

GLOSSARY OF TERMS

AD VALOREM - A term derived from the Latin phrase meaning “according to worth” that refers to taxes levied annually on the basis of the value of an object. This includes both real estate and tangible personal property taxes.

ANTIQUÉ BOAT - A boat that is at least 30 years old used only for non-commercial purposes, and powered by the boat’s original power plant.

APPRAISAL - The dollar value assigned to a person’s property by the Property Appraiser. It is upon this amount, less any exemptions, that one’s taxes are based.

BOAT - Synonymous with vessel as referenced in s.1 (b), Art. VII of the U.S. Constitution and includes every description of watercraft, barge, and air boat, other than a sea-plane on the water, used or capable of being used as means of transportation on water.

BOAT DEALER - Any person authorized by the Department of Revenue to buy, sell, resell, or otherwise distribute boats. Such person shall have a valid sales tax certificate of registration issued by the Department of Revenue and a valid commercial or occupational license required by any county, municipality, or political subdivision of the state in which the person operates.

BOAT DECAL - Annual validation sticker to be affixed to the PORT side of the boat.

BUILDER’S CERTIFICATE - A federally authorized document which may be used by the builder of a boat 5 net tons or more to certify as to the construction and initial ownership of said boat.

CANOE - A light, narrow boat primarily having curved sides with both ends pointed.

COMMERCIAL BOAT - Any boat primarily engaged in the taking or landing of saltwater fish or saltwater products, freshwater fish or freshwater products from within and without the waters of this state for sale either to the consumer, retail dealer, or wholesale dealer, or any boat engaged in any activity where a fee is paid by the user either directly or indirectly to the owner, operator or custodian of the boat.

DHSMV - The Department of Highway Safety and Motor Vehicles located in Tallahassee, Florida.

DOCUMENTED BOAT- A boat which has or is required to have a valid marine document as a boat of the United States pursuant to Title 46, Part 67 of the Code of Federal Regulations.

DRAFT OF BOAT - The depth of the boat below the water line, measured vertically to the lowest part of hull.

FISH POND - A body of water that does not occur naturally and that has been constructed and is maintained primarily for the purposes of fishing.

FRESHWATER - Except where otherwise provided by law, includes all lakes, canals, and other waterways of Florida, to such point or points where the fresh and salt waters commingle to such an extent as to become unpalatable and unfit for human consumption, because of the saline content, or to such point or points as may be fixed by the Florida Fish and Wildlife Conservation Commission, by and with the consent of the board of county commissioners of the county or counties to be affected by such order.

FRESHWATER FISH - All classes of pisces that are indigenous to freshwater.

GROSS TAX - The actual amount of taxes a person will owe based upon the appraised value of one's property, less any exemptions, and the current applicable millage rate in effect.

HIN - The abbreviation for hull identification number (serial number of boat).

HOVERCRAFT - A vehicle designed like a boat with attached cushions filled with air, which in operation allows it to travel over land as well as water by the propulsion of fans.

LAND - The area or ground located within the geographic boundaries of the State of Florida which extends to a water depth of 4 feet.

LENGTH - The measurement of a boat from end to end over the deck parallel to the center line, excluding sheer.

MANUFACTURED BOAT - Any boat built after 10/31/72, for which a federal identification number is required pursuant to federal law or any boat constructed or assembled prior to 11/01/72, by a duly licensed manufacturer.

MARINA - A licensed commercial facility which provides secured public moorings or dry storage for boats on a lease basis.

MARINE FISH - Any saltwater species of finfish of the classes Agnatha, Chondrichthyes, and Osteichthyes, and marine invertebrates in the classes of Gastropoda, Bivalvia, and Crustacea, or the phylum Echinodermota, but does not include nonliving shells or Echinoderms.

MARINE SURVEYOR - A person whose profession is to analyze and determine the age, condition and value of marine equipment. Said person shall hold a valid commercial or occupational license issued by a local governmental entity in the state.

MILLAGE RATE - The sum of the figures arrived at by the local Board of County Commissioners, School Board, City Commission and other levying bodies. The millage rate is simply the dollar amount one will pay in taxes for every \$1,000 of appraised valuation. The valuation itself is made by the local Property Appraiser. For example: A millage rate of \$9.00 (which is \$9.00 for each \$1,000 of valuation or .009 x \$1,000) and an appraised valuation of \$12,000 would result in taxes of \$108.00 (\$9.00 x 12 or .009 x \$12,000). Note: A mill is equal to 1/10 of 1 percent.

MOBILE HOME DECAL - Annual validation sticker to be affixed to the mobile home window.

NONCOMMERCIAL BOAT - Any boat other than a commercial boat.

PARCEL - A tract of land geographically described in a deed book.

REAL PROPERTY - A phrase referring to all land, buildings and improvements for purpose of appraisal.

REAL PROPERTY (RP) DECAL - A permanent sticker for ad valorem taxation of a mobile home.

REGISTRATION - Vehicle description on a form prescribed by DHSMV or a state operating license for a boat which is issued with an identifying number, an annual certificate of registration, and a decal designating the year for which an operating fee is paid.

SALTWATER - Except where otherwise provided by law, shall be all of the territorial waters of Florida excluding all lakes, rivers, canals, and other waterways of Florida from such point or points where the fresh and saltwater commingle to such and extent as to become unpalatable because of the saline content, or from such point or points as may be fixed for conservation purposes by the Florida Fish and Wildlife Conservation Commission with the consent and advice of the board of county commissioners of the county or counties to be affected.

SALTWATER PRODUCTS - Any species of saltwater fish, marine plant, or echinoderm, except shells, and salted, cured, canned, or smoked seafood.

SAILBOAT - Any boat whose sole source of propulsion is the natural element. (i.e. wind).

SOJOURNER - A person who lives somewhere temporarily (a brief stay) as on a visit.

STRUCTURE FIXED TO LAND - Any pier, bridge, dock, floating dock, or jetty, or similar structure that is permanently affixed to land. Under no circumstance shall a boat, floating structure other than a dock, live-aboard, derelict boat or parts thereof be construed to be a structure fixed to land.

SURPLUS FUNDS INVESTMENT ACT - A reference to Chapter 218, Part IV of the Florida Statutes which provides for the investment of surplus funds held by local governmental bodies and levying authorities. The statute itself, known as the "Investment of Local Government Surplus Funds Act", became effective October 1, 1977 with the overall goal of assisting local governmental bodies in achieving the highest possible investment returns commensurate with a very low degree of risk. The investment decision of funds rest entirely with the Tax Collector and is an exercise of discretion imposed upon him.

TAG - A vehicle license plate.

TANGIBLE PERSONAL PROPERTY - A reference to all goods, chattels, and other objects capable of manual possession. For taxation purposes in Florida, vehicles and household goods are not considered tangible personal property.

TAX CERTIFICATE - A 1st lien instrument offered for sale annually by the Tax Collector on a competitive bid basis as a means of collecting delinquent taxes. The life of a tax certificate is 20 years if issued prior to July 1, 1973, and 7 years if issued after that date.

TAX DEED APPLICATION - Legally completed documents that indicate that the holder of a tax certificate desires to reclaim his/her money. The tax deed can be applied for anytime after two years from the date the taxes become delinquent by making application with the Tax Collector. If the taxes are not redeemed by the date set for the tax deed sale, the property is sold at the courthouse to the highest bidder by the County Clerks' Office.

TITLE - A properly completed form that indicates legal proof of ownership in Florida for motor vehicles or boats.

UNCLAIMED BOAT - Any undocumented boat including its machinery, rigging, and accessories, which is in the physical possession of any marina, garage, or repair shop for repairs, improvements or other work with the knowledge of the boat owner and for which the cost of such services have been unpaid in excess of 90 days from the date written notice of the completed work is given by the marina, garage or repair shop to the owner.

VALIDATION STICKER OR DECAL - The sticker that is affixed to the upper right hand corner of a motor vehicle license plate as proof that it has been renewed

VALUE ADJUSTMENT BOARD - Meets on or before the 30th day following approval of the assessment rolls by the Department of Revenue for the purpose of hearing appeals presented by taxpayers in regard to their property assessments, exemptions, etc.

VIN - The abbreviation for vehicle identification number (serial number of motor vehicle).

WATERS OF THIS STATE - Any navigable waters of the United States within the territorial limits of this State, and the marginal sea adjacent to this State and the high seas when navigated as a part of a journey or ride to or from the shore of this State, and all the inland lakes, rivers, and canals under the jurisdiction of this State.