



GENERAL INSTRUCTIONS

The absence of homestead exemption on this property indicates that the premises may be used as a rental. Therefore, this form is being mailed to you to verify the status of this property as it relates to the tax assessment of the tangible personal property.

This return is intended for the sole purpose of reporting household furnishings, appliances and personal effects located in rental units. Such are subject to ad valorem property tax assessment. However, such personal property used exclusively by the owner and/or his legal dependents is NOT taxable.

Special attention should be given to question #3 in the questionnaire.

Please print or type except for signature. Round all figures to the nearest whole dollar. If any schedule has insufficient space, attach a separate sheet. If your property was not rented or available for rent as of January 1 of this year, simply complete Section A on the front and return to this office. Your assistance in helping this office comply with its statutory requirements is appreciated.

SECTION A:

Sign and date this section if the residence identified here is NOT used as a rental. Do not complete Section B.

SECTION B

Fill out the schedule in Section B if the residence identified here is used as a rental. Report listed items as they are considered tangible personal property and are not included in your real estate assessment. If you do not know the original cost of the appliances or furnishings, it is acceptable to fill out the Taxpayer's Estimate of Fair Market Value column only. A "0" value is not acceptable. The equipment will have some value as long as it is in use.

If all furnishings, including appliances, are supplied by your tenant, state this fact in Section B of the return. You are subject to assessment only on the property you own and furnish.

The return must be complete on its face. The phrase "same as last year" or similar wording is NOT sufficient.

List separately any property physically removed during last year.

Sign and return this form to the County Property Appraiser's Office by April 1 to avoid penalties. Use first-class postage.

INFORMATION REGARDING THE TAX LAWS OF FLORIDA

§192.042, F.S. - DATE OF ASSESSMENT - January 1

§193.062, F.S. - DATE OF FILING RETURNS - April 1

§193.072, F.S. - PENALTIES - For failure to file a return, 25% of the total tax levied against the property for each year that no return is filed; for filing after the due date, 5% of the total tax levied against the property covered by that return for each year, for each month, or portion thereof, that a return is filed after the due date, but not to exceed 25% of the total tax; for unlisted property, 15% of the tax attributable to the omitted property. This form is not intended for use by public lodging establishments as defined in F.S. 509.13

COPY FOR YOUR RECORDS AND MAIL ORIGINAL TO:
BREVARD COUNTY PROPERTY APPRAISER
P.O. BOX 429, TITUSVILLE, FLORIDA 32781-0429
North/Central (321) 264-6703 South 633-2199 ext. 46703
Barefoot Bay/Micco (321) 952-4700 ext. 46703

www.brevardpropertyappraiser.com