



# 2022 NEWS

JERRY HOLLAND  
DUVAL COUNTY PROPERTY APPRAISER

**Dear Taxpayer:**

It has been my honor to serve you these last 7+ years. This will be my last TRIM News Letter before my term ends June 30, 2023.  
I wanted to take this opportunity to thank you for allowing me to serve as your Duval County Property Appraiser.  
I have been fortunate to work with an excellent staff where we place you the tax payer first.  
Please keep my cell number if I can ever be of service. (904-318-6877)

*Jerry Holland*

## Understanding the Values on your Notice

There are three different values assigned to your property that are listed on the Notice of Proposed Property Taxes:

**“Just Value”:** Also referred to as “Fair Market Value”, is the 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 who is 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.

**“Assessed Value”:** This is a capped value that cannot increase beyond a set amount each year due to assessment limitations like the “Save our Homes” (SOH) cap on homestead property or the non-homestead 10% cap. The SOH limits annual increases on home assessments to 3% or the CPI whichever is less. (This year it is 3.0%). Non-homestead properties may not exceed a 10% increase. The 10% cap does not apply to the school district assessment. Assessed value can never exceed just value. Exemptions are subtracted from the assessed value to create a taxable value.

**“Taxable Value”:** The value of your property on which you are taxed. The “taxable value” is calculated by taking the annual assessed value and subtracting applicable exemptions. The taxable value may vary by taxing authority, since some exemptions do not apply to every authority.

## Determining Taxable Value

The median market value on a Homestead Single-Family home is:  
Just (Fair Market) Value.....\$193,067  
Capped Assessed Value.....\$146,101  
(Cannot increase annually more than 3% on homesteaded properties)  
Less Homestead and/or other Exemptions.....\$50,000\*  
Equals Taxable Value.....\$96,101  
(Taxable value is multiplied by millage rates set by the taxing authorities to determine taxes.)  
\*This includes the original \$25,000 Homestead Exemption and the \$25,000 additional Homestead Exemption that was passed by voters in 2008. (The additional exemption is applied to the assessed value between \$50,000 and \$75,000). The additional exemption does not apply to the school board levy; Therefore the taxable value would be higher for school taxes.  
**\*\*Not all exemptions apply to every taxing authority, therefore taxable values may vary.**



## Questions? Disagree with the value on your notice?

Property owners have until the deadline date printed at the bottom of the Notice of Proposed Property Taxes, (which is 25 days from the mailing date of the Notice) to file a formal petition with the Value Adjustment Board.

As a property owner, if you disagree with the value or exemption status on your Notice of Proposed Property Taxes (or “Truth in Millage” also known as a “TRIM” notice), first immediately contact the Duval County Property Appraiser’s Office for an informal review. You may call us at one of the numbers listed on this newsletter or visit our office downtown at 231 East Forsyth Street, Jacksonville, FL 32202. This informal review however, will NOT stop the clock on the deadline printed on the bottom of your notice to file a formal petition.

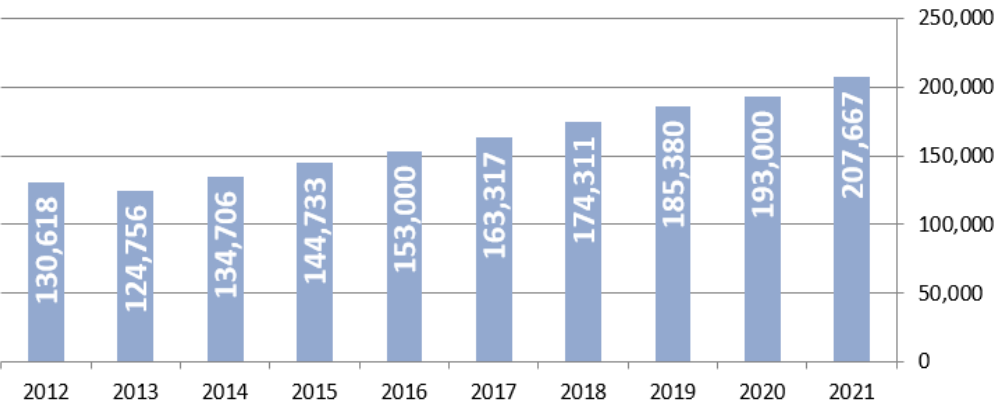
Regardless of whether you decide to have an informal review in order, to formally protest your market value, assessed value, exemption denial or the denial of an agricultural classification with the Value Adjustment Board, you MUST file a petition and pay a \$15 non-refundable fee (checks can be made out to the Duval County Tax Collector) within the 25 days of the mailing of the Notices of Proposed Property Taxes.

The Value Adjustment Board (VAB) is a separate entity from the Property Appraiser’s Office. Petitions are available in the VAB office at City Hall 117 West Duval Street, Room 305, Jacksonville, FL 32202. You can also find petitions in the Property Appraiser’s Office or online at [www.duvalpa.com](http://www.duvalpa.com). The petition form and filing fee must be RECEIVED by the VAB office (not postmarked) by the deadline on your notice (see deadline on bottom right corner of the notice). To contact the **VAB office, call (904) 255-5124.**

## Contact Numbers

Agricultural Classification	904-255-5967
Commercial Appraisals	904-255-5901
Customer Service/Exemptions	904-255-5900
Land Records	904-255-5904
Residential Appraisals	904-255-5902
Tangible Personal Property	904-255-5903

## Avg. Market Value of a Single Family Residence in Duval County



### The Taxpayer is the most important visitor on our premises.

They are not dependent on us.  
We are dependent on them.  
They are not an interruption in our work.  
They are the purpose of it.  
They are not an outsider in our office.  
They are part of it.  
We are not doing them a favor by serving them.  
They are doing us a favor by giving us an opportunity to do so.

Visit us on the web at: [www.duvalpa.com](http://www.duvalpa.com)



# Dates to Remember

**January 1**  
Date of property assessment and eligibility for homestead and other exemptions.

**March 1**  
Deadline to file timely for exemptions, portability and for Agricultural Classification.

**August**  
Mailing of Notices of Proposed Property Taxes--date varies.

**September**  
Deadline for filing formal petition with the VAB and the late file exemptions--(date printed at the bottom of the Notice of Proposed Property Taxes)

**October**  
Tax Roll is certified--date varies. VAB hearings begin.

**November**  
Tax Collector mails property tax bills by Nov 1.



# Growth In Duval County

Interesting facts about the importance of the Real Estate Industry in Duval County that we would like to share are the last three years the unprecedented growth in transactions in real-estate in our county.

- Year 2019 there were 52,739 real estate transactions in Duval County
- Year 2020 there were 53,646 real estate transactions in Duval County
- Year 2021 there were 52,232 real estate transactions in Duval County

At the Property Appraiser's Office, we are constantly innovating and working smarter to keep up with this growth and make the best out of taxpayer dollars in all our processes. In 2019 our office began using the Just Appraised software, a program using artificial intelligence to streamline the records search and extraction process for municipal governments. What Just Appraised will do is match deeds to Lot & Block to parcels with 98% accuracy and metes and bounds parcels with 90+% accuracy. It will save hours of staff time per day by pre-filtering out irrelevant documents. Sales and ownership data will be extracted for staff members so they can shift their focus from data entry to quality control. In the first 6 months we found that missed documents were just 25% of the previous year. The program has significantly reduced spelling errors. We have been able to reduce Record Analyst staff from 4 full time to 2 full and 1 part-time with no backlogs. Since its inception with our office Just Appraised has been used to post 103,825 transactions



All new homeowners who own and occupy their home on Jan. 1st who wish to make timely application for Homestead need to do so by March 1st of that same year.



## Legislative Update

The Florida Legislature has introduced in the FL House (HB 1563) and FL Senate (SB 1748) a bill that if approved by the voters in the next general election or an earlier special election specifically authorized the law as an amendment to the State Constitution would entitle an additional Exemption to the Homesteaded property of Classroom Teachers, Law Enforcement Officers, Firefighters, Child Welfare Professionals, and Servicemembers. The additional exemption would be up to \$50,000.00 on the assessed valuation greater than \$100,000.00 and up to \$150,000.00 for all levies other than school district levies.

# Your Taxing Authorities

Millage rates (tax rates) are set by the taxing authorities that receive property taxes.

1. The City of Jacksonville
2. Duval County School Board
3. The Cities of Atlantic Beach, Jacksonville Beach, Neptune Beach, or the Town of Baldwin
4. The St. John's River Water Management District
5. The Florida Inland Navigational District



Taxes are determined by applying each Taxing Authority's millage rate to the applicable taxable value on the property.



## Homestead Exemption

This 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 provides the 'Save Our Homes' benefit which limits future annual increases in assessed value to 3% or less.

## Veteran's Exemptions

- Any ex-service member disabled at least 10% in war or by service-connected misfortune is entitled to a \$5,000 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.



## HOMESTEAD EXEMPTION & THE CONSUMER PRICE INDEX

The Labor Department has reported that the consumer price index (CPI) jumped in March to 8.5%, which is an important number for those with a homestead exemption, a benefit of the Florida Homestead Law. 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 with a maximum cap rate of 3% or the consumer price index whichever is lower. The maximum 3% cap rate increase has only been applied 5 times in the past 20 years. Over the past 20 years the average increase has been 2.11%. This year will be the maximum of 3% increase in assessed values for all Homesteaded properties. Non-homesteaded properties have a 10% percent cap.



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

Any real estate used and owned as a homestead by a surviving spouse of a veteran who died from service connected causes while on active duty, or first responder who died in the line of duty is exempt from taxation, less any portion thereof used for commercial purposes.

## Totally and Permanently Disabled Exemption(Income-Based)

- Any real estate used and owned as a homestead, less any portion thereof used for commercial purposes, by any quadriplegic shall be exempt from taxation.
- 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 Duval County Property Appraiser's Office is located in the Yates Building at 231 East Forsyth Street, Jacksonville, FL on the second and third floors. The office is open from 7:30am to 5:30pm Monday through Friday. Website: [www.duvalpa.com](http://www.duvalpa.com)