

Honorable Matthew H. Caldwell

Lee County Property Appraiser

P.O. Box 1546

Fort Myers, Florida 33902-1546

Phone: (239) 533-6140 Fax: (239) 533-6289 Toll Free: (866) 673-2868

Email: TPP@Leepa.orgWeb: www.Leepa.org**Tangible Personal Property Rental Return****CONFIDENTIAL §§ 193.074 F.S.**

As Required by §§ 193.052 & 193.062 F.S.

Return to Property Appraiser by **April 1** to Avoid Penalties**State of Florida, County of Lee, 20__****PLEASE COMPLETE AND RETURN THIS FORM IN ITS ENTIRITY**

PERSONAL PROPERTY TAX RETURN	SECTION B: Complete this section ONLY if this residence is being used as a RENTAL property.				THIS FORM MUST BE RETURNED BY APRIL 1 TO AVOID PENALTIES					
<p>Please complete the following:</p> <p>1. Name, Address and Phone Number of the person in charge of this property. Name: _____ Address: _____ City: _____ State: _____ Zip: _____ Phone: (____) _____ Email Address: _____ <input type="checkbox"/> Check here if above is a permanent address change</p> <p>2. Physical address of this property. Address: _____ City: _____</p> <p>3. Is this property being used as a RENTAL? <input type="checkbox"/> YES (Please complete SECTION B to the right) <input type="checkbox"/> NO (Please sign and date SECTION A below) If this property IS NOT being used as a rental, did you, or will you, apply for Homestead Exemption this year? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>4. Please indicate this type of property. <input type="checkbox"/> Single Family/Townhouse <input type="checkbox"/> Condominium <input type="checkbox"/> Duplex/Triplex/Quad/Villa <input type="checkbox"/> Co-op <input type="checkbox"/> Multi Family <input type="checkbox"/> Mobile Home</p>	CLASS or ITEM	QTY	AGE	YEAR PURCHASED	ORIGINAL INSTALLED COST	TAXPAYER'S ESTIMATE OF CONDITION			TAXPAYER'S ESTIMATE OF FAIR MARKET VALUE	APPRaiser'S USE ONLY
	Stove					Good	Avg	Poor		
	Microwave									
	Refrigerator									
	Dishwasher									
	Garbage Disposal									
	Washer / Dryer									
	Furniture									
	Television									
	Appliances									
	House wares / Linens									
	Curtains / Draperies / Blinds									
	Miscellaneous									
	TOTAL PERSONAL PROPERTY									
<p><i>I hereby certify that the information and valuations stated above are true, correct, and complete to the best of my knowledge and belief. If prepared by someone other than the taxpayer, their declaration is based on all information of which they have knowledge.</i></p> <p>SIGNED: _____ PREPARER DATE: _____ SIGNED: _____ TAXPAYER ANALYST: _____ PENALTY %: _____</p>										
<p>SECTION A: Complete this section ONLY if the residence identified by this return IS NOT used as a rental. DO NOT complete SECTION B. I hereby certify that the foregoing statement is true, correct, and complete to the best of my knowledge and belief.</p> <p>SIGNED: _____ Date: _____</p>										



You may complete and file your Tangible Rental Return on-line at www.Leepa.org

GENERAL INSTRUCTIONS FOR COMPLETING THE TANGIBLE PERSONAL PROPERTY RENTAL FORM

This return is intended for the sole purpose of reporting household furnishings, appliances, and personal effects provided by owners of RESIDENTIAL RENTAL properties. Such items are subject to *ad Valorem* property tax assessment in the State of Florida, exclusive however of personal property used solely by the owner and/or his or her legal dependents. In that regard, please give special attention to question #3 in completing the questionnaire.

The front of this return must be completed in its entirety. Please print or type all responses except for the signature. Round all figures to the nearest whole dollar. If any schedule has insufficient space, please attach a separate sheet.

If your property was not rented or available for rent as of **January 1** of this year, simply complete **SECTION A** at the bottom of the form and return to this office. Your assistance in helping the Property Appraiser's office comply with its statutory requirements is appreciated.

SECTION A:

Sign and date this section only if the residence IS NOT used as a rental. **Do not complete SECTION B.**

SECTION B:

Fill out this section **only** if the residence is used as a rental. Report all furnishings and appliances including those 'built-in'. They are regarded as tangible personal property and not included in the real estate assessment.

If you do not know the original installed cost of an item, it is acceptable to fill out the **Taxpayers Estimate of Fair Market Value**. A "\$0" value is not acceptable since equipment or assets typically retain some *value in use*.

If any furnishings, including appliances, are being provided by your tenant, please note this in **SECTION B**. You are subject to assessment **only** on the property you own and furnish to your tenants.

The phrase "*same as last year*", or similar wording, IS NOT sufficient. List separately any property physically removed during the previous year.

Sign, date, and return to the Lee County Property Appraiser's Office *by April 1* to avoid penalties as specified below.

INFORMATION REGARDING THE TAX LAWS OF THE STATE OF FLORIDA

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

§193.062 F.S. - DATE FOR FILING RETURNS - **April 1**

§193.073 F.S. - PENALTIES - For **failure to file a return**: **25%** for the total tax levied against the property for each year that no return is filed. For **filing after the due date**: **5%** of the total tax levied against the property covered by that return for each year, for each month, or portion thereof, that a return is filed after the due date, but ***not to exceed 25%*** of the total tax. For **unlisted property**: **15%** of the tax attributable to the omitted property.

This form is not intended for use by businesses, leasing companies, warehouses, or by public lodging establishments.

Forward the completed return to:

Lee County Property Appraiser
Attn: Tangible Personal Property Department
P.O. Box 1546
Fort Myers, Florida 33902-1546

For assistance, please contact the office at (239) 533-6140, (866) 673-2868 Toll Free, or by email at TPP@Leepa.org Monday through Friday, 8:00 AM – 5:00 PM.

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