

GENERAL INSTRUCTIONS

Complete this Personal Property Tax Return in accordance with the instructions provided herein as your declaration of personal property situated in this county. If any schedule has insufficient space, attach a separate sheet. Please print or type except for signature.

WHAT TO REPORT ON THIS RETURN:

1. Tangible Personal Property - include all goods, chattels, and other articles of value (but not certain vehicles) capable of manual possession and whose chief value is intrinsic to the article itself.
2. Items of inventory held for lease to customers in the ordinary course of business, rather than for sale, shall be deemed inventory only prior to the initial lease of such items and **MUST** be reported after their initial lease or rental as equipment and/or furniture or fixtures.
3. **ALL FULLY DEPRECIATED ITEMS MUST BE REPORTED AT ORIGINAL COST WHETHER WRITTEN OFF OR NOT.**
4. Property personally owned, but used in the business must be reported.

DO NOT INCLUDE:

1. Intangible Personal Property - that is, money, all evidences of debt owed to the taxpayer, all evidence of ownership in a corporation, etc.
2. Household Goods such as wearing apparel, appliances, furniture, and other items ordinarily found in the home and used for the comfort of the owner and his family, and not used for commercial purposes.
3. Automobiles, Trucks, and Other Licensed Vehicles - These are not taxable as personal property. (EXCEPTION: The equipment, on certain vehicles, is taxable as personal property and must be reported. Example- power cranes, air compressors, and other equipment designed as a tool rather than primarily as a hauling vehicle.)
4. Inventory - Those chattels consisting of items commonly referred to as goods, wares, and merchandise which are held for sale or lease to customers in the ordinary course of business.

VALUATION OF PERSONAL PROPERTY:

All property located in this county as of January 1 must be reported at 100 % of the original total cost. Include sales tax, transportation, handling, and installation charges if incurred. Report the total cost of all assets.

ADJUSTMENTS TO VALUES - TAXPAYER'S ESTIMATE OF FAIR MARKET VALUE:

Enter only UNADJUSTED figures in areas calling for Original Cost. However, Florida law provides that the taxpayer shall also provide an estimate of the current fair market value of the property. An adjustment is a variation from purchase price paid. Adjusted figures **MUST** be explained on an attached supplemental schedule. Such schedules are considered part of the return.

LOCATION OF PERSONAL PROPERTY:

With the exception noted in the following paragraph, a SEPARATE personal property return must be filed for each location in the county. Additional forms will be mailed on request; contact your county property appraiser's office.

Owners of vending machines, LP/Propane tanks and similar free standing property at many locations may submit a single schedule in lieu of individual property statements, but may be required by the Property Appraiser to provide a list of site addresses. Owners that previously reported on a DR-405E or other owners of a similarly integrated property may submit a single schedule.

SPECIFIC INSTRUCTIONS

In the appropriate schedule list the original installed cost for assets of your business. Assets in each schedule must be grouped by year of acquisition.

The figure you enter as "original cost" must include the total original installed cost of your equipment, before any allowance for depreciation. Include sales tax, freight-in, handling, and installation costs. If a trade-in was deducted from the invoice price, enter the invoice price.

Add back investment credits taken for federal income tax purposes if those were deducted from the original cost. **INCLUDE ALL FULLY DEPRECIATED ITEMS AT ORIGINAL COST, WHETHER WRITTEN OFF OR NOT.**

If you own equipment that is out on a loan, rental or lease basis to others, report it on the appropriate schedule and enter the totals on Line 22.

List each item of tangible personal property separately in the appropriate schedule except for "classes" of personal property. A class is defined as items which are SUBSTANTIALLY similar in function, use, and age. Do not use the terms "VARIOUS" or "SAME AS LAST YEAR". This is inadequate reporting and may subject you to penalties for **FAILURE TO FILE**.

List all items of furniture and fixtures, all machinery and equipment, supplies, and certain types of equipment attached to mobile homes. All expensed items must be entered at original cost.

For each item, report your estimate of the current fair market value of the property and your estimate of the condition of that item (Good, Average, Poor). All expensed items must be entered at original installed cost.

Line 14 - Farm, Grove, and Dairy Equipment:

List all types of agricultural equipment you owned as of January 1. Describe property by type, manufacturer, model number, and year acquired. The following is a partial list of the types of equipment which are to be reported: bulldozers, draglines, mowers, balers, tractors, all types of dairy equipment, pumps, irrigation pipe - show feet of main line and sprinklers, hand and power sprayers, heaters, discs, fertilizer distributors, etc.

Line 16, 16a - Hotel, Motel, Apartment & Rental Units (Household Goods):

List all household goods, i.e. furniture, appliances and equipment used in rental or other commercial property. Both residents and non-residents must report if house, condo, apartment, etc. is rented at any time during the year.

Line 17 - Mobile Home Attachments:

For each of the following types of mobile home attachments, enter the number of items of that type which you owned as of January 1, the year of purchase, the size (length X width), and the original installed cost: Awning, Carport, Patio Roof, Trailer Cover, Screened Porch or Room, Cabana, Open Porch, Utility Room, etc.

Line 20 - Leasehold Improvements - i.e., Physical Modifications to Leased Property:

If you have made any improvements (including modifications and additions) to property which you lease, list the original cost of the improvements. Improvement must be grouped by type and year of installation. Leasehold improvement - Carpeting, Paneling, Shelving, Cabinets, etc.

IMPORTANT: ATTACH ITEMIZED LIST OR DEPRECIATION SCHEDULE SHOWING INVENTORY OF INDIVIDUAL IMPROVEMENTS.

Line 23 - Supplies:

Enter the average cost of supplies that are on hand, including expensed supplies, such as stationery and janitorial supplies, linens, silverware, etc. which may not have been recorded separately on your books. Include items which you carry in your inventory account but which do NOT come within the definition of "inventory" subject to exemption.

Leased, Loaned, and Rented Equipment:

If you borrow, rent or lease equipment from others complete the schedule by entering the name and address of the owner or lessor and a description of the equipment; year you acquired it; year of manufacture, if known; the rent per month; and the amount it would have originally cost had you purchased the equipment new.

INFORMATION REGARDING THE TAX LAWS OF FLORIDA

§192.042, Florida Statutes - DATE OF ASSESSMENT - Tangible Personal Property on January 1.

§193.062, Florida Statutes - DATES FOR FILING RETURNS - Tangible Personal Property Jan. 1 - Apr. 1.

§193.072, Florida Statutes - PENALTIES - For failure to file a return, 25% of the total tax levied against the property for each year that no return is filed; for filing after the due date, 5% of the total tax levied against the property covered by that return for each year, for each month, or portion thereof, that a return is filed after the due date, but not to exceed 25% of the total tax; for unlisted property, 15% of the tax attributable to the omitted property.

§196.021, Florida Statutes - TAX RETURNS TO SHOW ALL EXEMPTIONS AND CLAIMS - It is the duty of the taxpayer to set forth any legal exemption from taxation to which he may be entitled. The failure to do so shall result in any such exemption being disallowed for that tax year.

§837.06, Florida Statutes - Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in §775.082, §775.083, or §775.084.

Contact List for Property Appraisers in Florida

Please Note: The following links connect to web sites outside of the Department of Revenue

Name/Title	Address	E-mail/Phone/Fax
Honorable Edward A. Crapo, CFA, ASA Alachua County Property Appraiser	P. O. Box 23817 12 SE First Street, Rm 213 Gainesville, FL 32602-3817	E-mail: acpa@acpaf1.org 352-374-5230 352-374-5278 FAX
Honorable Tim Sweat Baker County Property Appraiser	32 N 5th St, Ste B Macclenny, FL 32063	E-mail: bakerpa@bakercountyfl.org 904-259-3191 904-259-8221 FAX
Honorable Dan Sowell, CFA Bay County Property Appraiser	860 W 11th St Panama City, FL 32401	E-mail: dsowell@baypa.net 850-248-8401 850-248-8447 FAX
Honorable Jimmy Alvarez, CFA Bradford County Property Appraiser	P.O. Box 250 945 N Temple Ave Starke, FL 32091-0250	E-mail: appraiser@bradfordappraiser.com 904-966-6216 904-966-6167 FAX
Honorable Jim Ford, CFA Brevard County Property Appraiser	P. O.Box 429 400 South St, 5th Fl Titusville, FL 32781-0429	E-mail: appraiser@brevardpropertyappraiser.com 321-264-6700 321-264-5187 FAX
Honorable Lori Parrish, CFA Broward County Property Appraiser	115 S Andrews Ave, Rm 111 Ft Lauderdale, FL 33301-1899	E-mail: lori@bcpa.net 954-357-6904 954-357-8474 FAX
Honorable Terry Stone, CFA Calhoun County Property Appraiser	20859 E Central Ave, Rm 112 Blountstown, FL 32424-2288	E-mail: tstone@gtcom.net 850-674-5636 850-674-2419 FAX
Honorable Frank Desguin, CFA, CAE Charlotte County Property Appraiser	Murdock Admin Center 18500 Murdock Circle Port Charlotte, FL 33948-1076	E-mail: rp@ccappraiser.com 941-743-1498 941-743-1499 FAX
Honorable Geoffrey Greene Citrus County Property Appraiser	210 North Apopka Avenue Suite 200 Inverness, FL 34450	E-mail: pa@mail.pa.citrus.fl.us 352-341-6600 352-341-6660 FAX
Honorable Roger Suggs Clay County Property Appraiser	P.O. Box 38 477 Houston St Green Cove Springs, FL 32043-0038	E-mail: rsuggs@ccpao.com 904-284-6305 904-284-2923 FAX
Honorable Abe Skinner, CFA Collier County Property Appraiser	3950 Radio Road Naples, FL 34104-3750	E-mail: sgarrett@collierappraiser.com 239-252-8141 239-252-2071 FAX

Honorable J. Doyle Crews, CFA Columbia County Property Appraiser	135 NE Hernando Ave, Ste 238 Lake City, FL 32025	E-mail: coappr@ccpafl.com 386-758-2189 386-758-2131 FAX
Honorable Pedro J. Garcia Miami-Dade County Property Appraiser	111 NW 1st St, Suite 710 Miami, Florida 33128	E-mail: pawebmail@miamidade.gov 305-375-4008 305-375-3024 FAX
Honorable Newton Keen, CFA DeSoto County Property Appraiser	P. O. Box 311 201 E Oak St, Ste 102 Arcadia, FL 34265- 0311 P.O. Box 260	E-mail: appraiser@desotopa.com 863-993-4866 863-993-4869 FAX
Honorable Robert A. Lee Dixie County Property Appraiser	Courthouse, Cedar St & Barber Ave Cross City, FL 32628- 0260	E-mail: dctp@bellsouth.net 352-498-1212 352-498-1211 FAX
Honorable James N. Overton Duval County Property Appraiser	231 E Forsyth St, Rm 270 Jacksonville, FL 32202- 3375	E-mail: paadmin@coj.net 904-630-2014 904-630-2922 FAX
Honorable Chris Jones, CFA Escambia County Property Appraiser	221 Palafox Place, Suite 300 Pensacola, FL 32502	E-mail: cjones@escpa.org 850-434-2735 850-435-9526 FAX
Honorable James E. Gardner Jr. Flagler County Property Appraiser	P.O. Box 936 1769 East Moody Blvd, Building 2, Ste 201 Bunnell, FL 32110	E-mail: pa@flaglerpa.com 386-313-4150 386-313-4151 FAX
Honorable Doris Barber Pendleton, CFA Franklin County Property Appraiser	33 Market St, Ste 101 Apalachicola, FL 32320	E-mail: rskipper@franklincountypa.net 850-653-9236 850-653-1861 FAX
Honorable Clay Vanlandingham Gadsden County Property Appraiser	P.O. Box 585 3 South Calhoun St Quincy, FL 32353-0585	E-mail: clayv.gadsdenpa@tds.net 850-627-7168 850-627-0396 FAX
Honorable Damon C. Leggett, CFA Gilchrist County Property Appraiser	112 S Main St, Rm 138 Trenton, FL 32693- 0097	E-mail: dleggett@mail.co.gilchrist.fl.us 352-463-3190 352-463-3193 FAX
Honorable Larry R. Luckey, CFA Glades County Property Appraiser	P.O. Box 1106 500 Ave J, #202 Moore Haven, FL 33471	E-mail: carmenwhitney@embarqmail.com 863-946-6025 863-946-3359 FAX
Honorable Kesley Colbert Gulf County Property Appraiser	1000 Cecil G Costin Sr Bld, Rm 110 Port St Joe, FL 32456	850-229-6115 850-229-6661 FAX
Honorable David H. Goolsby, Jr., CFA Hamilton County Property Appraiser	207 NE 1st Street, Rm 108 Jasper, FL 32052-2000	E-mail: hamcopa@alltel.net 386-792-2791 386-792-0865 FAX

Honorable Kathy L. Crawford Hardee County Property Appraiser	110 West Oak Street, #103 Wauchula, FL 33873	E-mail: kc.hardeepa@embarqmail.com 863-773-2196 863-773-0954 FAX
Honorable Phillip Pelletier Hendry County Property Appraiser	P.O. Box 1840 LaBelle, Florida 33975	E-mail: ppelletier@hendrypa.com 863-675-5270 863-675-5254 FAX
Honorable Alvin Mazourek, CFA Hernando County Property Appraiser	20 North Main St., Rm 463 Brooksville, FL 34601-2893	E-mail: pa@hernandocounty.us 352-754-4190 352-754-4198 FAX
Honorable C. Raymond McIntyre, CFA Highlands County Property Appraiser	560 S Commerce Ave Sebring, FL 33870-3899	E-mail: esn@appraiser.co.highlands.fl.us 863-402-6659 863-402-6765 FAX
Honorable Robert Turner Hillsborough County Property Appraiser	601 E Kennedy Blvd, 16th Fl Tampa, FL 33602	E-mail: custserv@hcpafl.org 813-272-6100 813-272-5519 FAX
Honorable Otis Corbin, Jr. Holmes County Property Appraiser	226 N Waukesha St. Bonifay, FL 32425	E-mail: holmespa@embarqmail.com 850-547-1113 850-547-2445 FAX
Honorable David Nolte, CFA, ASA Indian River County Property Appraiser	1800 27th St, Building B Vero Beach, FL 32960	E-mail: propertyappraiser@ircpa.org 772-226-1469 772-770-5087 FAX
Honorable Sharon Cox Jackson County Property Appraiser	P.O Box 1526 4445 Lafayette St, Rm 106 Marianna, FL 32447-1526	E-mail: jcpa@wfeca.net 850-482-9646 850-482-9036 FAX
Honorable Angela Gray Jefferson County Property Appraiser	480 W. Walnut St. Monticello, FL 32344	E-mail: angela.gray@jeffersonpa.net 850-997-3356 850-997-0988 FAX
Honorable Tim Walker Lafayette County Property Appraiser	P.O. Box 6 120 W Main St Mayo, FL 32066-0006	E-mail: lafcopa@windstream.net 386-294-1991 386-294-1106 FAX
Honorable Ed Havill Lake County Property Appraiser	P.O. Box 1027 320 W Main Street Tavares, FL 32778-1027	E-mail: ehavill@lakecopropappr.com 352-253-2150 352-253-2155 FAX
Honorable Kenneth Wilkinson Lee County Property Appraiser	P.O. Box 1546 2480 Thompson St 4th Fl Ft. Myers, FL 33902-1546	E-mail: wilkinsonk@leepa.org 239-533-6100 239-533-6160 FAX
Honorable Bert Hartsfield, CFA Leon County Property Appraiser	P.O. Box 1750 Tallahassee, FL 32302-1750 315 South Calhoun Street, Annex-3rd floor Tallahassee, FL 32301	E-Mail: admin@leonpa.org 850-488-6102 850-922-7238 FAX

Honorable Osborn "Oz" Barker Levy County Property Appraiser	P.O. Drawer 100 Bronson, FL 32621	E-mail: ozbarker@levypa.com 352-486-5222 352-486-5187 FAX
Honorable Patricia Whitfield Liberty County Property Appraiser	P.O. Box 580 10818 NW SR 20, Courthouse Bristol, FL 32321	E-Mail: lcpa32321@yahoo.com 850-643-2279 850-643-4193 FAX
Honorable Leigh B. Barfield, CFA Madison County Property Appraiser	229 SW Pinckney Street, Rm 201 Madison, FL 32340	E-mail: info@madisonpa.com 850-973-6133 850-973-8928 FAX
Honorable Charles E. Hackney Manatee County Property Appraiser	P.O. Box 1338 915 W 4th Ave Bradenton, FL 34206-1338	E-mail: manateepao@mymanatee.org 941-748-8208 941-742-5664 FAX
Honorable Villie M. Smith, CFA, ASA Marion County Property Appraiser	P.O. Box 486 501 SE 25th Ave Ocala, FL 34478-0486	E-mail: mcpa@pa.marion.fl.us 352-368-8300 352-368-8336 FAX
Honorable Laurel Kelly, CFA Martin County Property Appraiser	1111 SE Federal Hwy., Suite 330 Stuart, FL 34994	E-mail: info@pa.martin.fl.us 772-288-5608 772-221-1346 FAX
Honorable Ervin A. Higgs, CFA Monroe County Property Appraiser	P.O. Box 1176 500 Whitehead St Key West, FL 33041-1176	E-mail: pao@mcpafl.org 305-292-3404 305-292-3501 FAX
Honorable Tammy Stiles Nassau County Property Appraiser	96135 Nassau Place, Ste. 4 Yulee, FL 32097	E-mail: tstiles@nassauflpa.com 904-491-7300 904-491-3629 FAX (Call First)
Honorable Timothy "Pete" Smith, CFA Okaloosa County Property Appraiser	73 Eglin Pkwy N.E., Suite 202 Ft. Walton Beach, FL 32548-4939	E-mail: psmith@okaloosapa.com 850-651-7240 850-651-7244 FAX
Honorable W.C. Sherman Okeechobee County Property Appraiser	307 NW 5th Ave, Ste A Okeechobee, FL 34972	E-mail: w.taylor@okeechobeeepa.com 863-763-4422 863-763-4745 FAX
Honorable Bill Donegan, CFA Orange County Property Appraiser	200 S Orange Ave, Ste 1700 Orlando, FL 32801-3438	Email: bdonegan@ocpafl.org 407-836-5055 407-836-5029 FAX
Honorable Katrina Scarborough, CFA, CCF, MCF Osceola County Property Appraiser	2505 E Irlo Bronson Memorial Highway Kissimmee, FL 34744	E-mail: ksca@property-appraiser.org 407-742-5000 407-742-5185 FAX
Honorable Gary Nikolits, CFA Palm Beach County Property Appraiser	301 N Olive Ave, 1st Fl West Palm Beach, FL 33401	E-Mail: http://www.pbcgov.com/papa/ 561-355-2866 561-355-3963 FAX

Honorable Mike Wells Pasco County Property Appraiser	P.O. Box 401 14236 6th St, Ste 101 Dade City, FL 33526-0401	E-Mail: pamikewells@pascogov.com 352-521-4433 352-521-4411 FAX
Honorable Pam Dubov, CFA, CAE Pinellas County Property Appraiser	P.O. Box 1957 315 Court Street, 2nd Fl Clearwater, FL 33757-1957	E-mail: pdubov@pcpao.org 727-464-4295 727-464-3448 FAX
Honorable Marsha Faux, CFA, ASA Polk County Property Appraiser	255 N Wilson Ave Bartow, FL 33830	E-mail: marshafaux@polk-county.net 863-534-4777 863-534-4754 FAX
Honorable Tim Parker Putnam County Property Appraiser	P.O. Box 1920 312 Oak St Palatka, FL 32178-1920	E-mail: tparker@putnam-fl.com 386-329-0300 386-329-0447 FAX
Honorable Sharon Outland, CFA St. Johns County Property Appraiser	4030 Lewis Speedway, Ste 203 St. Augustine, FL 32084	E-mail: sjcpa@sjcpa.us 904-827-5500 904-827-5580 FAX
Honorable Ken Pruitt St. Lucie County Property Appraiser	2300 Virginia Ave, Rm 107 Ft. Pierce, FL 34983	E-mail: pruittk@paslc.org 772-462-1000 772-462-1055 FAX
Honorable Greg Brown, CFA Santa Rosa County Property Appraiser	6495 Caroline St, Ste K Milton, FL 32570	E-mail: info@srcpa.org 850-983-1880 x 1947 850-983-1929 FAX
Honorable Bill Furst Sarasota County Property Appraiser	2001 Adams Lane Sarasota, FL 34230	E-mail: PA@SC-PA.com 941-861-8200 941-861-8260 FAX
Honorable David Johnson Seminole County Property Appraiser	1101 E 1st St, Rm 1201 Sanford, FL 32771-1468	E-mail: alice@scpafl.org 407-665-7506 407-665-7924 FAX
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Honorable Bruce Dukes Union County Property Appraiser	P.O. Box 91 Worthington Springs, FL 32697	E-mail: ucallstar@windstream.net 386-496-3431 386-496-2925 FAX
Honorable Morgan B. Gilreath, Jr., CFA Volusia County Property Appraiser	123 W Indiana Ave, Rm 102 Deland, FL 32720	Email: morgang@co.volusia.fl.us 386-736-5901 386-822-5063 FAX

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