

**JOHN C. EMERSON, CFA**  
**HERNANDO COUNTY PROPERTY APPRAISER**  
**PHONE: (352) 754-4190**  
**WEBSITE: [www.hernandocounty.us/pa](http://www.hernandocounty.us/pa)**

◆ **BROOKSVILLE OFFICE** ◆  
201 Howell Avenue, Suite 300  
Brooksville, FL 34601-2042  
Fax Numbers:

Administration (352) 754-4198  
Real Property/Tangible (352) 754-4198  
Exemptions/Central GIS (352) 754-4194



*"To Serve & Assess With Fairness"*

◆ **WESTSIDE OFFICE** ◆  
7525 Forest Oaks Blvd.  
Spring Hill, FL 34606-2400  
Fax Numbers:  
Addressing (352) 688-5060  
Exemptions (352) 688-5088

Dear Commercial Property Owner:

It is our responsibility to consider all approaches to value in the valuation process. Please consider this a formal request from the Hernando County Property Appraiser's Office to acquire the real property income and expenses regarding your property. In order to determine the fair market value of your property, please submit all true applicable income and expenses generated for the year ending December 31, 2018.

Pursuant to Florida Statutes 195.027 (3), the Property Appraiser shall be able to obtain access to financial records relating to non-homestead property in which records are required to make a determination of the proper assessment as to the particular property in question. Access shall be provided only to those records which pertain to the property physically located in the taxing county as of January 1 of each year and to the income from such property generated in the taxing county for the year in which a proper assessment is made. All records produced by the taxpayer under the subsection – F.S. 195.027(3) – shall be deemed to be **confidential in the hands of the Property Appraiser** and shall not be divulged to any person, firm or corporation, except under court order or order of an administrative body having quasi-judicial powers in ad valorem tax matters.

Please return the following information to the **Brooksville** address listed above by **April 1, 2019**:

- Detailed income and expense information for the calendar year of 2018 (See Attached Forms).
- Detailed rents as of January 1, 2019 (for the 2018 year). Please include a detailed rent roll including unit number, tenant name/business name or if vacant state "vacant space", rentable area of each unit, lease start and end date, rent start and end date (if rent changes during the year please state the date and rental amount changes), and CAM per unit. CAM (Common Area Maintenance) is any expense that is reimbursed by the tenant to the landlord in addition to base rent. Please do not include sales tax. Report the sum of all rents that could be collected if the property were 100% occupied. If a portion of the property is owner occupied, please state this. If tenants are on "percentage leases", please state the dollar volume of sales and breakpoint for each said tenant and the amount of "percentage rent." Please include any other additional income.
- Please show common expenses and the like for each tenant. Please provide a breakdown of the expense as shown on the attached form. Please do not provide real estate taxes.

Failure to reply could result in your data not being considered in the valuation of your property. You are encouraged to respond as soon as possible and may provide your own computer-generated format to any of the items above. If you have any questions, please do not hesitate to contact Melissa Culin at (352) 754-4190 Ext. 25114, or [Melissa.Culin@co.hernando.fl.us](mailto:Melissa.Culin@co.hernando.fl.us).

Thank you in advance for your cooperation.

John C. Emerson  
Hernando County Property Appraiser