

Complete this form if you own property used for commercial purposes that is not included in the assessed value of your business' real property. This may include office furniture, computers, tools, supplies, machines, and leasehold improvements. Return this to your property appraiser's office by April 1. Keep a copy for your records.

Report your summary totals on page 1. Use page 2 or an attached, itemized list with original cost and date acquired for each item to provide the details for each category. Contact your local property appraiser if you have questions.

If you ask, the property appraiser will give you an extension for 30 days and may grant an additional 15 days. You must ask for the extension in time for the property appraiser to consider the request and act on it before April 1.

Each return is eligible for an exemption up to \$25,000. By filing a DR-405 on time you automatically apply for the exemption. If you do not file on time, Florida Law provides for the loss of the \$25,000 exemption.

WHAT TO REPORT

Include on your return:

1. Tangible Personal Property. Goods, chattels, and other articles of value (except certain vehicles) that can be manually possessed and whose chief value is intrinsic to the article itself.
2. Inventory held for lease. *Examples:* equipment, furniture, or fixtures after their first lease or rental.
3. Equipment on some vehicles. *Examples:* power cranes, air compressors, and other equipment used primarily as a tool rather than a hauling vehicle.
4. Property personally owned, but used in the business.
5. Fully depreciated items, whether written off or not. Report at original installed cost.

Do not include:

1. Intangible Personal Property. *Examples:* money, all evidences of debt owed to the taxpayer, all evidence of ownership in a corporation.
2. Household Goods. *Examples:* 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. Most automobiles, trucks, and other licensed vehicles. See 3 above.
4. Inventory that is for sale as part of your business. Items commonly referred to as goods, wares, and merchandise that are held for sale.

LOCATION OF PERSONAL PROPERTY

Report all property located in this county on January 1. You must file a single return for each site in the county where you transact business. If you have freestanding property at multiple sites other than where you transact business, file a separate, but single, return for all such property located in the county.

Examples of freestanding property at multiple sites include vending and amusement machines, LP/propane tanks, utility and cable company property, billboards, leased equipment, and similar property not customarily located in the offices, stores, or plants of the owner, but is placed throughout the county.

PENALTIES

Failure to file - 25% of the total tax levied against the property for each year that no return is filed

Filing late - 5% of the total tax levied against the property covered by that return for each year, each month, and part of a month, that a return is late, but not more than 25% of the total tax

Unlisted property -15% of the tax attributable to the omitted property

RELATED FLORIDA TAX LAWS

§192.042, F.S. - Assessment date: Jan 1
 §193.052, F.S. - Filing requirement
 §193.062, F.S. - Filing date: April 1
 §193.063, F.S. - Extensions for filing
 §193.072, F.S. - Penalties
 §193.074, F.S. - Confidentiality
 §195.027(4), F.S.- Return Requirements
 §196.183, F.S. - \$25,000 Exemption
 § 837.06, F.S. - False Official Statements

LINE INSTRUCTIONS

Within each section, group your assets by year of acquisition. List each item of property separately except for "classes" of personal property. A class is a group of items substantially similar in function, use, and age.

Line 14 - Farm, Grove, and Dairy Equipment

List all types of agricultural equipment you owned on January 1. Describe property by type, manufacturer, model number, and year acquired. *Examples:* 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.

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

List all household goods. *Examples:* furniture, appliances, and equipment used in rental or other commercial property. Both residents and nonresidents must report if a house, condo, apartment, etc. is rented at any time during the year

Line 17 - Mobile Home Attachments

For each type of mobile home attachment (awnings, carports, patio roofs, trailer covers, screened porches or rooms, cabanas, open porches, utility rooms, etc.), enter the number of items you owned on January 1, the year of purchase, the size (length X width), and the original installed cost.

Line 20 - Leasehold Improvements, Physical Modifications to Leased Property

If you have made any improvements, including modifications and additions, to property that you leased, list the original cost of the improvements. Group them by type and year of installation. *Examples:* slat walls, carpeting, paneling, shelving, cabinets. Attach an itemized list or depreciation schedule of the individual improvements.

Line 22 - Owned by you but rented to another

Enter any equipment you own that is on a loan, rental, or lease basis to others.

Line 23 - Supplies

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

COLUMN INSTRUCTIONS

List all items of furniture, fixtures, all machinery, equipment, supplies, and certain types of equipment attached to mobile homes. For each item, you must report your estimate of the current fair market value and condition of the item (good, average, poor). Enter all expensed items at original installed cost.

Do not use "various" or "same as last year" in any of the columns. These are not adequate responses and may subject you to penalties for failure to file.

Taxpayer's Estimate of Fair Market Value

You must report the taxpayer's estimate of fair market value of the property in the columns labeled "Taxpayer's Estimate of Fair Market Value." The amount reported is your estimate of the current fair market value of the property.

Original Installed Cost

Report 100% of the original total cost of the property in the columns labeled "Original Installed Cost." This cost includes sales tax, transportation, handling, and installation charges, if incurred. Enter only unadjusted figures in "Original Installed Cost" columns.

The 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 you deducted a trade-in from the invoice price, enter the invoice price. Add back investment credits taken for federal income tax if you deducted those from the original cost. Include all fully depreciated items at original cost, whether written off or not.

Assets Physically Removed

If you physically removed assets last year, complete the columns in the first section of page 2. If you sold, traded, or gave property to another business or person, include the name in the last column.

Leased, Loaned, and Rented Equipment

If you borrowed, rented, or leased equipment from others, enter the name and address of the owner or lessor in the second section of page 2. Include a description of the equipment, year you acquired it, year of manufacture (if known), the monthly rent, the amount it would have originally cost had you bought it new, and indicate if you have an option to buy the equipment at the end of the term.

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
<u>Alachua County Property Appraiser</u>	12 SE First Street, Rm 213 Gainesville, FL 32601	E-mail: acpa@acpaf1.org 352-374-5230 352-374-5278 FAX
<u>Baker County Property Appraiser</u>	32 N 5th St, Ste B Macclenny, FL 32063	E-mail: bakerpa@bakercountyfl.org 904-259-3191 904-259-8221 FAX
<u>Bay County Property Appraiser</u>	860 W 11th St Panama City, FL 32401	E-mail: dsowell@baypa.net 850-248-8401 850-248-8447 FAX
<u>Bradford County Property Appraiser</u>	P.O. Box 250 945 N Temple Ave Starke, FL 32091-0250	E-mail: bcpa@bradfordappraiser.com 904-966-6216 904-966-6167 FAX
<u>Brevard County Property Appraiser</u>	P. O.Box 429 400 South St, 5th Fl Titusville, FL 32781-0429	E-mail: appraiser@bcpao.us 321-264-6700 321-264-5187 FAX
<u>Broward County Property Appraiser</u>	115 S Andrews Ave, Rm 111 Ft Lauderdale, FL 33301-1899	E-mail: lori@bcpa.net 954-357-6904 954-357-8474 FAX
<u>Calhoun County Property Appraiser</u>	20859 E Central Ave, Rm 112 Blountstown, FL 32424-2288	E-mail: tstone@gtcom.net 850-674-5636 850-674-2419 FAX
<u>Charlotte County Property Appraiser</u>	Murdock Admin Center 18500 Murdock Circle Port Charlotte, FL 33948-1076	E-mail: rp@ccappraiser.com 941-743-1498 941-743-1499 FAX
<u>Citrus County Property Appraiser</u>	210 North Apopka Avenue Suite 200 Inverness, FL 34450	E-mail: ccpaweb@citruspa.org 352-341-6600 352-341-6660 FAX
<u>Clay County Property Appraiser</u>	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
<u>Collier County Property Appraiser</u>	3950 Radio Road Naples, FL 34104-3750	E-mail: phisler@collierappraiser.com 239-252-8141 239-252-2071 FAX

<u>Columbia County Property Appraiser</u>	135 NE Hernando Ave, Ste 238 Lake City, FL 32025	E-mail: coappr@ccpafl.com 386-758-2189 386-758-2131 FAX
<u>Miami-Dade County Property Appraiser</u>	111 NW 1st St, Suite 710 Miami, Florida 33128	E-mail: pawebmail@miamidade.gov 305-375-4008 305-375-3024 FAX
<u>DeSoto County Property Appraiser</u>	P. O. Box 311 201 E Oak St, Ste 102 Arcadia, FL 34265-0311	E-mail: appraiser@desotopa.com 863-993-4866 863-993-4869 FAX
<u>Dixie County Property Appraiser</u>	P.O. Box 260 Courthouse, Cedar St & Barber Ave Cross City, FL 32628-0260	E-mail: dxtip@bellsouth.net 352-498-1212 352-498-1211 FAX
<u>Duval County Property Appraiser</u>	231 E Forsyth St, Rm 270 Jacksonville, FL 32202- 3375	E-mail: paadmin@coj.net 904-630-2014 904-630-2922 FAX
<u>Escambia County Property Appraiser</u>	221 Palafox Place, Suite 300 Pensacola, FL 32502	E-mail: cjones@escpa.org 850-434-2735 850-435-9526 FAX
<u>Flagler County Property Appraiser</u>	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
<u>Franklin County Property Appraiser</u>	33 Market St, Ste 101 Apalachicola, FL 32320	E-mail: rskipper@franklincountypa.net 850-653-9236 850-653-1861 FAX
<u>Gadsden County Property Appraiser</u>	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
<u>Gilchrist County Property Appraiser</u>	112 S Main St, Rm 138 Trenton, FL 32693-0097	E-mail: cruggles@gilchrist.fl.us 352-463-3190 352-463-3193 FAX
<u>Glades County Property Appraiser</u>	P.O. Box 1106 500 Ave J, #202 Moore Haven, FL 33471	E-mail: lorieward@gladesflpa.com 863-946-6025 863-946-3359 FAX
<u>Gulf County Property Appraiser</u>	1000 Cecil G Costin Sr Blvd, Rm 110 Port St Joe, FL 32456	850-229-6115 850-229-6661 FAX
<u>Hamilton County Property Appraiser</u>	207 NE 1st Street, Rm 108 Jasper, FL 32052-2000	E-mail: hamcopa@windstream.net 386-792-2791 386-792-0865 FAX

<u>Hardee County Property Appraiser</u>	110 West Oak Street, #103 Wauchula, FL 33873	E-mail: k.crawford@hardeepa.com 863-773-2196 863-773-0954 FAX
<u>Hendry County Property Appraiser</u>	P.O. Box 1840 LaBelle, Florida 33975	E-mail: hcappraiser@hendrypa.com 863-675-5270 863-675-5254 FAX
<u>Hernando County Property Appraiser</u>	20 North Main St., Rm 463 Brooksville, FL 34601-2893	E-mail: pa@hernandocounty.us 352-754-4190 352-754-4198 FAX
<u>Highlands County Property Appraiser</u>	560 S Commerce Ave Sebring, FL 33870-3899	E-mail: esn@appraiser.co.highlands.fl.us 863-402-6659 863-402-6765 FAX
<u>Hillsborough County Property Appraiser</u>	601 E Kennedy Blvd, 16th Fl Tampa, FL 33602	E-mail: custserv@hcpafl.org 813-272-6100 813-272-5519 FAX
<u>Holmes County Property Appraiser</u>	226 N Waukesha St. Bonifay, FL 32425	E-mail: holmespa@embarqmail.com 850-547-1113 850-547-2445 FAX
<u>Indian River County Property Appraiser</u>	1800 27th St, Building B Vero Beach, FL 32960	E-mail: propertyappraiser@ircpa.org 772-226-1469 772-770-5087 FAX
<u>Jackson County Property Appraiser</u>	P.O Box 1526 4445 Lafayette St, Rm 106 Marianna, FL 32447-1526	E-mail: jcpa@earthlink.net 850-482-9646 850-482-9036 FAX
<u>Jefferson County Property Appraiser</u>	480 W. Walnut St. Monticello, FL 32344	E-mail: annie.severin@jeffersonpa.net 850-997-3356 850-997-0988 FAX
<u>Lafayette County Property Appraiser</u>	P.O. Box 6 120 W Main St Mayo, FL 32066-0006	E-mail: appraiser@lafayettepa.com 386-294-1991 386-294-1106 FAX
<u>Lake County Property Appraiser</u>	P.O. Box 1027 320 W Main Street Tavares, FL 32778-1027	E-mail: cbaker@lcpafl.org 352-253-2150 352-253-2155 FAX
<u>Lee County Property Appraiser</u>	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
<u>Leon County Property Appraiser</u>	P.O. Box 1750 Tallahassee, FL 32302-	E-Mail: admin@leonpa.org 850-488-6102

<u>Levy County Property Appraiser</u>	1750 315 South Calhoun Street, Annex-3rd floor Tallahassee, FL 32301 P.O. Drawer 100 Bronson, FL 32621	850-922-7238 FAX E-mail: randyr@levypa.com 352-486-5222 352-486-5187 FAX
<u>Liberty County Property Appraiser</u>	P.O. Box 580 10818 NW SR 20, Courthouse Bristol, FL 32321	E-Mail: lcpa32321@yahoo.com 850-643-2279 850-643-4193 FAX
<u>Madison County Property Appraiser</u>	229 SW Pinckney Street, Rm 201 Madison, FL 32340	E-mail: info@madisonpa.com 850-973-6133 850-973-8928 FAX
<u>Manatee County Property Appraiser</u>	P.O. Box 1338 915 W 4th Ave Bradenton, FL 34206-1338	E-mail: manateepao@mymanatee.org 941-748-8208 941-742-5664 FAX
<u>Marion County Property Appraiser</u>	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
<u>Martin County Property Appraiser</u>	1111 SE Federal Hwy., Suite 330 Stuart, FL 34994	E-mail: info@pa.martin.fl.us 772-288-5608 772-221-1346 FAX
<u>Monroe County Property Appraiser</u>	P.O. Box 1176 500 Whitehead St Key West, FL 33041-1176	E-mail: pao@mcpafl.org 305-292-3404 305-292-3501 FAX
<u>Nassau County Property Appraiser</u>	96135 Nassau Place, Ste. 4 Yulee, FL 32097	E-mail: info@nassauflpa.com 904-491-7300 904-491-3629 FAX (Call First)
<u>Okaloosa County Property Appraiser</u>	73 Eglin Pkwy N.E., Suite 202 Ft. Walton Beach, FL 32548-4939	E-mail: propertyappraiser@okaloosapa.com 850-651-7240 850-651-7244 FAX
<u>Okeechobee County Property Appraiser</u>	307 NW 5th Ave, Ste A Okeechobee, FL 34972	E-mail: info@okeechobeepa.com 863-763-4422 863-763-4745 FAX
<u>Orange County Property Appraiser</u>	200 S Orange Ave, Ste 1700 Orlando, FL 32801-3438	Email: ricksingh@ocpafl.org 407-836-5055 407-836-5029 FAX
<u>Osceola County Property Appraiser</u>	2505 E Irlo Bronson Memorial Highway	E-mail: pafb@property-appraiser.org 407-742-5000

	Kissimmee, FL 34744	407-742-5185 FAX
<u>Palm Beach County Property Appraiser</u>	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
<u>Pasco County Property Appraiser</u>	14236 6th St, Suite 101 Dade City, FL 33523-3411	E-Mail: pamikewells@pascogov.com 352-521-4433 352-521-4411 FAX
<u>Pinellas County Property Appraiser</u>	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
<u>Polk County Property Appraiser</u>	255 N Wilson Ave Bartow, FL 33830	E-mail: marshafaux@polk-county.net 863-534-4777 863-534-4754 FAX
<u>Putnam County Property Appraiser</u>	P.O. Box 1920 312 Oak St Palatka, FL 32178-1920	E-mail: appraiser@putnam-fl.com 386-329-0286 386-329-0447 FAX
<u>St. Johns County Property Appraiser</u>	4030 Lewis Speedway, Ste 203 St. Augustine, FL 32084	E-mail: sjcpa@sjcpa.us 904-827-5500 904-827-5580 FAX
<u>St. Lucie County Property Appraiser</u>	2300 Virginia Ave, Rm 107 Ft. Pierce, FL 34983	E-mail: paadmin@paslc.org 772-462-1000 772-462-1055 FAX
<u>Santa Rosa County Property Appraiser</u>	6495 Caroline St, Ste K Milton, FL 32570	E-mail: info@srcpa.org 850-983-1880 x 1947 850-983-1929 FAX
<u>Sarasota County Property Appraiser</u>	2001 Adams Lane Sarasota, FL 34230	E-mail: bloughrey@sc-pa.com 941-861-8200 941-861-8260 FAX
<u>Seminole County Property Appraiser</u>	1101 E 1st St, Rm 1201 Sanford, FL 32771-1468	E-mail: alice@scpafl.org 407-665-7506 407-665-7924 FAX
<u>Sumter County Property Appraiser</u>	218 E McCollum Avenue Bushnell, FL 33513	E-mail: jhotten@sumterpa.com 352-569-6800 352-569-6780 FAX
<u>Suwannee County Property Appraiser</u>	215 SW Pine Ave, Ste B Live Oak, FL 32064	E-mail: info@suwaneepa.com 386-362-1385 386-364-3531 FAX
<u>Taylor County Property</u>	P.O. Box 936	E-mail: tcpabruce@taylorcountypa.com

<u>Appraiser</u>	108 N Jefferson St, Ste 201 Perry, FL 32348-0936	850-838-3511 850-838-3545 FAX
<u>Union County Property Appraiser</u>	P.O. Box 91 Worthington Springs, FL 32697	E-mail: questions@Unionpa.com 386-496-3431 386-496-2925 FAX
<u>Volusia County Property Appraiser</u>	123 W Indiana Ave, Rm 102 Deland, FL 32720	Email: morgang@volusia.org 386-736-5901 386-822-5063 FAX
<u>Wakulla County Property Appraiser</u>	3115-A Crawfordville Hwy Crawfordville, FL 32327	E-mail: info@mywakullapa.com 850-926-0500 850-926-6367
<u>Walton County Property Appraiser</u>	571 US Highway 90 E DeFuniak Springs, Florida 32433-1374	E-mail: pilpatrick@co.walton.fl.us 850-892-8123 850-892-8374 FAX
<u>Washington County Property Appraiser</u>	P. O. Box 695 1331 S Blvd, Ste 300 Chipley, FL 32428-0695	E-mail: gil.carter@washcofl.com 850-638-6205 850-638-6027 FAX