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SEMINOLE COUNTY PROPERTY APPRAISER

## **TANGIBLE PERSONAL PROPERTY FAQs from your Property Tax Experts**

### **What is Tangible Personal Property (TPP)?**

Tangible Personal Property is everything other than real estate that has value in itself. It includes items such as furniture, fixtures, tools, machinery, equipment, signs, leasehold improvements and any other property held outside the owner's primary residence.

### **Who must file a return?**

Anyone owning tangible personal property on January 1 who has either a proprietorship, partnership, corporation, or is a self-employed agent or a contractor, must file a tangible personal property return by April 1 each year. Property owners who lease, lend, or rent property must also file.

### **When do I need to file?**

All Tangible Personal Property Tax Returns must be filed prior to April 1 to avoid penalties.

### **Are there penalties for not filing?**

Yes, any return filed after the filing deadline is penalized at a rate of 5% per month past its due date to a maximum of 25%.

### **How do I file?**

You may e-file your return on our website at [scpafl.org](http://scpafl.org). Fillable forms are also available online to submit via email or US mail.

### **What is the \$25,000 exemption?**

All Tangible Personal Property accounts are eligible to receive up to a \$25,000 exemption. In order to receive the exemption, a TPP return must first be timely filed by April 1.

 **(407) 665-7506**

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**SCPAFL.ORG**



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## IMPORTANT DATES

### JANUARY 1

Date of assessment

### JANUARY

Annual mailing of TPP filing letters with e-file access code

### MARCH 1

Deadline to file for an exemption you may qualify for

### APRIL 1

Filing deadline for TPP returns

### MID-AUGUST

TRIM Notices are mailed

### SEPTEMBER

Deadline to file petition with the Value Adjustment Board (check TRIM notice for exact date)

### NOVEMBER

Tax bills are mailed by the Tax Collector

## ONLINE TOOLS

Visit [scafl.org](https://scafl.org) or scan the QR code below to:

- Download a prepopulated, fillable return
- eFile your TPP return (access code required)
- Request an access code
- Electronically sign your return
- Request a filing extension
- Submit a 'Business Closure' request
- Change your mailing address
- Learn more about TPP



Scan Here To Learn More

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