

**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 golf course 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, 2022.

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, 2023**:

- Detailed income and expense information for the calendar year of 2022.
- A copy of your latest Tax Return: at minimum Schedule E (Form 1040) that lists income and loss. If you are only attaching your latest Tax Return, **we ask that you provide the detailed potential income information including rates or green fees.**

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

**GOLF COURSE INCOME AND EXPENSE RETURN****\*\*\*CONFIDENTIAL\*\*\*****KEY NUMBER/COURSE NAME/LOCATION ADDRESS****GOLF COURSE INFORMATION**

Number of Holes:		Total Yards:		Type of Course:					
				Private:	<input type="checkbox"/>	Semi-Private:	<input type="checkbox"/>	Public:	<input type="checkbox"/>
Total Rounds Played:				Course Description:					
2021:		2022:		Executive:	<input type="checkbox"/>	Short:	<input type="checkbox"/>	Championship:	<input type="checkbox"/>
<b>SIGNATURE:</b>									
<b>DATE:</b>									
<b>PHONE NUMBER:</b>									

**INCOME DATA AS OF JANUARY 1, 2023 (FOR THE 2022 YEAR)**

MEMBERSHIP AND INITIATION FEES	
GREENS FEES WITH CART RENTAL	
GREENS FEES WITHOUT CART RENTAL	
CLUB RENTAL	
FOOD AND BEVERAGE	
PRO SHOP SALES	
MISCELLANEOUS/OTHER ACTIVITIES (SPECIFY):	
OTHER INCOME (SPECIFY):	

**EXPENSE DATA AS OF JANUARY 1, 2023 (FOR THE 2022 YEAR)**

INSURANCE (REAL ESTATE ONLY)	
UTILITIES (ELECTRIC, WATER, SEWER, TRASH, ETC.)	
MANAGEMENT	
GOLF COURSE EMPLOYEE PAYROLL	
FOOD AND BEVERAGE EMPLOYEE PAYROLL	
ADMINISTRATION (ADVERTISING, PROFESSIONAL FEES, OFFICE SUPPLIES, ETC.)	
MAINTENANCE & REPAIRS (RELATED TO GREENS, SUPPLIES, ETC.)	
SERVICES (GROUNDS, ETC.)	
FOOD AND BEVERAGE EXPENSES	
PRO SHOP EXPENSES	
RESERVES FOR REPLACEMENTS	
OTHER (SPECIFY)	

**\*DO NOT INCLUDE RE TAXES, DEBT SERVICE, INTEREST, DEPRECIATION, AMORTIZATION, OR CAPITAL EXPENDITURES**