

**BOARD OF COUNTY COMMISSIONERS  
CLAY COUNTY, FLORIDA**

**RFP No. 17/18-17, TRIM PROCESSING AND  
EXEMPTION RENEWALS**

**DUE DATE: Monday, May 14, 2018- 4:00 p.m.  
OPEN DATE: Tuesday, May 15, 2018 -1:00 p.m.**



**Issued By:  
Clay County Board of County Commissioners  
Purchasing Division**

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#### Attachments:

Sample “TRIM Guide” insert/flyer  
Sample DOR TRIM Notice (one – real property, one – tangible personal property)  
Sample DOR exemption renewal cards (all three types)  
Sample Tangible Personal Property insert/brochure  
Sample Tangible Personal Property tax return form and instruction sheet  
Sample #10 double window envelope  
Sample #9 Self-addressed envelope  
Sample Tangible Personal Property return waiver card  
Setup information for Real Property  
Setup information for Tangible Personal Property  
Form W-9

## **REQUEST FOR PROPOSAL NOTICE**

NOTICE IS HEREBY GIVEN that sealed proposals will be received until 4:00 P.M., Monday, May 14, 2018, at the Clay County Administration Building, Fourth Floor, Reception Area, 477 Houston Street, Green Cove Springs, Florida 32043, for the following:

### **RFP No. 17/18-17, TRIM PROCESSING AND EXEMPTION RENEWALS**

Proposals will be opened at 1:00 P.M., or as soon thereafter as possible, on Tuesday, May 15, 2018 in the Clay County Administration Building, Conference Room "B", Fourth Floor, 477 Houston Street, Green Cove Springs, Florida, in the presence of the Purchasing Department staff and all other interested persons.

The opened Proposals will be read aloud, examined for conformance to specifications, tabulated, and preserved in the custody of the Purchasing Department. Proposals submitted will be evaluated by the Finance and Audit Committee. The Finance and Audit Committee of the Board will present its recommendation to the Board of County Commissioners as soon thereafter as possible. At the discretion of the Board of County Commissioners or the Finance and Audit Committee, companies submitting proposals may be requested to make oral presentations as part of the evaluation process.

Proposals will not be valid unless received by the proposal deadline and in a sealed envelope marked "**RFP No. 17/18-17, TRIM PROCESSING AND EXEMPTION RENEWALS**" to be received until 4:00 P.M., Monday, May 14, 2018. Envelopes are to be submitted in person or delivered by courier to the above address. No postal mail will be accepted.

During the bidding process, all prospective proposers are hereby prohibited from contacting (i) any member of the Board of County Commissioners, the County Manager or any County employee or agent regarding the solicitation in any respect during the solicitation period, and (ii) the County Manager or any County employee or agent regarding the solicitation in any respect during the evaluation period. The violation of this rule shall result in the automatic disqualification of any response to a bid solicitation submitted by the violator (as specified in Section P of Chapter 8 of the Purchasing Manual attached hereto). The no-contact rule set forth shall not apply to inquiries submitted to County employees or agents in the manner specifically provided in the bid solicitation package regarding the distribution thereof, or to communications seeking clarification regarding instructions or specifications submitted to County employees or agents in the manner specifically provided for in the bid solicitation package, or to pre-bid conferences provided for in the bid solicitation package, or to formal presentations by finalists to the Board of County Commissioners or any committee thereof specifically contemplated in the bid solicitation package. For information concerning procedures for responding to this Bid, contact the Purchasing Division, Donna Fish by email [purchasing@claycountygov.com](mailto:purchasing@claycountygov.com) or at (904) 278-3761.

The County reserves the right to waive formalities in any response, to reject any or all responses with or without cause, to waive technical and non-technical or non-material defects in the solicitation or submittal of any responses, including the lack of availability of adequate funds,

regulatory agency requirements, to make award in part or completely, and/or to accept the response that, in its judgment, will be in the best interest of the County of Clay. Bid proposals in which the prices obviously are unbalanced will be rejected.

**FOLLOWING THE BID OPENING AND TABULATION, A “NOTICE OF INTENT TO AWARD BID” OR A “NOTICE OF REJECTION OF ALL BIDS” WILL BE POSTED ON THE INTERNET AT: <http://www.claycountygov.com/departments/purchasing-division/bcc-bid-tabs-current-bids-intent-bids-rejection-bids>. THIS WEB PAGE CAN ALSO BE ACCESSED FROM THE HOMEPAGE OF THE COUNTY’S WEBSITE AT: [www.claycountygov.com](http://www.claycountygov.com) BY FOLLOWING THE “NOTICE OF INTENT BIDS” LINK UNDER THE “BUSINESS” ROLLOVER BUTTON ON THE COUNTY’S HOMEPAGE. NO OTHER NOTICE WILL BE POSTED.**

**PROSPECTIVE BIDDERS ARE NOTIFIED THAT THE FAILURE TO INCLUDE WITHIN THE SEALED BID ENVELOPE A PROPER BID BOND OR OTHER SECURITY APPROVED UNDER THE COUNTY’S PURCHASING POLICY, OR THE FAILURE TO FILE A WRITTEN PETITION INITIATING A FORMAL PROTEST PROCEEDING WITHIN THE TIMES AND IN THE MANNER PRESCRIBED IN SECTION 8. (N), OF SAID POLICY, SHALL CONSTITUTE A WAIVER OF THE RIGHT TO PROTEST THE BID SOLICITATION, ANY ADDENDUM THERETO, OR THE BID DECISION, AS APPLICABLE, AND TO INITIATE A FORMAL PROTEST PROCEEDING UNDER SAID POLICY. THE COUNTY’S PURCHASING POLICY CAN BE VIEWED AT THE COUNTY’S WEBSITE BY FOLLOWING THE APPROPRIATE LINKS FROM THE HOMEPAGE ADDRESS SET FORTH ABOVE.**

A person or affiliate who has been placed on the convicted bidder list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted bidder list.

-----END OF NOTICE-----

**BID ADVERTISEMENTS SCHEDULE**

**RFP No. 17/18-17, TRIM PROCESSING AND EXEMPTION RENEWALS**

(CLAY TODAY) For publication on: April 19, 2018

(CLAY COUNTY WEBSITE) For: April 19, 2018

**PLEASE SEND ORIGINAL INVOICE AND PROOF OF PUBLICATION TO:**

Clay County Board of County Commissioners  
**Purchasing Department**  
477 Houston Street  
Green Cove Springs, Florida 32043  
ATTENTION: Donna Fish



S. C. Kopelouso  
County Manager

## REQUEST FOR PROPOSAL INSTRUCTIONS

### **RFP No. 17/18-17, TRIM PROCESSING AND EXEMPTION RENEWALS**

1. **Delivery and Receipt of Bids:** All sealed Proposals submitted shall be received by the Purchasing Division of Clay County, Florida.

Proposals submitted in person or by courier services will be received at:  
Clay County Administrative Building  
Fourth Floor, Reception Area  
477 Houston Street, Green Cove Springs, Florida 32043

Five copies of the Proposal must be received in a sealed envelope. Proof of liability insurance, form W-9 taxpayer identification number, and bid information shall be included with all responses submitted.

The words "**RFP No. 17/18-17, TRIM PROCESSING AND EXEMPTION RENEWALS**" shall be clearly marked on the front and back of the envelope containing the Proposal.

2. **Due Date and Opening Date:** Proposals will be received by carrier or in person until Monday, May 14, 2018 at 4:00 p.m. and will be opened on Tuesday, May 15, 2018 at 1:00 p.m. or soon thereafter, in the Clay County Administration Building, 477 Houston Street, Conference Room "B", Fourth Floor, Green Cove Springs, Florida. Bids will be reviewed by Clay County as soon thereafter as possible.
  - A. All Proposals will be "clocked" at the time they are received to indicate the time and date of receipt.
  - B. Proposals WILL NOT be accepted in person after the time and date specified.
  - C. Proposals received by carrier WILL NOT be accepted if they are received after the time and date specified regardless of the circumstances.
  - D. No postal mail will be accepted.
3. **Withdrawal of RFP:** Proposals may be withdrawn by a written or faxed request by the Bidder and received by the Purchasing Department before the date and time for receiving Proposals has expired. Negligence on the part of the Bidder in preparing a Proposal is not grounds for withdrawal or modification of a Proposal after such Proposal has been opened by the County. Bidders may not withdraw or modify a Proposal after the appointed Bid Opening. Bidders may not assign or otherwise transfer their Proposals.
4. **Inquiries/Questions:** Any questions regarding this RFP must be directed to **Donna Fish** (the authorized contact person) via email at [purchasing@claycountygov.com](mailto:purchasing@claycountygov.com) (preferred method) or by calling (904) 278-3761. Written inquiries/questions must be received by **May 4, 2018**. Responses to questions, clarifications, and addenda will be distributed to potential Bidders by email. It is the responsibility of interested Bidders to verify if this information has been issued prior to submitting a Bid.

5. **No Contact Period:** During the Bidding process, all prospective Bidders are hereby prohibited from contacting (1) any member of the Board of County Commissioners, the County Manager or any County employee or agent regarding the solicitation in any respect during the solicitation period, and (2) the County Manager or any County employee or agent regarding the solicitation in any respect during the evaluation period. The violation of this rule shall result in the automatic disqualification of any Bid submitted by the violator, as specified in Section P of Chapter 8 of the Clay County Purchasing Manual. **Exceptions:** The no-contact rule set forth shall not apply to inquiries submitted to the authorized contact person, the pre-bid conference, or to formal presentations by finalists to the Board of County Commissioners or to the County's evaluation committee.
6. **Additional Evaluation:** The County reserves the right to request any additional information from Bidders after Bid Opening and before award as may be necessary to assist in review and evaluation of any Bid prior to submittal of a recommendation for award to the Board of County Commissioners.
7. **Award:** The Bid will be awarded to the responsible Bidder(s) submitting a Bid determined to provide the best value to the County with price, technical, and other applicable factors considered. The County reserves the right to award to multiple bidders.
8. **Waiver of Formalities/Rejection of Bids:** The County reserves the right to waive formalities in any Bid, to reject any or all Bids with or without cause, to waive irregularities/technicalities, and waive technical and non-technical or non-material defects in the Bid document or submittal of any Bid. The County reserves the right to make award either in part or completely, and/or to accept the Bid that, in its judgment, will be in the best interest of the County. Bids in which the prices obviously are unbalanced will be rejected. The County reserves the right to reject any and all Bids and to re-advertise for all or any part of this solicitation as deemed in its best interest.
9. **Cancellation of Bid:** Clay County reserves the right to cancel a solicitation at any time prior to approval of the award. The decision to cancel a solicitation cannot be the basis for a protest under the formal protest process as referenced herein.
10. **No Bid:** Each company not intending to respond to this Bid should reply with a written "No Bid Statement". Such action will maintain the company on the appropriate active Bidder solicitation list. Three (3) failures to respond to solicitations may result in deletion from the Bidder solicitation list.
11. **Bid Errors:** Where Bid forms have erasures or corrections, each erasure or correction must be initialed in ink by the Bidder. In case of unit price Bid items, if an error is committed in the extension of an item, the unit price as shown in the Bid response will govern. Errors between any sum, computed by the Bidder, and the correct sum thereof will be resolved in favor of the correct sum. Any discrepancy between words and numbers will be resolved in favor of the written words.
12. **Deviations:** Bidders are hereby advised the County will only consider Bids that meet the

specifications and other requirements imposed upon them by this Bid document. In instances where a deviation is stated in the Bid Form, said Bid will be subject to rejection by the County in recognition of the fact that said Bid does not meet the exact requirements imposed upon the Bidder by the Bid or Contract documents.

13. **Bid Protests:** Any company affected adversely by the County's decision may file with the County Purchasing Division a "Notice of Protest" in writing within 72 hours after the posting of the recommended award. Failure to file a written Notice of Protest shall constitute a waiver of proceedings under Chapter 8 (N) of the Clay County Purchasing Policies. Failure to file a written petition initiating a formal protest proceeding within the time frame and in the manner prescribed in Section 8 (N) of said policy shall constitute a waiver of the right to protest the Bid solicitation, any addendum thereto, or the Bid award recommendation or decision, and to initiate a formal protest proceeding under said policy. The County's Purchasing Policy may be viewed at the County's website by following the appropriate links from the Homepage.
14. **Public Entity Crimes:** Pursuant to Section 287.133(2)(a) of the Florida Statutes, a person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a Bid for a Contract to provide any goods or services to a public entity, may not submit a Bid for a Contract with a public entity for the construction or repair of a public building or public work, may not submit Bids on leases of real property to a public entity, may not be awarded or perform work as a Contractor, supplier, subcontractor, or consultant under a Contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list. By submitting a Bid, Bidder attests that they have not been placed on the "Convicted Vendor List".
15. **Debarment:** By submitting a Proposal, the proposer certifies that it is not currently debarred from submitting proposals for contracts issued by any political subdivision or agency of the State of Florida and that it is not an agent of a person or entity that is currently debarred from submitting proposals for contracts issued by any subdivision or agency of the State of Florida.
16. **Laws and Regulations:** The Bidder shall comply with all laws and regulations applicable to provide the goods and/or services specified in this solicitation. The Bidder shall be familiar with all federal, state and local laws that may affect the goods and/or services offered. All applicable Federal and State laws, municipal and Clay County ordinances, and the rules and regulations of all authorities having jurisdiction over any part of the project shall apply to the entire project and Contract.
17. **Copyright Restrictions:** Both the County seal and the County logo are being registered for a copyright. Neither the Clay County seal nor the logo may be used or provided to non-Clay County government users for use on company Bids, presentations, etc.
18. **Indemnification:** The awarded Bidder shall indemnify and hold harmless the County, and

its officers and employees, from liabilities, damages, losses, and costs, including, but not limited to, reasonable attorneys' fees, to the extent caused by the negligence, recklessness, or intentionally wrongful conduct of the company and other persons employed or utilized by the company in the performance of the Contract. The provisions of Florida Statute 768.28 applicable to Clay County, Florida apply in full to this Contract. Any legal actions to recover monetary damages in tort for injury or loss of property, personal injury, or death caused by the negligent or wrongful act or omission of any employee of the County acting within the scope of his/her office or employment are subject to the limitations specified in this statute.

No officer, employee or agent of the County acting within the scope of his/her employment or function shall be held personally liable in tort or named as a defendant in any action for any or damage suffered as a result of any act, event, or failure to act. The County shall not be liable in tort for the acts or omissions of an officer, employee, or agent committed while acting outside the course and scope of his/her employment. This exclusion includes actions committed in bad faith or with malicious purpose, or in a manner exhibiting wanton and willful disregard of human rights, safety, or property.

**19. Insurance Requirements:** Prior to commencement of the project, the awarded Bidder shall provide the County Purchasing Division with proof of the following insurance:

a. Commercial General Liability

1. General Aggregate	\$1,000,000
2. Products and Completed Operations Aggregate	\$1,000,000
3. Personal and Advertising Injury	\$1,000,000
4. Each Occurrence	\$1,000,000
5. Fire Damage (any one fire)	\$ 50,000
6. Medical Expense (any one person)	\$ 5,000

b. Automobile Liability

1. Any automobile-Combined bodily injury/property damage, with minimum limits for all additional coverages as required by Florida law	\$1,000,000
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c. Workers Compensation/Employers Liability

1. Workers Compensation	statutory limits
2. Employers Liability	
a. Each Accident	\$ 100,000
b. Disease-Policy	\$ 500,000
c. Disease-Each Employee	\$ 100,000

d. Professional Liability

1. When required by Contract-per occurrence	\$ 1,000,000
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The awarded Bidder must maintain insurance coverage at the above-prescribed levels through the date of completion of the project and such coverage must include all independent

Contractors and Subcontractors. Either prior to, or simultaneously with the execution of the Contract, the awarded Bidder must deliver certificates of insurance for the required insurance coverage to the County naming “Clay County, a political subdivision of the State of Florida, the Board of County Commissioners, Clay County, Florida; and all public agencies of Clay County, as their interests may appear” as “Additional Insured.” Said certificates of insurance shall also include a thirty-day prior written notice of cancellation, modification or non-renewal to be provided to the County.

20. **Performance and Payment Bond Requirements:** Performance and Payment Bonds are not required for projects of \$200,000<sup>00</sup> or less. Prior to commencement of a project exceeding \$200,000<sup>00</sup>, the awarded Bidder shall file a 100% Performance Bond and Payment Bond (using Clay County’s Standard Form) in the Public Record of Clay County, Florida, Recording Dept./Room 130, 825 North Orange Avenue, Green Cove Springs, Florida 32043. The recorded Performance and Payment Bonds shall be provided prior to the commencement of construction to Clay County Purchasing Division, PO Box 1366, Green Cove Springs, Florida 32043. Performance and Payment Bonds must be increased in accordance with any change order increases on the project.
21. **Bid Preparation Costs:** By submission of a Bid, the Bidder agrees that all costs associated with the preparation of his/her Bid will be the sole responsibility of the Bidder and shall not be borne by the County. The Bidder also agrees that the County bears no responsibility for any costs associated with the preparation of their Bid and/or any administrative or judicial proceedings resulting from the solicitation process.
22. **Contractor Qualifications and Requirements:** At the time of Bid Opening, all Bidders Must be certified or registered pursuant to Chapter 489, Florida Statutes, or hold a Clay County certification under Article III of Chapter 7 of the Clay County Code, as applicable, at the time of submitting a Bid. All Bidders must submit evidence of current state certification or registration, or County certification, as applicable, prior to award of this Bid.

The following licensing requirements shall apply when the applicable Florida statute mandates specific licensing for Contractors engaged in the type of work covered by this solicitation.

- a. State of Florida, Department of Professional Regulation, Construction Industries Licensing Board and licensed by other federal, state, regional, county or municipal agencies having jurisdiction over the specified construction work.
- b. Said licenses shall be in the Bidder's name as it appears on the Bid Form. Bidder shall supply a copy of each applicable license showing the appropriate license numbers, with expiration dates as required by the County. Failure to hold and provide proof of proper licensing, certification and registration may be grounds for rejection of the Bid and/or termination of the Contract.

- c. Subcontractors Contracted by the Prime Contractor shall be licensed in their respective fields to obtain construction permits from the County. Said license must be in the name of the subcontractor.

The following licensing requirements shall apply when applicable (Contractor Prequalification):

Florida Law and Rules of the State of Florida, Department of Transportation, require contractors to be prequalified with the Department in order to bid for the performance of road, bridge, or public transportation construction contracts greater than \$250,000.00. The Contractor Prequalification process results in the issuance of a Certificate of Qualification for each successful applicant which lists the approved work classes and the Maximum Capacity Rating in dollars. It is the responsibility of potential bidders to review the requirement and meet the qualifications listed at: [http://www.dot.state.fl.us/cc-admin/PreQual\\_Info/prequalified.shtm](http://www.dot.state.fl.us/cc-admin/PreQual_Info/prequalified.shtm). Contractors not meeting the applicable work types associated with the scope of the work may utilize subcontractors to assist with meeting the requirement of all necessary prequalification work classes.

The County shall have the right to review the references, experience of assigned personnel, and qualifications of the Contractor in order to make the final determination of acceptability of the Contractor to be awarded the Contract and construct the work.

The Board of County Commissioners may reject, at its sole discretion, any Bidder the Commission finds to lack, or who's present or former executive employees, officers, directors, stockholders, partners or owners are found by the Commission to lack honesty, integrity, or moral responsibility. The Commission's finding may be based on any of the following factors: the disclosure required herein, the County's own investigation, public records, or any other reliable source of information. The Commission may also reject any Bidder failing to make the disclosure required herein. By submitting a Bid, Bidder recognizes and accepts that the Board of County Commissioners may reject any Bid at its sole discretion and the Bidder waives any claim it might have for damages or other relief arising from the rejection of its Bid or resulting directly or indirectly from the rejection of its Bid based on these grounds or from the disclosure of any pertinent information relating to the reasons for rejection of its Bid.

23. **Subcontractors:** The County reserves the right to approve all Subcontractors for this Contract. If Subcontractors are to be utilized, their names and references must be included within this Bid. Responsibility for the performance of the Contract remains with the main Contractor exclusively. After the commencement of the project, subcontractors may be added or modified during the Contract period only with prior written permission from the County, and only for reasonable cause, as judged by the County.
24. **Interpretation of Plans and Specifications:** No interpretation of the meaning of the plans, specifications, or other Contract documents will be made to any Bidder orally. Every request for interpretation should be in writing addressed to the Purchasing Division. To be given consideration, such requests must be received no later than **May 4, 2018.**

Any and all such interpretations and any supplemental instructions will be in the form of a written addendum. All Addenda issued shall become part of the Bid and Contract documents, and receipt must be acknowledged on the Bid Form, by completion of the applicable information on the Addendum, and submitting it with the Bid. Failure to acknowledge Addenda which have no effect on the competitive nature of the bidding process may be a waiveable deviation at the County's sole discretion.

25. **Conflict of Interest:** The award hereunder is subject to Chapter 112, Florida Statutes. All proposers must disclose with their Proposal, any personal or organizational conflicts of interest pursuant to Section 112.313, Florida Statutes, the name of any officer, director, or agent who is also an employee of the Clay County Board of County Commissioners. Further, all proposers must disclose the name of any Clay County Board of County Commissioners employee who owns, directly or indirectly, an interest of the proposer's firm or any of its branches.

26. **Use of Contract by Other Government Agencies:** At the option of the Vendor/Contractor, the use of the Contract resulting from this solicitation may be extended to other governmental agencies, including the State of Florida, its agencies, political subdivisions, counties, and cities.

Each governmental agency allowed by the Vendor/Contractor to use this Contract shall do so independent of any other governmental entity. Each agency shall be responsible for its own purchases and shall be liable only for goods or services ordered, received and accepted. No agency receives any liability by virtue of this bid and subsequent contract award.

27. **Execution of Contract and Notice to Proceed:** The awarded Bidder may be required to sign a written Contract. Said Contract will evidence in written form the agreement between the parties.

28. All payments made under this Bid will be made in accordance with the Local Government Prompt Payment Act; in effect, not later than 45 days from receipt of proper invoice.

29. At the discretion of the Board of County Commissioners any Committee contemplated herein, Vendors submitting proposals may be requested to make oral presentations as part of the evaluation process.

**RFP No. 17/18-17, TRIM PROCESSING AND EXEMPTION RENEWALS**  
**(Provided by the Property Appraisers Office)**

The Clay County Property Appraiser's Office invites you to submit a proposal to provide the service of printing, processing and mailing the TRIM notices for tax years 2018 through 2020, as well as the Exemption Renewal forms and Tangible Personal Property tax returns for tax years 2019 through 2021. Proposals should be as specific as possible and if a standard agreement is in use with your organization, a copy of the same should be included with your submission.

It is necessary that your response include a cost on all of the items listed as we are seeking to have a single vendor as a provider for these products and services.

Proposals shall include approximately ten (10) samples of the printed items using our data. If for any reason you are unable to produce the samples, please include an explanation with your submittal. The data can be downloaded from our website at: <http://ccpao.com/news-updates/rfp-17-18-17-information/>

Please include in your proposal the following information:

- Brief history of business, including length in business
- Physical location of facility
- Three (3) references (Government preferred) utilizing form on page 20
- Specific media types acceptable/preferred
- Required forms (whether pre-printed or printed in-house)
- Required documentation and/or other information required to produce the form, if pre-printed forms will not be utilized.
- Time required to produce, process and mail
- Cost per notice

You may alter the requested provisions, in writing, within your proposal, bearing in mind the new three (3) year term.

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**REQUIRED FORMS & SPECIFICATIONS**

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Considerations will have to be made regarding the method of obtaining or creating the forms used for each of the processes encompassed within this proposal. In each situation, we will require the identification of the source of the forms being used (cost to obtain and/or create the form or envelope and return address printing if required). If the forms are to be purchased, state the cost of each form type. If they are to be printed in-house, state the cost of form creation separately from the cost to print the applicable data. State whether the flyers / inserts are to be printed by your firm or are to be provided by the Property Appraiser's office.

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## ATTACHMENT A

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SAMPLE FORMS HAVE BEEN PROVIDED AS A PART OF THIS PACKAGE.

- Forms will consist of the following:
  - TRIM notice mailing:
    - DR-474
      - 8.5” x 11”, 60 lb. offset paper, black ink, 2 sides, cut sheet
    - “TRIM Guide” insert / flyer (sample provided)
      - 8.5” x 11”, 30 lb. offset paper, black ink, 2 sides, cut sheet, white paper
    - #10 double-window envelope
      - a-310-070-380-0009 – Commercial, plain, double-window, White Kraft #10, 28 lb., diagonal seam, gummed.
  - Exemption Renewals:
    - DR-498AR (tan form)
      - 6” x 8” postcard stock with center fold / perforations, black & red ink
      - Continuous-feed or laser ready, cut sheet (please specify which)
    - DR-499AR (green form)
      - 6” x 8” postcard stock with center fold / perforations, black & red ink
      - Continuous-feed or laser ready, cut sheet (please specify which)
    - DR-500AR (white form)
      - 6” x 8” postcard stock with center fold / perforations, black & red ink
      - Continuous-feed or laser ready, cut sheet (please specify which)
  - Tangible Personal Property tax returns:
    - DR-405a
      - 8.5” x 11”, 60# offset paper, black ink, 2 pages, 2 sides, cut sheet
    - DR-405W (pale blue form – we will provide the layout for this one)
      - 6” x 8” 90lb card stock (pale blue) with center fold / perforations, black & red ink
      - Continuous-feed or laser ready, cut sheet (please specify which)
    - Internet filing associated brochure (sample provided)

- 8.5” x 11”, 20 lb. offset paper, black ink, double-sided
- #9 self-addressed envelope
  - Standard #9 envelope (sample addressing provided)
- #10 double-window envelope
  - a-310-070-380-0009 – Commercial, plain, double-window, White Kraft #10, 28 lb., diagonal seam, gummed.

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## **TRIM STATISTICS**

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Clay County is currently made up of approximately 92,000 real estate parcels and 5,900 tangible personal property accounts. Each of these will receive a TRIM notice in August of this year, and each subsequent year under this RFP. We have estimated a 2% growth per year on the parcel and account totals over the next three years, and these numbers should be taken into consideration when building your proposal.

The services we are currently considering are:

1. Certified receipt of and verified parcel count included in data transfer(s)
2. NCOA (National Change of Address) address update processing
3. Producing and/or printing of the TRIM notices
4. One (1) TRIM notice, one (1) TRIM Guide per parcel/account included in mailing
5. Folding & inserting into double window envelope (exempt code (if any) should be viewable in delivery address window above the barcode – see file DR-474\_RP\_Sample)
6. Postal Permit information/postage on preprinted envelopes
7. Bar-coding for Postal purposes
8. Bulk rate sorting, bundling, bagging and delivering to Post Office
9. Production of a PDF copy of each TRIM notice for website publication and delivery to web-host
10. Copy of NCOA changes report in electronic format forwarded to Property Appraiser.

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## **EXEMPTION RENEWAL STATISTICS**

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In January, 2018 there were 46,922 Homestead exempt parcels (form #DR-500AR), 2,444 partial or wholly exempt parcels (form #DR-498AR) and 1,383 AG Classified (DR499AR) parcels. These are exemptions or classifications that are required to be eligibility confirmed each year. Each of these will receive an appropriate exemption renewal form in January of this and the subsequent two years.

Based on the growth from 2016 through 2017, we estimate an increase of approximately 1.15% each year. Please take these numbers into consideration when building your proposal.

NCOA services are not required on exemption renewals.

The services currently being considered are:

1. Certified receipt of and verified parcel count included in data transfer(s)
2. Producing and/or printing of the Homestead (DR-500AR), Partial / Wholly Exempt (DR-498AR) and Agricultural Classification (DR-499AR) renewal notices
3. One (1) notice per parcel included in mailing
4. Folding & sealing of notice cards
5. Postal Permit information/postage on notices
6. Bar-coding for Postal purposes
7. Bulk rate sorting, bundling, bagging and delivering to Post Office

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### **TANGIBLE PERSONAL PROPERTY TAX RETURN STATISTICS**

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Clay County currently has 5,876 tangible personal property accounts. We will have both tax returns and return waiver cards to be mailed. The return waiver cards are to be printed on pale blue 90lb card stock and a sample is provided with this RFP.

The count for waiver cards in 2018 was 3,626 and the remaining 2,093 accounts received a tax return form.

We have estimated a 1% growth per year on the parcel and account totals over the next three years, and these numbers should be taken into consideration when building your proposal.

NCOA services are not required on Tangible Personal Property tax returns.

The services we are currently considering are:

Tax returns –

1. Certified receipt of and verified parcel count included in data transfer(s)
2. Producing and/or printing of the tax return and information sheets
3. One (1) tax return (8 1/2" x 11"), one (1) instruction sheet and one (1) website / internet filing flyer is to be included for each account
4. Printing of county provided Online Filing Brochure in black and white
5. Self-Addressed #9 return envelope
6. Folding & inserting into #10 double window envelope
7. Postal Permit information/postage on preprinted envelopes

8. Bar-coding for Postal purposes
9. Bulk rate sorting, bundling, bagging and delivering to Post Office

Waiver forms –

1. Certified receipt of and verified parcel count included in data transfer(s)
2. Producing and/or printing of the Personal Property return waiver
3. One (1) notice per account included in mailing
4. Folding & sealing of waiver cards
5. Postal Permit information/postage on notices
6. Bar-coding for Postal purposes
7. Bulk rate sorting, bundling, bagging and delivering to Post Office

## **RFP #14/15-35, TRIM PROCESSING AND EXEMPTION RENEWALS**

### **PROPOSAL EVALUATION**

#### **Evaluation Committee**

Clay County will appoint staff to serve on the Evaluation Committee. The Evaluation Committee will review, evaluate, and make recommendations regarding the Proposals according to the criteria set forth in this RFP. The Evaluation Committee, at its sole discretion, shall have the right to seek written clarifications and/or additional information from Proposers, verify information submitted and check project references, in order to fully understand the Proposals.

#### **Evaluation Process**

Proposal Documents must be submitted by the Submittal Deadline specified. Once received, the review and notification process will be as follows:

- a. The Evaluation Committee will review and then provide an overall score for each Proposal. The Evaluation Committee shall provide the rankings to the Board with the recommendation for selection of a Firm.
- b. The Board shall review and consider the Evaluation Committee's rankings and recommendation. The Board may require Firms to make oral presentations to the Board. The Board shall make the final selection and award and may direct staff to negotiate an Agreement with the Selected Proposer, as it determines to be in the best interest of and most advantageous to Clay County.

### **SELECTION AND EVALUATION CRITERIA**

Proposals submitted in response to this RFP will be evaluated and ranked according to the following evaluation criteria set forth in this Section:

#### **Evaluation and Ranking Criteria**

1. Fee Proposal: Cost to perform services requested. (35 maximum points)
2. Quality of Work: Understanding of forms and services requested per specifications. (25 maximum points)
3. Ability: Ability to create, print and mail forms. Inclusion of sample forms as required. (25 maximum points)
4. Experience/References: Prior similar work performed satisfactorily. (15 maximum points)

**RFP No. 17/18-17, TRIM PROCESSING AND EXEMPTION RENEWALS**

CORPORATE DETAIL

Failure to complete all fields may result in your bid being rejected as non-responsive.

COMPANY NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

TELEPHONE: \_\_\_\_\_

FAX #: \_\_\_\_\_

E-MAIL: \_\_\_\_\_

Name of Person submitting Bid: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**ADDENDA ACKNOWLEDGMENT:**

Bidder acknowledges receipt of the following addendum:

Addendum No. \_\_\_\_\_ Date: \_\_\_\_\_ Acknowledged by: \_\_\_\_\_

Addendum No. \_\_\_\_\_ Date: \_\_\_\_\_ Acknowledged by: \_\_\_\_\_

Addendum No. \_\_\_\_\_ Date: \_\_\_\_\_ Acknowledged by: \_\_\_\_\_

**References Form: RFP #17/18-17, TRIM PROCESSING AND EXEMPTION  
RENEWALS**

Company Name	
Address	
City, State, Zip	
Contact Person	
Telephone & Fax	
E-mail Address	
Dates of Service	
Type of Service	
Comments	

Company Name	
Address	
City, State, Zip	
Contact Person	
Telephone & Fax	
E-mail Address	
Dates of Service	
Type of Service	
Comments	

Company Name	
Address	
City, State, Zip	
Contact Person	
Telephone & Fax	
E-mail Address	
Dates of Service	
Types of Service	
Comments	

**Vendor shall provide at least three references where similar service was provided. Use additional pages as necessary.**

**Certification Regarding Debarment, Suspension,  
Ineligibility and Voluntary Exclusion Form**

**RFP No. 17/18-17, TRIM PROCESSING AND EXEMPTION RENEWALS**

- (1) The prospective Vendor, \_\_\_\_\_, certifies, by submission of this document, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal Department or Agency.
- (2) Where the Vendor is unable to certify to the above statement, the prospective Vendor shall attach an explanation to this form.

**Vendor:**

\_\_\_\_\_

**By:** \_\_\_\_\_

**Signature**

\_\_\_\_\_

**Name and Title**

\_\_\_\_\_

**Street Address**

\_\_\_\_\_

**City, State, Zip**

\_\_\_\_\_

**Date**

Scrutinized Companies Certification

[Clay County RFP No. 17/18-17, Trim Processing and Exemption Renewals]

Name of Company:<sup>1</sup> \_\_\_\_\_

In compliance with subsection (5) of Section 287.135(5), Florida Statutes (the Statute), the undersigned hereby certifies that the company named above is not participating in a boycott of Israel as defined in subsection (1) of the Statute; is not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List as referred to in subsection (2) of the Statute; and does not have business operations in Cuba or Syria as defined in subsection (1) of the Statute.

Insert Name of Company:

\_\_\_\_\_  
\_\_\_\_\_

(Seal)

By: \_\_\_\_\_  
\_\_\_\_\_

Its \_\_\_\_\_

<sup>1</sup> “Company” means a sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, limited liability company, or other entity or business association, including all wholly owned subsidiaries, majority-owned subsidiaries, parent companies, or affiliates of such entities or business associations, that exists for the purpose of making profit.

## “NO BID” Statement

### RFP No. 17/18-17, TRIM PROCESSING AND EXEMPTION RENEWALS

If your company does not intend to bid on this procurement, please complete and return this form prior to the date shown for receipt of Bids to: Clay County Purchasing Division, Attn: Donna Fish, 477 Houston Street, Green Cove Springs, FL 32043

We, the undersigned, decline to bid on the above referenced invitation to bid for the following reasons:

- Specifications are too restrictive (please explain below or attach separately)
- Unable to meet specifications
- Specifications were unclear (please explain below or attach separately)
- Insufficient time to respond
- We do not offer this product or service
- Our schedule would not permit us to perform at this time
- Unable to meet bond requirements
- Other (please explain below or attach separately)

Remarks:

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Company Name: \_\_\_\_\_ Telephone #: \_\_\_\_\_

Signature: \_\_\_\_\_ Fax #: \_\_\_\_\_

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_

Zip: \_\_\_\_\_

## **CHAPTER 8: PROCEDURES FOR PUBLIC BID OPENINGS**

(A) **Purpose:** The purpose of this chapter is to specify procedures for the submittal, receipt, opening and recording of all formal bids required by all of the various laws, ordinances, and other procedures and manuals governing the solicitation and awarding of public bids in Clay County, Florida, including but not limited to:

- a. Section 336.44, Florida Statutes (2001).
- b. Applicable Provisions of Clay County Code.
- c. Florida Department of Transportation Standard Specifications, most recent edition.

(B) **Time of Opening:** All bids shall be submitted to the Purchasing division, 4th Floor, Clay County Administration Building, 477 Houston Street, Green Cove Springs, Florida, which shall record receipt thereof by date and time on the bid envelope. Upon receipt, the Purchasing division will maintain custody and control of all bid submittals until after they have been opened. The deadline for a particular bid submittal shall be 4:00 P.M., of the Monday immediately preceding the Tuesday upon which the bid is to be opened. No bid shall be opened unless and until proof by publisher's affidavit of publication of the bid solicitation is received and filed by the Purchasing division. Bidders and the public are welcomed to attend the opening and all subsequent committee and commission meetings related to the bids.

(C) **Form of Bid Submittal:** All bids shall be submitted in triplicate, (and if applicable only on the forms provided by the County or its staff). Each bid and its accompanying materials shall be submitted in a single, sealed and opaque envelope. The following items shall be prominently marked on the cover of the envelope by the party making the submittal prior thereto:

- a. The number assigned to the particular bid solicitation.
- b. The title of the bid exactly as it appeared in the published solicitation.
- c. The date of the bid opening.

(D) **Bid Receipt Procedure:** The County Manager shall, in cooperation with his or her Department heads and the Purchasing division, assign a specific and discrete number and title to each bid solicitation, which shall be contained in the Request for Bids, the newspaper publication, specifications and the Bid Form thereof. Three copies of each request for bid shall be submitted to the Purchasing division for distribution as provided in Section F hereof, and the "Request For Bids" shall be signed prior to publication.

(E) **Place of Opening:** All bids properly submitted shall be opened in a public location so designated in the bid solicitation.

(F) **Distribution of Copies:** Upon the opening of a bid, one copy shall be distributed to the head of the originating department. Purchasing shall submit to the Finance committee of the Board a tabulated list of all bidders and their bids, including bid number, name, staff assigned, a recommendation to include but not be limited to the lowest responsive and responsible bid, or in a proper circumstance the best bid, budget information and alternatives (see Example 3 attached). All staff assigned to evaluate bid and RFP responses shall do so observing all

requirements of the Sunshine Law and in meetings noticed at least 72 hours in advance thereof. The Purchasing division shall serve as the permanent record holder for the County Manager.

(G) **Committee Review, Report and Recommendations:** Bids shall be reviewed by the Board's Finance committee following the bid opening. The Committee should, in the absence of unusual circumstances, report its recommendation to the Board at the Board's next regularly scheduled meeting, which shall include a tabulated list of all bidders and their bids. In all events, the County Manager shall cause to be spread upon the minutes of the regular meeting of the Board next following the opening of a particular bid, a list of all bidders and their bids. Upon being awarded a bid, and if a contract is entered into with the successful bidder then the County's Standard Addendum and IRS Form W-9, Request for Taxpayer Identification and Certification must be completed.

(H) **Ineligible Bid:** Any bid that does not meet the foregoing requirements for form, time of submittal, number of copies or the specifications advertised will be rejected and the reasons stated therefor; provided that the Purchasing division shall reject and return unopened all bids which do not meet the foregoing requirements for time of submittal, or envelope markings. Bids that do not meet requirements for form will be rejected and declared "No Bid". The Board reserves the power to reject all bids and in its discretion to re-advertise the solicitation.

(I) **Bid Withdrawal Period:** Any bid submitted requires a five (5) percent bond unless waived by the Board prior to solicitation, which cannot be withdrawn for a period of 30 days subsequent to the date of the bid opening, notice of which shall be incorporated in all requests for bids. As used herein, the term bond shall include cashier or certified checks payable to the County. All such checks shall be held by the Finance department for safekeeping immediately upon acceptance of the bid (but not deposited). The Finance department is hereby authorized to return each bond to the submitting party, as soon as practicable, upon written request to the Finance department, but only after a bid and contract have been awarded and executed between the County and the successful bidder for a particular project, or in the event that all bids have been rejected by the Board, or in the event the time provided that the bid shall remain in effect shall have expired and the bid submitter requests its return in writing.

(1) Vendors bidding on SHIP rehabilitation projects are exempt from the bid bond requirements delineated in 8(I) above or as may be otherwise stated elsewhere in this policy document.

(2) Vendors bidding on commodities price contracts, or any other type of contract that does not commit the Board to an actual exchange transaction (purchase) but rather seeks only a fixed unit price commitment from a vendor in the event a future purchase decision is made, shall be exempt from the bid bond requirements delineated in 8(I) above or as may be otherwise stated elsewhere in this policy document.

(J) **Bid Addenda:** All addenda distributed subsequent to the initial distribution of specifications shall be sent by certified mail/return receipt requested, said return receipt to be returned to the Purchasing division identified by bid number. Prior to mailing, a copy of each addendum shall be received by the Purchasing division, provided that no addendum shall be mailed later than five (5) working days prior to the scheduled bid opening date.

(K) **Bid Tabulation Form:** The bid Tabulation Form used at bid openings shall include a place thereon for three witnesses to sign. This procedure will eliminate the need for signing each individual bid at the time of opening, thus requiring the three witnesses to sign only once for each bid number submitted.

(L) **Authority to Delay Bid Openings:** The County Manager is hereby authorized, without seeking prior approval of the Board in any particular case, to order a delay of any bid opening from its scheduled date and time to a time certain on the agenda of the next regularly scheduled meeting of the Board, or such special meeting called for such purpose. The delay may be ordered at any time prior to the time of the scheduled opening, provided that such order be in writing, addressed and delivered to the Purchasing division with a copy delivered to the County Manager, and that copies thereof be mailed by certified mail, return receipt requested to all responding bidders as soon thereafter as is reasonably practicable. Upon receipt of the order, the Purchasing division shall immediately record the date and time thereof. The Purchasing division shall continue to accept sealed bids up until the applicable deadline. At the date and time originally scheduled for the bid opening, the Purchasing division shall announce the delay order to all in attendance and shall continue to maintain in its custody all properly submitted sealed bids until further order of the Board. At the time certain scheduled before the Board, the County Manager shall present his reason or reasons for the delay order and his recommendation for disposition of bids submitted. The Board may order the bids to be opened then and there, or at some other time and date certain; it may cancel the bid and order the return of all bids unopened; it may order a further delay of the bid opening; or it may make any other order appropriate to the circumstances. If the bids are ultimately opened, they shall be reviewed as provided elsewhere herein. If a delay occurs as provided herein, then the 30 day withdrawal period as provided in 8(I) shall commence upon the date of the actual bid opening, provided such date is not more than 60 days subsequent to the originally scheduled date. No delay shall be ordered beyond such 60 day period, unless the parties submitting timely bids consent to such delay in writing. In no event is the County Manager authorized to extend the deadline for bid submittals for any particular project, only the bid opening date.

(M) **Contractor's Insurance Requirement:**

1. Any Contractor submitting a bid for any public works project must include, within its initial bid response, proof of the following insurance, in effect continuously from the date of submittal through the 60 days subsequent to the scheduled bid opening date:

a. Commercial General Liability

1. General Aggregate	\$1,000,000
2. Products and Completed Operations Aggregate	\$1,000,000
3. Personal and Advertising Injury	\$1,000,000
4. Each Occurrence	\$1,000,000
5. Fire Damage (any one fire)	\$ 50,000
6. Medical Expense (any one person)	\$ 5,000

b. Automobile Liability

1. Any automobile-Combined bodily injury/property damage,	\$1,000,000
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with minimum limits for all additional coverages as required by Florida law

c. Workers Compensation/Employers Liability

1. Workers Compensation	statutory limits
2. Employers Liability	
a. Each Accident	\$ 100,000
b. Disease-Policy	\$ 500,000
c. Disease-Each Employee	\$ 100,000

d. Professional Liability

1. When required by contract-per occurrence	\$1,000,000
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2. Upon being awarded the bid, the contractor must provide proof that such insurance will be in effect from the date of commencement of the project. The contractor will maintain insurance coverage at the above-prescribed levels through the date of completion of the project and that coverage will include all independent contractors and subcontractors. Either prior to or simultaneously with the execution of the contract, the successful bidder must deliver certificates of insurance for the required insurance coverages to the County naming “Clay County, a political subdivision of the State of Florida; The Board of County Commissioners, Clay County, Florida; and all public agencies of Clay County, as their interests may appear” as “Additional Insureds.” Said certificates of insurance shall also include a thirty day prior written notice of cancellation, modification or non-renewal to be provided to the County.

3. The Board reserves the right to waive, raise or lower the minimum coverages required for particular projects prior to bid solicitation by affirmative action. The Board will not waive any defects in a bid submittal pertaining to matters under this subsection.

**(N) Bid Awards and Protests:**

1. Both the **INSTRUCTIONS** and the **PUBLISHED NOTICE** for every sealed bid solicitation shall include conspicuously the following statements:

FOLLOWING THE BID OPENING AND TABULATION, A “NOTICE OF INTENT TO AWARD BID” OR A “NOTICE OF REJECTION OF ALL BIDS” WILL BE POSTED ON THE INTERNET AT: [insert bid notice web address<sup>1</sup>]. THIS WEBPAGE CAN ALSO BE ACCESSED FROM THE HOMEPAGE OF THE COUNTY’S WEBSITE AT: [insert County’s homepage address<sup>2</sup>] BY [insert suitable directions<sup>3</sup>]. NO OTHER NOTICE WILL BE POSTED.

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<sup>1</sup> As of the date on which this Purchasing Policy was adopted, the bid notice web address was:<http://www.claycountygov.com/departments/purchasing-division/bcc-bid-tabs-current-bids-intent-bids-rejection-bids>.

<sup>2</sup> As of the date on which this Purchasing Policy was adopted, the County’s homepage address was: <http://www.claycountygov.com/>.

<sup>3</sup> As of the date on which this Purchasing Policy was adopted, suitable directions would be: “FOLLOWING THE “Notice of Intent Bids” LINK UNDER THE “Business” ROLLOVER BUTTON”.

PROSPECTIVE BIDDERS ARE NOTIFIED THAT THE FAILURE TO INCLUDE WITHIN THE SEALED BID ENVELOPE A PROPER BID BOND OR OTHER SECURITY APPROVED UNDER THE COUNTY'S PURCHASING POLICY, IF REQUIRED FOR THIS SOLICITATION, OR THE FAILURE TO FILE A WRITTEN NOTICE OF PROTEST AND TO FILE A WRITTEN PETITION INITIATING A FORMAL PROTEST PROCEEDING WITHIN THE TIMES AND IN THE MANNER PRESCRIBED IN SECTION 8.N. OF SAID POLICY, SHALL CONSTITUTE A WAIVER OF THE RIGHT TO PROTEST THE BID SOLICITATION, ANY ADDENDUM THERETO, OR THE BID DECISION, AS APPLICABLE, AND TO INITIATE A FORMAL PROTEST PROCEEDING UNDER SAID POLICY. THE COUNTY'S PURCHASING POLICY CAN BE VIEWED AT THE COUNTY'S WEBSITE BY FOLLOWING THE APPROPRIATE LINKS FROM THE HOMEPAGE ADDRESS SET FORTH ABOVE.

IF A PROSPECTIVE BIDDER IS IN DOUBT WHETHER THIS SOLICITATION REQUIRES A BID BOND, SUCH PROSPECTIVE BIDDER IS SOLELY RESPONSIBLE FOR MAKING APPROPRIATE INQUIRY.

2. Unless otherwise expressly directed by the Board in its decision on a bid award, immediately following such decision the County Manager shall cause a "Notice of Intent to Award Bid" or a "Notice of Rejection of All Bids" to be posted on the County's website, with the time and date of posting appearing thereon. Notice shall not be posted elsewhere. The notice shall be posted in portable document format or other secure format.
3. The failure on the part of a prospective bidder to include within the sealed bid envelope a proper bid bond or other security approved under this policy, if required for the particular bid solicitation, or the failure by a prospective bidder to file a written notice of protest and to file a written petition initiating a formal protest proceeding within the times and in the manner prescribed in this section shall constitute a waiver of the prospective bidder's right to protest the bid solicitation, any addendum thereto, the Board's bid decision, as applicable, and to initiate a formal protest proceeding hereunder.
4. A prospective bidder is solely responsible for determining whether a particular bid solicitation requires a bid bond, and for resolving any doubt by making appropriate inquiry.
5. The County Manager shall cause a copy of this policy to be posted on the County's website in portable document format or other secure format. The County Manager shall cause to be established conspicuous and easy-to-follow links to the policy from the homepage.
6. Any person who is adversely affected by a bid solicitation, by any addendum thereto, or by a bid decision may file with the County Manager a written notice of protest no later than 4:30 p.m. on the third business day immediately following the date notice is published, with respect to a bid solicitation; no later than 4:30 p.m. on the third business day immediately following the date of issuance, with respect to a bid addendum; and within 72 hours after the posting of the

notice, exclusive of hours occurring during days that are other than business days, with respect to a bid decision.

7. A formal protest proceeding shall be deemed commenced upon the timely filing of a written petition initiating the same. A written petition initiating a formal protest proceeding must be filed with the County Manager no later than 4:30 p.m. on the tenth calendar day immediately following the date on which the written notice of protest was filed; provided, if the tenth calendar day is not a business day, then the petition must be filed no later than 4:30 p.m. on the first business day immediately following said tenth calendar day. The petition must set forth with particularity the facts and law upon which the protest is based. The petition must conform substantially with the requirements for petitions set forth in Rule 28-106.201, Florida Administrative Code. References in this section to a petition shall mean a written petition initiating a formal protest proceeding filed in accordance with this subsection.

8. Any protest of a bid solicitation or bid addendum shall pertain exclusively to the terms, conditions, and specifications contained in a bid solicitation or bid addendum, including any provisions governing the methods for ranking bids, qualifications, or replies, awarding contracts, reserving rights of further negotiation, or modifying or amending any contract.

9. Upon receipt of a formal written notice of protest that has been timely filed, the County Manager shall suspend the bid solicitation or bid award process until the subject of the protest is resolved by final action as specified in this section, unless the County Manager sets forth in writing particular facts and circumstances which require the continuance of the solicitation or award process without delay in order to avoid an immediate and serious danger to the public health, safety, or welfare. Such suspension shall be lifted immediately in the event the protesting party shall have failed to timely file a petition.

10. Intervenors shall be permitted to participate in the formal protest proceeding in accordance with the procedures governing intervenor practice set forth in Rule Chapter 28-106, Florida Administrative Code, and shall be subject to all limitations provided therein applicable to intervenors.

11. In his or her discretion, the County Manager may provide an opportunity to resolve the protest by mutual agreement between the County Manager and the protesting party within 7 calendar days after receipt of a timely petition. Such agreement must be reduced to writing, signed by the County Manager and the protesting party or such party's authorized agent, and submitted to the Board at the earliest opportunity. The agreement shall not be deemed effective unless ratified by the Board. If the Board shall fail to ratify the agreement, then the protest shall proceed to resolution as hereinafter provided.

12. Within 10 business days following the timely filing of a petition, or, if the Board shall have considered but failed to ratify an agreement submitted to it under subsection 11, then within 10 business days thereafter, a hearing shall be conducted pursuant to subsection 13 before a hearing officer, who shall be the County Manager or his or her designee. The County Manager may designate any department head as the hearing officer; provided a department head who is substantially involved in or connected with the bid solicitation or bid award process shall be

deemed disqualified from serving as the hearing officer, unless such involvement or connection is purely ministerial in nature.

13. All hearings shall be conducted pursuant to written notice to the protesting party, the County Attorney's Office and all intervenors by the hearing officer specifying the time, date and place of the hearing. Particular rules and procedures governing each such hearing are as follows:

- a. The audio thereof shall be recorded electronically.
- b. Prior to the hearing only, motion practice may be permitted by the hearing officer in his or her discretion in accordance with the rules governing the same set forth in Rule Chapter 28-106, Florida Administrative Code. All motions shall be ruled upon prior to or at the start of the hearing, except that rulings on motions in limine may be deferred to an appropriate time during or after the hearing.
- c. Prior to the hearing, the protesting party, the County and all intervenors must confer and endeavor to stipulate to as many relevant and undisputed facts upon which the decision is to be based as may be practicable. Such stipulation must also identify those issues of material fact, if any, that remain in dispute. The stipulation must be reduced to a writing signed by or on behalf of the protesting party, the County and all intervenors, and be submitted to the hearing officer at least two business days prior to the hearing. The stipulation may include an appendix comprising documents that shall be deemed admitted and considered as evidence for purposes of the hearing, or referring to tangible items deemed admitted and considered as evidence for purposes of the hearing, which items shall either be presented at the hearing or, if such presentation is impractical, submitted to the hearing officer by graphic, descriptive, representational, photographic, videotape or similar medium properly depicting or characterizing the items.
- d. The protesting party and all intervenors shall have the right to appear before the hearing officer at the hearing in proper person or through counsel and, as to those issues of material fact, if any, that remain in dispute, as identified in the stipulation, to present relevant testimonial, documentary and tangible evidence, and to be heard on the substantive issues bearing on the protest. The County shall be deemed a party to the proceeding, and the County Attorney or any assistant county attorney may participate in the protest proceeding, appear before the hearing officer, present evidence and be heard on behalf of the County.
- e. All witnesses shall be placed under oath by the hearing officer prior to testifying, and shall be subject to cross-examination by any hearing participant.
- f. Hearsay evidence shall be admissible unless the hearing officer shall determine the same to be redundant, unreliable or prejudicial.
- g. At the hearing any hearing participant may offer appropriate argument and summation, and submit a written brief and a proposed order, but only after the conclusion of the evidentiary portion of the hearing, if any.

h. Immediately following the hearing, the County Manager shall cause a written transcript of all testimonial evidence introduced at the hearing to be prepared expeditiously based upon the audio recording, and shall provide copies of the same to all of the hearing participants.

i. Within 7 business days following the hearing, the hearing officer shall submit a recommended order to the County Manager and serve copies on all hearing participants; provided, if the County Manager is the hearing officer, then within 7 business days following the hearing, the County Manager shall issue a recommended order and serve copies on all hearing participants. The recommended order shall contain findings of fact and, based upon such facts, a disposition of the protest; provided, no finding of fact may be predicated solely upon the basis of hearsay.

j. The recommended order shall thereafter be submitted to the Board along with the transcript of the hearing testimony and the entire written and tangible record of the protest proceedings at the earliest opportunity to be considered at a time certain, with notice thereof served upon the hearing participants. Each of the hearing participants shall be allowed 3 minutes to address the Board regarding the recommended order, unless the Chairman in his or her discretion shall allow additional time. If a hearing participant intends to challenge any finding of fact in a recommended order that was based upon testimonial evidence, such participant shall be allowed 2 additional minutes for such purpose, and may direct the attention of the Board members to any portion of the transcript relevant to the challenge. The other hearing participants shall each have the right to offer argument in rebuttal to the challenge, and to direct the attention of the Board members to any portion of the transcript relevant to the rebuttal. No testimony or other evidence beyond the record and the transcript shall be presented to the Board. Thereafter the Board shall render its decision on the protest. In so doing the Board shall be bound by the findings of fact in the recommended order that are based upon testimonial evidence, except those for which it upholds a challenge. A challenge shall be upheld only if the finding of fact is not supported by competent, substantial evidence in the record or in the transcript. Otherwise, the Board shall not be bound by any of the provisions of the recommended order. The decision of the Board shall be reduced to a written order signed by the Chairman, and shall constitute final action of the County on the protest.

k. The date, type and substance of all ex parte communications between any Board member and a hearing participant, including counsel therefor or any agent thereof, and between any Board member and third party, must be publicly disclosed by the Board member prior to the rendering of the Board's decision. All such communications that are written or received electronically must be filed for the record, and copies thereof provided to each Board member and hearing participant.

14. All proceedings before the hearing officer shall be informal, and customary rules of evidence shall be relaxed. In all respects both the hearing officer and the Board shall observe the

requirements of procedural and substantive due process that are the minimum necessary for accomplishing a fair, just and expeditious resolution of the protest.

15. Ex parte communications between a hearing participant and the hearing officer are forbidden. The hearing officer may take such steps as he or she may deem just and appropriate to prevent or sanction attempted ex parte communications, including promptly disclosing the attempted communication, or requiring the offending hearing participant to disclose promptly the attempted communication, to the other hearing participants. Where necessary, the hearing officer may recuse himself or herself, and the subsequently designated hearing officer may order the offending participant to pay for all or any portion of the costs incurred by the County and any other hearing participant strictly as a consequence of the ex parte communication or attempted ex parte communication, else be excluded from further participation. Neither the County Attorney nor any assistant county attorney shall be subject to this subsection or prohibited from engaging in ex parte communications with the hearing officer.

16. The purpose of this policy is to promote fairness and public confidence in the competitive bidding process. To further such end, and except as otherwise specifically provided herein, the substantive law governing the resolution of bid protests found in the decisions of the Florida appellate courts, as well as any statutes or agency rules that may be applicable to the particular bid solicitation, shall guide the hearing officer and the Board in rendering a decision on a bid protest under this section. The significant principles of law governing the bid protest and the resolution thereof, which shall prevail to the extent not otherwise in conflict with any governing statutes or agency rules, are as follows:

- a. The burden is on the party protesting the award of the bid to establish a ground for invalidating the award.
- b. The standard of proof for the protest proceeding shall be whether the proposed award was clearly erroneous, contrary to competition, arbitrary, or capricious.
- c. The proposed award shall be deemed arbitrary or capricious if it is contrary in a material way to any governing statutes, the County's rules or policies, or the bid or qualification instructions or specifications.
- d. The scope of the inquiry is limited initially to whether the proposed award is improper under the foregoing standard of proof. If and only if the hearing officer first determines on the basis of competent and substantial evidence that the proposed award is improper, then the hearing officer may recommend, in accordance with the law and this policy, an alternate disposition for the proposed award. Such disposition may include, but shall not be limited to, rejecting all bids, or awarding all or a portion of the bid to the protesting party.
- e. A bid protest proceeding may not serve as a vehicle for the Board to revisit the proposed award absent a determination of impropriety as set forth above.

17. By written agreement amongst the protesting party, the County, and all then-existing intervenors, any provision of this section pertaining to the procedures for resolving a protest for which a petition has been timely filed may be modified or waived so long as such modification or waiver shall not hinder or thwart the proper and expeditious resolution of the protest, or otherwise operate to undermine the salutary purposes of competitive, public bidding.

18. Only to the extent necessary to avoid a miscarriage of justice or to prevent a manifest violation of a hearing participant's procedural or substantive due process rights, a hearing officer may modify or suspend the applicability of any of the provisions or requirements of this section in the course of conducting a protest proceeding hereunder; provided, a hearing officer may not modify or suspend any of the provisions or requirements of subsections 3, 4, 6, 7, 8, 16, 20, 21 and 22 hereof.

19. Except and to the extent specifically provided in this section, and except and to the extent otherwise specified provided by written agreement amongst the protesting party, the County, and all then-existing intervenors, no provisions of Rule Chapter 28-106, Florida Administrative Code, shall be deemed applicable to the resolution of protests under this section.

20. For purposes of this section, the filing with the County Manager of a written notice of protest or of a written petition initiating a formal protest proceeding shall be deemed accomplished only when the original written notice or original written petition has been physically received by the County Manager or his or her designee. A notice or petition shall be deemed original only if it bears the original signature of the protesting party or such party's authorized agent. No notice or petition may be filed by facsimile transmission or by e-mail, and any notice or petition received in such manner shall be deemed unfiled and ineffective. The use of an overnight delivery service or of the United States Postal Service to file a notice or petition shall be entirely at the risk of the person submitting the same, and any such notice or petition so received after the applicable deadline shall be deemed untimely.

21. For purposes of this section, a business day shall mean any 24-hour day that is not a Saturday, a Sunday, or a holiday observed by the County.

22. For purposes of this section, counsel shall mean an attorney who is a member of the Florida Bar in good standing.

23. For purposes of this section, all notices of protest and petitions initiating formal protest proceedings, and all stipulations, briefs, proposed findings of fact, written motions and proposed orders submitted to a hearing officer shall be on white, opaque paper 8 ½ by 11 inches in size. The pages of all such documents shall have margins on all sides of not less than 1 inch; shall be in Times New Roman or Courier New font no smaller than 12 in size, including footnotes and endnotes; shall have standard double-spacing between lines, excluding quotations, footnotes and endnotes; and shall be numbered at the bottom. All quotations shall be indented. Briefs shall not exceed 15 pages in length, and may not include any appendices. A digital copy of all written stipulations, briefs, proposed findings of fact, written motions and proposed orders submitted to the hearing officer must be simultaneously provided to the hearing officer in Word format, version 2000 or later, on compact disc or 3 ½" diskette.

24. For purposes of this section, a hearing participant shall mean and include the protesting party, the County and any intervenor.

25. This section shall be construed and implemented so as to secure the just, speedy, and inexpensive resolution of bid protests.

(O) **UTILITY RELOCATION AGREEMENTS:** Prior to soliciting bids for right of way improvements and other public works projects that require the removal or relocation of utilities, agreements with the affected utilities must be entered into providing for the terms, scheduling and conditions of such relocation and removal. The County Manager may develop and maintain such form of agreement as may be appropriate for accomplishing the requirements of this section. (*Resolution No. 09/10-65*)

(P) **NO-CONTACT RULE:** (*Resolution No. 09/10-81*)

1. As used in this section and unless the context clearly requires otherwise, the following terms and phrases shall have the meanings herein ascribed:

a. Contacting shall mean communicating or attempting to communicate by any means, whether orally, telephonically, electronically or in writing.

b. Bidder shall mean any person or entity submitting a response to a bid solicitation, and shall include all owners, shareholders, principals, officers, employees and agents thereof.

c. Bid shall mean any bid, request for qualifications and request for qualifications.

d. Solicitation period shall mean the time between the publication of the notice of the bid and the opening of the bid.

e. Evaluation period shall mean the time between the opening of the bid and the award thereof by the Board of County Commissioners.

2. The instructions for all solicitations of bids to be submitted under seal shall include provisions prohibiting bidders from contacting (i) any member of the Board of County Commissioners, the County Manager or any County employee or agent regarding the solicitation in any respect during the solicitation period, and (ii) the County Manager or any County employee or agent regarding the solicitation in any respect during the evaluation period. The violation of this rule shall result in the automatic disqualification of any response to a bid solicitation submitted by the violator, and the foregoing instructions shall so state.

3. The no-contact rule set forth in subsection 2 shall not apply to inquiries submitted to County employees or agents in the manner specifically provided in the bid solicitation package regarding the distribution thereof, or to communications seeking clarification

regarding instructions or specifications submitted to County employees or agents in the manner specifically provided in the bid solicitation package, or to pre-bid conferences provided for in the bid solicitation package, or to formal presentations by finalists to the Board of County Commissioners or any committee thereof specifically contemplated in the bid solicitation package.

4. The purpose of the no-contact rule set forth in subsection 2 is to prevent any one bidder from gaining an advantage over other bidders through lobbying or otherwise attempting to influence the procurement decision through discussions or the presentation of information or materials outside of the process contemplated in the bid solicitation package and this purchasing policy, and also to ensure that the dissemination of information from the County entity to bidders regarding the bid solicitation is equal and uniform.

# ATTACHMENT A



HONORABLE ROGER A. SUGGS, CFA, AAS, CCF  
 CLAY COUNTY PROPERTY APPRAISER  
 P.O. BOX 38  
 GREEN COVE SPRINGS, FL 32043-0038

RETURN SERVICE REQUESTED

PRSR  
 FIRST-CLASS  
 MAIL  
 U.S. POSTAGE  
 PAID  
 ORLANDO, FL  
 PERMIT NO. 3937

CC 500AR  
 R. 1/1/16

**RECEIPT FOR 2018 PROPERTY TAX EXEMPTION RENEWAL**

WIDOW	WIDOWER	DISABILITY	HOMESTEAD	OTHER
			HX	
LEGAL DESCRIPTION LOT 384 FOREST HAMMOCK UNIT 2 @ OAKLEAF PLANTATION OR 3709 PG 1127			PROPERTY PARCEL NUMBER 01-04-24-005524-014-48	PROPERTY PHYSICAL LOCATION ADDRESS 263 GILMORE LN ORANGE PARK FL 32066

BENTON PRINCE A & /MIL  
 MANASIA JESSIE JAVIUS BENTON  
 PSC 824 BOX 1617  
 HOUSING DEPT  
 FPO AE 09623-0017

DO NOT RETURN THIS FORM IF YOU STILL QUALIFY FOR THE EXEMPTION(S)

PROPERTY PARCEL NO.	01-04-24-005524-014-48	TAX ROLL 2018		
WIDOW	WIDOWER	DISABILITY	HOMESTEAD HX	OTHER

I NO LONGER QUALIFY FOR HOMESTEAD EXEMPTION BECAUSE THE ABOVE PROPERTY WAS NOT MY PERMANENT RESIDENCE ON JANUARY 1 OF THIS YEAR.  
 I NO LONGER QUALIFY FOR:  WIDOW  WIDOWER  DISABILITY EXEMPTION(S)

RETURN THIS FORM TO REQUEST REMOVAL OF EXEMPTION(S)

WARNING

FLORIDA LAW PRESCRIBES THAT IT IS THE DUTY OF THE OWNER OF ANY PROPERTY TO NOTIFY THE PROPERTY APPRAISER PROMPTLY WHENEVER THE USE OF THE PROPERTY OR THE STATUS OR CONDITION OF THE OWNER CHANGES SO AS TO CHANGE THE EXEMPT STATUS OF THE PROPERTY. IF ANY PROPERTY OWNER FAILS TO SO NOTIFY THE PROPERTY APPRAISER AND THE PROPERTY APPRAISER DETERMINES THAT FOR ANY YEAR WITHIN THE PRIOR 10 YEARS THE OWNER WAS NOT ENTITLED TO RECEIVE SUCH EXEMPTION, THE PROPERTY SHALL BE SUBJECT TO THE TAXES EXEMPTED AS A RESULT OF SUCH FAILURE, PLUS 15 PERCENT INTEREST PER ANNUM AND A PENALTY OF 50 PERCENT OF THE TAXES EXEMPTED. REFERENCE SEC. 196.131 AND 196.161, F.S.

PLEASE REMOVE THE ABOVE EXEMPTION(S) FROM MY PROPERTY FOR THE CURRENT YEAR.

(SIGNATURE)

DATE



HONORABLE ROGER A. SUGGS, CFA, AAS, CCF  
 CLAY COUNTY PROPERTY APPRAISER  
 P.O. BOX 38  
 GREEN COVE SPRINGS, FL 32043-0038

RETURN SERVICE REQUESTED

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 U.S. POSTAGE  
 PAID  
 ORLANDO, FL  
 PERMIT NO. 3937

CC 500AR  
 R. 1/1/16

**RECEIPT FOR 2018 PROPERTY TAX EXEMPTION RENEWAL**

WIDOW	WIDOWER	DISABILITY	HOMESTEAD	OTHER
			HX	
LEGAL DESCRIPTION PT OF NE 1/4 OF NE 1/4 OF SW 1/4 AS REC O R 561 PG 381, 2683 PG 1280 & 2867 PG 975			PROPERTY PARCEL NUMBER 09-06-26-015446-001-00	PROPERTY PHYSICAL LOCATION ADDRESS 3819 RANDALL RD GREEN COVE SPRINGS FL 32043

RICHARDS SHELBY J &  
 MABLE HAMILTON  
 3819 RANDALL RD  
 GREEN COVE SPRINGS FL 32043-8553

DO NOT RETURN THIS FORM IF YOU STILL QUALIFY FOR THE EXEMPTION(S)

PROPERTY PARCEL NO.	09-06-26-015446-001-00	TAX ROLL 2018		
WIDOW	WIDOWER	DISABILITY	HOMESTEAD HX	OTHER

I NO LONGER QUALIFY FOR HOMESTEAD EXEMPTION BECAUSE THE ABOVE PROPERTY WAS NOT MY PERMANENT RESIDENCE ON JANUARY 1 OF THIS YEAR.  
 I NO LONGER QUALIFY FOR:  WIDOW  WIDOWER  DISABILITY EXEMPTION(S)

RETURN THIS FORM TO REQUEST REMOVAL OF EXEMPTION(S)

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PLEASE REMOVE THE ABOVE EXEMPTION(S) FROM MY PROPERTY FOR THE CURRENT YEAR.

(SIGNATURE)

DATE

**HOMESTEAD EXEMPTION RECEIPT**

YOUR HOMESTEAD EXEMPTION APPLICATION FOR THIS YEAR IS BEING AUTOMATICALLY RENEWED. THIS IS YOUR RECEIPT.

**IF YOU ARE NO LONGER ENTITLED TO HOMESTEAD EXEMPTION YOU MUST SIGN THE EXEMPTION REMOVAL REQUEST ON THE REVERSE SIDE OF THIS DOCUMENT AND RETURN IT TO THE PROPERTY APPRAISER.**

**THERE ARE SEVERE PENALTIES FOR FALSELY CLAIMING HOMESTEAD EXEMPTION.**

**YOU ARE NO LONGER ELIGIBLE FOR HOMESTEAD EXEMPTION IF:**

1. THE RESIDENTIAL UNIT ON WHICH YOU CLAIM HOMESTEAD EXEMPTION IS RENTED.
2. THE RESIDENTIAL UNIT IS NO LONGER YOUR PERMANENT HOME.
3. YOU ARE NO LONGER A PERMANENT RESIDENT OF FLORIDA.

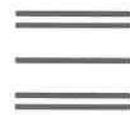
IF YOU ARE APPLYING FOR HOMESTEAD EXEMPTION ON NEW PROPERTY OR FOR ANY OTHER PERSONAL EXEMPTION SUCH AS WIDOWS, WIDOWERS OR DISABILITY EXEMPTION FOR THE FIRST TIME, YOU MUST APPLY AT THE PROPERTY APPRAISER'S OFFICE ON OR BEFORE MARCH 1ST OF THIS YEAR.

IF YOU HAVE ANY QUESTIONS CONCERNING EXEMPTIONS OR ANYTHING CONTAINED ON THIS FORM, CALL THE CLAY COUNTY PROPERTY APPRAISER'S OFFICE AT (904) 284-6305 OR VISIT THE WEBSITE AT [WWW.CCPA.O.COM](http://WWW.CCPA.O.COM)

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_



Postage Required  
Post Office will not deliver without proper postage.

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NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_



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HONORABLE ROGER A. SUGGS, CFA, AAS, CCF  
CLAY COUNTY PROPERTY APPRAISER  
P.O. BOX 38  
GREEN COVE SPRINGS, FL 32043-0038

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 CLAY COUNTY PROPERTY APPRAISER  
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HONORABLE ROGER A. SUGGS, CFA, AAS, CCF  
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 GREEN COVE SPRINGS, FL 32043-0038

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RECEIPT FOR 2018 AGRICULTURAL OR HIGH-WATER RECHARGE CLASSIFICATION RENEWAL

LEGAL DESCRIPTION	PROPERTY PARCEL NUMBER
(PT SUBJ TO CONSV ESMT O R 3454 PG 450) PT S16, 19.20.21 28 & 3317R25 & ALL S29,30,31 & 3277R25 AS REC O R 2752 PG 1144	17-07-25-010632-002-00

4.075,77 Acres

LAKE CHARLES NAVAL  
 STORES CO INC ET AL  
 ATTN: JOHN F WHITE  
 812 GRAVIER ST STE 360  
 NEW ORLEANS LA 70112-1466

PROPERTY PARCEL NUMBER  
**17-07-25-010632-002-00**

DR-499AR  
 R. 11/12  
 Effective 11/12  
 Rule 12D-16.002, FAC

TAX YEAR 2018

REMOVAL OF AGRICULTURAL OR HIGH-WATER RECHARGE CLASSIFICATION

I no longer qualify for (check one)  Agricultural  High-Water Recharge  
 Classification of Lands as of January 1, of the year indicated on this card. The lands were  
 not being used primarily for Bona Fide Agricultural or High-Water Recharge purposes.

WARNING

It is unlawful to give false information for the purpose of continuing the Agricultural  
 or High-Water Recharge Classification of Lands.

Please remove the above Agricultural or High-Water Recharge Classification of Lands  
 from my property.

SIGNATURE

DATE



HONORABLE ROGER A. SUGGS, CFA, AAS, CCF  
 CLAY COUNTY PROPERTY APPRAISER  
 P.O. BOX 38  
 GREEN COVE SPRINGS, FL 32043-0038

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 ORLANDO, FL  
 PERMIT NO. 3937

RECEIPT FOR 2018 AGRICULTURAL OR HIGH-WATER RECHARGE CLASSIFICATION RENEWAL

LEGAL DESCRIPTION	PROPERTY PARCEL NUMBER
ALL SEC EX GOV LOT 3,4,5,6,10 & 11 AS REC O R 105 PG 395, 530 PG 306, 1115 PG 318, 1838 PG 1767, 1985 PG 495 & 3583 PG 1129 EX PT O R 2016 PG 1404	01-07-26-015735-000-00

108.81 Acres

THREE STEPS FOREST LLC  
 8 CENTER ST  
 EXETER NH 03833-2419

PROPERTY PARCEL NUMBER  
**01-07-26-015735-000-00**

DR-499AR  
 R. 11/12  
 Effective 11/12  
 Rule 12D-16.002, FAC

TAX YEAR 2018

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 or High-Water Recharge Classification of Lands.

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 from my property.

SIGNATURE

DATE

If no longer qualified for the Agricultural or High-Water Recharge Classification, detach below card, check appropriate box, affix postage and mail before March 1.

**AGRICULTURAL OR HIGH-WATER RECHARGE CLASSIFICATION RECEIPT**

Your Agricultural or High-Water Recharge Classification Application for this tax year is being automatically renewed. This is your receipt.

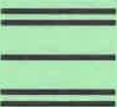
If any information is incorrect or if the use of the land has changed since last year, you are required to contact the Property Appraiser's Office.

You are no longer eligible for Agricultural or High-Water Recharge Classification if the lands are not being used primarily for bona fide Agricultural or High-Water Recharge purposes.

If you are applying for Agricultural or High-Water Recharge Classification on new property or for any exemption for the first time, you must apply at the Property Appraiser's Office on or before March 1st of this year. You will be notified by the Property Appraiser on or before July 1 of this year if your application is rejected.

If you have any questions concerning exemptions or this form, call your County Property Appraiser.

NAME \_\_\_\_\_



ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

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CLAY COUNTY PROPERTY APPRAISER  
P.O. BOX 38  
GREEN COVE SPRINGS, FL 32043-0038



If no longer qualified for the Agricultural or High-Water Recharge Classification, detach below card, check appropriate box, affix postage and mail before March 1.

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NAME \_\_\_\_\_



ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

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P.O. BOX 38  
GREEN COVE SPRINGS, FL 32043-0038





HONORABLE ROGER A. SUGGS, CFA, AAS, CCF  
 CLAY COUNTY PROPERTY APPRAISER  
 P.O. BOX 38  
 GREEN COVE SPRINGS, FL 32043-0038  
 RETURN SERVICE REQUESTED

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 MAIL  
 U.S. POSTAGE  
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 ORLANDO, FL  
 PERMIT NO. 3937

RECEIPT FOR 2018 TOTAL OR PARTIAL EXEMPTION RENEWAL

LEGAL DESCRIPTION	PROPERTY PARCEL NUMBER
PT OF GOV LOTS 7 & 10 S1415R24 AS REC. DB LL PG 730 57 PG 314, 99 PG 52, 111 PGS 194 & 196, O'R 109 PG 90, 119 PG 474, 180 PG 379, 209 PG 289, 238 PG 480, 631	14-05-24-006374-000-00 02

3-7  
 FIRST BAPTIST CHURCH OF  
 MIDDLEBURG INC  
 PO BOX 1030  
 MIDDLEBURG FL 32050-1030

DR-498AR  
 R. 11/12  
 Effective 11/12  
 Rule 12D-16.002, FAC

PROPERTY PARCEL NUMBER  
**14-05-24-006374-000-00**  
 TAX YEAR 2018

REMOVAL OF TOTAL OR PARTIAL EXEMPTION

This property no longer qualifies for a total or partial exemption. As of January 1 of this year, the property was not being used for tax exempt purposes.

WARNING

Florida Law prescribes that it is the duty of the owner of any property to notify the property appraiser promptly whenever the use of the property or the status or condition of the owner changes so as to change the exempt status of the property. If any property owner fails to so notify the property appraiser and the property appraiser determines that for any year within the prior 10 years the owner was not entitled to receive such exemption, the property shall be subject to the taxes exempted as a result of such failure, plus 15 percent interest per annum and a penalty of 50 percent of the taxes exempted. Reference Sec. 196.011 (9)(a)F.S.

Please remove the above exemption from my property for the current year.

SIGNATURE

DATE



HONORABLE ROGER A. SUGGS, CFA, AAS, CCF  
 CLAY COUNTY PROPERTY APPRAISER  
 P.O. BOX 38  
 GREEN COVE SPRINGS, FL 32043-0038  
 RETURN SERVICE REQUESTED

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 PERMIT NO. 3937

RECEIPT FOR 2018 TOTAL OR PARTIAL EXEMPTION RENEWAL

LEGAL DESCRIPTION	PROPERTY PARCEL NUMBER
BLK 35 LONG BRANCH CITY O R 272 PG 149 EX LOT 1 AS REC O R 421 PG 512	17-06-25-021690-000-00 02

3-08  
 NEW HOPE BAPTIST CHURCH  
 PO BOX 112  
 PENNEY FARMS FL 32079-0112

DR-498AR  
 R. 11/12  
 Effective 11/12  
 Rule 12D-16.002, FAC

PROPERTY PARCEL NUMBER  
**17-06-25-021690-000-00**  
 TAX YEAR 2018

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Please remove the above exemption from my property for the current year.

SIGNATURE

DATE

If no longer qualified for the exemption,  
detach below card, affix postage and mail before March 1.

**TOTAL OR PARTIAL EXEMPTION RECEIPT**

Your total or partial exemption application for this tax year is being automatically renewed. This is your receipt.

There are severe penalties for falsely claiming a total or partial exemption. You are no longer eligible for a total or partial exemption if the property is not being used primarily for a bona fide exempt purpose.

If you are applying for a total or partial exemption on new property for the first time, you must apply at the Property Appraiser's Office on or before March 1 of this year.

If you have any questions concerning exemptions or this form, call your County Property Appraiser.



NAME \_\_\_\_\_  
ADDRESS \_\_\_\_\_  
CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

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CLAY COUNTY PROPERTY APPRAISER  
P.O. BOX 38  
GREEN COVE SPRINGS, FL 32043-0038



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NAME \_\_\_\_\_  
ADDRESS \_\_\_\_\_  
CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

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GREEN COVE SPRINGS, FL 32043-0038





HONORABLE ROGER A. SUGGS, CFA, AAS, CCF  
 CLAY COUNTY PROPERTY APPRAISER  
 PO BOX 38  
 GREEN COVE SPRINGS, FL 32043-0038

RETURN SERVICE REQUESTED

TANGIBLE PERSONAL PROPERTY TAX RETURN

535

CONFIDENTIAL

DR-405, R. 12/11  
 Rule 12D-16.002, F.A.C.

Return to Property Appraiser by **April 1** to avoid penalty.

**CLAY COUNTY** Tax Year **2018**

04605-025

CYPRESS POINTE APARTMENTS  
 VR CYPRESS POINTE LP  
 C/O VENTERRE REALTY  
 1725 16TH AVE #201  
 RICHMOND HILL ONT,  
 CANADA L4B 4C6

Physical address:

25 KNIGHT BOXX RD  
 ORANGE PARK 32065



1.1

Federal Employer  
 Identification Number

-

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 _____ If before 12/31 last year, does this return reflect additions/deletions through Dec 31? <input type="checkbox"/> Yes <input type="checkbox"/> No end date	

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	Other, specify:			
<b>TOTAL PERSONAL PROPERTY</b>				

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

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.



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.

### 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.

## 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.

## Helpful Hints

- File the original return from this office (with name and account number preprinted), when possible. Be sure to sign and date your return.
- It is to your advantage to provide a detailed breakdown of assets since depreciation on each item may vary.
- Identify any equipment that may have been "physically removed". List those items in the appropriate space on your return.
- Do not use vague terms such as "various" to describe assets or years purchased.
- Additional information regarding filing is provided in the instructional section of the return.
- If you sell your business, go out of business, or move to a new location, please inform this office.

### File Your TPP Return Online

[www.ccpao.com](http://www.ccpao.com)

Filing your Tangible Personal Property return online is fast and easy. In most cases, the equipment reported on your prior-year return will already be listed on your online return, and you will only need to make additions and deletions. Simply logon to [www.ccpao.com/tpd](http://www.ccpao.com/tpd) and click *Online Filing*. There are other online services available such as viewing your prior-year assessment, registering a new business and applying to extend the filing deadline.

## New Business

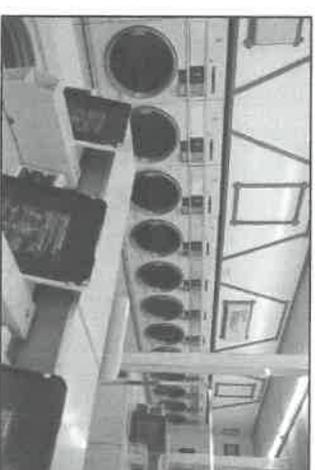
It is your responsibility to file your Tangible Personal Property Return by April 1, however, you may register your business beforehand and we will mail the forms and instructions to you.

- Go to our website at [www.ccpao.com/tpd](http://www.ccpao.com/tpd)
- Click on New Business Registrations and complete the simple on-screen registration.

### Important Dates

- January 1: Date of assessment
- March 1: Deadline to file for real property exemptions, assessment reductions and classifications
- April 1: Filing deadline for tangible return with no penalty applied
- Mid-August: Notice of Proposed Property Tax Notices mailed
- September: Petition to appear before the Value Adjustment Board must be made within 25 days after mailing of Notice of Proposed Property Taxes
- November: Tax bills mailed by Tax Collector

# Tangible Personal Property



**Roger A. Suggs, CFA, AAS, CCF**

**Clay County Property Appraiser**

State-Certified General Real Estate Appraiser R22771

Main Office:

477 Houston Street

Administration Building, 2<sup>nd</sup> Floor

Green Cove Springs, FL 32043

Phone: (904) 284-6305

Fax: (904) 284-2923

Email: [info@ccpao.com](mailto:info@ccpao.com)

Website: [www.ccpao.com](http://www.ccpao.com)

Office hours: 8:00 am – 4:30 pm



Dear Property Owner,

Florida constitutional and statutory law charges the property appraiser with the task of valuing all property that is not immune from taxation, or otherwise expressly exempt from valuation. Federal and State property is immune; inventory, motor vehicles, vessels and aircraft are exempt. If after reviewing this brochure you have additional questions, please contact my office or visit our website for additional information.

Sincerely,

Roger A. Suggs, CFA, AAS, CCF  
Clay County Property Appraiser  
State-Certified General Real Estate Appraiser RZ2771



### What is Tangible Personal Property?

Real property is considered by general appraisal theory to be land and permanently attached fixtures. Personal property is, by default, all other property. Personal property is classified as either tangible or intangible. Tangible personal property can be touched, it has intrinsic value. Taxable tangible personal property includes equipment in commercial use that is not expressly exempt. Intangible personal property has value based on what the property represents. Stocks, bonds, mutual funds, and accounts receivable are all intangible personal property. Intangible personal property is not reported to the county property appraiser.

Ad valorem taxes from the assessment of tangible personal property are levied by local taxing authorities like cities, counties, and school districts. Tangible personal property assessment relies on a self-reporting system. Taxpayers who are required to file must do so by April 1 of each year, listing the reportable property that was in place on January 1, which is the assessment date.



The passage of Amendment 1 in January of 2008, established a \$25,000 tangible personal property exemption. Taxpayers who file returns in a timely manner do not pay taxes on \$25,000 of the assessed value of their tangible personal property. A business with less than \$25,000 must file an initial return which is its application for the exemption. The following year a waiver letter will be mailed to taxpayers with values less than \$25,000. Those who receive waivers will not have to file returns unless they have added property that may cause the value of the tangible personal property to exceed \$25,000. A change of ownership or a change of the location of a business are events that also trigger the filing requirement.

The Tangible Personal Property Department of the Clay County Property Appraiser's office maintains a standard of excellence to rival larger jurisdictions. Not only was Clay County the first jurisdiction in Florida to offer online filing of tangible personal property returns, but we continue to make use of the latest technology to make sure that the tangible personal property department is operated as efficiently as possible, while providing good service to taxpayers.





**Tangible Department**

HONORABLE ROGER A. SUGGS, CFA, AAS, CCF  
CLAY COUNTY PROPERTY APPRAISER  
PO BOX 38  
GREEN COVE SPRINGS, FL 32043-0038





HONORABLE ROGER A. SUGGS, CFA, AAS, CCF  
 CLAY COUNTY PROPERTY APPRAISER  
 P.O. BOX 38  
 GREEN COVE SPRINGS, FL 32043-0038  
 RETURN SERVICE REQUESTED

PRSRT  
 FIRST-CLASS  
 MAIL  
 U.S. POSTAGE  
 PAID  
 ORLANDO, FL  
 PERMIT NO. 3937

**2018 TANGIBLE PERSONAL PROPERTY EXEMPTION RENEWAL**

BUSINESS LOCATION  
 1665 KINGSLEY AV Unit- 108  
 ORANGE PARK 32073

UNLESS THE VALUE OF YOUR TANGIBLE PERSONAL PROPERTY EXCEEDS \$25,000 ON JANUARY 1, YOUR REQUIREMENT TO FILE A RETURN HAS BEEN WAIVED. THE TANGIBLE PERSONAL PROPERTY EXEMPTION FOR THIS ACCOUNT HAS BEEN RENEWED FOR THE 2018 TAX YEAR

Account Number: 14945-200

SEE REVERSE SIDE FOR IMPORTANT INFORMATION



HONORABLE ROGER A. SUGGS, CFA, AAS, CCF  
 CLAY COUNTY PROPERTY APPRAISER  
 P.O. BOX 38  
 GREEN COVE SPRINGS, FL 32043-0038  
 RETURN SERVICE REQUESTED

PRSRT  
 FIRST-CLASS  
 MAIL  
 U.S. POSTAGE  
 PAID  
 ORLANDO, FL  
 PERMIT NO. 3937

**2018 TANGIBLE PERSONAL PROPERTY EXEMPTION RENEWAL**

BUSINESS LOCATION  
 1950 MILLER ST Unit- 5  
 ORANGE PARK 32073

UNLESS THE VALUE OF YOUR TANGIBLE PERSONAL PROPERTY EXCEEDS \$25,000 ON JANUARY 1, YOUR REQUIREMENT TO FILE A RETURN HAS BEEN WAIVED. THE TANGIBLE PERSONAL PROPERTY EXEMPTION FOR THIS ACCOUNT HAS BEEN RENEWED FOR THE 2018 TAX YEAR

Account Number: 03424-025

SEE REVERSE SIDE FOR IMPORTANT INFORMATION

3-1

CHILDREN'S HOME SOCIETY OF FL.  
 482 S KELLER RD 3RD FL  
 ORLANDO FL 32810-6130



HONORABLE ROGER A. SUGGS, CFA, AAS, CCF  
 CLAY COUNTY PROPERTY APPRAISER  
 P.O. BOX 38  
 GREEN COVE SPRINGS, FL 32043-0038  
 RETURN SERVICE REQUESTED

PRSRT  
 FIRST-CLASS  
 MAIL  
 U.S. POSTAGE  
 PAID  
 ORLANDO, FL  
 PERMIT NO. 3937

**2018 TANGIBLE PERSONAL PROPERTY EXEMPTION RENEWAL**

BUSINESS LOCATION  
 4501 HIGHWAY 17  
 ORANGE PARK 32073

UNLESS THE VALUE OF YOUR TANGIBLE PERSONAL PROPERTY EXCEEDS \$25,000 ON JANUARY 1, YOUR REQUIREMENT TO FILE A RETURN HAS BEEN WAIVED. THE TANGIBLE PERSONAL PROPERTY EXEMPTION FOR THIS ACCOUNT HAS BEEN RENEWED FOR THE 2018 TAX YEAR

Account Number: 06380-000

SEE REVERSE SIDE FOR IMPORTANT INFORMATION



HONORABLE ROGER A. SUGGS, CFA, AAS, CCF  
 CLAY COUNTY PROPERTY APPRAISER  
 P.O. BOX 38  
 GREEN COVE SPRINGS, FL 32043-0038  
 RETURN SERVICE REQUESTED

PRSRT  
 FIRST-CLASS  
 MAIL  
 U.S. POSTAGE  
 PAID  
 ORLANDO, FL  
 PERMIT NO. 3937

**2018 TANGIBLE PERSONAL PROPERTY EXEMPTION RENEWAL**

BUSINESS LOCATION  
 VARIES

UNLESS THE VALUE OF YOUR TANGIBLE PERSONAL PROPERTY EXCEEDS \$25,000 ON JANUARY 1, YOUR REQUIREMENT TO FILE A RETURN HAS BEEN WAIVED. THE TANGIBLE PERSONAL PROPERTY EXEMPTION FOR THIS ACCOUNT HAS BEEN RENEWED FOR THE 2018 TAX YEAR

Account Number: 06494-500

SEE REVERSE SIDE FOR IMPORTANT INFORMATION

3-1

FLORIDA CABLE INC.  
 PO BOX 368  
 OAKLAND FL 34760-0368



## NOTICE TO TAXPAYER WHOSE TANGIBLE PERSONAL PROPERTY RETURN WAS WAIVED IN THE PREVIOUS YEAR

You are being sent this notice as required by Florida law because your requirement for filing an annual Tangible Personal Property tax return was waived in the previous year.

Based on the value of your tangible personal property last year, you do not have to file a tangible personal property return for this year unless the value of your tangible personal property was more than \$25,000 on January 1 of this year.

- As long as the value of your property remains at \$25,000 or less on January 1 of each year, you will not need to file a tangible personal property return.
- If the value of your property was/is more than \$25,000 on January 1 of last year or any following year, you must file a tangible personal property return, Form DR-405, by April 1.

If you were required to file a return in the previous year but did not, you may have to pay a penalty of 25% of the total tax levied against the property for each year that you did not file, calculated without benefit of the exemption. If you claim more exemptions than allowed, the penalty is the taxes exempted because of the wrongful claim plus 15% interest each year and a penalty of 50% of the taxes exempted. See section 196.183, Florida Statutes.

You may download form DR-405 from our website at [www.ccpao.com](http://www.ccpao.com) or contact our office to have a tax return mailed to you. If you have any questions regarding the tangible exemption or filing requirements, please contact the Personal Property Department at (904) 529-5267.

DR-405W, N. 12/08  
Rule 12D-16.002, FAC  
Eff. 11/12

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DR-405W, N. 12/08  
Rule 12D-16.002, FAC  
Eff. 11/12

NOTICE OF PROPOSED PROPERTY TAXES  
CLAY COUNTY TAXING AUTHORITIES  
2017 REAL PROPERTY

**DO NOT PAY**  
THIS IS NOT A BILL

HX  
H3  
AM

SEC 5 TWN 6 RNG 26  
LOT 44 MAGNOLIA WEST UNIT 1 AS  
REC O R 3058 PG 1349

HX Parcel ID: 05-06-26-015234-004-44



2  
-  
1

GLOYD SEAN P & ASHLEY N  
2336 BONNIE LAKES DR  
GREEN COVE SPRINGS FL 32043-9267

LCTN: 2336 BONNIE LAKES DR  
GREEN COVE SPRINGS FL 32043

TAXING AUTHORITY TAX INFORMATION								
TAXING AUTHORITY	PRIOR 2016 TAXABLE VALUE	YOUR FINAL TAX RATE AND TAXES LAST YEAR 2016		CURRENT 2017 TAXABLE VALUE	YOUR TAX RATE AND TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE		YOUR TAX RATE AND TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE	
		COLUMN 1	COLUMN 2 RATE		COLUMN 3 TAXES	COLUMN 4	COLUMN 5 RATE	COLUMN 6 TAXES
<b>Taxing District: 002</b>								
COUNTY SERVICES	61,252	5.2349	320.65	40,655	4.9958	203.10	5.2349	212.82
SCHOOL RLE	86,252	4.5140	389.34	56,638	4.3182	244.57	4.1900	237.31
LOCAL BOARD	86,252	2.2480	193.89	56,638	2.1505	121.80	2.2480	127.32
GRN CV SPG,CITY OF	61,252	3.6000	220.51	40,655	3.5243	143.28	3.6000	146.36
SJRWMD	61,252	.2885	17.67	40,655	.2724	11.07	.2724	11.07
FIRE CONTROL MSTU-8	61,252	.5048	30.92	40,655	.4816	19.58	.5048	20.52
<b>TOTAL AD-VALOREM PROPERTY TAXES</b>		16.3902	1,172.98		15.7428	743.40	16.0501	755.40

PROPERTY APPRAISER VALUE INFORMATION							
	MARKET VALUE	SCHOOL ASSESSED VALUE EXEMPTIONS		NON-SCHOOL ASSESSED VALUE EXEMPTIONS			
		ASSESSED VALUE	SCHOOL EXEM	ASSESSED VALUE	COUNTY EXEM	CITY EXEM	OTHER EXEM
PRIOR YEAR 2016	130,833	111,252	25,000	111,252	50,000	50,000	50,000
CURRENT YEAR 2017	131,518	113,588	56,950	113,588	72,933	72,933	72,933

APPLIED ASSESSMENT REDUCTION	APPLIES TO	CURRENT VALUE 2017
SAVE OUR HOMES BENEFIT	ALL TAXES	17,930
NON-HOMESTEAD 10% CAP BENEFIT	ALL NON-SCHOOL TAXES	0
AGRICULTURAL CLASSIFICATION	ALL TAXES	0
OTHER	ALL TAXES	0
EXEMPTIONS	APPLIES TO	CURRENT VALUE 2017
FIRST HOMESTEAD	ALL TAXES	25,000
ADDITIONAL HOMESTEAD	ALL NON-SCHOOL TAXES	25,000
SENIOR EXEMPTIONS	COUNTY OPERATING TAXES	0
OTHER	ALL TAXES	22,933

If you feel the market value of the property is inaccurate or does not reflect fair market value as of January 1, 2017, or if you are entitled to an exemption or classification that is not reflected, contact the Clay County Property Appraiser's Office at:

477 Houston St, Green Cove Springs, FL 32043  
(904) 284-6305

If the Property Appraiser's Office is unable to resolve the matter as to the market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms and certified property record cards are available online at [www.ccpao.com](http://www.ccpao.com).

SEE REVERSE SIDE FOR PUBLIC HEARING DATES AND EXPLANATIONS OF THE COLUMNS ABOVE.

Petitions must be filed on or before  
**September 12, 2017**

# Clay County Notice of Proposed Property Taxes

The Taxing Authorities which levy property taxes against your property will soon hold **PUBLIC HEARINGS** to adopt budgets and tax rates for the next year. The purpose of the **PUBLIC HEARINGS** is to receive opinions from the general public and to answer questions on the proposed tax change and budget **PRIOR TO TAKING FINAL ACTION**. Each Taxing Authority may **AMEND OR ALTER** its proposals at the hearing.

TAXING AUTHORITY HEARING INFORMATION	
TAXING AUTHORITY	PUBLIC HEARING DATE, LOCATION AND TIME
COUNTY SERVICES SCHOOL RLE LOCAL BOARD GRN CV SPG,CITY OF SJRWMD FIRE CONTROL MSTU-8	SEPT 12,2017 5:05PM 4TH FLOOR ADMIN BLDG 477 HOUSTON ST GCS, FL SEPT 7,2017 6:00PM FLEM ISL HI SCH 2233 VILLAGE SQUARE PKWY FI, FL SEPT 7,2017 6:00PM FLEM ISL HI SCH 2233 VILLAGE SQUARE PKWY FI, FL SEPT 5,2017 7PM CITY HALL 321 WALNUT ST GCS, FL SEPT 12,2017 5:05PM SJRWMD 4049 REID ST. PALATKA, FL SEPT 12,2017 5:05PM 4TH FLOOR ADMIN BLDG 477 HOUSTON ST GCS, FL

YOUR FINAL TAX BILL MAY CONTAIN NON-AD VALOREM ASSESSMENTS WHICH MAY NOT BE REFLECTED ON THIS NOTICE SUCH AS ASSESSMENTS FOR ROADS, FIRE, GARBAGE, LIGHTING, DRAINAGE, WATER, SEWER, OR OTHER GOVERNMENT SERVICES AND FACILITIES WHICH MAY BE LEVIED BY YOUR COUNTY, CITY, SPECIAL DISTRICT OR OTHER TAXING AUTHORITY.

NOTE: Amounts shown on this form do not reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

## EXPLANATION OF "TAXING AUTHORITY TAX INFORMATION" SECTION

- COLUMN 1 - "PRIOR TAXABLE VALUE"**  
 This column shows the prior assessed value less all applicable exemptions used in the calculations of the taxes for that specific taxing authority.
- COLUMNS 2 & 3 - "YOUR FINAL TAX RATE AND TAXES LAST YEAR"**  
 These columns show the tax rate and taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.
- COLUMN 4 - "CURRENT TAXABLE VALUE"**  
 This column shows the current assessed value less all applicable exemptions used in the calculation of taxes for that specific taxing authority. Various taxable values in this column may indicate the impact of Limited Income Senior or the Additional Homestead exemption. Current year taxable values are as of January 1, 2017.
- COLUMNS 5 & 6 - "YOUR TAX RATE AND TAXES IF NO BUDGET CHANGE IS MADE"**  
 These columns show what your tax rate and taxes will be IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.
- COLUMNS 7 & 8 - "YOUR TAX RATE AND TAXES IF PROPOSED BUDGET CHANGE IS MADE"**  
 These columns show what your tax rate and taxes will be this year under the BUDGET ACTUALLY PROPOSED by each taxing authority. The proposal is NOT final and may be amended at the public hearings shown at the top of this notice. The difference between columns 6 and 8 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

## EXPLANATION OF "PROPERTY APPRAISER VALUE INFORMATION" SECTION

- MARKET (JUST) VALUE** - The most probable sale price for a property in a competitive, open market involving a willing buyer and a willing seller as of January 1, 2017.
- ASSESSED VALUE** - The value of your property after any "assessment reductions" have been applied. This value may also reflect an agricultural classification. If "assessment reductions" are applied, the assessed value may be different for School versus Non-School taxing authorities and for the purpose of calculating tax levies.
- APPLIED ASSESSMENT REDUCTION** - Properties can receive an assessment reduction for a number of reasons, including the Save Our Homes benefit and the 10% non-homestead property assessment limitation. Agricultural Classification is not an assessment reduction. It is an assessment determined per Florida Statute 193.461.
- EXEMPTIONS** - Any exemption that impacts your property is listed in this section, along with its corresponding exemption value. Specific dollar or percentage reductions in assessed value may be applicable to a property based upon certain qualifications of the property or property owner. In some cases, an exemption's value may vary depending on the taxing authority. The tax impact of an exemption value may also vary for the same taxing authority, depending on the levy (i.e., operating millage vs. debt service millage).
- TAXABLE VALUE:** - Taxable value is the value used to calculate the tax due on your property. Taxable value is the assessed value minus the value of your exemptions.

For more information concerning this Notice of Proposed Taxes please visit our website at [www.ccpao.com](http://www.ccpao.com)



Roger A. Suggs, CFA, AAS, CCF  
Clay County Property Appraiser

www.ccpao.com

# 2017 TRIM GUIDE

Helping you read and understand your annual Truth in Millage (TRIM) Notice



## 1 YOUR PROPERTY IDENTIFIERS

At the top of the form is the parcel identification number or tangible personal property account number, as well as the owner's name, mailing address, legal description, and physical address. The mailing address is where your tax bill will be mailed; please notify us (in writing) of any address changes.

## 2 TAXING AUTHORITIES

Listed is the taxing district and the local government agencies with the power to levy taxes. Every taxing authority will hold a public hearing on their proposed budget for the coming year. The budget amount determines the millage (tax) rate that will be applied to your property's taxable value, resulting in your annual tax amount.

## 3 PRIOR YEAR TAXABLE VALUE & CURRENT YEAR TAXABLE VALUE

These two columns list your taxable value for last year and this year. The taxable value is the assessed value less any exemptions, such as the homestead exemption.

Because certain exemptions only apply to the millage rate for specific taxing authorities, your TRIM notice will list different taxable values for different authorities. (See #10, Exemptions)

## 4 YOUR FINAL TAX RATE AND TAXES LAST YEAR (2016)

These are the millage rates and taxes for each taxing authority for 2016. The 2016 assessment roll has been certified and closed, but it is helpful to use this information for the purpose of comparing this year to last year. The 2017 TRIM notice is designed primarily to give you the opportunity to review your 2017 values and millage rates.

## 5 YOUR TAX RATE AND TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE

This column illustrates what your taxes would be if the taxing authorities elected to keep last year's budget. However, the taxing authorities have proposed a new budget; therefore, your taxes will differ from this amount. This column is for comparative purposes only.

## 6 YOUR TAX RATE AND TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE

This is your 2017 proposed tax amount.

This column includes the maximum millage rate and resulting tax amount already proposed by your taxing authorities based on their new budgets. Your ad valorem taxes this year cannot be more than this proposed amount. If, during the final budget hearings, millage rates are decreased, your taxes may decrease from this amount.

## PROPERTY VALUES

The following values are listed for this year and last year:

### 7 MARKET VALUE

The 2017 market value is an estimate of the most probable selling price as of January 1, 2017, based on sales and other market data from 2016.

### 8 ASSESSED/CAPPED VALUE

This is the market value as limited by an assessment cap, such as the Save-Our-Homes cap or the 10% cap on non-homestead parcels, or by an assessment classification (such as agricultural classification). Because the 10% non-homestead cap does not apply to school millages, there may be a different value for school and non-school millages.

### 9 APPLIED ASSESSMENT REDUCTION

This lists the value of any assessment reductions such as the Save-Our-Homes cap. If you applied for and received a Save-Our-Homes cap Portability benefit, it will be reflected here and in the current year assessed value.

## NOTICE OF PROPOSED PROPERTY TAXES CLAY COUNTY TAXING AUTHORITIES 2017 REAL PROPERTY

DO NOT PAY  
THIS IS NOT A BILL

HX  
N3  
DV

Short Legal  
Description

HX Parcel ID: 99-99-99-99999-99-99

PROPERTY OWNER  
ADDRESS  
CITY, STATE, ZIP

LCTN: Property Address

SAMPLE

TAXING AUTHORITY	PRIOR YEAR TAXABLE VALUE & CURRENT YEAR TAXABLE VALUE				YOUR FINAL TAX RATE AND TAXES LAST YEAR 2016			CURRENT 2017 TAXABLE VALUE			YOUR TAX RATE AND TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE			YOUR TAX RATE AND TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE		
	COLUMN 1	COLUMN 2 RATE	COLUMN 3 TAXES	COLUMN 4	COLUMN 5 RATE	COLUMN 6 TAXES	COLUMN 7 RATE	COLUMN 8 TAXES	COLUMN 9 RATE	COLUMN 10 TAXES	COLUMN 11 RATE	COLUMN 12 TAXES				
Taxing District: 001																
COUNTY SERVICES	189,759	5.2349	988.67	173,637	4.9958	867.46	5.2349	988.67	173,637	4.9958	867.46	5.2349	988.67	173,637	4.9958	867.46
SCHOOL RLE	194,759	4.5140	879.14	186,637	4.3182	807.75	4.5140	879.14	186,637	4.3182	807.75	4.5140	879.14	186,637	4.3182	807.75
LOCAL BOARD	194,759	2.2450	437.62	186,637	2.1503	427.17	2.2450	437.62	186,637	2.1503	427.17	2.2450	437.62	186,637	2.1503	427.17
SURVAD	189,759	.2885	48.88	173,637	.2724	47.30	.2885	48.88	173,637	.2724	47.30	.2885	48.88	173,637	.2724	47.30
UNINCORP SERVICES MSTU	189,759	.1110	18.84	173,637	.1058	18.37	.1110	18.84	173,637	.1058	18.37	.1110	18.84	173,637	.1058	18.37
LAW ENFORCEMENT MSTU-4	189,759	2.2503	382.01	173,637	2.1445	372.38	2.2503	382.01	173,637	2.1445	372.38	2.2503	382.01	173,637	2.1445	372.38
FIRE CONTROL MSTU-8	189,759	.5048	85.69	173,637	.4816	83.62	.5048	85.69	173,637	.4816	83.62	.5048	85.69	173,637	.4816	83.62
<b>TOTAL AD-VALOREM PROPERTY TAXES</b>		15.1515	2,741.15		14.4688	2,674.03	14.8114	2,732.78								

	MARKET VALUE	SCHOOL ASSESSED VALUE EXEMPTIONS		NON-SCHOOL ASSESSED VALUE EXEMPTIONS			
		ASSESSED VALUE	SCHOOL EXEM	ASSESSED VALUE	COUNTY EXEM	CITY EXEM	OTHER EXEM
PRIOR YEAR 2016	229,759	229,759	35,000	229,759	60,000	0	60,000
CURRENT YEAR 2017	233,637	233,637	35,000	233,637	60,000	0	60,000

APPLIED ASSESSMENT REDUCTION	APPLIES TO	CURRENT VALUE 2017
SAVE OUR HOMES BENEFIT	ALL TAXES	0
NON-HOMESTEAD 10% CAP BENEFIT	ALL NON-SCHOOL TAXES	0
AGRICULTURAL CLASSIFICATION	ALL TAXES	0
OTHER	ALL TAXES	0

EXEMPTIONS	APPLIES TO	CURRENT VALUE 2017
FIRST HOMESTEAD	ALL TAXES	25,000
ADDITIONAL HOMESTEAD	ALL NON-SCHOOL TAXES	25,000
SENIOR EXEMPTIONS	COUNTY OPERATING TAXES	0
OTHER	ALL TAXES	10,000

SEE REVERSE SIDE FOR PUBLIC HEARING DATES AND EXPLANATIONS OF THE COLUMNS ABOVE.

If you feel the market value of the property is inaccurate or does not reflect fair market value as of January 1, 2017, or if you are entitled to an exemption or classification that is not reflected, contact the Clay County Property Appraiser's Office at:

477 Houston St, Green Cove Springs, FL 32043  
(904) 284-6305

If the Property Appraiser's Office is unable to resolve the matter as to the market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms and certified property record cards are available online at www.ccpao.com.

Petitions must be filed on or before  
September 12, 2017

## 10 EXEMPTION AMOUNTS

This lists the amount of all your exemptions. Some exemptions apply only to specific taxing authorities, which can result in different taxable values for different taxing authorities. For example:

- The additional \$25,000 Homestead Exemption applies only to the assessed value between \$50,000 and \$75,000, and does not apply to the school millage.
- The additional homestead exemption for low-income seniors only applies to certain millage rates.

## 11 APPRAISER CONTACT NUMBER

If you have any questions or concerns about your property value or exemptions, you can contact the Clay County Property Appraiser's Office by calling this number. A copy of your property record card can be obtained from our website.

## 12 VAB FILING DEADLINE

The deadline for filing a petition with the Value Adjustment Board to appeal your property value or exemption status is listed here.

## ON THE BACK OF THE TRIM NOTICE ...

**BUDGET HEARINGS** — This section lists the budget hearing for each taxing authority levying taxes in your tax district. If you wish to voice an opinion about the amount or use of taxes, you are encouraged to attend.

**NON-AD VALOREM ASSESSMENTS** — Non-Ad Valorem assessments are applicable in some taxing districts and are based on a rate schedule set by each governing body. They are NOT based on the value of your property. The Save-Our-Homes cap does not apply to these assessments.

**EXPLANATIONS** — Explanations for the columns and sections on the TRIM Notice are provided.

## General List of Ad Valorem Tax Exemptions, Reductions and Classifications

- Homestead Exemption up to \$50,000
- Additional Homestead Exemption up to \$50,000 for Persons 65 and Older with Limited Income (annual application and income verification required)
- Additional Homestead Exemption for Persons 65 and Older with Limited Income and at Least 25 years of Residency (available exclusively to residents in the taxing districts of the Town of Orange Park and the City of Green Cove Springs Residents)
- Totally and Permanently Disabled Persons Exemption (annual income verification required)
- Homestead Property Tax Discount for Veterans Age 65 and Older With a Combat Related Disability
- 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
- Agricultural Classification
- Homestead Ad Valorem Tax Exemption for Deployed Military Personnel with Qualifying Deployment
- Exemption for Totally and Permanently Disabled Veteran, First Responder, or the Surviving Spouse
- \$5,000 Exemption for Disabled Ex-Servicemember or Surviving Spouse
- Exemption for Disabled Veterans Confined to Wheelchairs
- \$500 Exemption for Widows, Widowers, Blind Persons, and Totally and Permanently Disabled Persons
- Charitable, Religious, Scientific, or Literary Exemption
- Reduction in Assessment for Living Quarters of Parents or Grandparents
- Real Property Dedicated in Perpetuity for Conservation Exemption

## Important Information for New Homeowners

Florida law states that every person who owns real estate in Florida, and makes the property his or her permanent residence, may be eligible to receive a homestead property tax exemption up to \$50,000. The homestead exemption is not transferrable and new applicants must file an application **ON OR BEFORE MARCH 1 FOR THE TAX YEAR IN WHICH THE EXEMPTION IS REQUESTED.**

Applicants must have legal or beneficial title as of January 1 and must provide proof of permanent residency via a valid Florida Drivers License or Identification Card. Additional proof of residency accepted can be, but is not limited to:

Voter Registration Card, Current State of Florida Vehicle Registration, Utility Bill, W-2, etc...

Please contact an Exemption Specialist at (904) 269/284-6305, Ext. 1 for eligibility requirements.

Other exemptions are available. For more information, please visit our website at [www.ccpao.com](http://www.ccpao.com)



NOTICE OF **PROPOSED** PROPERTY TAXES  
 CLAY COUNTY TAXING AUTHORITIES  
 2017 TANGIBLE PROPERTY

**DO NOT PAY**  
 THIS IS NOT A BILL

MX

Account Number: 07709-000



89  
 8 - 27988

GRANITE TRANSFORMATIONS  
 1503 COUNTY ROAD 315 STE 204  
 GREEN COVE SPRINGS FL 32043-8773

TANGIBLE PERSONAL PROPERTY  
 LCTN: 1503 COUNTY ROAD 315 204  
 GREEN COVE SPRINGS FL 32043



**TAXING AUTHORITY TAX INFORMATION**

TAXING AUTHORITY	PRIOR 2016 TAXABLE VALUE	YOUR FINAL TAX RATE AND TAXES LAST YEAR 2016		CURRENT 2017 TAXABLE VALUE	YOUR TAX RATE AND TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE		YOUR TAX RATE AND TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE	
	COLUMN 1	COLUMN 2 RATE	COLUMN 3 TAXES	COLUMN 4	COLUMN 5 RATE	COLUMN 6 TAXES	COLUMN 7 RATE	COLUMN 8 TAXES
<b>Taxing District: 001</b>								
COUNTY SERVICES	0	5.2349	.00	7,732	4.9958	38.63	5.2349	40.48
SCHOOL RLE	0	4.5140	.00	7,732	4.3182	33.39	4.1900	32.40
LOCAL BOARD	0	2.2480	.00	7,732	2.1505	16.63	2.2480	17.38
SJRWMD	0	.2885	.00	7,732	.2724	2.11	.2724	2.11
UNINCORP SERVICES MSTU	0	.1110	.00	7,732	.1058	.82	.1110	.86
LAW ENFORCEMENT MSTU-4	0	2.2503	.00	7,732	2.1445	16.58	2.2503	17.40
FIRE CONTROL MSTU-8	0	.5048	.00	7,732	.4816	3.72	.5048	3.90
<b>Penalty</b>		0%	0.00		15%	16.78	15%	17.18
<b>TOTAL AD-VALOREM PROPERTY TAXES</b>		15.1515	0.00		14.4688	128.66	14.8114	131.71

**PROPERTY APPRAISER VALUE INFORMATION**

	MARKET VALUE	ASSESSED VALUE	EXEMPTIONS
PRIOR YEAR 2016	7,500	7,500	7,500
CURRENT YEAR 2017	32,732	32,732	25,000

EXEMPTIONS	APPLIES TO	CURRENT VALUE 2017
GOVERNMENTAL EXEMPTIONS	ALL TAXES	0
INSTITUTIONAL EXEMPTIONS	ALL TAXES	0
TPP EXEMPTION UP TO \$25,000	ALL TAXES	25,000
OTHER	ALL TAXES	0

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**September 12, 2017**

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UNINCORP SERVICES MSTU	SEPT 12,2017 5:05PM 4TH FLOOR ADMIN BLDG 477 HOUSTON ST GCS, FL
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**NOTE:** Amounts shown on this form do not reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

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This is the market value as limited by an assessment cap, such as the Save-Our-Homes cap or the 10% cap on non-homestead parcels, or by an assessment classification (such as agricultural classification). Because the 10% non-homestead cap does not apply to school millages, there may be a different value for school and non-school millages.

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## NOTICE OF PROPOSED PROPERTY TAXES CLAY COUNTY TAXING AUTHORITIES 2017 REAL PROPERTY

DO NOT PAY  
THIS IS NOT A BILL

HX  
H3  
DV

Short Legal  
Description

HX Parcel ID: 99-99-99-999999-99-99

PROPERTY OWNER  
ADDRESS  
CITY, STATE, ZIP

LCTN: Property Address

SAMPLE

TAXING AUTHORITY	PRIOR 2016 TAXABLE VALUE		YOUR FINAL TAX RATE AND TAXES LAST YEAR 2016			CURRENT 2017 TAXABLE VALUE		YOUR TAX RATE AND TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE			YOUR TAX RATE AND TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE	
	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8				
Taxing District: 001												
COUNTY SERVICES	180,750	5.2349	888.07	173,637	4.9958	867.46	5.2349	908.07				
SCHOOL RE	184,750	4.5140	873.14	186,637	4.3162	857.75	4.1900	832.29				
LOCAL BOARD	194,750	2.2480	437.62	199,637	2.1595	427.17	2.3480	446.54				
S.P.W.M.D	180,750	.2885	48.88	173,637	.2724	47.30	.2724	47.30				
UNINCORP SERVICES MSTU	189,750	.1110	18.84	173,637	.1058	16.37	.1110	18.27				
LAW ENFORCEMENT MSTU-4	189,750	2.2293	382.01	173,637	2.1445	372.38	2.2803	389.74				
FIRE CONTROL MSTU-8	189,750	.5048	85.69	173,637	.4816	63.62	.5048	87.65				
<b>TOTAL AD-VALOREM PROPERTY TAXES</b>		15.1515	2,741.15		14.6688	2,674.03	14.8114	2,732.78				

	MARKET VALUE	SCHOOL ASSESSED VALUE EXEMPTIONS		NON-SCHOOL ASSESSED VALUE EXEMPTIONS			
		ASSESSED VALUE	SCHOOL EXEM	ASSESSED VALUE	COUNTY EXEM	CITY EXEM	OTHER EXEM
PRIOR YEAR 2016	229,750	229,750	35,000	229,750	60,000	0	80,000
CURRENT YEAR 2017	233,637	233,637	35,000	233,637	60,000	0	80,000

APPLIED ASSESSMENT REDUCTION	APPLIES TO	CURRENT VALUE 2017
SAVE OUR HOMES BENEFIT	ALL TAXES	0
NON-HOMESTEAD 10% CAP BENEFIT	ALL NON-SCHOOL TAXES	0
AGRICULTURAL CLASSIFICATION	ALL TAXES	0
OTHER	ALL TAXES	0

EXEMPTIONS	APPLIES TO	CURRENT VALUE 2017
FIRST HOMESTEAD	ALL TAXES	25,000
ADDITIONAL HOMESTEAD	ALL NON-SCHOOL TAXES	25,000
SENIOR EXEMPTIONS	COUNTY OPERATING TAXES	0
OTHER	ALL TAXES	10,000

If you feel the market value of the property is inaccurate or does not reflect fair market value as of January 1, 2017, or if you are entitled to an exemption or classification that is not reflected, contact the Clay County Property Appraiser's Office at:

477 Houston St, Green Cove Springs, FL 32043  
(904) 284-8385

If the Property Appraiser's Office is unable to resolve the matter as to the market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms and certified property record cards are available online at www.ccpao.com.

Petitions must be filed on or before  
September 12, 2017

## 10 EXEMPTION AMOUNTS

This lists the amount of all your exemptions. Some exemptions apply only to specific taxing authorities, which can result in different taxable values for different taxing authorities. For example:

- The additional \$25,000 Homestead Exemption applies only to the assessed value between \$50,000 and \$75,000, and does not apply to the school millage.
- The additional homestead exemption for low-income seniors only applies to certain millage rates.

## 11 APPRAISER CONTACT NUMBER

If you have any questions or concerns about your property value or exemptions, you can contact the Clay County Property Appraiser's Office by calling this number. A copy of your property record card can be obtained from our website.

## 12 VAB FILING DEADLINE

The deadline for filing a petition with the Value Adjustment Board to appeal your property value or exemption status is listed here.

## ON THE BACK OF THE TRIM NOTICE ...

**BUDGET HEARINGS** — This section lists the budget hearing for each taxing authority levying taxes in your tax district. If you wish to voice an opinion about the amount or use of taxes, you are encouraged to attend.

**NON-AD VALOREM ASSESSMENTS** — Non-Ad Valorem assessments are applicable in some taxing districts and are based on a rate schedule set by each governing body. They are NOT based on the value of your property. The Save-Our-Homes cap does not apply to these assessments.

**EXPLANATIONS** — Explanations for the columns and sections on the TRIM Notice are provided.

## General List of Ad Valorem Tax Exemptions, Reductions and Classifications

- Homestead Exemption up to \$50,000
- Additional Homestead Exemption up to \$50,000 for Persons 65 and Older with Limited Income (annual application and income verification required)
- Additional Homestead Exemption for Persons 65 and Older with Limited Income and at Least 25 years of Residency (available exclusively to residents in the taxing districts of the Town of Orange Park and the City of Green Cove Springs Residents)
- Totally and Permanently Disabled Persons Exemption (annual income verification required)
- Homestead Property Tax Discount for Veterans Age 65 and Older With a Combat Related Disability
- 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
- Agricultural Classification
- Homestead Ad Valorem Tax Exemption for Deployed Military Personnel with Qualifying Deployment
- Exemption for Totally and Permanently Disabled Veteran, First Responder, or the Surviving Spouse
- \$5,000 Exemption for Disabled Ex-Servicemember or Surviving Spouse
- Exemption for Disabled Veterans Confined to Wheelchairs
- \$500 Exemption for Widows, Widowers, Blind Persons, and Totally and Permanently Disabled Persons
- Charitable, Religious, Scientific, or Literary Exemption
- Reduction in Assessment for Living Quarters of Parents or Grandparents
- Real Property Dedicated in Perpetuity for Conservation Exemption

## Important Information for New Homeowners

Florida law states that every person who owns real estate in Florida, and makes the property his or her permanent residence, may be eligible to receive a homestead property tax exemption up to \$50,000. The homestead exemption is not transferrable and new applicants must file an application **ON OR BEFORE MARCH 1 FOR THE TAX YEAR IN WHICH THE EXEMPTION IS REQUESTED.**

Applicants must have legal or beneficial title as of January 1 and must provide proof of permanent residency via a valid Florida Drivers License or Identification Card. Additional proof of residency accepted can be, but is not limited to:

Voter Registration Card, Current State of Florida Vehicle Registration, Utility Bill, W-2, etc...

Please contact an Exemption Specialist at (904) 269/284-6305, Ext. 1 for eligibility requirements.

Other exemptions are available. For more information, please visit our website at [www.ccpao.com](http://www.ccpao.com)



# Request for Taxpayer Identification Number and Certification

**Give Form to the  
requester. Do not  
send to the IRS.**

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	<p><b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p>	
	<p><b>2</b> Business name/disregarded entity name, if different from above</p>	
	<p><b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.</p> <p> <input type="checkbox"/> Individual/sole proprietor or single-member LLC                  <input type="checkbox"/> C Corporation                  <input type="checkbox"/> S Corporation                  <input type="checkbox"/> Partnership                  <input type="checkbox"/> Trust/estate         </p> <p> <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ -  <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.         </p> <p> <input type="checkbox"/> Other (see instructions) ▶         </p>	<p><b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p style="font-size: small;">(Applies to accounts maintained outside the U.S.)</p>
	<p><b>5</b> Address (number, street, and apt. or suite no.) See instructions.</p>	<p>Requester's name and address (optional)</p>
	<p><b>6</b> City, state, and ZIP code</p>	
	<p><b>7</b> List account number(s) here (optional)</p>	

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

<b>Social security number</b>											
				-			-				
<b>or</b>											
<b>Employer identification number</b>											

## Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

**Note:** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note: ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

### Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

### Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a) J—

A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

## Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/Businesses](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.**

You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.**

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor <sup>*</sup>
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

**\*Note:** The grantor also must provide a Form W-9 to trustee of trust.

**Note:** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

**Secure Your Tax Records From Identity Theft**

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.**

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.