

\$500 CIVILIAN OR \$5,000 EX-SERVICE MEMBER DISABILITY EXEMPTION

To apply for disability exemption, you must present one of the following documents:

- Proof of total and permanent disability from a licensed Florida physician or the Veterans Administration.
- V.A. proof of 10% or more service-connected disability.
- Proof of legal blindness.

TOTAL EXEMPTION OF HOMESTEAD FROM TAXATION

For more information on total exemption from taxation due to permanently disabled persons please refer to our Homestead Exemption Brochure.

NON-HOMESTEAD PROPERTY 10% CAP

Starting in 2009, non-homesteaded property is eligible for a 10% limit on annual assessment increases. No application is required.

WHEN AND WHERE DO I FILE?

New applications for homestead, Senior exemptions, widow's, widower's or disability exemptions for the current year must be made in person prior to March 1. These applications may be made at the Property Appraiser's office or in various local communities at a time and place designated by the Property Appraiser.

The schedule indicating the times and places for filing for exemptions is published each year in your local newspaper, or you may call the Property Appraiser's office and be advised of this schedule.

Property owners who are not eligible for the current year, but will be eligible for the following year, may prefile for the exemption any time after March 1.

PENALTY

Any person who applies for tax exemption knowing that they are not entitled to the exemption will be guilty of a misdemeanor. Upon conviction, you can be subject to one year in prison and/or a \$5,000 fine.

MOBILE HOMES

If you hold title to a mobile home and the land on which it is situated, and the mobile home is permanently affixed to the land, you may apply to the Property Appraiser to have the property appraised as real property. This application requires you to purchase a Real Property sticker for each mobile home. Homestead Exemption may be allowed if the mobile home meets the above qualifications. In the event your mobile home does not qualify for a Real Property sticker, the law requires that you purchase a Mobile Home sticker.

WHAT OTHER PROPERTY IS ENTITLED TO TAX EXEMPTION?

To be wholly or partially exempt from ad valorem taxation, property must be used exclusively or predominantly for charitable, religious, educational, governmental, literary, or scientific purposes.

1. All property used exclusively for exempt purposes will be totally exempt from ad valorem taxation.
2. All property used predominantly for exempt purposes will be exempt from ad valorem taxation at the percentage that such predominant use bears to the nonexempt use.
3. No application for exemption may be granted for religious, literary, scientific or charitable use of property until the Property Appraiser or the Value Adjustment Board has found the application to be nonprofit as defined in F.S. 196.196.
4. Educational institution means state, parochial, church and private schools, colleges and universities conducting regular classes and courses of study required for eligibility to certification by, accreditation to, or membership in the State Department of Education of Florida, Southern Association of Colleges and Secondary Schools, or the Florida Council of Independent Schools.

HOW MAY PROPERTY QUALIFY FOR AGRICULTURAL CLASSIFICATION?

To qualify land for agricultural classification, you must file a return with the Property Appraiser between January 1 and March 1 of the tax year. Only lands used for bona fide agricultural purposes will be classified as agricultural. "Bona fide agricultural purposes" means good faith commercial agricultural use of land.

The Property Appraiser may deny agricultural classification to the following lands:

1. Lands that are not being used for, or are diverted from, agricultural use.
2. Land that has been zoned nonagricultural at the request of the owner.
3. Land on which a subdivision plat is recorded.
4. Land that is purchased for a price three or more times the agricultural appraisal placed on the land.

In addition, the Board of County Commissioners may reclassify land to nonagricultural when there is contiguous urban or metropolitan development, and the continued use of such land for agricultural purposes will act as a deterrent to the timely and orderly expansion of the community.

WHAT IS TANGIBLE PERSONAL PROPERTY?

Tangible personal property is all goods, chattels and other articles of value used for commercial purposes. It includes machinery, equipment, furniture, fixtures, signs, window air conditioners, supplies, mobile home attachments on rented land (cabana, carport, screened porch, etc.) furniture and appliances in rental units, and leased, loaned, borrowed or rented equipment used in a business.

WHO IS REQUIRED TO FILE?

Every person, firm, corporation, etc., owning any tangible personal property in Collier County is required to file a return.

WHEN DO I FILE?

All tangible personal property returns must be filed with the Property Appraiser between January 1 and April 1 each and every year to avoid penalties.

PENALTIES

Penalties may be imposed for failing to file, or improper or late filing of a Tangible Personal Property Return.

1. Failure to file - 25% penalty.
2. Filing after the due date - 5% penalty per month.
3. Unreported Property - 15% tax attributed to omitted property.

Failure to file a return, or to improperly submit the property for taxation, does not relieve the taxpayer of any requirement to pay all taxes assessed against the property.

NEED MORE INFORMATION?

For more information on Tangible Personal Property, please refer to our brochure or call us at 239-252-8145.

Collier County Property Appraiser

3285 Tamiami Trail East • Naples, Florida 34112
Tel: (239) 252-8141 • Fax: (239) 252-2071

4715 Golden Gate Pkwy • Naples, Florida 34116
Tel: (239) 348-0246 • Fax: (239) 348-3590

2335 Orange Blossom Drive • Naples, Florida 34109
Tel: (239) 252-4444 • Fax: (239) 252-5984

www.collierappraiser.com

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...for all the information you need concerning the appraisal of your property

Prepared by:



Abe Skinner, CFA
Collier County Property Appraiser



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