



DUVAL COUNTY PROPERTY
APPRAISER'S OFFICE

ANNUAL REPORT

2023



JOYCE MORGAN
DUVAL COUNTY PROPERTY APPRAISER

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.



Duval County Property Appraiser, Joyce Morgan considers service to the citizens of Jacksonville as Mission number 1. Since starting the position on July 1, 2023, Morgan has dedicated herself to raising awareness about the importance and function of the Property Appraiser's office which is to appraise property, administer exemptions and maintain the official ownership and property database. Taking swift action from her first day in office, Morgan is taking aim at advancing technology and other improvements to help her staff better serve the community. Her time as Property Appraiser has been an opportunity to deepen relationships within the Jacksonville community while learning how to best meet the needs of taxpayers. From ride-along's with Property Appraiser Field Evaluators, to receiving several community service awards Joyce Morgan has been keeping busy by prioritizing the people of Duval County.

Before coming to the PA office, Morgan served two terms on Jacksonville's City Council. Prior to her time in the political arena, Morgan served two decades as a news anchor and reporter, spending part of her tenure at Channel 4 and Channel 17 here in Jacksonville.



Morgan is a graduate of Jacksonville State University (AL) with a B.S. in Education. She is pursuing an Executive Master's degree in Public Policy at Jacksonville University and working toward appraisal certifications through the Department of Revenue.

Looking ahead, Morgan plans to increase community engagement and the visibility of the Duval County Property Appraiser's Office while maintaining the integrity, accuracy and responsiveness needed to create a fair experience for all.

The theme for this year's annual report is "New construction in Duval County". Our community is growing, and we are seeing homes and commercial buildings going up all over the county. We have included photos from various parcels in Jacksonville that have been newly constructed.

We hope you enjoy reviewing the 2023 annual report we have prepared.

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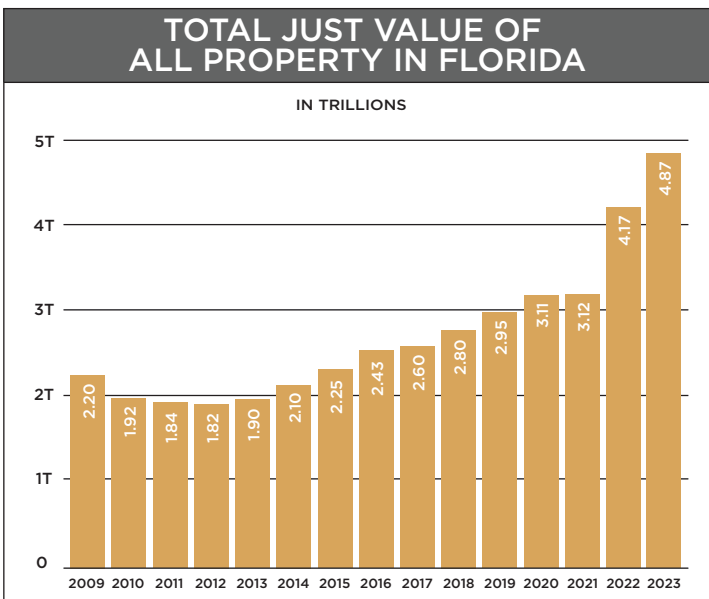
PROPERTY RATES

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.



The total just value, or market value, of all property on county tax rolls in Florida totaled approximately \$4.87 trillion dollars in 2023.

Source: Florida Department of Revenue Data Portal (includes real, tangible and centrally assessed property)

Total Just Value of Property in Duval County, Florida

ROLL YEAR	REAL PROPERTY	TANGIBLE PERSONAL PROPERTY	CENTRALLY ASSESSED	TOTAL JUST VALUE
2023	151,325,838,066	16,711,404,192	229,732,984	168,266,975,242
2022	133,165,484,410	15,197,670,104	225,918,484	148,589,072,998
2021	107,771,829,196	14,790,686,117	224,217,159	122,786,732,472
2020	99,895,854,746	14,616,132,552	219,106,869	114,731,094,167
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

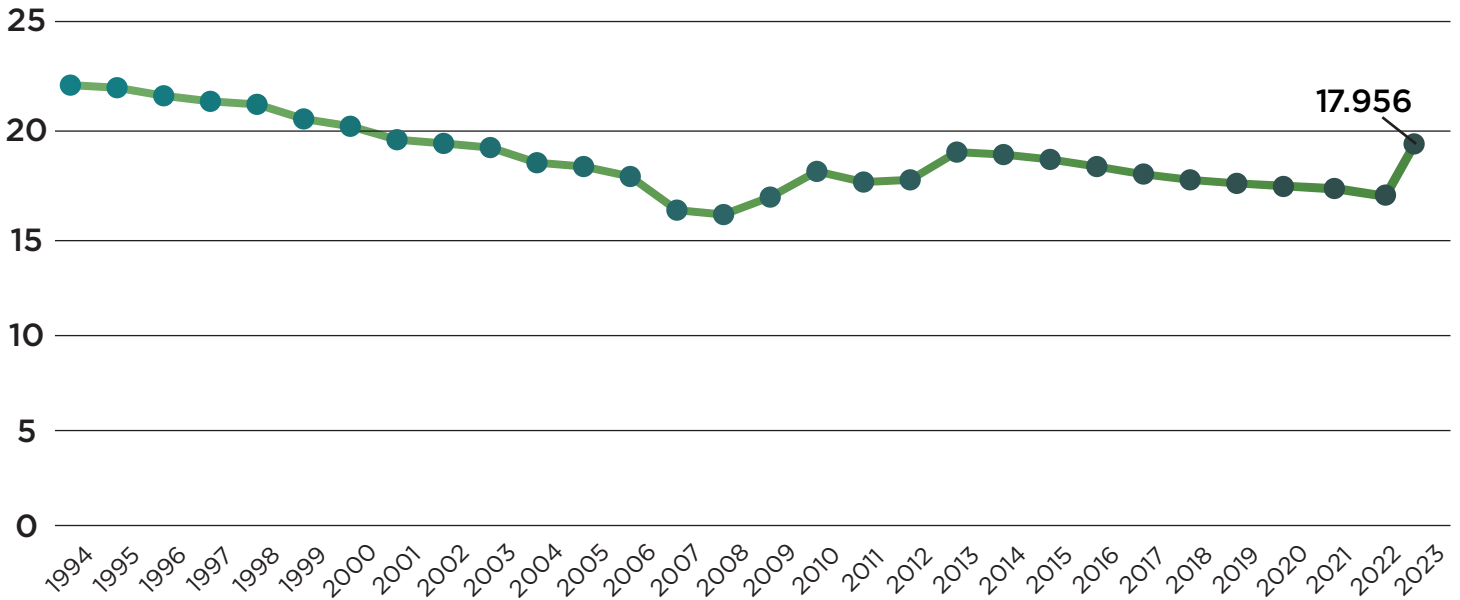
Source: 2014 : 2023 Certified Tax Rolls



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.



1994-2023 CERTIFIED TAX ROLLS

The chart above represents the General Services District. Local millages vary slightly by districts with Duval County. See chart on bottom left for local millage rates.

2023 Millages by Taxing Authority (General Services District)

MILLAGE	TAXING AUTHORITY
11.3169	Duval County/City of Jacksonville
6.4310	Duval County School Board
.1793	St. Johns River Water Mgmt. District
.0288	Florida Inland Navigation District
17.9560	Total Millage

Source: Duval County Taxing Authorities

DISTRICT	MILLAGE
General Servies District	17.9560
Old Core City of Jacksonville	17.9560
Jacksonville Beach	18.6600
Atlantic Beach	17.5063
Neptune Beach	18.0309
Baldwin	18.2548

Source: Duval County Taxing Authorities

WHAT IS A "MILL"?

Taxing authorities set the tax rate in "mills." A mill equals \$1 per \$1,000 in taxable value.

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

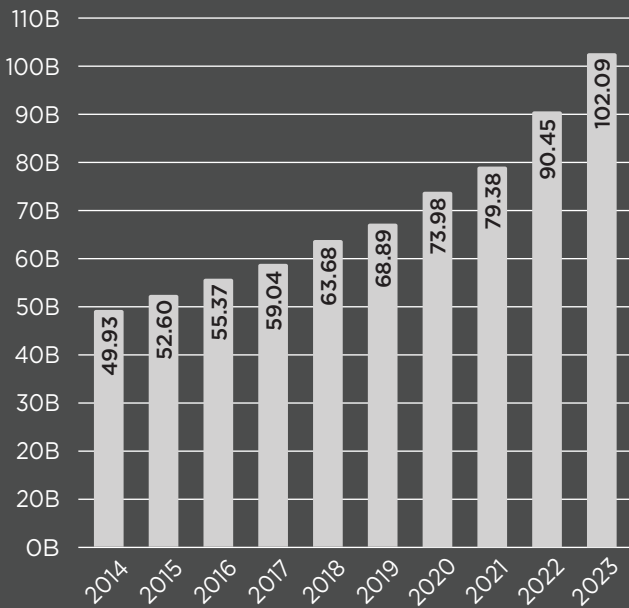
Taxes are determined by applying each Taxing Authority's millage rate to the applicable taxable value on the property. One mill equals \$1 per \$1,000 in value (.001)

“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

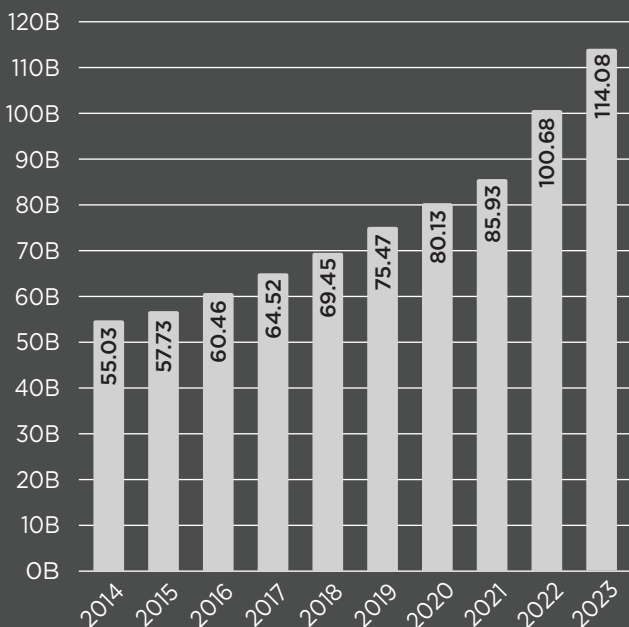
Total Taxable Property for County Taxes
(Included Real, Tangible and Centrally Assessed Property)



ROLL YEAR	TAXABLE VALUE	PERCENT CHANGED
2023	102,086,260,569	12.87
2022	90,445,327,896	13.94
2021	79,383,266,518	7.31
2020	73,975,669,904	7.38
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

Source: 2014 : 2023 Final Tax Rolls

Total Operating Taxable Value for School Taxes

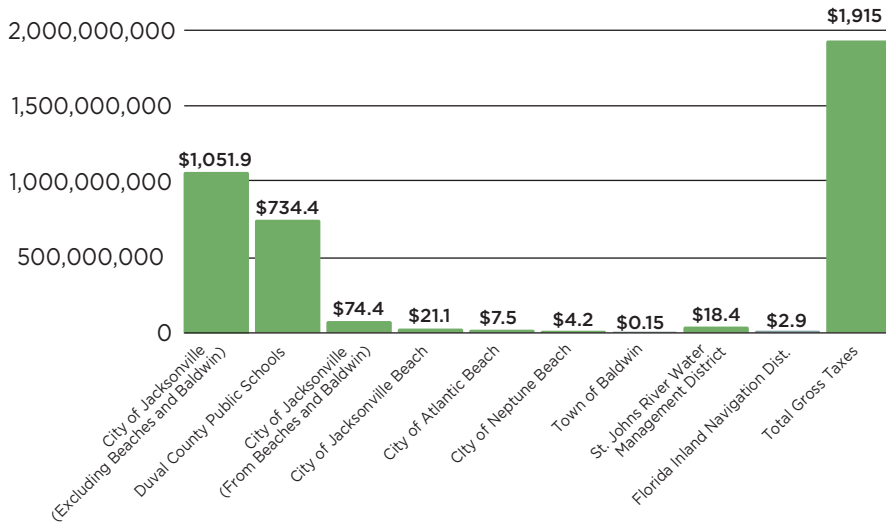


ROLL YEAR	TAXABLE VALUE	PERCENT CHANGED
2023	114,078,758,654	13.30
2022	100,684,526,740	17.17
2021	85,928,395,705	7.23
2020	80,131,114,332	6.18
2019	75,467,030,858	8.66
2018	69,451,978,708	7.64
2017	64,521,553,233	6.73
2016	60,455,083,009	4.72
2015	57,730,053,982	4.90
2014	55,030,932,179	6.07

Source: 2014 : 2023 Final 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 2023

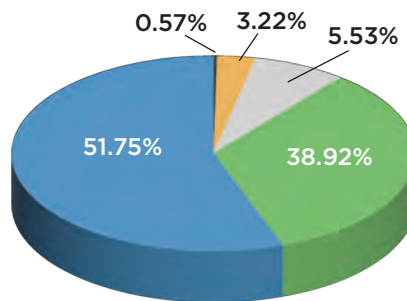


Source: 2023 Final Tax Roll - Includes Penalties
 *Actual taxes collected may vary from levies as a result of appeals, adjustments, liens and other factors.

Duval County Public Schools

FY 2023/2024 General Fund

- Transfers and other: 46,783,828
- State Sources: 751,276,188
- Local Sources: 564,950,607
- Fund Balance: 80,337,416
- Federal Sources: 8,302,207

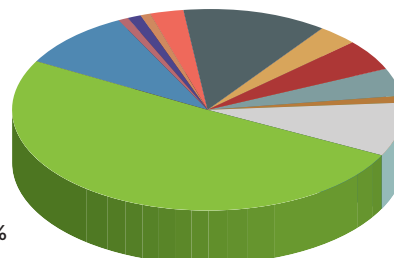


Source: Duval County Public Schools, Budget Services

City of Jacksonville

FY 2023/2024 General Fund

- Charges for Services 4.6%
- Fund Balance Appropriation 5.8%
- Miscellaneous Revenue 1.8%
- Other Taxes 7.1%
- Property Taxes 53.8%
- Transfers From Component Units 7.0%
- Fines and Forfeits .1%
- Intergovernmental Revenue .0%
- Other Sources .8%
- Permits, Fees and Special Assessments 2.5%
- State Shared Revenue 12.5%
- Transfers From Other Funds 4.0%



Source: City of Jacksonville FY 2023-2024 Budget

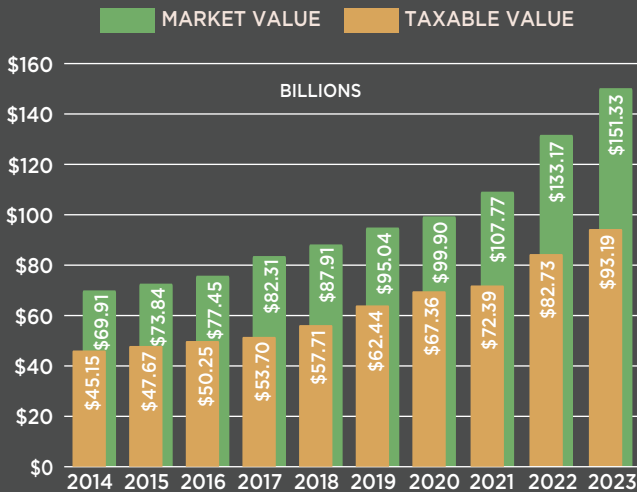


THE TOTAL TAXABLE VALUE FOR REAL PROPERTY IN DUVAL COUNTY

FACTS AND FIGURES OVERVIEW



TOTAL MARKET VALUE AND TOTAL TAXABLE REAL ESTATE IN DUVAL COUNTY



Source: 2014 : 2023 Final Tax Rolls
Taxable Values listed are those applicable to county taxes.

ROLL YEAR	MARKET VALUE	TAXABLE VALUE	DIFFERENCE IN BILLIONS*	PERCENT CHANGED
2023	151,325,838,066	93,187,021,096	58.14 B	15.28
2022	133,165,484,410	82,734,535,893	50.43 B	42.53
2021	107,771,829,196	72,389,208,011	35.38 B	8.75
2020	99,895,854,746	67,361,442,637	32.53 B	-0.21
2019	95,041,911,303	62,438,615,835	32.60 B	7.97
2018	87,905,624,396	57,708,537,267	30.20 B	5.54
2017	82,309,933,998	53,697,763,311	28.61 B	5.22
2016	77,445,470,425	50,253,644,697	27.19 B	3.89
2015	73,838,315,752	47,665,184,852	26.17 B	5.69
2014	69,913,708,767	45,148,896,830	24.76 B	10.71

Source: 2014 : 2023 Final Tax Rolls
*This is the difference in value between the annual market value and taxable value of property.

DUVAL COUNTY REAL ESTATE 2023 PARCEL COUNTS AND VALUES

CATEGORY TYPE	PARCEL COUNT	MARKET VALUE	TAXABLE VALUE	PERCENT TOTAL TAXABLE
Single Family Homes	284,527	84,181,788,921	48,294,909,659	51.826%
Improved Commercial	12,272	17,615,853,342	15,641,877,179	16.785%
Improved Industrial	4,283	8,863,495,977	7,541,274,443	8.093%
Multi-Family 10 Units or More	695	13,590,302,767	11,915,466,272	12.787%
Condominiums	27,556	6,166,982,101	4,031,940,737	4.327%
Vacant Residential	19,418	1,420,973,756	1,173,162,034	1.259%
Multi-Family Less than 10 Units	5,146	1,908,956,887	1,419,586,952	1.523%
Vacant Commercial	3,472	796,579,679	726,441,959	0.780%
Mobile Homes	9,338	997,406,424	502,134,937	0.539%
Institutional	2,654	4,993,550,437	405,004,975	0.435%
Vacant Industrial	1,355	358,069,820	306,794,856	0.329%
Retirement Homes & Misc. Residential	6,571	803,353,230	706,821,050	0.758%
Agricultural	1,512	2,097,768,805	233,168,201	0.250%
Miscellaneous	4,010	133,662,339	113,794,100	0.122%
Non-Agricultural Acreage	84	101,553,123	92,868,420	0.100%
Leasehold Interest	156	409,690,362	39,775,560	0.043%
Government	6,573	6,880,676,096	40,530,365	0.043%
Cooperatives	121	5,174,000	1,469,397	0.002%
	389,743	151,325,838,066	93,187,021,096	100.000%

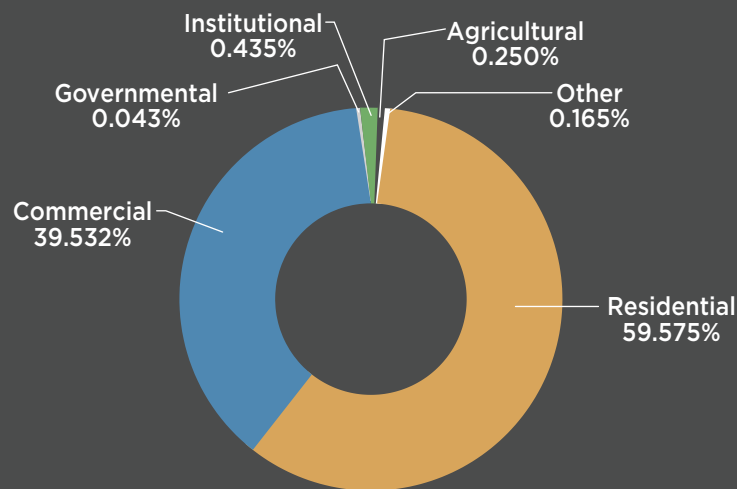
Source: 2023 Certified Tax Roll

Total Real Property Parcels in Duval County

ROLL YEAR	PARCEL COUNT	PERCENT CHANGED
2023	389,743	0.99
2022	385,906	1.54
2021	380,063	1.28
2020	375,252	1.42
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

Source: 2023 Preliminary Tax Rolls

Percent of total taxable value

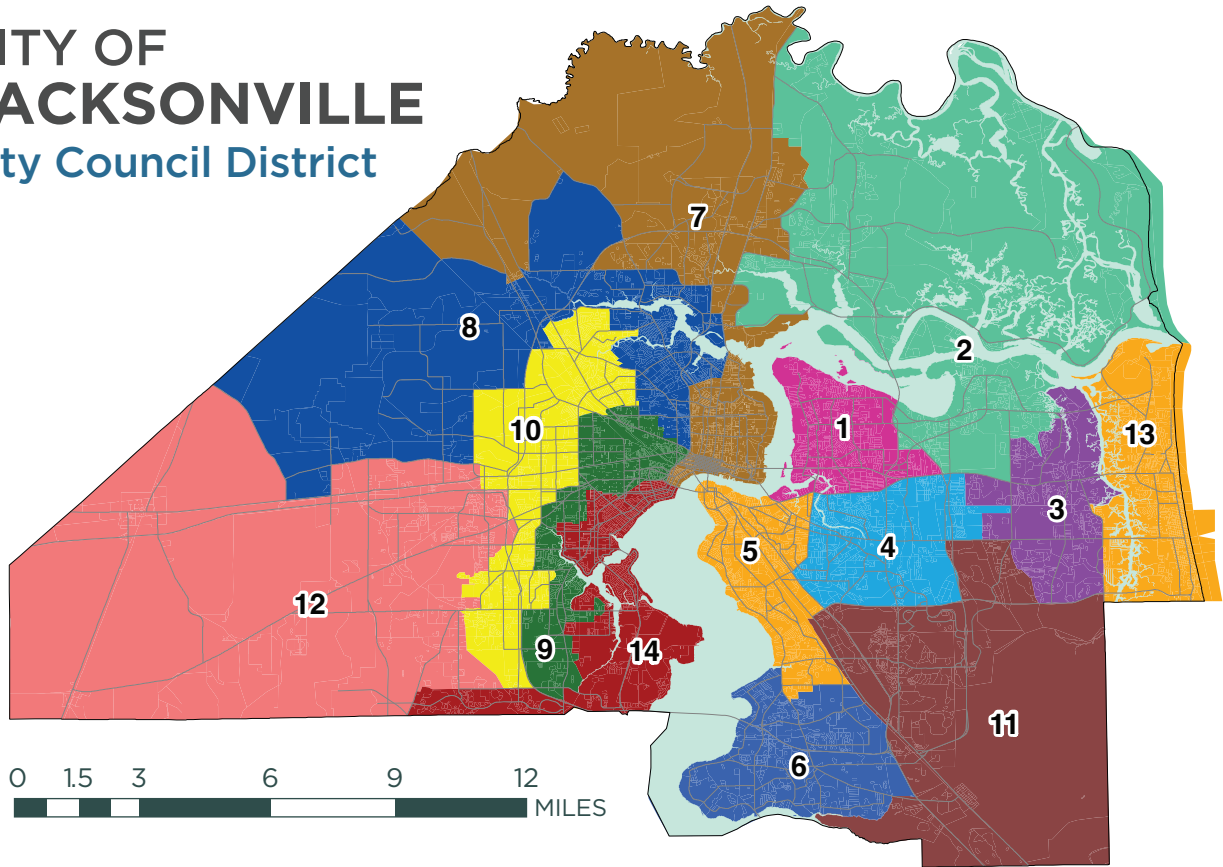


Florida law requires the Property Appraiser's Office to inspect all property in the county at least once every five (5) years. Where geographically suitable, aerial photography can be utilized in lieu of a physical inspections. We do not inspect the interior of residential properties. For your safety, all our employees drive clearly marked vehicles, wear blue collared 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	22,713	18,077	12,690	475	161	765	4
2	30,692	24,352	19,275	450	275	276	153
3	25,734	20,894	17,307	316	92	379	11
4	25,014	17,550	13,237	598	188	1,296	7
5	24,623	16,922	13,486	532	412	1,632	0
6	28,761	24,743	20,519	560	142	765	19
7	28,552	17,326	10,233	387	643	1,824	214
8	32,611	22,759	12,840	621	215	665	363
9	25,689	18,549	8,823	544	608	1,124	6
10	28,949	22,161	12,297	853	623	705	33
11	32,934	19,543	17,869	397	440	1,191	113
12	29,385	21,750	16,351	473	121	361	569
13	27,090	18,414	15,838	368	214	944	3
14	26,996	21,487	15,574	547	149	1,022	17
TOTALS:	389,743	284,527	206,339	7,121	4,283	12,949	1,512

Source: 2023 Final Tax Roll
 *Homes with a Homestead Exemption **Homes with an income-based Sr. Additional Homestead Exemption

2023 REAL ESTATE MARKET VALUE

COUNTY	REAL ESTATE MARKET VALUE	TOTAL REAL PARCEL COUNT	ALL PROPERTY TOTAL MARKET VALUES
Lee	194,065,641,294	552,730	200,951,353,099
Palm Beach	471,865,446,858	652,702	486,602,502,015
Broward	422,086,587,050	755,153	433,938,574,485
Miami/Dade	668,444,371,960	930,764	690,902,918,840
Duval	149,119,998,709	389,724	165,642,058,027
Hillsborough	241,259,227,673	518,325	255,480,002,052
Orange	297,041,259,925	482,751	315,839,812,073
Pinellas	207,188,021,110	435,767	214,335,529,787
Clay	29,035,403,537	99,137	31,024,108,742
Nassau	23,950,973,671	57,592	25,743,325,204
Saint Johns	77,267,800,259	157,718	79,290,820,622

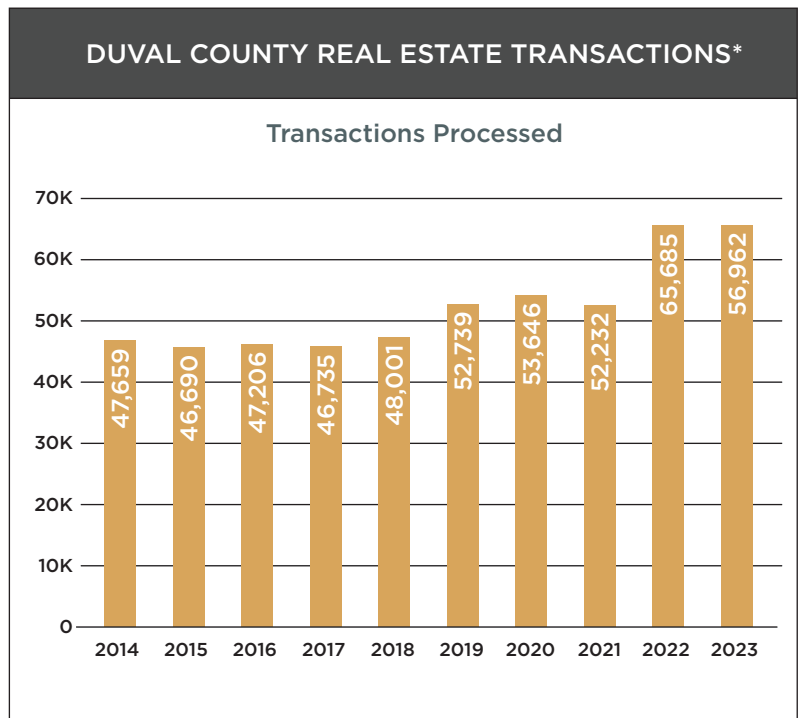
Source: 2023 Preliminary Tax Rolls



There were 56,962 total real estate transactions for Duval County this past year.

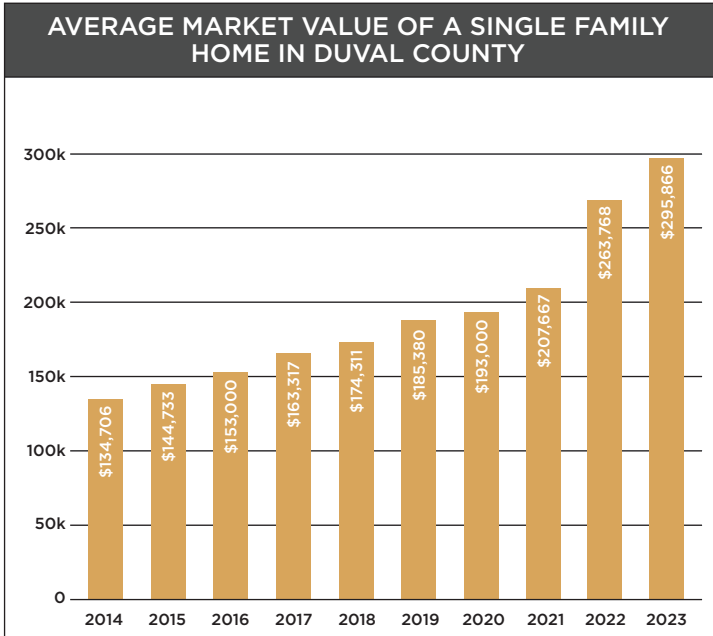
PLANNING DISTRICT	PARCELS
New Parcels by Planning District*	
(1) Urban Core	0
(2) Greater Arlington/Beaches	294
(3) Southeast	1056
(4) Southwest	941
(5) Northwest	498
(6) North	648
(7) Atlantic Beach	10
Neptune Beach	0
Jacksonville Beach	17
Baldwin	0
TOTAL NEW PARCELS	3,464

Source: PAO Real Estate Database
 *Added to 2023 Tax Roll: does not include deletions when parcels were reconfigured

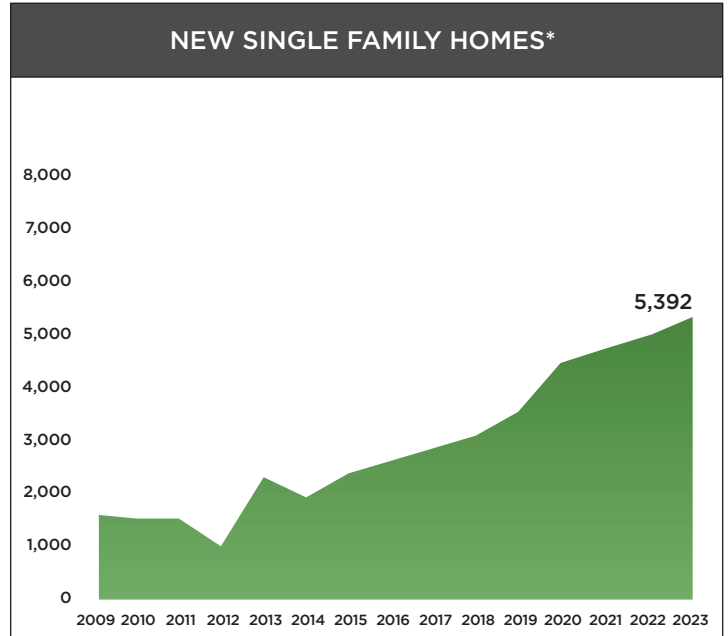


Source: 2014-2023 Certified Tax Roll
 *Includes sales and changes in ownership including foreclosures adjusted on the tax roll the year indicated. Transactions occurred the prior year.

RESIDENTIAL PROPERTY FACTS AND FIGURES

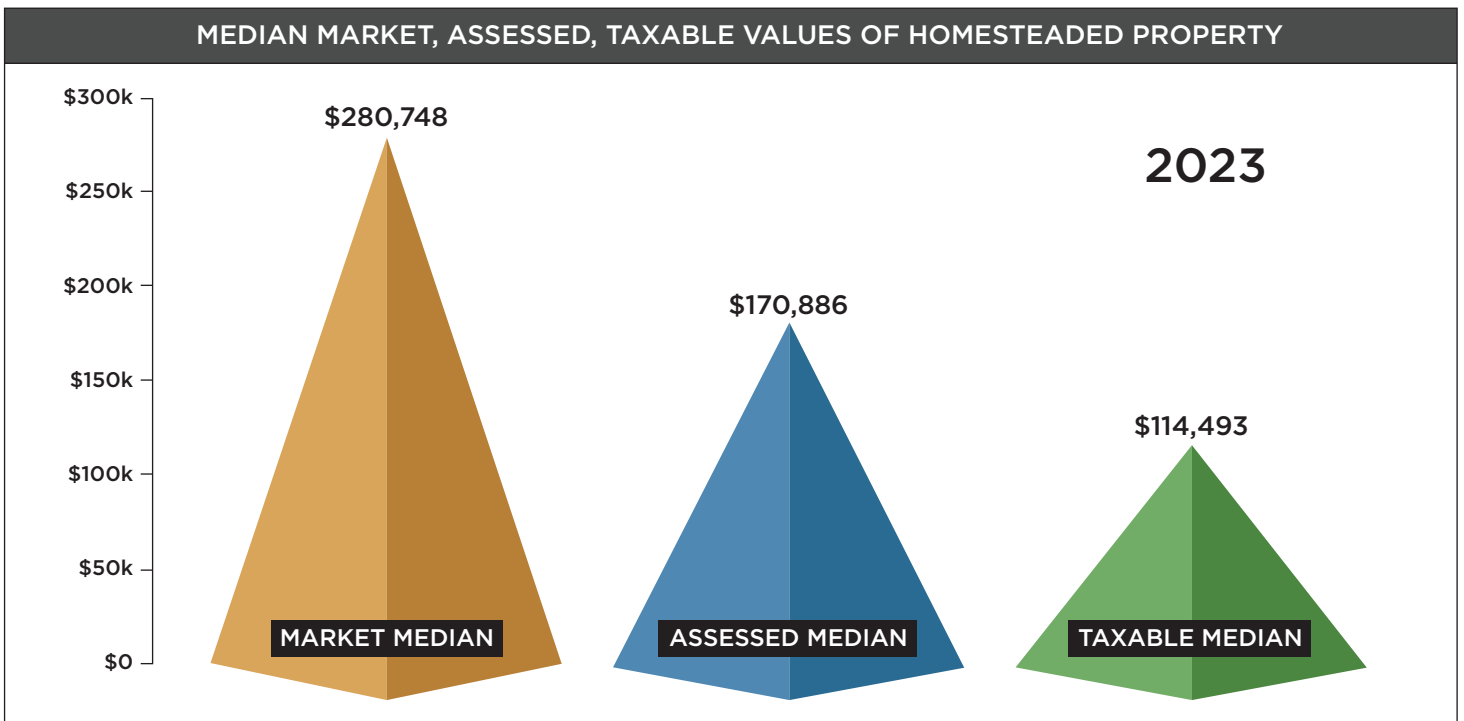


Source: 2014-2023 Real Estate Database



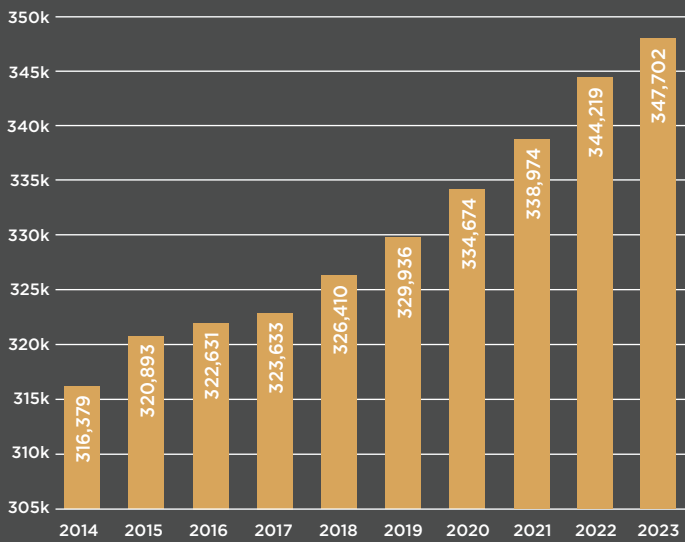
Source: 2009-2023 PAO Real Estate Database
*Homes completed in a given year are added to the tax roll the following year.

The median market value of a homestead single family home on the 2023 Tax Roll was \$280,748.00



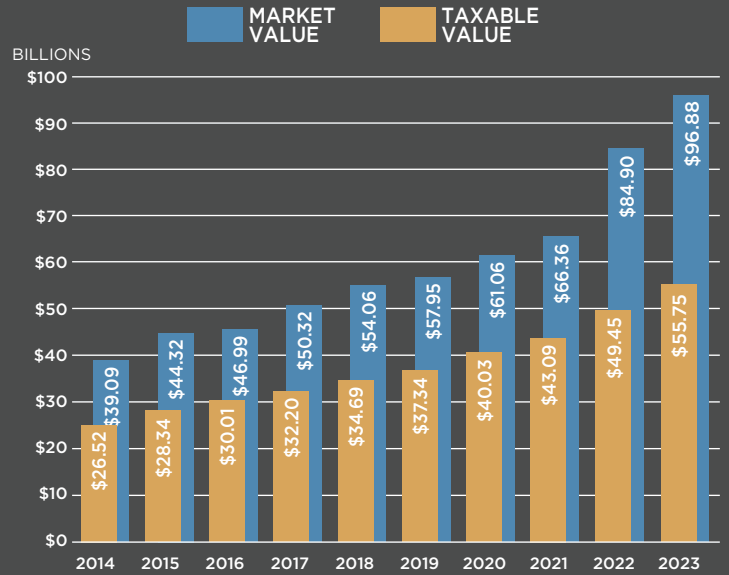
Source: 2023 Certified Tax Roll

RESIDENTIAL PARCEL COUNT



Source: 2014-2023 Certified Tax Rolls

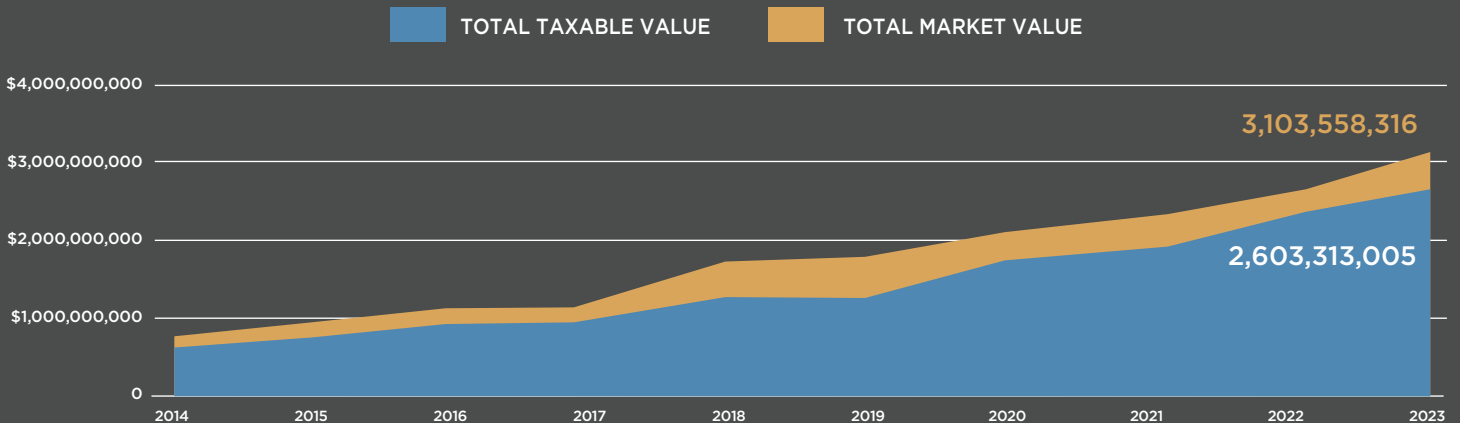
RESIDENTIAL MARKET AND TAXABLE VALUES



Source: 2014-2023 Certified Tax Rolls



NET NEW CONSTRUCTION MARKET AND TAXABLE VALUES

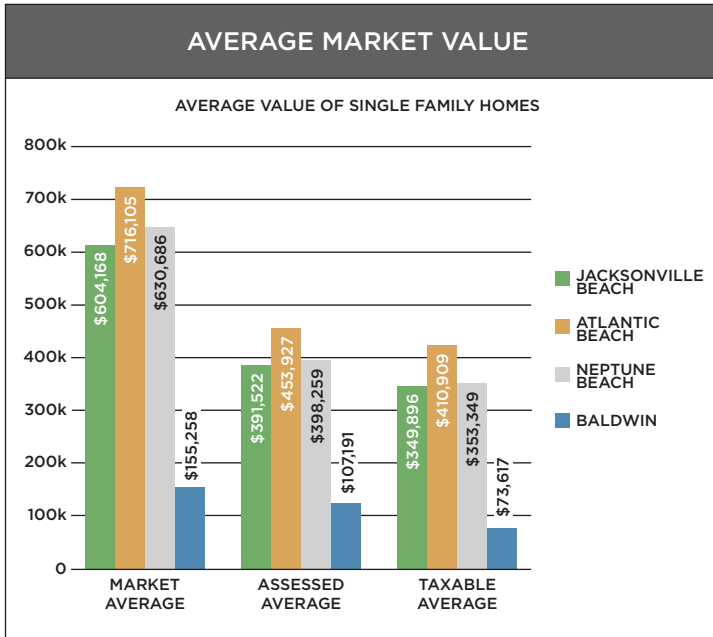


Source: 2014-2023 Certified Tax Rolls

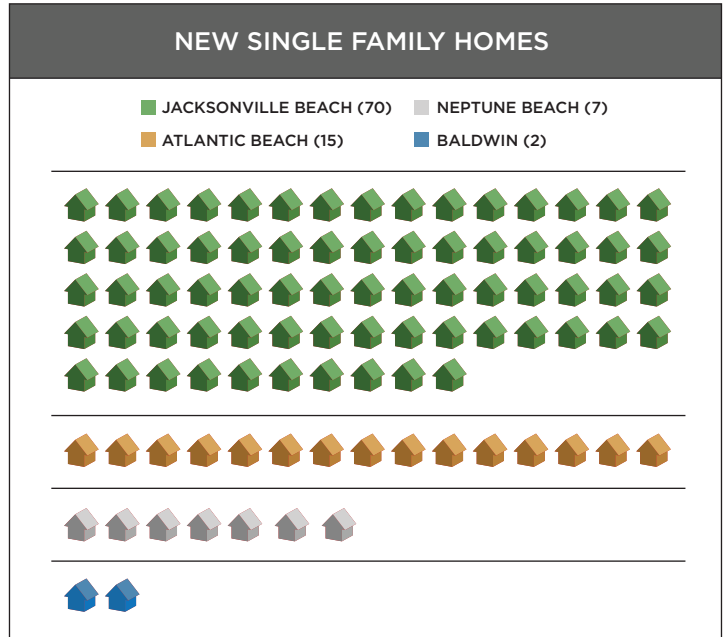
*Net new construction is comprised of all new building construction, additions, and deletions in each respective tax roll year.

BEACHES & BALDWIN

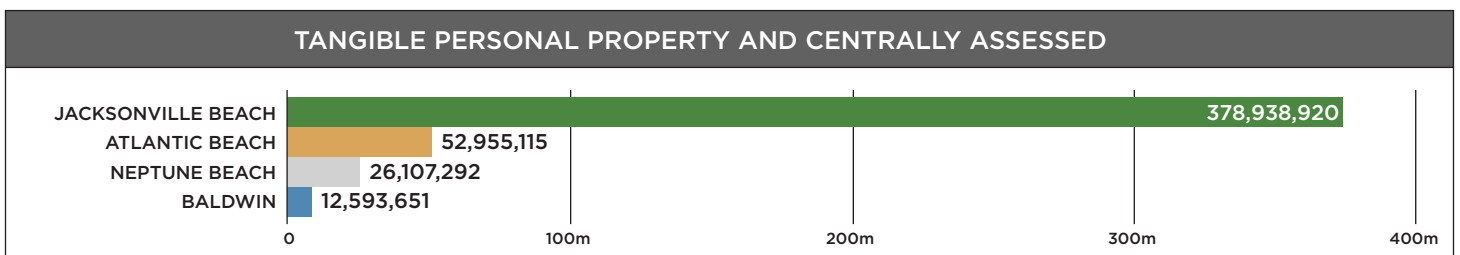
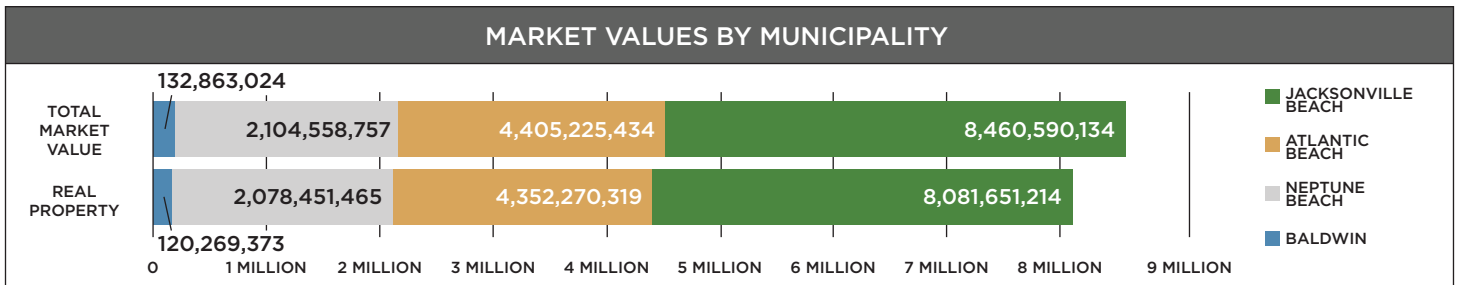
STATISTICAL BREAKDOWN



2023 Real Estate Database



2023 Real Estate Database

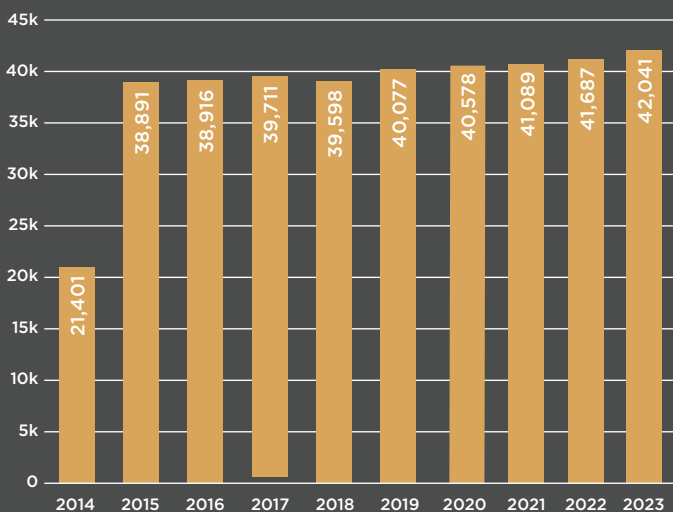


COMMERCIAL PROPERTY

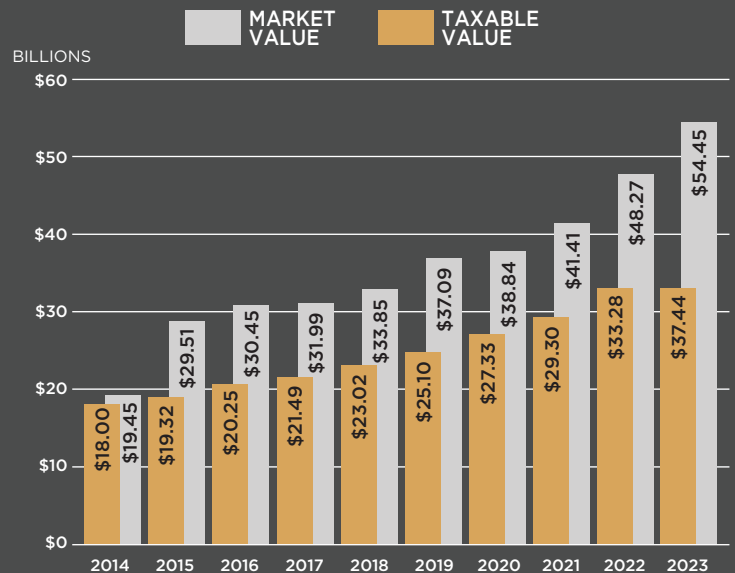


In Duval County, commercial real estate parcels make up only 11% of the county's real estate parcels, but it accounts for 40% of the total taxable value of real estate property.

COMMERCIAL PARCEL COUNT



COMMERCIAL MARKET AND TAXABLE VALUES



Source: 2014-2023 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."

Source: 2014-2023 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."



2023 DUVAL COUNTY TOP 25 LARGEST INDIVIDUAL PARCELS FOR REAL ESTATE ASSESSMENTS

#	COMPANY NAME	TAXABLE VALUE
1	ST JOHNS TOWN CENTER LLC	170,395,800
2	BLUE CROSS AND BLUE SHIELD OF FLORIDA INC	158,351,500
3	ST JOHNS TOWN CENTER LLC	146,168,600
4	G&I IX PARADISE ISLAND PROPERTY OWNER LLC	116,859,936
5	7915 BAYMEADOWS CIRCLE OWNER LLC	107,502,900
6	FIDELITY INFORMATION SERVICES LLC	101,211,600
7	MEMORIAL HEALTHCARE GROUP INC	100,747,083
8	LBA LVF VII COMPANY XXVI LLC	94,371,800
9	JDM AMZN JAX LLC	92,388,200
10	LUXOR CLUB RENTAL COMMUNITY LLC	92,137,628
11	SREIT THORNTON PARK LLC	92,069,200
12	ARC WDJKVFL001 LLC	87,891,738
13	BCORE MF CITIGATE LLC	87,848,500
14	CS1031 VISTA BROOKLYN APARTMENTS DST TRUST	86,239,100
15	FUSION RENTAL COMMUNITY LLC	83,081,200
16	SEAGRASS APARTMENTS OWNER LLC	82,779,800
17	CARLTON AT BARTRAM PARK LLC	82,513,400
18	7738 AC SKINNER PARKWAY PROPCO LLC	82,257,300
19	PALM BAY CLUB RENTAL COMMUNITY TWO LLC	82,204,800
20	BREIT OLYMPUS MF CAPE HOUSE LLC	80,582,600
21	CCL PROPERTY LL LLC	80,464,800
22	GPT BTS 103RD ST OWNER LLC	79,086,382
23	JTB AC SKINNER LLC	78,364,900
24	WRH DEERWOOD LLC	78,356,212
25	KERNAN LAND COMPANY LLC ET AL	78,202,542

Source: 2023 Final Tax Roll

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 \$5000 exemption effective January 1, 2024.

Disability Exemption

Florida residents who are totally and permanently disabled may qualify for this \$5000 exemption effective January 1, 2024.

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 \$35,693 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 exemption.

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.

Tax Proration on Homestead Property For Disabled Veterans

The law created under section 196.081 (1)(b)F.S. provides for a veteran or veteran's surviving spouse to receive a prorated refund as of the date of transfer of the ad valorem property taxes paid on the newly acquired property. The applicant must receive an exemption under this section for the newly acquired property on which legal or beneficial title is acquired between January 1 and November 1. There are additional requirements to receive this exemption.

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 2023 adjusted gross household income may not exceed \$36,614 to be eligible for the 2024 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 gross income limitation for the 2024 exemption is: \$40,469 for single persons and \$45,433 for couples.

Widow / Widower Exemption

Any widow/widower who is a permanent Florida resident may claim this \$5000 exemption of value. If the widow/widower remarries, she/he is no longer eligible.

HOMESTEAD EXEMPTIONS

ROLL YEAR	HOMESTEAD COUNT	PERCENT CHANGED
2023	206,339	1.36
2022	203,564	0.50
2021	202,544	1.89
2020	198,793	1.68
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

SENIOR CITIZENS ADDITIONAL HOMESTEAD EXEMPTIONS

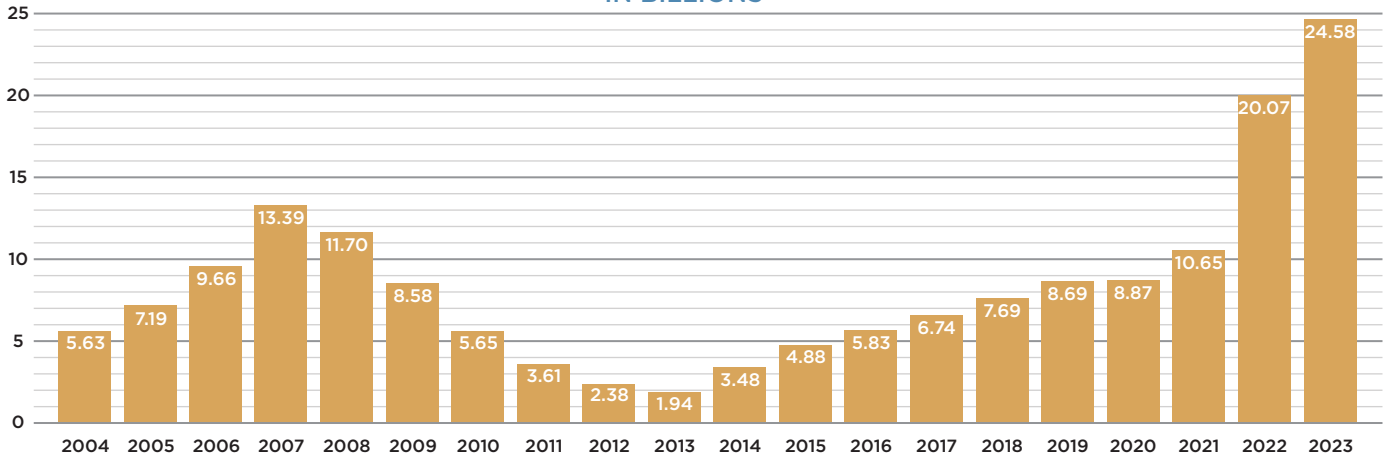
ROLL YEAR	HOMESTEAD COUNT	PERCENT CHANGED
2023	7,121	3.96
2022	6,850	3.60
2021	6,612	-1.67
2020	6,724	-2.73
2019	6,913	-3.06
2018	7,131	-4.79
2017	7,490	-4.02
2016	7,804	-3.24
2015	8,065	-2.58
2014	8,279	-2.55

Source: 2014-2023 Certified Tax Rolls
Not all single family dwellings are eligible for homestead exemption.
Only permanent residences are eligible.

Source: 2014-2023 Certified Tax Rolls
Not all single family dwellings are eligible for homestead exemption.
Only permanent residences are eligible.

ANNUAL DEFERRED (NOT TAXED) VALUE ON HOMESTEADED PROPERTY*

IN BILLIONS



Source: 2004 : 2023 Final 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 2nd year following the year that you sold the home.

DUVAL COUNTY ANNUAL “SAVE OUR HOMES”^{**} CAP RATE INCREASE

ROLL YEAR	“SAVE OUR HOMES” CAP
2023	3.00%
2022	3.00%
2021	1.40%
2020	2.30%
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%

Source: 2004 : 2023 Final Tax Rolls

**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

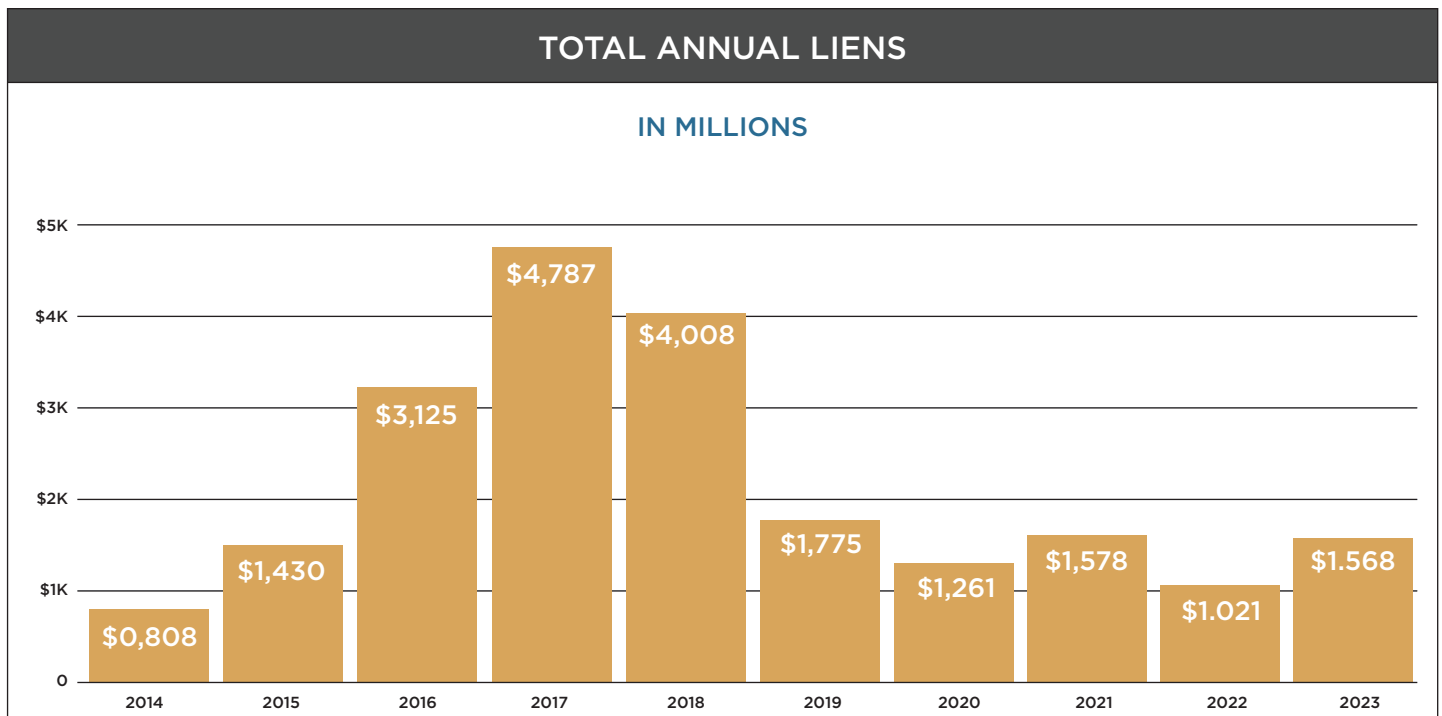
Equity and Integrity are core values Duval County Property Appraiser Joyce Morgan embraces in her daily work. Morgan is an advocate of our exemption fraud abuse line which can be used to report homestead exemption fraud or other exemption misuse for which an individual is not entitled. “Taking advantage of exemptions that are not applicable to the homeowner is a disservice to our community and should be reported and investigated.” 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.

Each department works diligently to ensure all Duval County properties are in compliance to ensure return revenues are accurate.

My desire to educate taxpayers continues to be a priority as we encounter homeowners

who are unknowingly receiving exemptions that do not apply to them. “We appreciate those who come into our office to reconcile these discrepancies we may discover in a timely manner”.

Tax liens for an individual have ranged from \$80.60 to \$56,784.83 and totaled \$1,567,688.28 in 2023.



Source: 2014-2023 Real Estate Database

THE EXEMPTION COMPLIANCE UNIT ISSUED A TOTAL OF \$1,567,688.28 IN TAX LIENS IN 2023



The Duval County Tax Collector is responsible for the collection of liens.

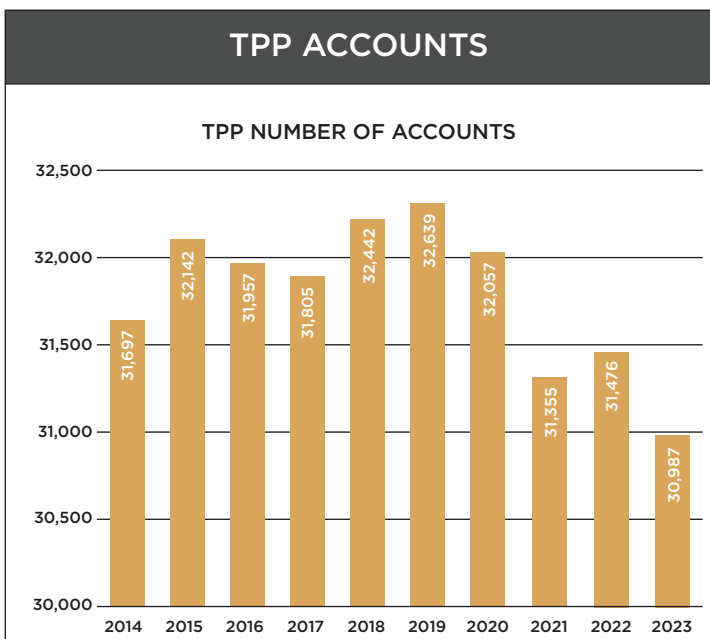
To report suspected exemption compliance violations or fraud, the Property Appraiser's exemption compliance hotline is (904) 255-7964 or it can also be reported online through the exemption abuse report form.

The lowest lien in 2023 recorded that was issued by the Property Appraiser's Office was \$80.60 and the highest lien was \$56,784.83

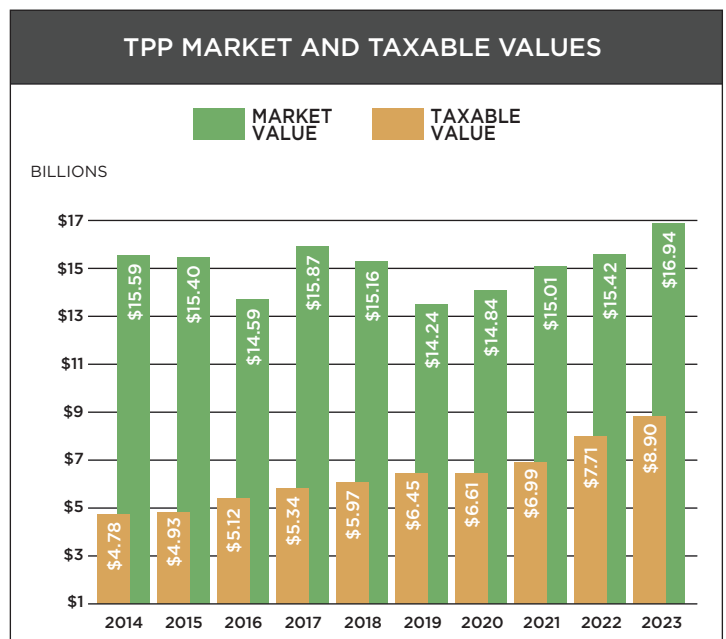
TANGIBLE PERSONAL PROPERTY



Tangible personal property, or TPP, is all property other than real estate that is used in a business or rental property for income producing purposes and has intrinsic value. Examples of TPP include computers, furniture, tools & machinery, signs, leasehold improvements, supplies, and leased equipment.



2014-2023 Certified Tax Rolls.



Source: 2014-2023 Certified Tax Rolls; includes centrally assessed property.



LARGEST INDIVIDUAL TPP ASSESSMENTS TOP 25 ON 2023 CERTIFIED TAX ROLL

#	COMPANY NAME	TAXABLE VALUE
1	JOHNSON & JOHNSON VISION CARE INC	436,400,182
2	UNITED PARCEL SERVICE INC	223,819,412
3	COMCAST OF GREATER FLORIDA/ GEORGIA INC	176,943,385
4	AMAZON.COM SERVICES LLC	171,478,788
5	JAX LNG LLC	161,723,207
6	METAL CONTAINER CORPORATION	161,595,383
7	BELLSOUTH TELECOMMUNICATIONS	145,113,720
8	ANHEUSER-BUSCH INC	129,876,406
9	AMAZON.COM SERVICES LLC	109,423,634
10	FLORIDA POWER & LIGHT COMPANY	96,331,294
11	TAMPA ELECTRIC COMPANY	79,411,280
12	KRAFT HEINZ FOODS COMPANY	65,878,178
13	CSX TRANSPORTATION INC	63,109,582
14	UNITED STATES GYPSUM COMPANY	57,778,255
15	BLACK KNIGHT SERVICING TECHNOLOGIES LLC	57,268,793
16	CMC STEEL US LLC	51,098,748
17	MEMORIAL MEDICAL CENTER JACKSONVILLE	50,863,258
18	SYMRISE INC	50,281,647
19	WESTROCK CP LLC	46,572,134
20	FIDELITY INFORMATION SERVICES LLC	44,350,529
21	EAGLE LNG PARTNERS JACKSONVILLE II LLC	42,340,824
22	T-MOBILE SOUTH LLC	41,616,761
23	CSX TRANSPORTATION INC	41,301,096
24	BELLSOUTH TELECOMMUNICATIONS	40,875,418
25	SUNBELT RENTALS INC 61	38,624,367

Source: 2023 Final Tax Roll

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) 255-5900

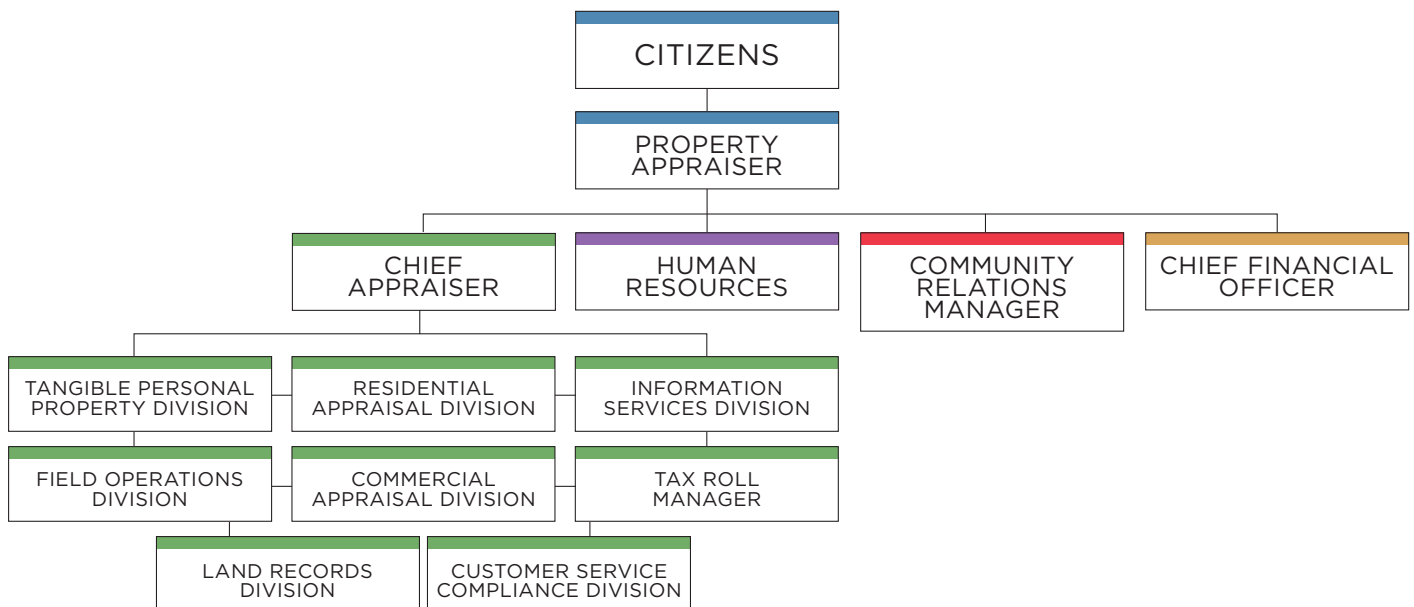
AT THE PROPERTY APPRAISER'S OFFICE

We Value You!

CONTACT US

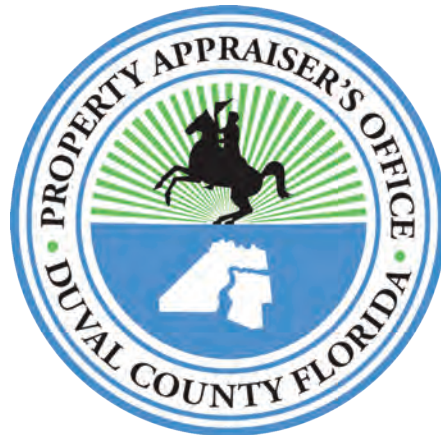
The Property Appraiser's Office is located in the Yates Building, 231 East Forsyth St., on the second and third floors. The office is open from 7:30 a.m. to 5:30 p.m. Monday - Friday.

EXEMPTIONS (INCLUDING HOMESTEAD) (904) 255-5900	RESIDENTIAL PROPERTY (904) 255-5902	TAX COLLECTOR'S OFFICE (904) 255-5700	JACKSONVILLE MAYOR'S OFFICE (904) 255-5000
FIELD OPERATIONS DIVISION (904) 255-7995	EXEMPTION FRAUD AND ABUSE HOTLINE (904) 255-7964	JACKSONVILLE CITY COUNCIL (904) 255-5200	CITY OF ATLANTIC BEACH (904) 247-5800
COMMERCIAL PROPERTY (904) 255-5901	PERSONAL PROPERTY (904) 255-5903	CITY OF JACKSONVILLE BEACH (904) 247-6100	CITY OF NEPTUNE BEACH (904) 270-2400
LAND RECORDS DIVISION (904) 255-5904		TOWN OF BALDWIN (904) 266-5031	DUVAL COUNTY SCHOOLS (904) 390-2000



IMPORTANT DATES

<p>JANUARY 1 The date which determines property ownership, value, classification, and any exemptions (including homestead exemptions).</p> <p>Tangible Personal Property returns mailed to taxpayers.</p>	<p>JANUARY 1 - MARCH 1 Applications accepted for portability and exemptions including: homestead senior citizen widows/widowers disability charitable organizations "granny flats"</p> <p>Applications accepted for greenbelt classifications.</p>	<p>APRIL 1 Filing deadline for Tangible Personal Property returns.</p>	<p>SEPTEMBER Budgets of taxing authorities approved.</p> <p>Deadline for Value Adjustment Board petitions.</p>
		<p>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.</p>	<p>OCTOBER Value Adjustments Board hearings begin.</p> <p>Tax Collector mails tax bills for current year on October 31.</p>



JOYCE MORGAN

Duval County Property Appraiser

904-255-5900

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

www.duvalpa.com