

**RICK SINGH, CFA**  
ORANGE COUNTY PROPERTY APPRAISER

200 S. Orange Avenue, Suite 1700 • Orlando, Florida 32801-3438 • (407) 836-5044



RE: **ONLINE** Income and Expense Survey - *Confidential*

Parcel Number:

Location:

Dear Property Owner:

The Orange County Property Appraiser is required by law to assess all property in the county each year. To fulfill this duty with respect to your property, the income approach to value must be considered. Therefore, I am asking for your cooperation in providing us with certain information we need for the assessment of your property according to the income approach.

Please complete the **ONLINE** *Income and Expense Survey* no later than **April 19, 2019**.

Be assured that, under state law (specifically, Florida Statute 195.027(3)), all such information and data will be deemed by us to be **strictly confidential** and will be exempt from disclosure under the state's public records law. We will not disclose or divulge your information to anyone outside our office, whether a person, firm, corporation, or otherwise, unless ordered to do so by a court.

In order to have the income data used in the development of your assessment, the data must have been submitted as per this letter by the above date. Unless exceptions are specifically granted by this office, income and expense data submitted after that date will not be considered in the assessment of your property for the current-year's tax roll. Also, you may be unable to legally use such information in later proceedings such as the Value Adjustment Board or circuit court, if you have not supplied this information to us in accordance with the requested timeline, per section 194.034(1)(d) of Florida Statutes and the 3rd District Court of Appeals opinion in *Higgs v. Good*, 813 So.2d 178 (Fla. 3d DCA 2002).

Our office wants to be certain that your assessment does not include your intangible personal property. The Florida Legislature defines intangible personal property as "money, all evidences of debt owed to the taxpayer, all evidences of ownership in a corporation or other business organization having multiple owners, and all other forms of property where value is based upon that which the property represents rather than its own intrinsic value." If you own intangible personal property which



is being utilized in the operation of the real property, please fully describe that property and state the value as shown on your balance sheet as of the January 1 assessment date. Do not include intangible personal property which is owned by others.

To complete your ONLINE Income and Expense Survey, please visit the Orange County Property Appraiser website at [ocpafl.org](http://ocpafl.org) and click the **online filing icon** in the center of your screen. Once you have clicked this link and a new screen has opened, please click **income and expense survey**. Completing your survey and uploading supporting documentation in PDF format online is safe, secure, easy, and saves you time and money!

Use the following unique username and password to file online:

**Username:**

**Password:**

Please note that the above Username and Password will access our convenient online Income and Expense Survey for property owners or taxpayer representatives to complete.

***Please review the survey instructions, sample survey, and guidelines for an explanation of the survey. Instructions may be found by clicking the online filing icon in the center of your screen on the homepage of our website.***

If you prefer not to file online, you may print a survey from the OCPA website and return it by mail or hand-deliver it along with supporting documents to our office.

Should you have questions after reviewing this information, please contact the Commercial Real Estate Assessment Department at our Income and Expense Survey Line **(407) 836-5978** for further assistance.

Thank you for your prompt attention and assistance regarding this matter.

Sincerely,



Rick Singh, CFA  
Orange County Property Appraiser