



ST. JOHNS COUNTY
PROPERTY APPRAISER
Eddie Creamer, CFA

PAR-IVUTP
Tax Year:
Parcel ID:
04/22/2026 V1

Sale and Income Verification - Utility Tower Property

Owner:

Site:

Dear Commercial Property Owner:

Use Code:

Pursuant to **F.S.193.011**, the St. Johns County Property Appraiser is required to consider the market as of January 1st each year when placing assessed values for that year's assessment roll. Our office is asking your assistance in confirming current lease rates being paid for utility tower sites in St. Johns County.

Pursuant to **F.S.195.027**, this office is allowed to request your submission of income data as part of the information analyzed in assessment preparation. Income information is offered voluntarily to this office and is not required by Florida law. However, you should be aware that the decision rendered by Florida courts in *Higgs v. Good* determined that income information requested by the Property Appraiser and not provided by the property owner for review prior to or on the due date placed before initial certification **is not admissible as evidence at a later date for valuation consideration by the Property Appraiser, Value Adjustment Board or in court proceedings. This deadline is placed so that the Property Appraiser can fulfill their duties.**

This serves as our request for submittal of income information. We must have all data requested as soon as possible in order to properly prepare the annual assessment roll. **Therefore, if you would like for your income data to be considered in the preparation of the current assessment roll, you must submit it to this office at your earliest convenience but no later than May 31 (if this date falls on a weekend, then the deadline is the following business day).** If you do not submit it by that date of the current tax year, you may not be able to offer it as evidence in any further proceedings. In compliance with this request, please complete the following.

1. Dates for the current lease in effect as of January 1st: From _____ to _____
2. Size of the Utility Tower Site in square feet or acres: _____
3. Lease payment terms: _____ dollars per _____
4. Escalation clause or terms for lease adjustment: _____
5. Lease is auto-renewing: YES NO

Please be aware that Florida law provides that any income information supplied to this office is **STRICTLY CONFIDENTIAL**. If you have any questions regarding this request, please feel free to contact this office. Thank you for your cooperation.

Sincerely,

Eddie Creamer
St. Johns County Property Appraiser

Confidential pursuant to F.S.195.027(3)