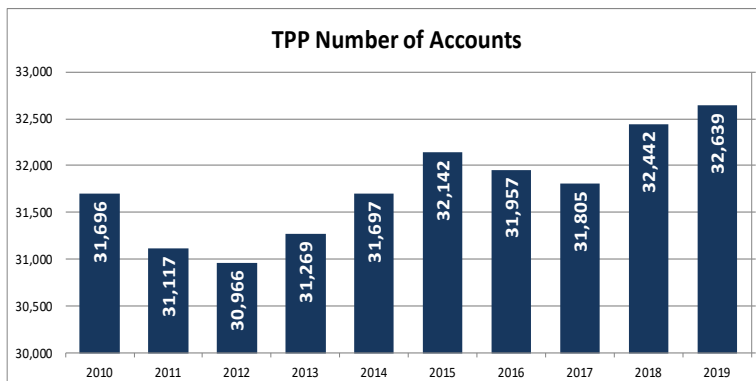
The lowest lien in 2019 recorded that was issued by the Property Appraiser's Office was \$13.52 and the highest lien was \$85,288.35.

TANGIBLE PERSONAL PROPERTY



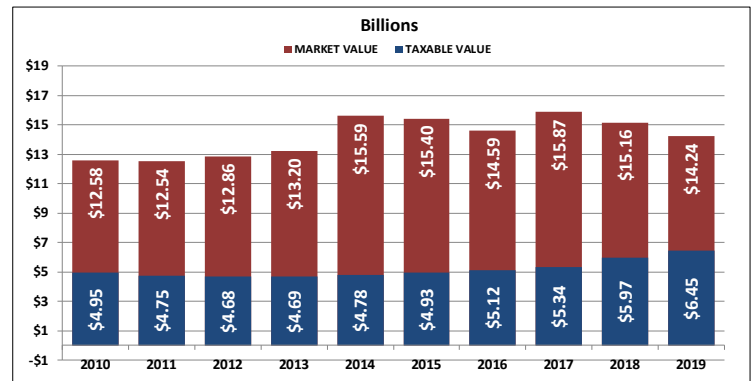
Tangible Personal Property (TPP) is everything other than real estate that is used, usually by a business, for income-producing purposes. Office furniture, computers, industrial equipment, supplies, machinery, as well as appliances in rental properties are examples of tangible personal property. Inventory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

TPP Accounts



Source: 2010 - 2019 Certified Tax Rolls

TPP Market and Taxable Values



Source: 2010 - 2019 Certified Tax Rolls; includes centrally assessed property



Largest Individual TPP Assessments
Top 25 on 2019 Certified Tax Roll

COMPANY NAME	TPP TAXABLE VALUE
1 JOHNSON & JOHNSON VISION CARE INC	341,259,608
2 BELL SOUTH TELECOMMUNICATIONS	164,850,588
3 COMCAST OF GREATER FLORIDA/ GEORGIA INC	149,501,027
4 AMAZON.COM.DEDC LLC	139,639,318
5 METAL CONTAINER CORPORATION	136,943,108
6 ANHEUSER-BUSCH INC	113,527,085
7 KRAFT HEINZ FOODS COMPANY	75,785,476
8 BELL SOUTH TELECOMMUNICATIONS	68,970,772
9 BLACK KNIGHT TECHNOLOGY SOLUTIONS LLC	66,164,381
10 CSX TRANSPORTATION INC	61,187,309
11 JAX LNG LLC	53,636,122
12 TAMPA ELECTRIC COMPANY	50,755,690
13 CMC STEEL US LLC	49,433,619
14 JINKO SOLAR US INDUSTRIES INC	42,340,710
15 UNITED STATES GYPSUM COMPANY	41,039,398
16 WESTROCK CP LLC	38,310,723
17 CSX TRANSPORTATION INC	38,309,573
18 EAGLE LNG PARTNERS JACKSONVILLE II LLC	38,006,425
19 BACARDI BOTTLING CORPORATION	36,315,160
20 SUNBELT RENTALS INC	35,917,551
21 SYMRISE INC	35,558,534
22 GE OIL & GAS INC	32,633,360
23 FLORIDA EAST COAST RAILWAY	31,224,425
24 SAFT AMERICA INC	30,648,733
25 ANCHOR GLASS CONTAINER CORPORATION	30,128,599

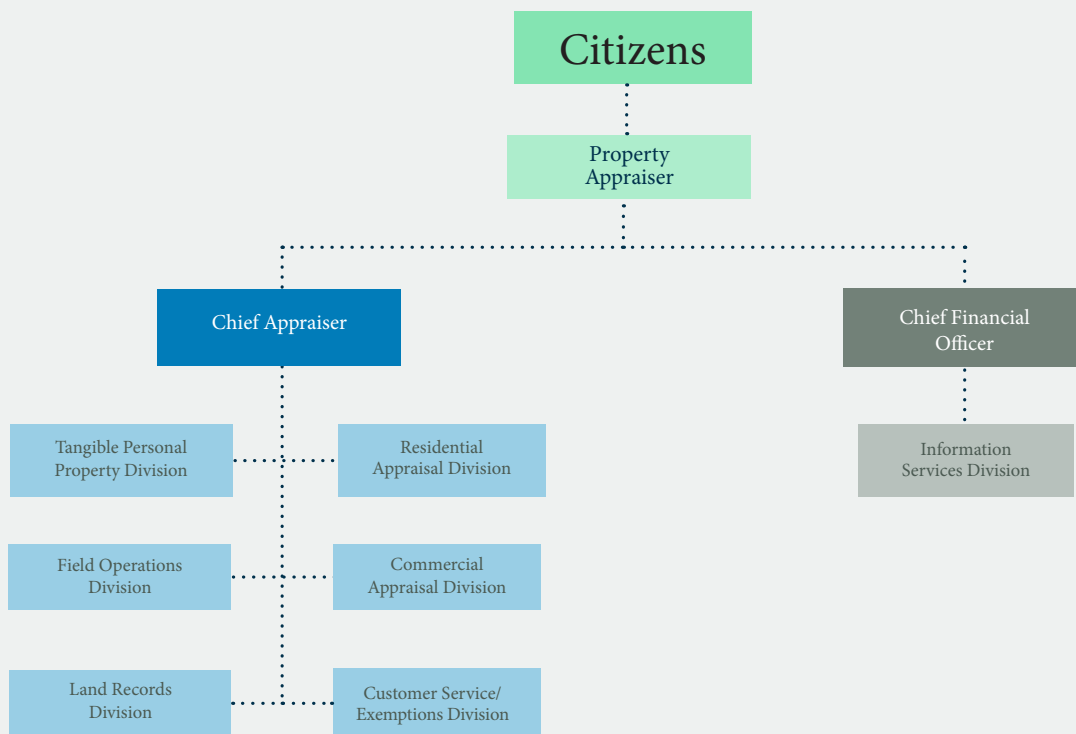
Source: 2019 Certified Tax Roll (does not include changes made after certification due to appeals.)

ABOUT THE PROPERTY APPRAISER'S OFFICE



Property Appraiser Jerry Holland
(904) 630-0875

- Jerry Holland was elected unopposed as Duval County Property Appraiser and re-elected in March 2019. 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 he 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
(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) 630-0875

Residential Property
(904) 630-2037

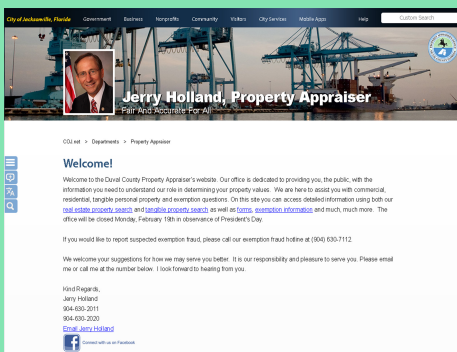
Commercial Property
(904) 630-2600

Personal Property
(904) 630-1964

Exemptions (including homestead)
(904) 630-2020

Exemption Fraud and Abuse Hotline
(904) 630-7112

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) 630-1377

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

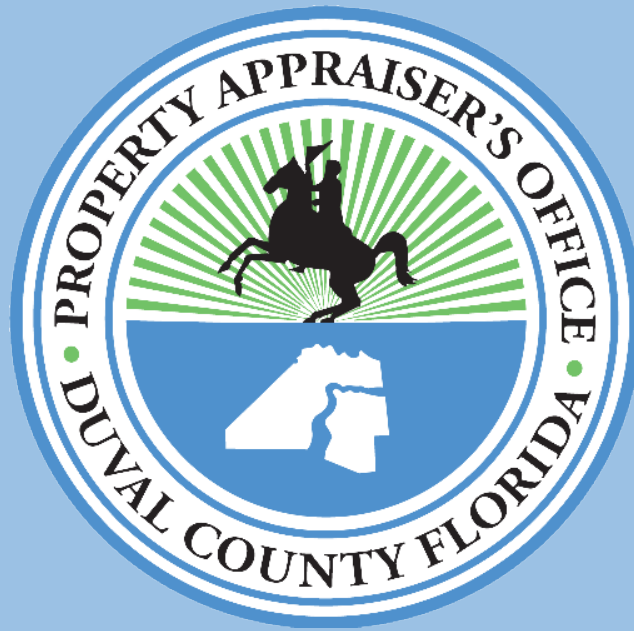
Budgets of taxing authorities approved.

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

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