

20 | ANNUAL 24 | REPORT

DUVAL COUNTY
PROPERTY APPRAISER'S OFFICE



JOYCE MORGAN

DUVAL COUNTY PROPERTY APPRAISER



OUR MISSION

A MESSAGE FROM DUVAL COUNTY PROPERTY APPRAISER JOYCE MORGAN

In 2024, we observed notable growth in market values, reflecting Duval County's dynamic real estate landscape. The total taxable value increased by 6.87%, demonstrating the strength of our local market. Additionally, the total number of parcels increased by 1.48% showcasing the county's continued development. Our innovation, commitment, and discipline round out the principles used as our staff works year-round to produce an accurate tax roll for Duval County. Our online tools, such as property searches and exemption applications, are designed to enhance convenience and accessibility for all residents. Transparency, fairness, and excellent service remain the cornerstones of our mission as we address taxpayers' needs and foster trust in our processes.

Please feel free to visit us at duvalpa.com with any questions or suggestions. Together, we can continue building a strong and informed community.

Warm regards,

Joyce Morgan
Duval County Property Appraiser



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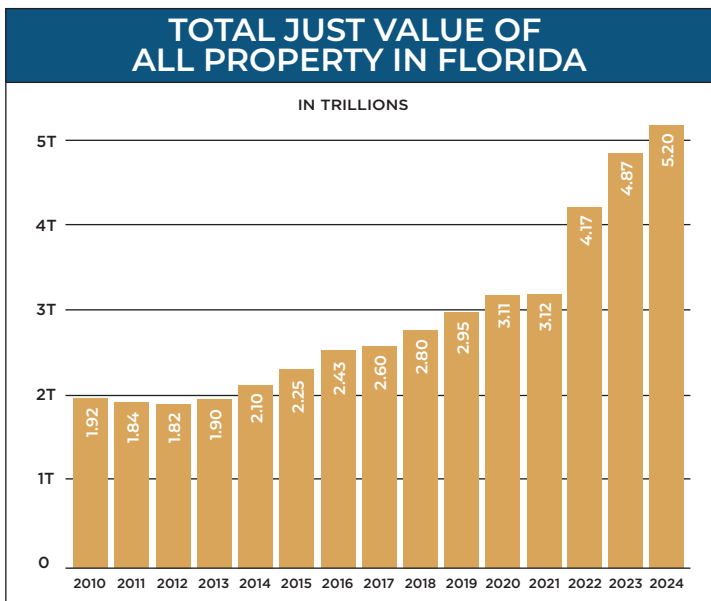
PROPERTY RATES

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 \$5.2 trillion dollars in 2024.

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
2024	157,460,806,088	16,947,250,544	219,336,517	174,627,393,149
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

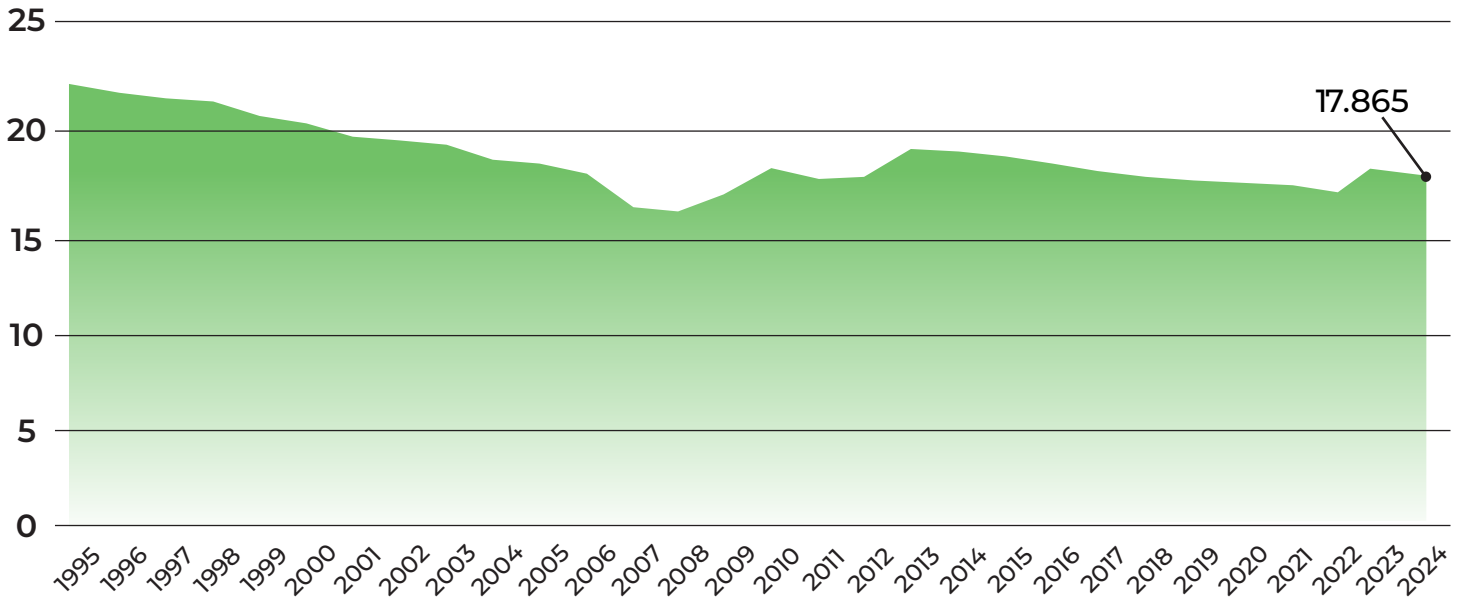
Source: 2015 : 2024 Certified Tax Rolls



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.



1995-2024 CERTIFIED TAX ROLL
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.

2024 Millages by Taxing Authority (General Services District)

MILLAGE	TAXING AUTHORITY
11.3169	Duval County/City of Jacksonville
6.340	Duval County School Board
.1793	St. Johns River Water Mgmt. District
.0288	Florida Inland Navigation District
17.8650	Total Millage

Source: Duval County Taxing Authorities

DISTRICT	MILLAGE
General Servies District	17.8650
Old Core City of Jacksonville	17.8650
Jacksonville Beach	18.5690
Atlantic Beach	17.4153
Neptune Beach	17.9399
Baldwin	18.0361

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

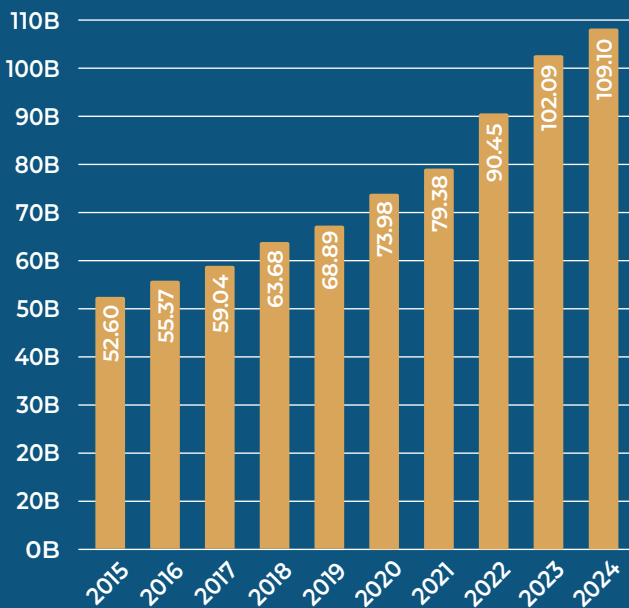
Taxes are determined by applying each Taxing Authority's millage rate to the applicable taxable value on the property. One mill equals \$1 per \$1,000 in value (.001)

“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

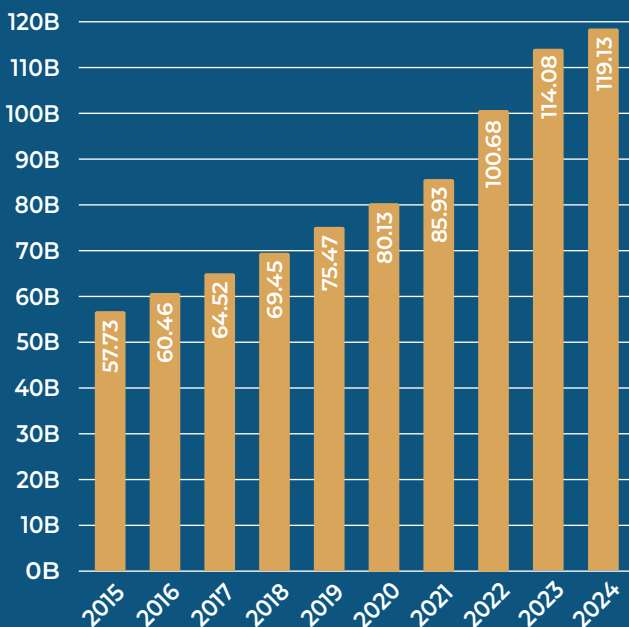
Total Taxable Property for County Taxes
(Included Real, Tangible and Centrally Assessed Property)



ROLL YEAR	TAXABLE VALUE	PERCENT CHANGED
2024	109,099,751,352	6.87
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

Source: 2015 : 2024 Final Tax Rolls

Total Operating Taxable Value for School Taxes

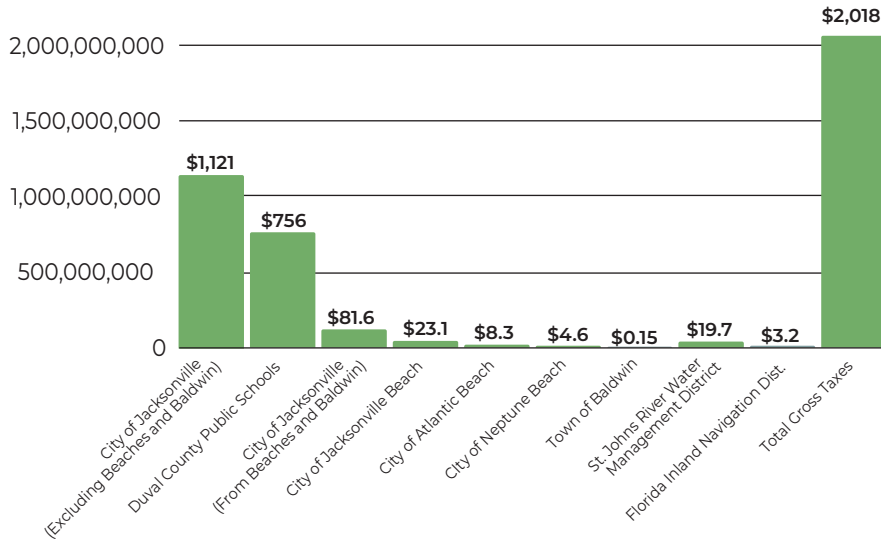


ROLL YEAR	TAXABLE VALUE	PERCENT CHANGED
2024	119,132,598,587	4.43
2023	114,078,758,654	13.30
2022	100,684,526,740	17.17
2021	85,928,395,705	7.23
2020	80,131,114,332	6.18
2019	75,467,030,858	8.66
2018	69,451,978,708	7.64
2017	64,521,553,233	6.73
2016	60,455,083,009	4.72
2015	57,730,053,982	4.90

Source: 2015 : 2024 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 2024



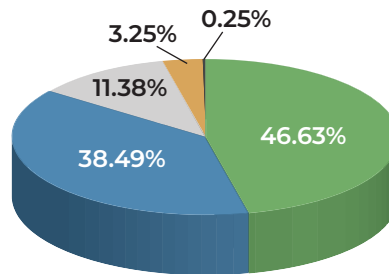
Source: 2024 Final Tax Roll - Includes Penalties

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

Duval County Public Schools

FY 2024/2025 General Fund

- Transfers and other: 48,780,853
- State Sources: 698,980,093
- Local Sources: 576,987,771
- Fund Balance: 170,657,469
- Federal Sources: 3,735,471

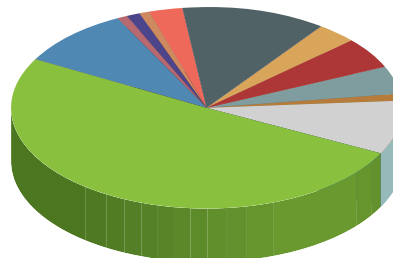


Source: Duval County Public Schools, Budget Services

City of Jacksonville

FY 2024/2025 General Fund

- Charges for Services 4.4%
- Fund Balance Appropriation 6.5%
- Miscellaneous Revenue 2.3%
- Other Taxes 6.8%
- Property Taxes 53.4%
- Transfers From Component Units 7.2%
- Fines and Forfeits .1%
- Intergovernmental Revenue .0%
- Other Sources .7%
- Permits, Fees and Special Assessments 2.1%
- State Shared Revenue 11.6%
- Transfers From Other Funds 4.9%



Source: City of Jacksonville FY 2024-2025 Budget

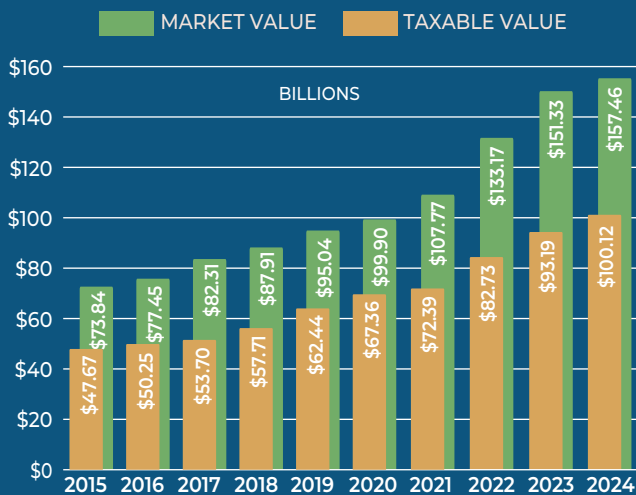


THE TOTAL TAXABLE VALUE FOR REAL PROPERTY IN DUVAL COUNTY

FACTS AND FIGURES OVERVIEW



TOTAL MARKET VALUE AND TOTAL TAXABLE REAL ESTATE IN DUVAL COUNTY



Source: 2015-2024 Final Tax Rolls
Taxable Values listed are those applicable to county taxes.

ROLL YEAR	MARKET VALUE	TAXABLE VALUE	DIFFERENCE IN BILLIONS*	PERCENT CHANGED
2024	157,460,806,088	100,123,729,370	57.34 B	-1.38
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

Source: 2015-2024 Final Tax Rolls
*This is the difference in value between the annual market value and taxable value of property.

DUVAL COUNTY REAL ESTATE 2024 PARCEL COUNTS AND VALUES

CATEGORY TYPE	PARCEL COUNT	MARKET VALUE	TAXABLE VALUE	PERCENT TOTAL TAXABLE
Single Family Homes	289,061	88,203,069,573	52,693,391,385	52.628%
Improved Commercial	12,295	18,408,099,310	16,544,414,983	16.524%
Improved Industrial	4,320	9,870,967,185	8,890,730,211	8.880%
Multi-Family 10 Units or More	713	12,958,267,921	11,509,092,633	11.495%
Condominiums	27,566	6,322,414,577	4,404,820,806	4.399%
Vacant Residential	20,232	1,540,316,423	1,263,667,826	1.262%
Multi-Family Less than 10 Units	5,148	2,070,722,235	1,557,037,781	1.555%
Vacant Commercial	3,443	855,716,348	742,283,744	0.741%
Mobile Homes	9,349	1,048,232,979	558,689,360	0.558%
Institutional	2,635	4,941,313,736	440,723,661	0.440%
Vacant Industrial	1,342	327,681,112	272,126,449	0.272%
Retirement Homes & Misc. Residential	7,023	785,034,036	715,700,351	0.715%
Agricultural	1,463	2,439,189,733	266,233,203	0.266%
Miscellaneous	4,000	133,851,487	107,318,409	0.107%
Non-Agricultural Acreage	83	120,102,028	112,022,508	0.112%
Leasehold Interest	159	458,614,757	43,335,324	0.043%
Government	6,549	6,972,038,648	651,523	0.001%
Cooperatives	121	5,174,000	1,489,213	0.001%
	395,502	157,460,806,088	100,123,729,370	100.000%

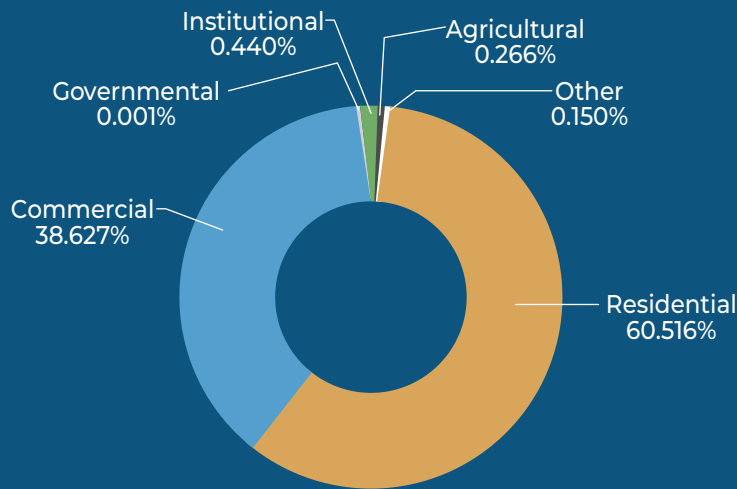
Source: 2024 Certified Tax Roll

Total Real Property Parcels in Duval County

ROLL YEAR	PARCEL COUNT	PERCENT CHANGED
2024	395,502	1.48
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

Source: 2024 Final Tax Rolls

Percent of total taxable value



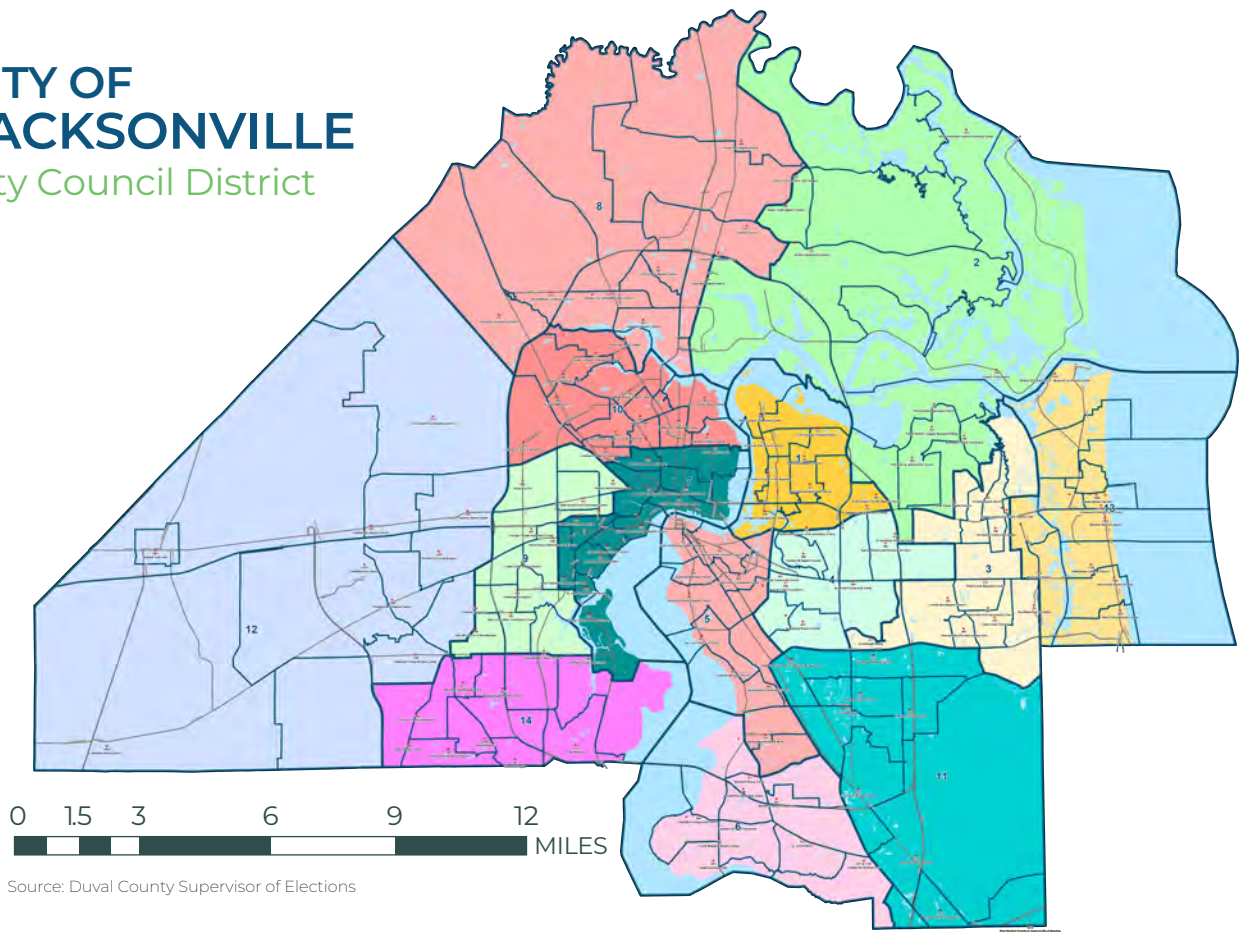
Florida law requires the Property Appraiser's Office to inspect all property in the county at least once every five (5) years. Where geographically suitable, aerial photography can be utilized in lieu of a physical inspections. We do not inspect the interior of residential properties. For your safety, all our employees drive clearly marked vehicles, wear blue collared shirts with our seal, and carry City of Jacksonville identification.



Pictured are members of our field division, who we consider our boots on the ground. You can find them evaluating properties during business hours.

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	AGRICULTURAL
1	22,694	18,063	12,765	492	161	771	2
2	29,451	23,307	18,473	490	355	323	137
3	25,065	19,686	16,478	307	172	547	16
4	23,936	17,086	12,856	593	156	1,153	2
5	27,753	19,018	15,349	615	438	1,651	1
6	29,470	25,052	20,697	599	122	872	21
7	32,863	20,073	12,429	464	625	2,154	4
8	29,508	21,874	15,377	450	176	587	254
9	27,330	20,441	10,689	601	776	1,207	8
10	33,101	24,568	11,181	1,115	366	920	9
11	27,016	15,660	14,791	351	366	1,007	108
12	30,643	21,551	16,638	503	270	361	860
13	29,909	20,770	17,894	412	228	990	2
14	26,763	21,912	14,331	505	109	446	39
TOTALS:	395,502	289,061	209,948	7,497	4,320	12,989	1,463

Source: 2024 Final Tax Roll
 *Homes with a Homestead Exemption **Homes with an income-based Sr. Additional Homestead Exemption

2024 REAL ESTATE MARKET VALUE

COUNTY	REAL ESTATE MARKET VALUE	TOTAL REAL PARCEL COUNT	ALL PROPERTY TOTAL MARKET VALUES
Lee	208,785,648,911	556,772	215,966,037,782
Palm Beach	498,765,650,659	655,691	514,083,273,824
Broward	458,224,397,370	755,223	470,114,523,671
Miami/Dade	744,775,896,589	935,396	767,644,854,743
Duval	155,254,705,818	395,486	171,923,548,325
Hillsborough	255,978,971,167	935,858	270,280,908,844
Orange	312,251,855,224	488,802	331,269,495,091
Pinellas	221,242,317,434	436,465	228,636,948,134
Clay	30,769,733,091	101,283	32,942,955,013
Nassau	26,101,036,285	58,583	28,002,916,553
Saint Johns	82,930,863,052	163,598	85,225,343,265

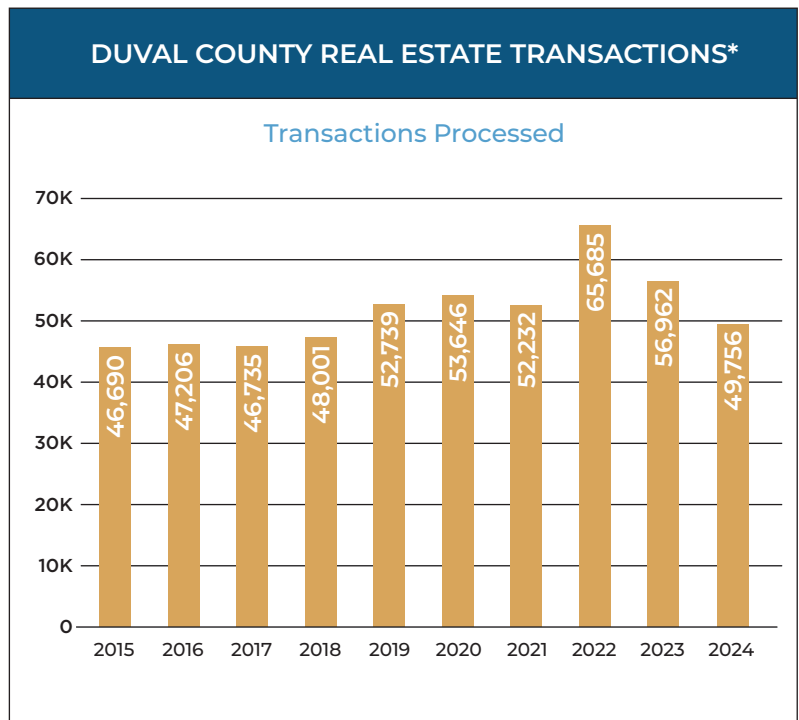
Source: 2024 Preliminary Tax Rolls

There were 49,756 total real estate transactions for Duval County this past year.



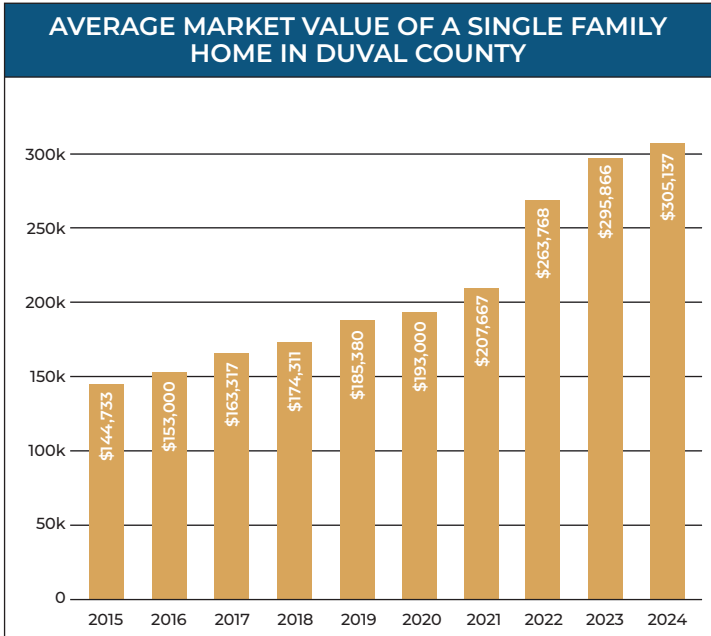
PLANNING DISTRICT	PARCELS
New Parcels by Planning District*	
(1) Urban Core	98
(2) Greater Arlington/Beaches	226
(3) Southeast	1498
(4) Southwest	1131
(5) Northwest	737
(6) North	1962
(7) Atlantic Beach	0
Neptune Beach	0
Jacksonville Beach	11
Baldwin	0
TOTAL NEW PARCELS	5,663

Source: PAO Real Estate Database
 *Added to 2024 Tax Roll; does not include deletions when parcels were reconfigured

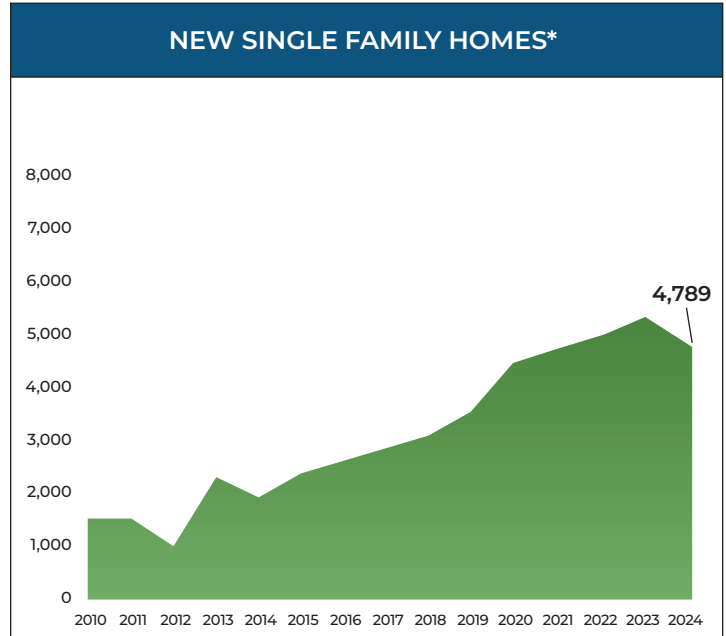


Source: 2015-2024 Certified Tax Roll
 *Includes sales and changes in ownership including foreclosures adjusted on the tax roll the year indicated. Transactions occurred the prior year.

RESIDENTIAL PROPERTY FACTS AND FIGURES



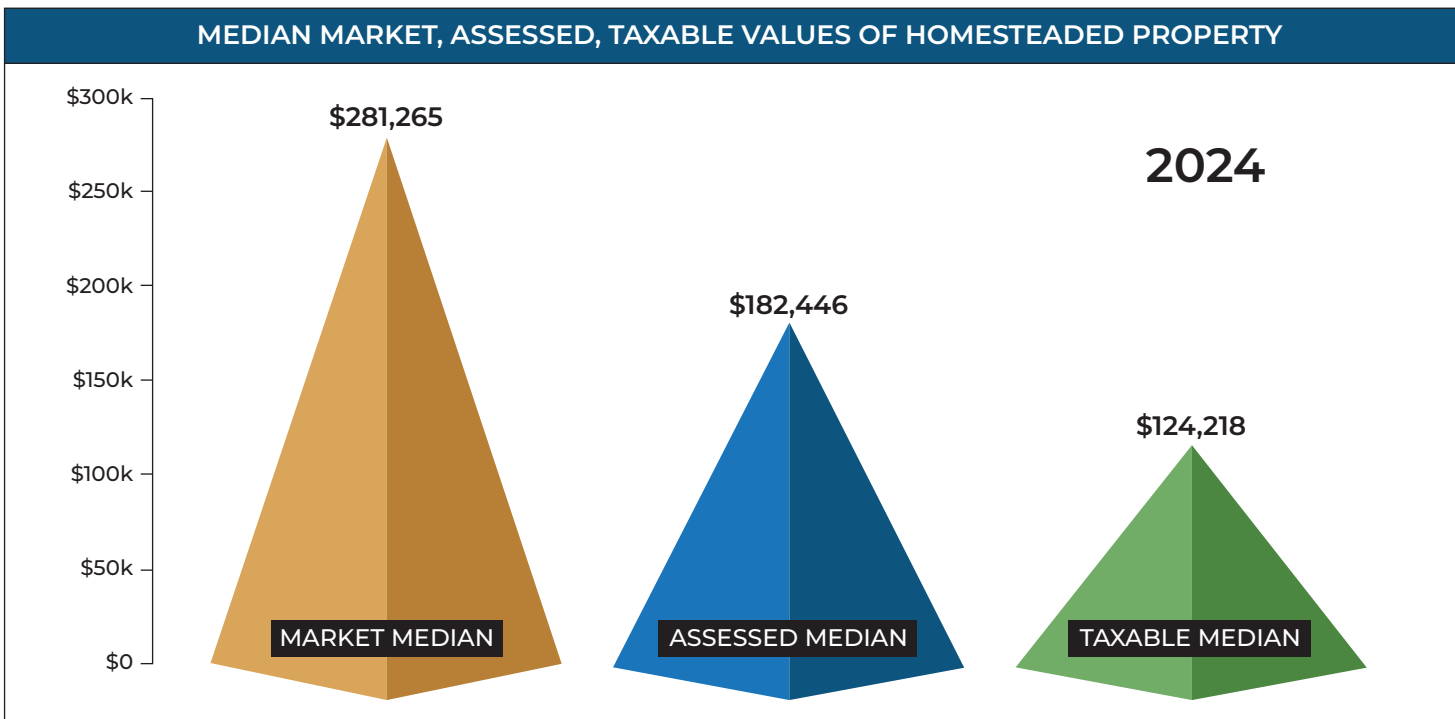
Source: 2015-2024 Real Estate Database



Source: 2010-2024 PAO Real Estate Database

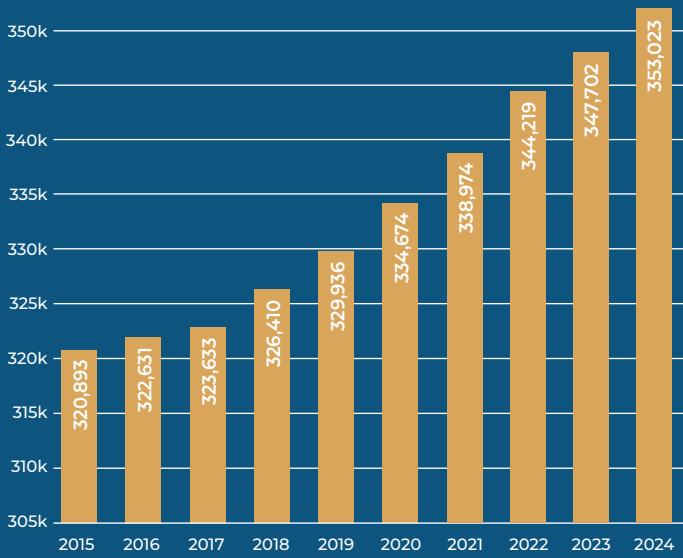
*Homes completed in a given year are added to the tax roll the following year.

The median market value of a homestead single family home on the 2024 Tax Roll was \$281,265.00



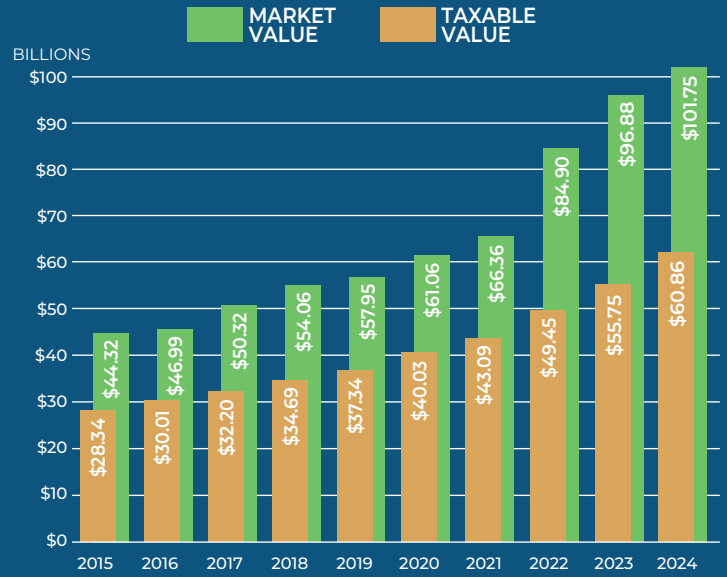
Source: 2024 Certified Tax Roll

RESIDENTIAL PARCEL COUNT



Source: 2015-2024 Certified Tax Rolls

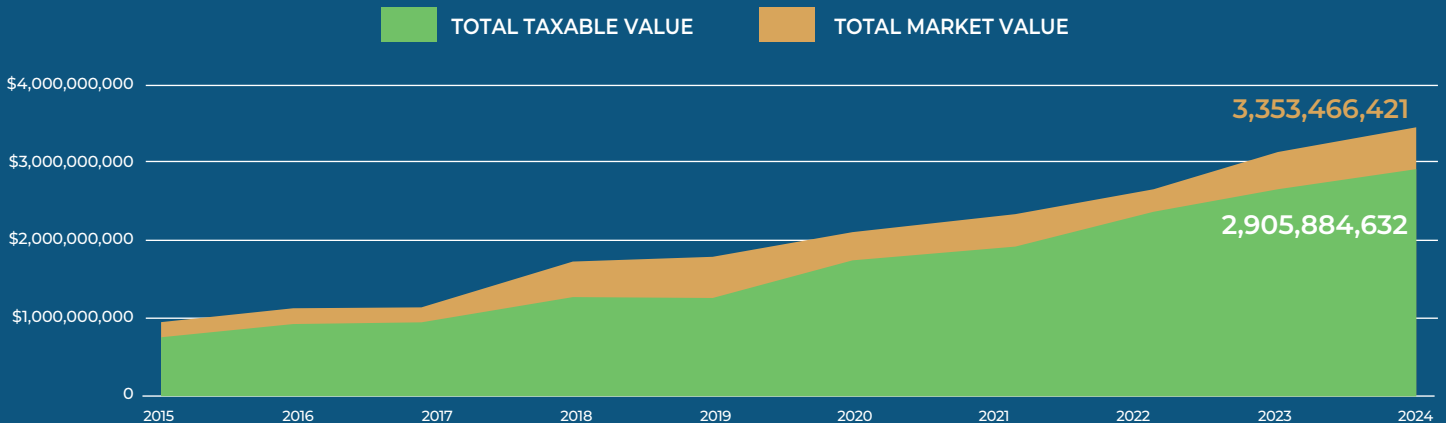
RESIDENTIAL MARKET AND TAXABLE VALUES



Source: 2015-2024 Certified Tax Rolls



NET NEW CONSTRUCTION MARKET AND TAXABLE VALUES

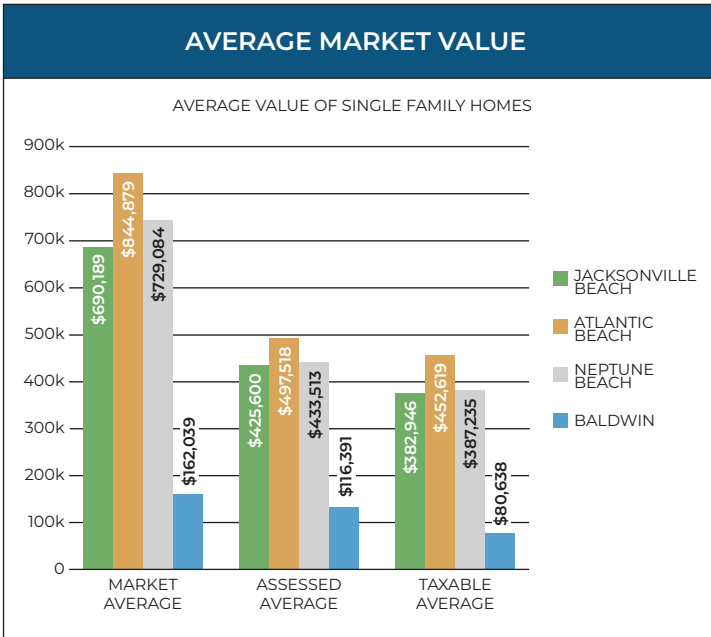


Source: 2015-2024 Certified Tax Rolls

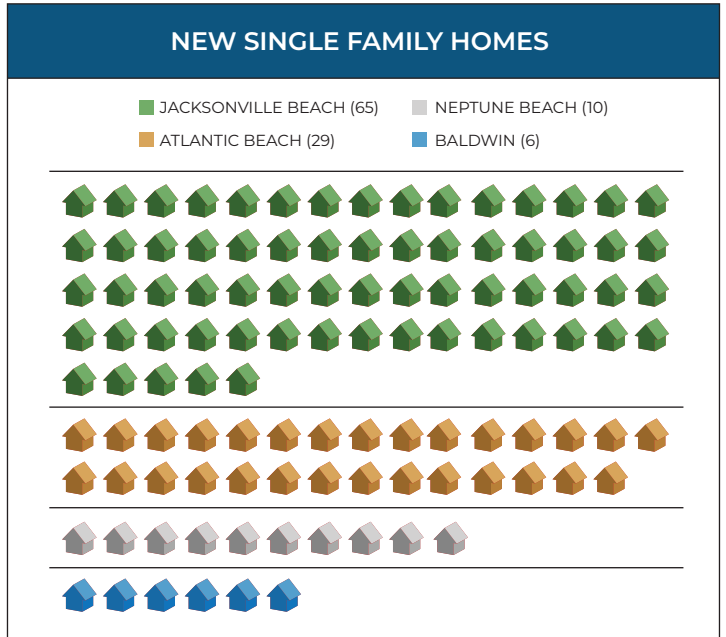
*Net new construction is comprised of all new building construction, additions, and deletions in each respective tax roll year.

BEACHES & BALDWIN

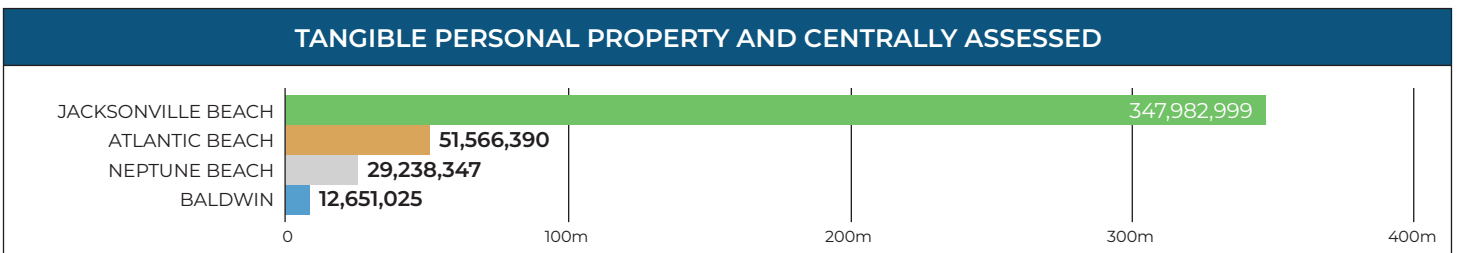
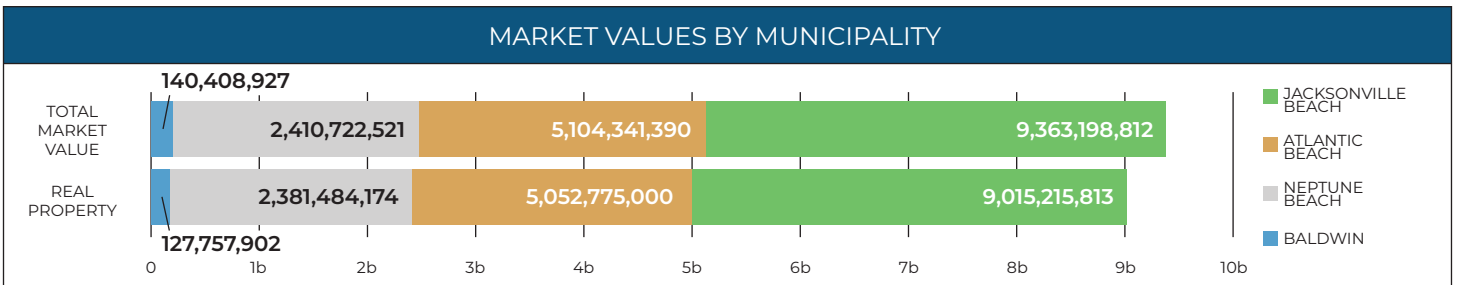
STATISTICAL BREAKDOWN



2024 Real Estate Database



2024 Real Estate Database



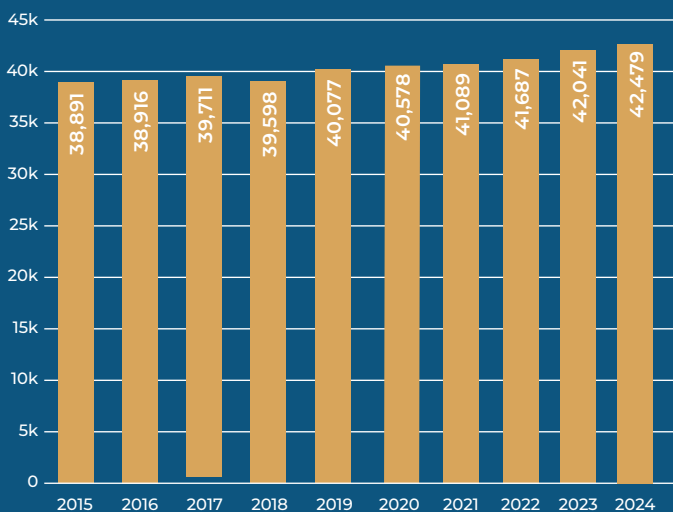
2024 Certified Tax Rolls

COMMERCIAL PROPERTY

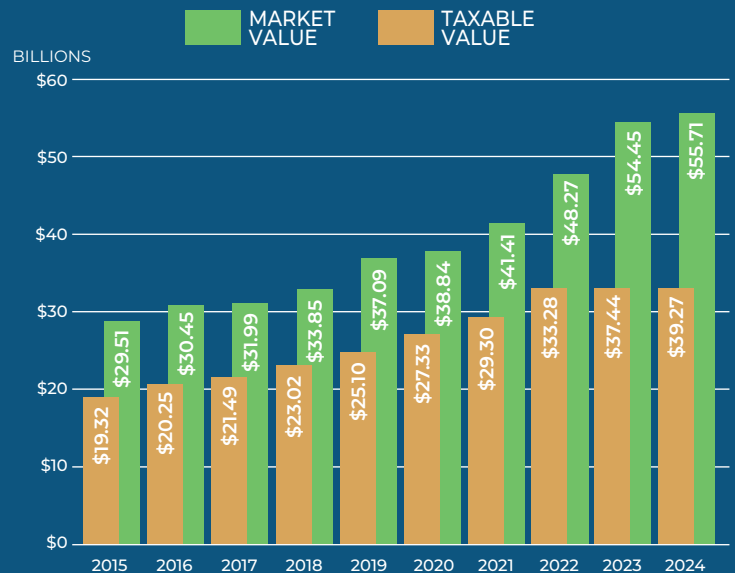


In Duval County, commercial real estate parcels make up only 11% of the county's real estate parcels, but it accounts for 39% of the total taxable value of real estate property.

COMMERCIAL PARCEL COUNT



COMMERCIAL MARKET AND TAXABLE VALUES



Source: 2015-2024 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: 2015-2024 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."



2024 DUVAL COUNTY TOP 25 LARGEST INDIVIDUAL PARCELS FOR REAL ESTATE ASSESSMENTS

#	COMPANY NAME	TAXABLE VALUE
1	ST JOHNS TOWN CENTER LLC	175,721,300
2	ST JOHNS TOWN CENTER LLC	150,420,500
3	BLUE CROSS AND BLUE SHIELD OF FLORIDA INC	146,960,700
4	MEMORIAL HEALTHCARE GROUP INC	105,949,003
5	7915 BAYMEADOWS CIRCLE OWNER LLC	104,793,300
6	G&I IX PARADISE ISLAND PROPERTY OWNER LLC	104,052,600
7	FIDELITY INFORMATION SERVICES LLC	99,796,900
8	LBA LVF VII COMPANY XXVI LLC	98,055,300
9	ARC WDJKVFL001 LLC	96,680,911
10	JDM AMZN JAX LLC	95,275,300
11	OCEAN REEF ATLANTIC BEACH LLC	95,231,700
12	GPT BTS 103RD ST OWNER LLC	85,612,500
13	MCSW JAC HOSPITALITY LLC	84,515,838
14	LUXOR CLUB RENTAL COMMUNITY LLC	84,497,000
15	AK IMESON LLC	81,149,300
16	7738 AC SKINNER PARKWAY INVESTORS LLC	80,302,100
17	KERNAN LAND COMPANY LLC ET AL	79,926,800
18	SREIT THORNTON PARK LLC	78,969,900
19	USICVI 9909 PRITCHARD ROAD LLC	77,547,100
20	BCORE MF CITIGATE LLC	77,507,900
21	DELORENZO STRAND LLC	77,257,100
22	CS1031 VISTA BROOKLYN APARTMENTS DST TRUST	75,515,600
23	CECIL DISTRIBUTION CENTER LLC	75,081,400
24	RAMCO JACKSONVILLE LLC	74,782,500
25	FUSION RENTAL COMMUNITY LLC	74,594,300

Source: 2024 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, cooperative housing, and certain mobile homes. 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.

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.

'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.

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
2024	209,948	1.75
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

Source: 2015-2024 Certified Tax Rolls
Not all single family dwellings are eligible for homestead exemption.
Only permanent residences are eligible.

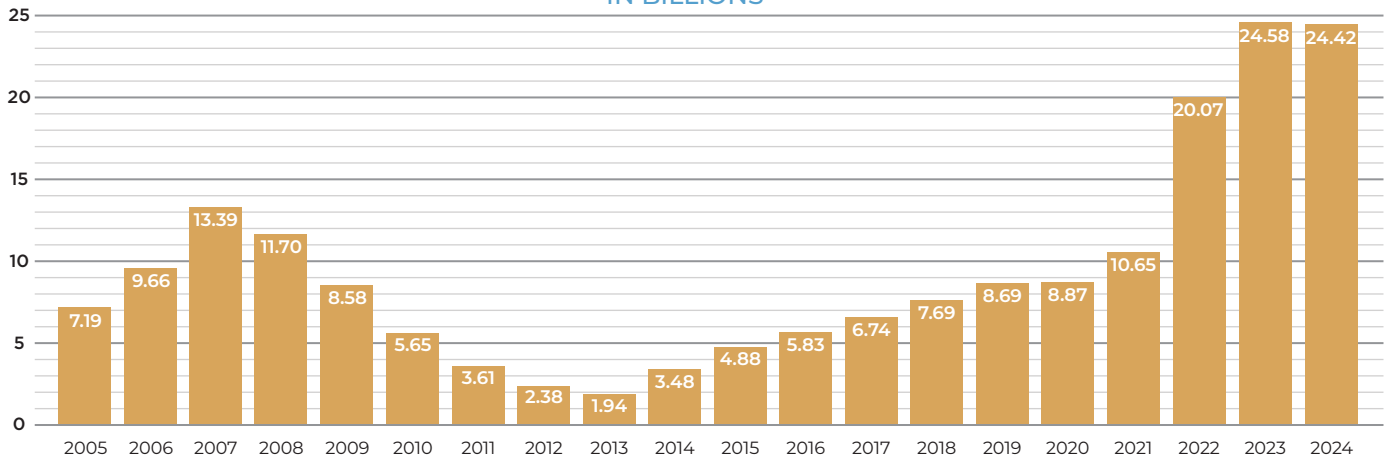
SENIOR CITIZENS ADDITIONAL HOMESTEAD EXEMPTIONS

ROLL YEAR	HOMESTEAD COUNT	PERCENT CHANGED
2024	7,497	5.28
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

Source: 2015-2024 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: 2005-2024 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
2024	3.00%
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%

Source: 2005-2024 Final Tax Rolls

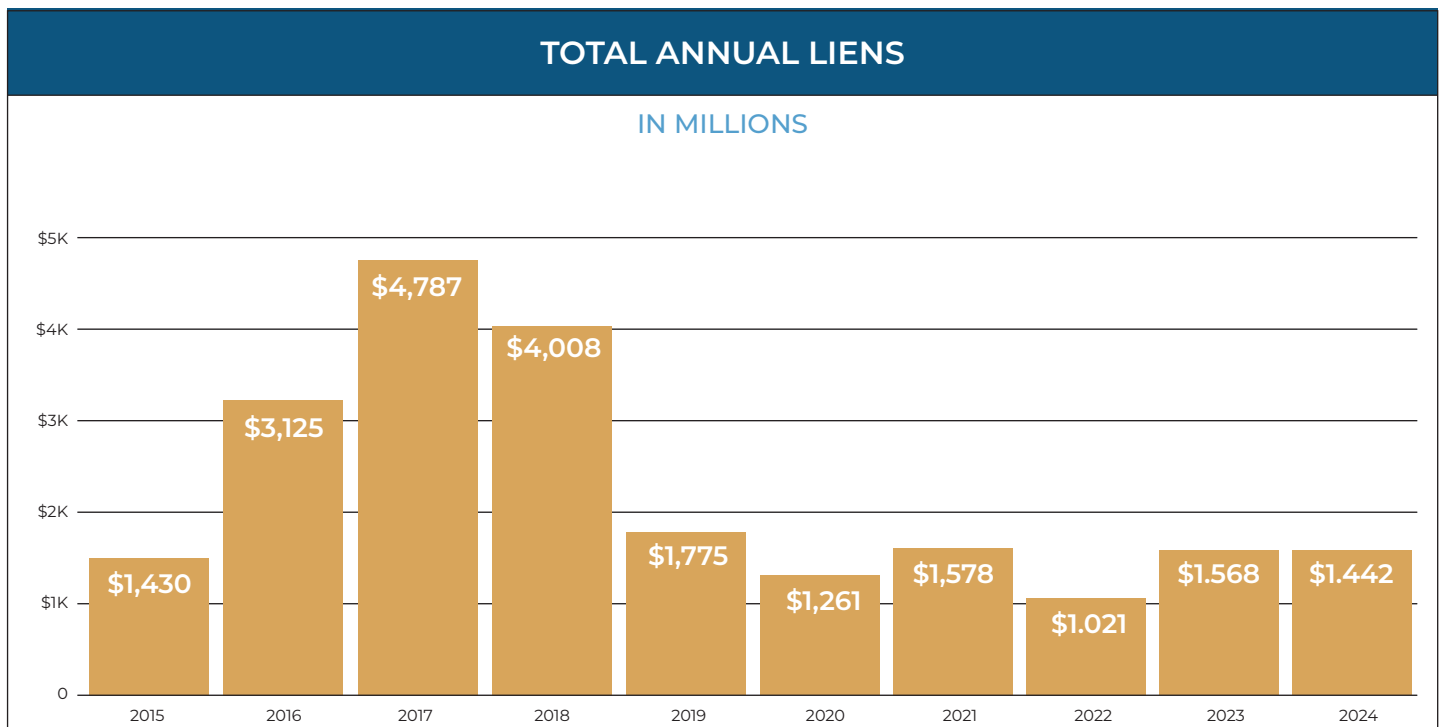
*As provided in section 193.155(1), Florida Statutes, beginning in 1995, or the year after the property receives homestead exemption, annual reassessment shall not exceed the lower of the following: (a) Three percent of the assessed value of the property for the prior year; or (b) The percentage change 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 that the Duval County Property Appraiser's Office embraces daily. Property Appraiser Joyce Morgan believes it's important for her team to get it right and sometimes that means depending on the public to report any homestead exemption misuse to our exemption fraud abuse line at (904) 255-7964. "Taking advantage of exemptions that one is not entitled to is a disservice to our community." 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.

Morgan remains committed to educating taxpayers, particularly as we encounter cases where individuals unknowingly receive exemptions that do not apply to them. This ongoing effort ensures fairness and clarity for everyone. We appreciate those who come into our office to reconcile the discrepancies we may discover in a timely manner.



Source: 2015-2024 Real Estate Database

THE EXEMPTION COMPLIANCE UNIT ISSUED A TOTAL OF \$1,442,227.39 IN TAX LIENS IN 2024



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

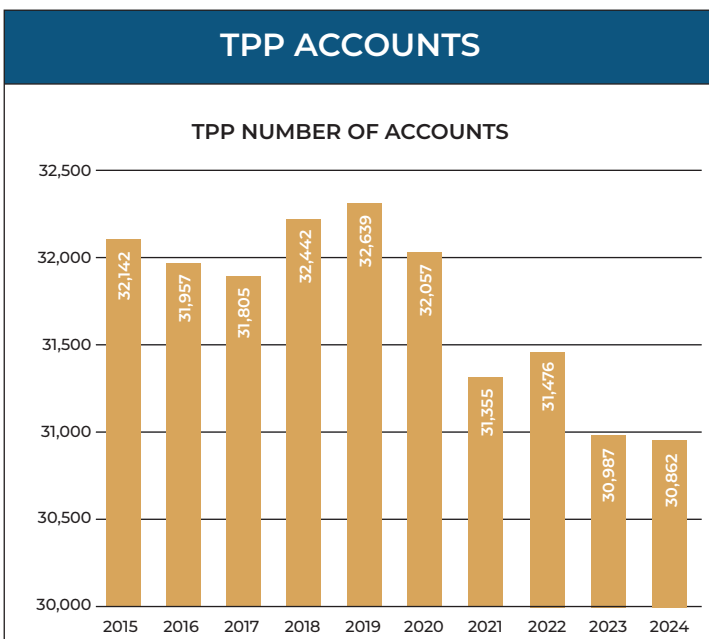
To report suspected exemption compliance violations or fraud, the Property Appraiser's exemption compliance hotline is (904) 255-7964 or it can also be reported online through the exemption abuse report form.

The lowest lien in 2024 recorded that was issued by the Property Appraiser's Office was \$59.81 and the highest lien was \$122,943.89.

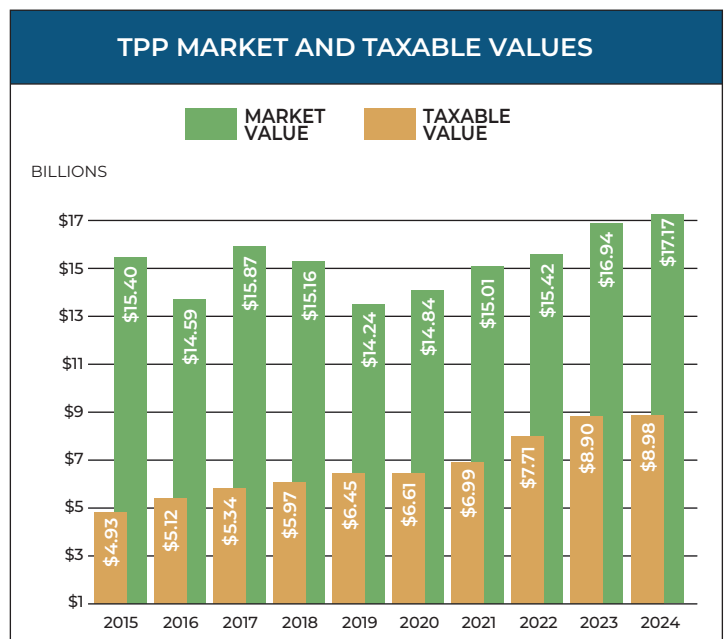
TANGIBLE PERSONAL PROPERTY



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.



2015-2024 Certified Tax Rolls.



Source: 2015-2024 Certified Tax Rolls, includes centrally assessed property.



LARGEST INDIVIDUAL TPP ASSESSMENTS TOP 25 ON 2024 CERTIFIED TAX ROLL

#	COMPANY NAME	TAXABLE VALUE
1	JOHNSON & JOHNSON VISION CARE INC	498,738,860
2	UNITED PARCEL SERVICE INC	194,275,393
3	BELLSOUTH TELECOMMUNICATIONS	194,226,208
4	COMCAST OF GREATER FLORIDA/ GEORGIA INC	182,729,944
5	AMAZON.COM SERVICES LLC	150,991,424
6	METAL CONTAINER CORPORATION	145,710,292
7	ANHEUSER-BUSCH INC	124,736,635
8	PEOPLES GAS SYSTEM INC	96,509,972
9	FLORIDA POWER & LIGHT COMPANY	94,191,089
10	AMAZON.COM SERVICES LLC	89,351,763
11	CMC STEEL US LLC	62,936,386
12	CSX TRANSPORTATION INC	62,792,771
13	COCA-COLA BEVERAGES FLORIDA LLC (MANUF)	62,276,639
14	KRAFT HEINZ FOODS COMPANY (LLC)	61,710,058
15	BLACK KNIGHT SERVICING TECHNOLOGIES LLC	61,089,838
16	JAX LNG LLC	57,283,171
17	IQ FIBER LLC	53,779,833
18	FIDELITY INFORMATION SERVICES LLC	52,647,811
19	UNITED STATES GYPSUM COMPANY	52,183,672
20	WESTROCK CP LLC	50,252,431
21	HCA FLORIDA HEALTHCARE	49,226,237
22	SSA ATLANTIC LLC	48,193,958
23	SYMRISE INC	45,605,627
24	CELLCO PARTNERSHIP	44,066,300
25	AT&T MOBILITY LLC	43,042,885

Source: 2024 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

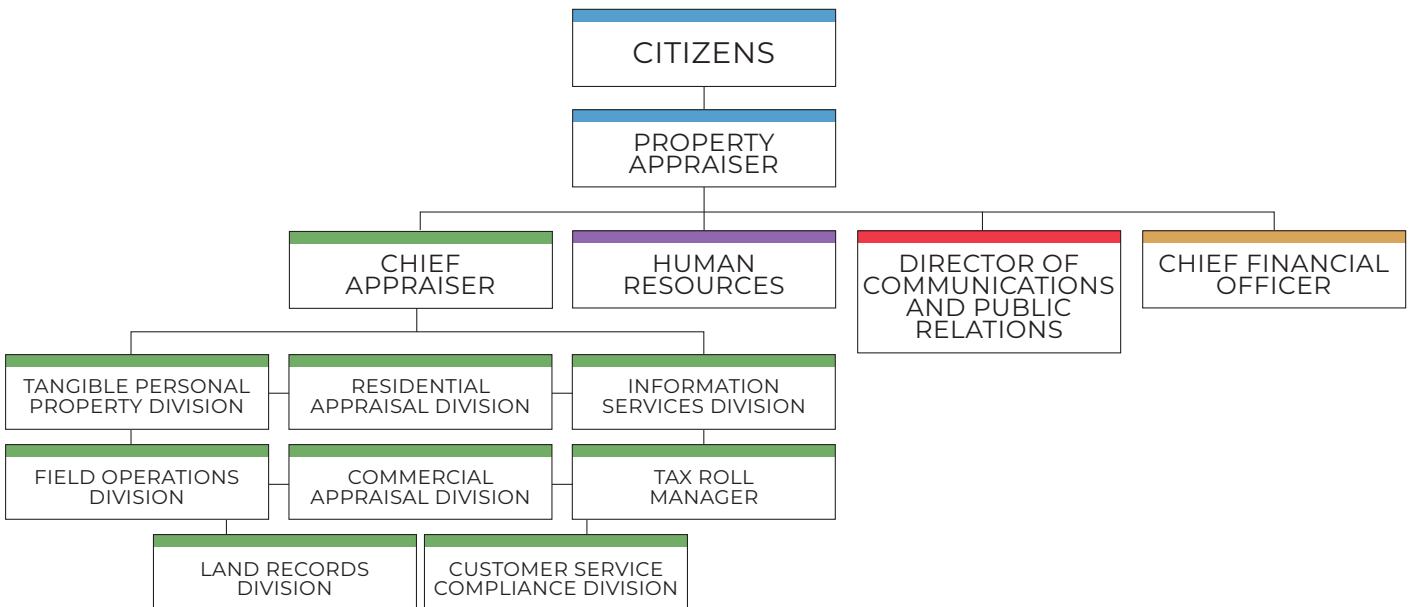
AT THE PROPERTY APPRAISER'S OFFICE

We Value You!

CONTACT US

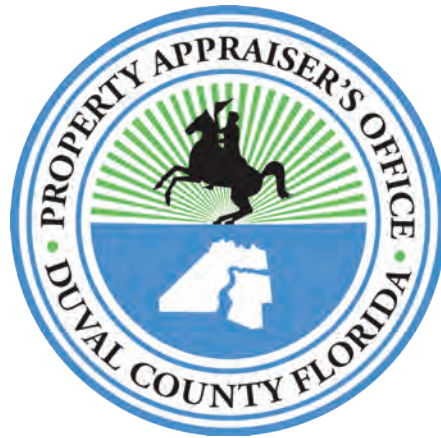
The Property Appraiser's Office is located in the Yates Building, 231 East Forsyth St., on the second and third floors. The office is open from 7:30 a.m. to 5:30 p.m. Monday - Friday.

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) 255-5906	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