

ANGELA C. GRAY, CFA

JEFFERSON COUNTY PROPERTY APPRAISER

480 W. WALNUT STREET, MONTICELLO, FLORIDA 32344

PID _____

EXTENUATING CIRCUMSTANCES FOR LATE-FILED

LAST NAME _____

AGRICULTURAL/CONSERVATION CLASSIFICATION APPLICATION

For the reason(s) listed below, I did not file my application for Agricultural/Conservation Classification by March 1st as required by Florida Statutes § Section 193.461 (3)(a) I understand that the Jefferson County Property Appraiser will process my late application once I have supplied them with all required documentation in order to complete my application, provided the Property Appraiser finds sufficient evidence demonstrating I was unable to apply in a timely manner or otherwise finds the circumstances set forth below to be extenuating. If for any reason I do not provide the Property Appraiser with extenuating circumstances or the required documentation on or before the 25th day of the mailing of the Notice of Proposed Property Taxes, I understand my application will be considered next year with no further notification being sent to me.

For the reason(s) listed below, I did not file my application for Agricultural/Conservation Classification by March 1st as required by Florida Statutes §Section 193.461(3)(a):

I hereby solemnly swear or affirm under penalty of law that the reasons and matters set forth as "particular extenuating circumstances" are true in all respects.

Printed Name of Applicant: _____ Date: _____

Signature of Applicant: _____ Initials of JCPA Staff: _____

For office use only:

Extenuating Circumstance Denial ☐ Approval ☐ By: _____

Denial Reason _____

Updated 03/01/2024

ANGELA C. GRAY, CFA

JEFFERSON COUNTY PROPERTY APPRAISER

480 W. WALNUT STREET, MONTICELLO, FLORIDA 32344

MEMO FOR INDIVIDUALS/BUSINESSES

APPLYING "LATE" FOR AGRICULTURAL/CONSERVATION CLASSIFICATION

Thank you for inquiring about applying for "late" Agricultural Classification status. Please follow the steps below and submit your application packet and forms as soon as possible at the Jefferson County Property Appraiser Office.

- Review the General Guidelines for Agricultural Classification of Lands to see if you may qualify.
- Complete the "LATE FILE Extenuating Circumstances Statement. Please note the following "reasons" for filing late are NOT acceptable, so be sure your reason is NOT one of these:
 - Forgetting to file or not knowing to file
 - Not being informed to file
 - Thought it transferred automatically with the purchase or split of property
- Complete the DR-482 Application form, sign and date and attach any additional documentation
- Complete the DR-405 Tangible Personal Property Tax Return form and attach any additional documentation. If you did NOT own any equipment that was used to maintain the agricultural use of the property, write that on the form to prevent us from setting up an account under your name.

HELPFUL TIPS:

- Turn this information in as soon as possible to allow our staff time to visit the property to verify your use.
- If you have a management plan or lease, please attach it to the application.
- Ensure your business is properly registered with the State and local governments.
- Portions of the property that are being used as a residence or for other commercial purposes will NOT be included in the agricultural use acreage
- Information you supply regarding income, expenses and your management plan are not considered "public information"

You should apply If:

- The property was in an agricultural use as of January 1, 2024.
- The property is leased to another entity or individual for agricultural use as of January 1, 2024. Include copy of lease with application
- The timber on your property is merchantable and an acreage size that would be harvested by a timber buyer. -- If you do not have a management plan, confirmation from a local forester may be required if planted rows of pines are not visible.

You should NOT apply if:

- The property was NOT in an agricultural use as of January 1, 2024.
- The livestock on your property is for personal use/consumption or a pet.
- The "majority" use of your property is not for an agricultural purpose.
- The crops you are growing are for personal use /consumption or hobby.
- The pasture for livestock is not fenced.
- The timber on your property is not verified as "merchantable" by a local forester or timber buyer
- The property is solely used for recreational purposes and the "land" is NOT producing a something that is sold to generate income.

Phone (850) 997-3356 • Fax (850) 997-0988

www.jeffersonpa.net

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MEMO FOR INDIVIDUALS/BUSINESSES

APPLYING "LATE" FOR AGRICULTURAL/CONSERVATION CLASSIFICATION

March 1, 2024, was the deadline to timely file for 2024 exemptions. Florida Statutes § Section 193.461 (3)(a) requires ALL late-filed exemption applications for 2024 be filed with the Property Appraiser by the 25th date after the mailing of TRIM Notices **September 16, 2024** (*tentative date*).

Once the September statutory "late-filing" deadline has closed, we cannot accept 2024 exemption applications, regardless of any good cause reason for missing the late filing deadline. Applications will be considered for the 2025 Tax Year.

Filing Period	Will my Agricultural Classification Status be noted on the TRIM?	Denial Notification Period
March 1st or earlier	Yes	July 1 st .
March 2nd – July 31st	Yes	Between August 1 st and 31 st
August 1st – September 17th	NO If approved, you will be mailed an "Amended" TRIM if before September 30 th	Between August 1 st and September 30 th

You may appeal a denial by filing a petition with the Value Adjustment Board at the Jefferson County Clerk of Court Office within 30-days of the date of the Denial Notification. Forms are available through the Value Adjustment Board website [Jefferson County Clerk of Courts Value Adjustment Board \(jeffersonclerk.com\)](http://jeffersonclerk.com); Property Appraiser's Link [Petition to Value Adjustment Board - Request for Hearing \(floridarevenue.com\)](http://floridarevenue.com).

Florida Statute §193.461 (3)(a)However, an applicant who is qualified to receive an agricultural classification who fails to file an application by March 1 must file an application for the classification with the property appraiser on or before the 25th day after the mailing by the property appraiser of the notice required under s. 194.011(1). Upon receipt of sufficient evidence, as determined by the property appraiser, that demonstrates that the applicant was unable to apply for the classification in a timely manner or that otherwise demonstrates extenuating circumstances that warrant the granting of the classification, the property appraiser may grant the classification. If the applicant files an application for the classification and fails to provide sufficient evidence to the property appraiser as required, the applicant may file, pursuant to s. 194.011(3), a petition with the value adjustment board requesting that the classification be granted. The petition may be filed at any time during the taxable year on or before the 25th day following the mailing of the notice by the property appraiser as provided in s. 194.011(1). Notwithstanding s. 194.013, the applicant must pay a nonrefundable fee of \$15 upon filing the petition. Upon reviewing the petition, if the person is qualified to receive the classification and demonstrates particular extenuating circumstances judged by the value adjustment board to warrant granting the classification, the value adjustment board may grant the classification for the current year.

JEFFERSON COUNTY PROPERTY APPRAISER'S OFFICE
480 W Walnut Street Monticello, FL 32344
850-997-3356 www.jeffersonpa.net

GENERAL GUIDELINES FOR AGRICULTURAL CLASSIFICATION OF LANDS

Pursuant to Florida Statute 193.461(3)(a), "No land shall be classified as agriculture land unless an application is filed on or before March 1st of each year. "Only lands, which are used primarily for bona fide agriculture purposes, shall be classified agricultural". "Bona fide agricultural purposes" means good faith commercial agricultural use of land.

January 1st is the statutory assessment date. Therefore, the property **must be in use on this date.** The granting or denying of a particular application for agricultural exemption is a decision made after analyzing the entirety of circumstances surrounding the viability of the particular agricultural operation as a commercial entity, rather than on a specific point.

These guidelines are intended to provide assistance to those planning to make application for the exemption. Questions beyond the scope of the items listed below should be directed to our Agriculture Department at (850)-997-3356.

GENERAL INFORMATION

APPLICATION

A completed application must be submitted by **March 1st.** Once the application is received, all support documentation is provided and an on-site review of the property has occurred, a formal decision shall be made. Verbal communications are not to be considered a final determination. Intent is not a consideration.

REVIEW/APPROVAL/DENIAL

All applications will be reviewed and the property will be inspected by our field appraisers to verify use of the property and ensure that the property is accurately appraised. There may be additional information requested from the property owner to determine eligibility. If the application is approved, you will NOT be notified. If the application is denied, you will be mailed a

certified **Notice of Denial by July 1st.** Please refer to Statute 193.461 for more information.

SITE VISIT

From time to time (at least every 5 years) it will be necessary the Property Appraiser's office to access the property and review the farm to insure a bona fide use. Properties deemed to be neglected, abandoned or no longer used for commercial agriculture will result in a denial of the classified use, regardless of a lease. Excessive mortality rates may fall under the category of neglect. **It is the responsibility of the property owner, not the lessee,** to ensure any requirements are met and/or to notify us if the use has changed. Owners of multiple properties must qualify each property on its own merits.

LAND USE/IMPROVEMENTS

It is highly recommended that the "majority" of acreage owned should be in agricultural use. If covenants and restrictions do not allow agricultural use it could impact the approval.

Understand that considerable costs may be associated with a commercial agricultural endeavor. Obtaining an agricultural classification may not alleviate existing code violations on a given property. While "Ag buildings and structures" may be exempt from code, alterations can still require permits. Check with the Building and Zoning Department before you alter a structure. Ag buildings no longer used as such may be subject to building codes. **Buildings are not classified as Ag, only the land in use comes under the Ag classification.**

When property receiving an agricultural classification contains a residence under the same ownership, the portion of the property consisting of the residence and curtilage must be assessed separately to be entitled to the "Save Our Homes" assessment limitation, found in Florida Statute 193.461 (3)(d). Curtilage is typically defined as the land area around the residence.

RECORDING DEED/SALES/OWNER TRANSFERS

As with all exemptions following a sale or change of ownership over 50%, an agricultural classification is automatically removed for the following tax roll year. A new application must be filed by the new owner(s), if desired.

TANGIBLE PERSONAL PROPERTY

If you are the owner-operator or if your land is leased, the person or entity having custody over the taxable Tangible Personal Property must complete and file a DR-405 form by April 1st of the year the property is in agricultural use. Filing this return helps validate that there is a commercial operation on the property. For more details, see the TPP information attached. DR-405 & PT-114.

RECOMMENDED STANDARDS FOR COMMERCIAL USE

PASTURE LAND

1. Twenty acres or more is recommended or used in conjunction with other properties. Usually defined as a cow/calf operation. Smaller tracts are considered feed lots.
2. Property must be fenced as of January 1. Proof of ownership for the livestock may be required.
3. An indicated effort has been made to maintain and care sufficiently and adequately for this type of land, i.e. fertilizing, liming, tilling, mowing, etc. May be improved, semi-improved or native pasture. Predominantly wooded tracts will be determined on a case-by-case basis.
4. In regards to livestock in relation to size of a parcel, one cow, on one acre cannot be construed as a commercial agricultural operation while fifty cows on one hundred acres could be. The smaller the tract of land, the more concentrated the use should be.
5. Production of livestock for your own use does not qualify. Pleasure horses alone do not qualify. Sales are required.
6. If property is leased, the lease must be in effect as of January 1st. Please provide us with a copy of the lease with contact information for all parties.

FEEDLOTS

1. A goat/sheep/pig operation is recommended to be a minimum of two and a half acres. Calf or yearling operations should be a minimum of five acres or used in conjunction with other properties.
2. Property must be fenced with a water source available as of January 1st. Proof of ownership is required (reg., tag numbers, tattoo numbers, etc.).
3. Feedlots require higher intensity to meet commercial requirements on small tracts of land. A minimum of six adult goats/sheep shall be required

and granted on a three animal per acre ratio in most cases (herd of fifteen for five acres). A minimum of five calves is required.

4. If property is leased, the lease must be in effect as of January 1st. Please provide us with a copy of the lease with contact information for all parties.
5. Production of livestock for your own use does not qualify. Sales are required.

HORSE BREEDING/BOARDING/TRAINING

1. Typically a minimum of five acres is recommended or used in conjunction with other properties. Must be fenced as of January 1st.
2. Breeding requires documented proof of being an established breeder, i.e. foaling records, stud contracts, etc. Sales are required. Three brood mares are required and each should foal at least every other year, minimum. Not more than two acres are granted per 2 horses. Proof of ownership may be required.
3. Boarding requires a minimum of 2 boarded horses. Not more than two acres are granted per horse. Please provide contract agreements with contact information for all parties and a description of the animals for verification.
4. Training should have three horses on average at any time. Contracts are mandatory and must be in effect as of January 1st for applications. Sales may be considered. Not more than two acres are granted per horse.
5. Stock horses--two acres per horse with bona fide cattle operation. Proof of ownership is required.
6. Pleasure horses and those not in the categories above are not considered.

ROW CROPS

1. Typically five acres is recommended or used in conjunction with other properties.
2. "Row Crops" is used in reference to those agricultural products referred to as vegetables.
3. Production of crops for personal use does not qualify; i.e. garden.
4. If property is leased, the lease must be in effect as of January 1st. Please provide us with a copy of the lease with contact information for all parties.

HAY

1. "Hay" property used exclusively for production and harvesting of hay should be recommended to be at least 5 acres or used in conjunction with other properties. Only a few trees should be present.
2. A list of hay equipment is required as well as a Tangible Personal Property return filing with our office.
3. An indicated effort has been made to maintain and care sufficiently and adequately for this type of land, i.e. fertilizing, liming, tilling, mowing, etc. All efforts should be made to keep field clear of weeds and brush.
4. A hay field should be cut at least twice a year with four cuttings being a legitimate goal. Hay fields must be established before January 1 by having at least one cutting of hay in the prior year. Date stamped photographs may be required as proof.
5. If property is leased, the lease must be in effect as of January 1st. Please provide us with a copy of the lease with contact information for all parties.

TIMBERLANDS

1. 20 acres is recommended for planted pines or a predominately natural stand of pines. May be less if used in conjunction with other properties. Management must be evident, i.e. fire lanes, under brushing, thinning and reforestation.
2. Tracts with dominant hardwoods will be reviewed on a case-by-case basis. Approval will be based on the merchantability of the timber on the tract and whether or not there has been sufficient management of the timber. These types of tracts typically require a letter from a certified forester stating the # of acres and types of merchantable timber on site.
3. It is highly recommended that a management plan be implemented with a copy in our files. Plans should be updated every 7 years.
4. Properties that are accessible should be posted. Trespassing and illegal dumping must be discouraged.
5. Our office should be notified when timber is sold. Time is usually allotted for replanting or conversion to another classified use.

NURSERY

1. Typically 1 acre minimum. Nurseries should have a state agricultural certificate and occupational license. Sales should be on wholesale level.
2. Only areas actually used for the nursery and service area shall be classified. Types of nurseries include: In Ground (Ornamental) Above

Ground (In Pots) Tree Nursery (Christmas Trees) State agricultural certificate should be presented where applicable.

CITRUS LANDS

1. Typically 1 acre minimum is recommended and 100 trees per acre. Land must be planted by January 1st unless the land is ready for planting and proof of securing trees is provided.
2. Proper care and management of the grove must be evident. Please state variety.
3. If property is leased, the lease must be in effect as of January 1st. Please provide us with a copy of the lease with contact information for all parties.

CUT FOLIAGE, FERN AND FLOWERS

1. Typically one acre minimum. Must be on a wholesale basis.
2. Proper care and management must be evident.
3. If property is leased, the lease must be in effect as of January 1st. Please provide us with a copy of the lease with contact information for all parties.

APIARIES

1. Certificate of Apiary Registration in effect as of the statutory assessment date (January 1st). The State of Florida requires a minimum of 100 registered hives to be considered a commercial beekeeper.
2. If honey sales, provide copies of honey sales receipts.
3. If honey production, provide documentary proof of beekeeper access to honey extraction equipment.
4. If bee breeding, provide copies of queen or bee sale receipts.
5. When leasing property, the farming lease agreement between property owner and commercial beekeeper shall be provided. The agreement should be in effect as of the statutory assessment date. It should include the property owner's and beekeeper's name, contact information, lease terms, parcel identification number, leased acreage, number of colonies, lease start date, lease term, lease renewal policy and exchange in value (compensation).
6. Commercial beekeeping must be the primary use of the property for a significant portion of the year with a minimum of 24 hives per parcel.

MISCELLANEOUS AGRICULTURE – SPECIALTY CROPS

1. Poultry, blueberries, peaches, pecans, aquaculture, etc., will be handled on a case-by-case basis.
2. Production for personal use does not qualify. Sales are required.

USEFUL RELATED STATUTES

- 193.074 Confidentiality of returns
193.461 Agricultural lands; classification and assessment; mandated eradication or quarantine program; natural disasters
570.085 Agritourism
570.086 Definitions
570.087 Agritourism participation impact on land classification
570.088 Liability
570.089 Posting and notification
823.014 Florida Right to Farm Act

CHECKLIST

	Review Jefferson County Property Appraiser's General Guidelines, Information and Recommendations effective 12/01/2022.
	January 1 st of the year of application, I/Entity owned the land.
	The property was purchased with the intent of establishing a commercial agricultural business to generate income.
	January 1 st the agricultural operation was in place and used on the majority of the property.
	If land is leased, copy of the lease with contact information for all parties as an attachment.
	Management plan indicating location and types of agricultural use of the property as an attachment.
	March 1 st Complete & Turn in Application Form DR-482
	Tangible Personal Property Return Form DR-405 reporting equipment owned and used for the business is attached or will be filed by April 1 st .
	Income and expenses and/or IRS Profit & Loss from Farming or Timber, etc. can be provided by the owner or the lease holder if requested.
	Local and State business registration/licenses are current and available if requested.
	Proof of ownership of livestock can be provided if requested.
	Access to the property will be provided upon request by the field appraisal staff of the Property Appraiser's Office.
	The records on file for the prior owner's agricultural status is not available for the new owner's use unless provided by the prior owner directly to the new owner. <i>(ie management plans, equipment ownership records, income/expense information)</i>



APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS

Section 193.461, Florida Statutes

DR-482
R. 01/23
Rule 12D-16.002,
F.A.C.
Effective 01/23

FLORIDA

This completed application, including all required attachments, must be filed with the county property appraiser on or before **March 1 of the current tax year.**

2024 Late File

Applicant name		Return to (address of property appraiser)																										
Property Address																												
Phone																												
Parcel identification number or legal description																												
Lands Used Primarily for Agricultural Purposes	Number of acres	How long in this use	Agricultural Income from this Property Complete for the past 4 years.																									
Citrus		yrs	<table border="1"><thead><tr><th>Year</th><th>Crop or Use</th><th>Gross Income</th><th>Expense</th><th>Net Income</th></tr></thead><tbody><tr><td>20__</td><td></td><td></td><td></td><td></td></tr><tr><td>20__</td><td></td><td></td><td></td><td></td></tr><tr><td>20__</td><td></td><td></td><td></td><td></td></tr><tr><td>20__</td><td></td><td></td><td></td><td></td></tr></tbody></table>	Year	Crop or Use	Gross Income	Expense	Net Income	20__					20__					20__					20__				
Year	Crop or Use	Gross Income	Expense	Net Income																								
20__																												
20__																												
20__																												
20__																												
Cropland		yrs																										
Grazing land Number of livestock _____		yrs																										
Timberland		yrs																										
Poultry, swine, or bee yards		yrs																										
Aquaculture products		yrs																										
Other :		yrs																										
Date purchased _____ Purchase price _____																												
Has a Tangible Personal Property Tax Return, Form DR-405, been filed with the county property appraiser for machinery and equipment? Form DR-405 is incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code. <input type="checkbox"/> yes <input type="checkbox"/> no																												
If yes, name on the return: _____																												
Is the real property leased to others? If yes, attach copy of lease agreement. <input type="checkbox"/> yes <input type="checkbox"/> no																												
As of January 1 of this year, 20__ the lands listed above were used primarily for "bona fide" agricultural purposes. Bona fide agricultural purpose means "good faith commercial agricultural use of the land."																												
The property appraiser may require additional information (<i>including requesting an annual audited financial statement</i>) and will notify you if additional information or documentation is needed to determine eligibility for the classification requested. I will comply with any reasonable request.																												
I certify all information on this form and any attachment is true, correct, and in effect on January 1 of this year. If prepared by someone other than the applicant, the preparer signing this application certifies that this declaration is based on all information he or she has knowledge of.																												
_____ Signature _____ Print name _____ Date _____																												
For Record Purposes Only This acknowledges receipt of your Application for Agricultural Classification of Lands on _____ for the above described property. (Date)																												
_____ Signature, property appraiser or designee _____ County _____																												
Record of Action of County Property Appraiser Check the appropriate box below.																												
<input type="checkbox"/> 1. Application approved and all lands are classified agricultural																												
<input type="checkbox"/> 2. Application disapproved and agricultural classification of lands denied on all lands																												
<input type="checkbox"/> 3. Application approved in part and disapproved in part. Agricultural classification of lands approved on the following described portion. (Use the space below only for item 3. Space online will expand, if needed.)																												
_____ Signature, property appraiser _____ Date _____																												



ANGELA C. GRAY, CFA

JEFFERSON COUNTY PROPERTY APPRAISER

480 W. WALNUT STREET, MONTICELLO, FLORIDA 32344



Dear Agricultural Classification Applicant:

This is a reminder letter to **file your 2024 Tangible Personal Property (TPP) return by April 1st**. If you are the owner-operator or if your land is leased, the person or entity who owns the taxable TPP should complete the DR-405 listing your property as the “physical location” of the equipment. The filing of this annual return supports your claim to be operating as bona-fide commercial agricultural operation.

TPP includes all items used in connection with running a business, including but not limited to machinery, equipment, and tools and supplies used in connection with a business. TPP does NOT include real estate (i.e., land, buildings, and other improvements attached to the property that cannot ordinarily be removed should the property be sold. Household goods and furnishings, licensed vehicles and stock held for resale are also NOT TPP. **Filing this return on time allows you to also receive the \$25,000 exemption. If you do not file, you waive the right to this exemption and you may also be subject to a 25% penalty pursuant to Florida Statute 193.072.**

The furniture, office equipment and supplies in a farm building on a commercial agricultural property are also taxable as TPP, as is any leased farm equipment or machinery. For more detailed information, the Florida Department of Revenue has guidelines available for review online (starting at page 50) at: <https://floridarevenue.com/property/Documents/paguide.pdf>.

Livestock is NOT TPP, but items such as water troughs, gates, portable fencing, livestock supplies and stable implements are taxable as TPP items, as are the machinery, tools and equipment used to maintain the livestock, the land and the farm structures. On a horse farm, additional TPP items that may be present could include a set of practice jumps, or other training equipment; saddles, bridles, and other tack which belong to the operator and are used in connection with the business or breeding, boarding or training horses for riders.

For nurseries, row crops or grove operations. TPP includes water pumps and portable irrigation systems, portable greenhouses or shade houses, any machinery, tools and equipment used in connection with propagating, planting, growing or harvesting of plants or maintaining the land and supplies such as plant containers, ground covers, fertilizers, chemicals, etc. Plants or produce sold from trees or row crops are NOT TPP.

Your accountant may be able to assist you in this process. If you have any questions please contact Debbie Pauley at (850) 997-3356, email at dpauley@jeffersonpa.net or Judy Woods at jwoods@jeffersonpa.net.

Respectfully,

Angela Gray

Angela Gray
Jefferson County Property Appraiser

Angela C. Gray, Property Appraiser
Jefferson County Property Appraiser
480 W Walnut Street
Monticello, FL 32344

TANGIBLE PERSONAL PROPERTY TAX RETURN

CONFIDENTIAL

DR-405, R. 01/18
Rule 12D-16.002, F.A.C.
Eff. 01/18

Return to property appraiser by **April 1** to avoid penalty.

County Tax year

Business name (DBA-Doing Business As) and mailing address:

Enter your account number, name, and address below. Mail this form to your County Property Appraiser.

Account number

Name and address

Federal Employer
Identification Number

		-							
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NAICS

If name and address is incorrect, please make needed corrections.

1. Owner or person in charge _____ Phone _____ Business/corporate name	6. Type or nature of your business _____ Trade levels (check all that apply) <input type="checkbox"/> Retail <input type="checkbox"/> Wholesale <input type="checkbox"/> Manufacturing <input type="checkbox"/> Professional <input type="checkbox"/> Service <input type="checkbox"/> Agricultural <input type="checkbox"/> Leasing/rental <input type="checkbox"/> Other, specify: _____
2. Physical location (no PO Boxes)	7. Did you file a TPP return in this county last year? <input type="checkbox"/> Yes <input type="checkbox"/> No Name and location
3. Do you file a TPP tax return under any other name? <input type="checkbox"/> Yes <input type="checkbox"/> No Name on most recent return or tax bill	8. Former owner of business
4. Date you began business in this county	9. If sold, to whom? _____ Date sold _____
5. Fiscal year end date _____ If before 12/31 last year, does this return reflect additions/deletions through Dec 31? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Personal Property Summary Schedule - Enter totals from page 2 or from an attached itemized list or depreciation schedule with original cost and date of acquisition.

	Taxpayer's Estimate of Fair Market Value	Original Installed Cost	For Property Appraiser Use Only
10 Office furniture, office machines, and library			
11 EDP equipment, computers, and word processors			
12 Store, bar and lounge, and restaurant furniture, equipment, etc.			
13 Machinery and manufacturing equipment			
14 Farm, grove, and dairy equipment			
15 Professional, medical, dental, and laboratory equipment			
16 Hotel, motel, and apartment complex			
16a Rental units (stove, refrigerator, furniture, drapes, and appliances)			
17 Mobile home attachments (carport, utility building, cabana, porch, etc.)			
18 Service station and bulk plant equipment (underground tanks, lifts, tools)			
19 Signs (billboard, pole, wall, portable, directional, etc.)			
20 Leasehold improvements - grouped by type, year of installation, and description			
21 Pollution control equipment			
22 Equipment owned by you but rented, leased or held by others			
23 Supplies not held for resale			
24 Renewable energy source devices			
25 Other, specify:			
TOTAL PERSONAL PROPERTY			

I declare I have read this tax return and the accompanying schedules and statements. The facts in them are true. If prepared by someone other than the taxpayer, the preparer signing this return certifies that this declaration is based on all information he or she has knowledge of.

Signature taxpayer	Print name	Title	Date
Signature preparer	Print name	Preparer ID	Date
Address		Phone	

Sign and date your return, send the **original** to the county property appraiser's office by **April 1**. Unsigned returns **cannot** be accepted by the appraiser's office. If you are entitled to a widow's, widower's, or disability exemption on personal property (not already claimed on real estate), consult your appraiser.

<input type="checkbox"/> \$25,000	Less	
<input type="checkbox"/> Widowed	Exemptions	
<input type="checkbox"/> Blind	Taxable	
<input type="checkbox"/> Total disability	Value	
<input type="checkbox"/> Other, specify	Penalties	
Signature, deputy		Date

DR-405, R. 01/18, Page 2

ASSETS PHYSICALLY REMOVED DURING THE LAST YEAR										
Description			Age	Year Acquired	Taxpayer's Estimate of Fair Market Value	Original Installed Cost	Disposed, sold, or traded and to whom?			
LEASED, LOANED, OR RENTED EQUIPMENT				Complete if you hold equipment belonging to others.						Lease Purchase Option
Name and Address of Owner or Lessor			Description			Year Acquired	Year of Manufacture	Monthly Rent	Original Installed Cost	Yes No
										<input type="checkbox"/> <input type="checkbox"/>
										<input type="checkbox"/> <input type="checkbox"/>
										<input type="checkbox"/> <input type="checkbox"/>
SCHEDULE FOR LINE 22, PAGE 1			Equipment owned by you but rented, leased, or held by others. Enter total on page 1.							
Lease Number	Name/address of lessee Actual physical location		Description	Age	Year Acquired	Monthly Rent	Term	Taxpayer's Estimate of Fair Market Value	Cond*	Original Installed Cost New
SCHEDULES FOR PAGE 1, LINES 10 - 21 and 23 - 25										APPRAISER'S USE ONLY
<input type="text"/>	Enter line number from page 1. Description		Age	Year Acquired	Taxpayer's Estimate of Fair Market Value	Cond*	Original Installed Cost	Cond*	Value	
Enter totals on page 1.			TOTAL			TOTAL		TOTAL		
<input type="text"/>	Enter line number from page 1. Description		Age	Year Acquired	Taxpayer's Estimate of Fair Market Value	Cond*	Original Installed Cost	Cond*	Value	
Enter totals on page 1.			TOTAL			TOTAL		TOTAL		
<input type="text"/>	Enter line number from page 1. Description		Age	Year Acquired	Taxpayer's Estimate of Fair Market Value	Cond*	Original Installed Cost	Cond*	Value	
Enter totals on page 1.			TOTAL			TOTAL		TOTAL		

See instructions on pages 3 and 4.

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. Also, inventory is construction and agricultural equipment weighing 1,000 pounds or more that is returned to a dealership under a rent-to-purchase option and held for sale to customers in the ordinary course of business. See section 192.001(11)(c), Florida Statutes.

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.

Line 24 - Renewable Energy Source Devices

List all renewable energy source devices as defined in section 193.624, Florida Statutes. Section 196.182, F.S., provides an exemption to renewable energy source devices considered tangible personal property. The exemption is granted based on a percentage of value, when the devices are installed, and what type of property the devices are installed on.

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.



TANGIBLE PERSONAL PROPERTY

Property Tax Oversight

What Is Tangible Personal Property?

Tangible personal property (TPP) is all goods, property other than real estate, and other articles of value that the owner can physically possess and has intrinsic value. Inventory, household goods, and some vehicular items are excluded. (see section 192.001(11)(d), Florida Statutes)

Who Files TPP Returns?

Any of the following who own TPP on January 1 must file a TPP return with the county property appraiser by April 1 each year:

- Anyone who
 - Has a proprietorship
 - Has a partnership
 - Has a corporation
 - Is a self-employed agent or contractor
 - Leases, lends, or rents property

(see ss. 193.052 and 193.062, F.S.)



How Do I File a TPP Return?

Complete [Form DR-405](#) and submit it to your local [property appraiser](#) by April 1. Report all property located in the 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 freestanding property located in the county.

Include:

- Goods, chattels, and other articles of value, except certain vehicles
- Inventory held for lease
- Equipment on some vehicles
- Personally owned property used in the business
- Fully depreciated items

Do not include:

- Intangible personal property
- Household goods
- Most automobiles, trucks, and other licensed vehicles
- Inventory that is for sale as part of your business

\$25,000 TPP Exemption

If you file your TPP return by April 1, you will be eligible for a property tax exemption of up to \$25,000 of assessed value. (see s. 196.183, F.S.)

What If I Don't File or Submit a Late TPP Return?

TPP owners who fail to file or submit a late TPP return are subject to penalties.

Failure to file will result in a penalty of 25 percent of the total tax levied against the property for each year that you do not file a return. (see s. 193.072, F.S.)

Filing late will result in a penalty of 5 percent 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 percent of the total tax. (see s. 193.072, F.S.)

Failure to list all TPP property on the return will result in a penalty of 15 percent of the tax attributable to the omitted property. (see s. 193.072, F.S.)

Where Can I Find More Information?

See Property Tax Oversight's list of [FAQs](#) or contact us at DORPTO@floridarevenue.com.

Property appraisers can refer to the [TPP Appraisal Guidelines](#) for assistance.