# AYESHA SOLOMON, CFA

ALACHUA COUNTY PROPERTY APPRAISER

**PRESENTS** 

# 2020 ANNUAL REPORT





#### MESSAGE FROM AYESHA SOLOMON, CFA



One of my main goals is to provide a fair property tax system that is transparent while providing public access to information. Even though we're in the middle of the COVID-19 pandemic, it is my responsibility as the county property appraiser to update the local population on the current property tax laws which are a product of the Florida Legislature. To that end, in addition to maintaining a very informative and user-friendly website (acpafl.org), a need was felt to provide you all with access to data that may not be available in other places.

This publication represents the 19th Annual Report prepared by the Alachua County Property Appraiser's office. Our hope is that after reading this report, you will gain a clear perspective on Alachua County.

Respectfully, Ayesha Solomon, CFA Alachua County Property Appraiser



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## **OUR MISSION**

To proudly provide quality services to our customers and ensure the equitable administration of the property taxation laws and best practices.



# IMPORTANT DATES TAX ROLL CALENDAR

#### MARCH 1

Filing Deadline for:

- Homestead and other exemptions
- Filing deadline for classified use properties.
- Filing deadline for agricultural classification
- Filing deadline for organizational exemptions

#### **JULY 1**

Preliminary assessment roll submitted, denial notices mailed for exemptions, agricultural classifications and portability.

Jul

#### SEPTEMBER 1

Deadline to appeal market values and denied portability applications to the VAB.

Sep

#### **NOVEMBER 1**

Annual property tax bills mailed by the Alachua County Tax Collector.

Nov

Dec



**JANUARY 1** 

Date determines

property ownership,

value, exemptions

and classifications.

#### **FEBRUARY 1**

Automatic Exemption and Classification renewal notices mailed.

Tangible personal property returns mailed to owners.

# Apr

#### **APRIL 1**

May

Deadline for tangible personal property tax return filing.

### JUNE 1

Jun

Deadline to submit income information for limited-income seniors 65 or older.

#### **AUGUST**

Aug

Truth in Millage, or TRIM, notices are mailed to property owners. TRIM notices contain your taxing authorities' proposed property tax rates for the year, their budget hearing locations and times, and deadlines for filing petitions with the Value Adjustment Board.

#### **OCTOBER 1**

Oct

Final Assessment Roll Submission.



Population **269,043\*** 



Real Estate Parcels 104,540



TPP Accounts **6,814** 



Median Household Income \$49,689\*



Veteran Population 15,162\*



Median Age 32\*



Homestead Exemptions 105,654



Registered Voters

193,076



# PARCEL COUNTS

Business/Commercial/Industrial: 5,589

Single Family: 84,380

Multifamily: 1,958

Agriculture: 8,130

Institutional: 1,048

Governmental: 1,947

Other: 1,488

Total # of Parcels: 104,540



# TOTAL TAX ROLL 2010 - 2020

	Taxable value Assessed value	■ Just value			
2020	\$30,943,654,724		\$27,655	5,081,235	\$16,235,962,239
2019	\$30,044,601,194		\$26,499,62	26,836	\$15,124,954,235
2018	\$28,937,546,083		\$25,626,232,0	42	\$14,285,575,316
2017	\$27,345,428,807		\$24,345,847,092		\$13,581,048,400
2016	\$25,389,663,178		\$23,386,817,689	\$12	,630,907,941
2015	\$24,414,645,619		\$22,651,983,619	\$12,115	,799,426
2014	\$23,743,106,768		\$22,310,176,378	\$11,802,39	95,298
2013	\$23,222,576,395	\$2	21,706,151,045	\$11,239,983,0	061
2012	\$22,887,554,102	\$21	1,434,209,487	\$11,186,774,39	93
2011	\$23,722,513,240	9	\$22,035,365,451	\$11,610,63	6,972
2010	\$23,924,047,306	9	\$21,588,941,090	\$12,021,10	9,996

■ Taxable Value ■ Assessed Value ■ Just Value



# JUST/FAIR MARKET VALUE OF PROPERTY

Year	Just Value	% Change	Assessed Value	% Change	Taxable Value	% Change
2010	\$23,924,047,306	-2.0%	\$21,588,941,090	27.5%	\$12,021,109,996	-4.5%
2011	\$23,722,513,240	-0.8%	\$22,035,365,451	2.1%	\$11,610,636,972	-3.4%
2012	\$22,887,554,102	-3.5%	\$21,434,209,487	-2.7%	\$11,186,774,393	-3.7%
2013	\$23,222,576,395	1.5%	\$21,706,151,045	1.3%	\$11,239,983,061	0.5%
2014	\$23,743,106,768	2.2%	\$22,310,176,378	2.8%	\$11,802,395,298	5.0%
2015	\$24,414,645,619	2.8%	\$22,651,983,619	1.5%	\$12,115,799,426	2.7%
2016	\$25,389,663,178	4.0%	\$23,386,817,689	3.2%	\$12,630,907,941	4.3%
2017	\$27,345,428,807	7.7%	\$24,345,847,092	4.1%	\$13,581,048,400	7.5%
2018	\$28,937,546,083	5.8%	\$25,626,232,042	5.3%	\$14,285,575,316	5.2%
2019	\$30,044,601,194	3.8%	\$26,499,626,836	3.4%	\$15,124,954,235	5.9%
2020	\$30,943,654,724	3.0%	\$27,655,081,235	4.4%	\$16,235,962,239	7.3%



## 2020 MILLAGES FOR ALACHUA COUNTY

	OPERATING	DEBT	TOTAL
COUNTY	7.8935	0.0000	7.8935
LIBRARY	1.1289	0.0000	1.1289
CHILDREN'S TRUST	0.5000		0.5000
SUWANNEE	0.3696		0.3696
ST. JOHNS	0.2287		0.2287
SCHOOL			
DISCRETIONARY	3.2480	0.0000	
REQUIRED LOCAL	3.6670		6.9150

CITIES	CODE			TOTAL MI	LLAGES
ALACHUA	17	5.3900	5.3900	22.1970	
ARCHER (Law)	27	5.5176	5.5176	25.8924	
GAINESVILLE	37	5.2974	5.2974	22.1044	
GAINESVILLE	36	5.2974	5.2974		21.9635
HAWTHORNE (Law)	46	5.3194	5.3194		25.5533
HIGH SPRINGS	57	5.8800	5.8800	22.6870	
LACROSSE	67	6.6247	6.6247	23.4317	
MICANOPY	76	5.5260	5.5260		22.1921
NEWBERRY	87	5.9999	5.9999	22.8069	
WALDO	97	7.5180	7.5180	24.3250	
WALDO	96	7.5180	7.5180		24.1841
				SUWANNEE	ST. JOHNS

UNINCORPORATED		MSTU-Unincorp	MSTU-Law	MSTU-Fire	TOTAL
MSTU	03 & 05	0.0000	3.5678	0.0000	3.5678
MSTU	02 & 04	0.0000	3.5678	0.0000	3.5678

SUWANNEE	ST. JOHNS
20.3748	
	20.2339

#### WHAT'S 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:

- Alachua County Board of County Commissioners
- Alachua County School Board
- Alachua County Library District
- The Cities of Alachua, Newberry, Archer, Gainesville, Hawthorne, High Springs, Micanopy, Waldo, and Lacrosse
- The St. Johns & Suwannee Water Management District

2020 SOH Cap = 2.3%

# TANGIBLE PERSONAL PROPERTY (TPP)

NUMBER OF TPP ACCOUNTS



Assets used in a business (furniture and equipment) are considered tangible personal property and are taxable in the state of Florida. Annually, all business owners are required to file a tangible personal property tax return with the Alachua County Property Appraiser.

#### TPP TOTAL MARKET VALUE

# \$562.5 MILLION

In 2020, Tangible Personal Property was responsible for approximately 8.2% of the total taxable value for Alachua County. Big businesses, such as Argos USA, Duke Energy Florida, North Florida Regional Medical Center, Clay Electric Cooperative, and AT&T Mobility help to make up a business presence that is continually growing in Alachua County.

When filing a Tangible Personal Property Tax Return:

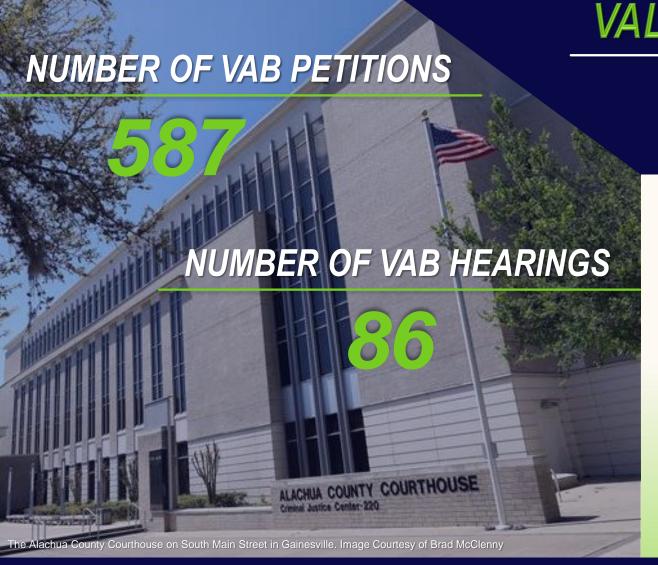
- The deadline for filing Tangible Personal Property Tax Returns is April 1.
- Anyone who owns or has possession of assets must file each year.
- Report leased or loaned equipment in the proper area of the return.
- Receiving multiple forms, means that you have more than one business or location.
- If you feel you do not have assets to report, fill out items 1 through 9a on the return and attach an explanation of why nothing was reported.





# PRINCIPAL TAXPAYERS 2020

Tangible Personal Property Preliminary Tax Roll					Real Property Preliminary Tax Roll			
Rank	Top 10 Principal Taxpayers	Overall Taxable Value	% of Total Tax Value	Rank	Top 10 Principal Taxpayers	Overall Taxable Value	% of Total Tax Value	
1	ARGOS USA LLC	\$143,224,334	10.73%	1	LM GAINESVILLE LLC	0.74%	\$109,551,000	
2	DUKE ENERGY FLORIDA LLC	\$80,822,836	6.06%	2	OAKS MALL GAINESVILLE LTD	0.72%	\$106,502,036	
3	NORTH FLORIDA REGIONAL MEDICAL CENTER INC	\$63,859,834	4.78%	3	HCA HEALTH SERVICES OF FLA INC	0.56%	\$82,656,111	
4	CLAY ELECTRIC COOPERATIVE INC	\$54,665,467	4.10%	4	STANLEY ROBERT E	0.51%	\$76,396,785	
5	AT&T MOBILITY LLC	\$50,144,868	3.76%	5	SHANDS TEACHING HOSPITAL & CLINICS INC	0.48%	\$71,198,120	
6	BELLSOUTH TELECOMMUNICATIONS LLC	\$44,499,939	3.33%	6	WAL-MART STORES EAST LP	0.40%	\$59,591,079	
7	COXCOM LLC	\$39,444,437	2.96%	7	FLORIDA POWER & LIGHT COMPANY	0.35%	\$52,159,360	
8	WAL-MART STORES EAST LP	\$34,545,504	2.59%	8	OAK HAMMOCK AT THE UNIVERSITY OF FL INC	0.35%	\$51,603,001	
9	SIVANCE LLC	\$30,553,791	2.29%	9	SNH MEDICAL OFFICE PROPERTIES TRUST	0.33%	\$49,590,500	
10	EXACTECH INC	\$20,808,971	1.56%	10	CL GAINESVILLE BORROW LLC	0.31%	\$46,397,900	
TOTAL		\$562,569,981	42.15%	TOTAL		4.74%	\$705,645,892	



# VALUE ADJUSTMENT BOARD (VAB)

The Value Adjustment Board (VAB) provides property owners the opportunity to appeal a property value or denied exemption. Per Florida Statutes, the petition filing period begins when the Notices of Proposed Property Taxes are mailed in August and ends 25 days later, usually in mid-September.

# The Value Adjustment Board (VAB) consists of the following:

- Two (2) members of the Alachua County Board of County Commissioners
- One (1) member of the Alachua County School Board
- Two (2) citizen members

To assist in the process, the VAB is required to appoint special magistrates, who are qualified real estate appraisers, personal property appraisers or attorneys, to act as impartial agents in conducting hearings and make recommendations to the VAB on all petitions. Both the VAB and the special magistrates are independent of the Property Appraiser and in fact, the Property Appraiser must present their evidence as does the petitioner.

#### **VALUE Adjustment Board (VAB) 5 Step Process:**





Notice



Property Appraiser



Value Adjustment Board



Circuit Court





# **NEW CONSTRUCTION**

	Year	New Construction Just Value	% Change
	2010	\$250,385,400	-36.20%
	2011	\$342,715,100	36.88%
	2012	\$160,057,200	-53.30%
	2013	\$113,625,380	-29.01%
	2014	\$141,678,910	24.69%
	2015	\$160,147,930	13.04%
	2016	\$185,045,321	15.55%
	2017	\$332,801,265	79.85%
V	2018	\$387,186,855	16.34%
The second	2019	\$417,720,182	7.89%
No. of Lot,	2020	\$281,523,015	-32.60%
	A STATE OF THE PARTY OF THE PAR		

# \$281.5 WILLION IN NEW CONSTRUCTION 32.60% DECREASE OVER 2019



## **PROPERTY VALUES 2020**

#### **Library District: \$18 billion, 6.5% increase**

School Board: \$18 billion, 5% increase

Children's Trust: \$16.3 billion, 6.5% increase

**Alachua County General Fund: \$16 billion, 6.6% increase** 

St. Johns Water Management District: \$11.6 billion, 6.2% increase

Gainesville: \$7.7 billion, 6.6% increase

MSTU Fire: \$6.8 billion, 6.7% increase

MSTU Archer/Hawthorne Law Enforcement: \$6.8 billion, 6.7% increase

**Unincorporated: \$6.7 billion, 6.8% increase** 



# **PROPERTY VALUES 2020**

#### **Suwannee River Water Management District: \$4.7 billion, 7.4% increase**

Alachua: \$907.7 million, 5.8% increase

Newberry: \$494 million, 6.4% increase

High Springs: \$318 million, 7.5% increase

Hawthorne: \$50.6 million, 1.3% increase

Archer: \$43.4 million, 5.5% increase

Micanopy: \$35.6 million, 3.5% increase

Waldo: \$28.6 million, 1.7% increase

Lacrosse: \$11.3 million, 9.1% increase

# Exemptions, Classifications, and Assessment Reductions

- Homestead Exemption up to \$50,000
- Veteran's Service Connected Total and Permanent
- \$5,000 Exemption for Surviving Spouse or Disabled Ex-Service member
- Disabled Veteran's Confined to Wheelchair
- Homestead Property Tax Discount for Veterans Age 65 and Older with Combat related Disability
- Charitable, Religious, Scientific, or Literary Exemption
- Homestead Ad Valorem Tax Credit for Deployed Military Personnel
- Agricultural Classification
- Additional Homestead Exemption up for \$50,000 for Persons 65 and Older
- Totally and Permanently Disabled Person
- \$500 Exemptions for Widows, Widowers, Blind Persons and Totally and Permanently Disabled Persons
- Reduction in Assessment for Living Quarters of Parents or Grandparents
- Educational Property Exemption
- Real Property Dedicated in Perpetuity for Conservation Exemption
- Exemption for Surviving Spouse of Military Veteran who died from Service-Connected Causes while on Active Duty or First Responder who died in the line of duty.

## EXEMPTIONS DEPARTMENT

The most common real property exemption is the homestead exemption. Florida residents who have legal or equitable title to property, have the intention of making the property their permanent residence as of January 1, and complete an application, are eligible for homestead exemption.

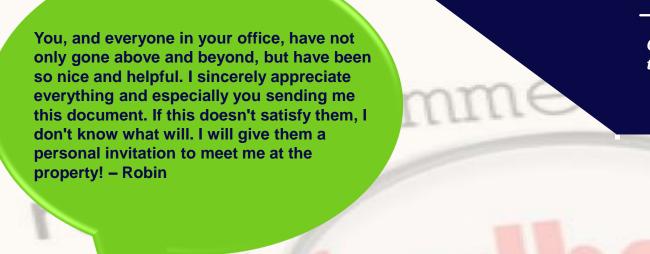
The Florida Constitution provides for several property exemptions, classifications and assessment reductions, which will reduce the taxable value of a property. The property owner must qualify for the exemption as of January 1 of the current tax year. The statutory deadline for filing a timely application is March 1. Some exemptions and classifications are automatically renewed, and some require an annual application or income submission.

Our exemptions staff is available to answer not only exemption questions, but also questions about portability, save our homes, capping, and mobile homes.

When applying for homestead exemptions, please bring the following:

- Florida's Driver's License or Florida ID
- Florida's Voter Registration Card
- Florida Car Registration
- Immigration documents (if not a U.S. citizen)
- Documents should reflect the address of your homestead property





RECOGNITIONS & COMMENTS

Our employees enjoy what they do, and it is reflected by the recognition they receive from the general public that they serve daily.

I had such an excellent experience filing my Homestead Exemption. The entire staff was professional, courteous, and friendly. They strictly follow all COVID-19 policies, which made me feel very safe. Margie helped me file my paperwork and was so amazing! She was wonderful and very helpful and got me in and out in just a few moments! This was a very positive experience. – Christina

**QUESTIONS?** 

CONTACT CUSTOMER SERVICE (352) 374-5230 www.acpafl.org





# SOCIAL MEDIA COMMUNICATIONS

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