



MIKE TWITTY, MAI, CFA
PINELLAS COUNTY PROPERTY APPRAISER

315 Court Street, 2nd Floor, Clearwater, FL 33756
www.pcpao.gov (727) 464-3207 commercial@pcpao.gov

Owner Name:

Physical Address:

Mailing Address:

Parcel ID Number:

Property Use Code:

It is the responsibility of the Pinellas County Property Appraiser's Office to annually determine the market value of all property in the county. In order to achieve the greatest possible accuracy in the valuation of income producing properties, this office annually conducts an income and expense survey.

Please submit a year-end 2025 Income and Expense Statement, Rent Roll, and/or other pertinent Operating Statements. The information gathered will be used only by the Property Appraiser's Office and will be kept in strict confidence per Section 195.027, Florida Statutes. This information will be analyzed for the identification of market conditions for the year 2025, and will be used to develop typical appraisal parameters and valuation models for your property type.

The requested information may be submitted year-round, however should be received by May 1, 2026 to be considered in the 2026 valuation. If you purchased this property during the last 12 months, please submit information for the period of your ownership, and reference the dates with which your data applies. For your convenience, submit your information in the self-addressed envelope or scan and email to commercial@pcpao.gov. Note: If you are a tax representative for the property owner, please include an updated letter of authorization.

Your cooperation and prompt attention is greatly appreciated. If you have any questions, please do not hesitate to call us at (727) 464-3207 and ask for your area appraiser.

Sincerely,

A handwritten signature in black ink that reads "Mike Twitty".

Pinellas County Property Appraiser

IMPACTS FROM HURRICANES

We sympathize with all who were impacted by the hurricanes of 2024 and want to be sure to appropriately consider any damages incurred. If your property suffered physical damage that was not yet repaired as of January 1, 2026, or the property's income and/or expenses were adversely impacted, please provide any documentation that will help explain or verify the loss experienced. This documentation may be mailed in along with this income and expense survey or emailed to commercial@pcpao.gov.

Thank you.

Survey begins on reverse side

SENIOR CARE INCOME AND EXPENSE SURVEY

CONFIDENTIAL Information per F.S. 195.027 For Use By Pinellas County Property Appraiser's Office Only

Property Type	# Occupied Beds	# Licensed Beds	% Annual Occupancy	% Medicaid	% Medicare	% Private
Skilled Nursing						
Assisted Living						
Independent						
Memory Care						
Other						
Totals						

2025 GROSS INCOME

Income Data for January 1, 2025 thru December 31, 2025

Attach complete Profit & Loss Statement and Rent Roll as of January 1, 2026

Facility Type	Room Type	# Beds	Monthly Rate	Income
Skilled Nursing	Private			
Skilled Nursing	Semi-Private			
Assisted Living	Private			
Assisted Living	Semi-Private			
Independent Living	Private			
Independent Living	Semi-Private			
Memory Care	Private			
Memory Care	Semi-Private			
Other				

Total 2025 Actual Income Received

\$ _____

2025 OPERATING EXPENSES

Expense Data for January 1, 2025 thru December 31, 2025

Dietary Services/Food & Beverage	\$ _____
Nursing	\$ _____
Housekeeping	\$ _____
Cost of Contracted Resident Services (Therapy, etc.)	\$ _____
Administrative	\$ _____
Management Fees	\$ _____
Payroll & Employee Benefits	\$ _____
Insurance (Building & contents)	\$ _____
Flood Insurance	\$ _____
Professional Fees (Accounting, advertising, legal, etc.)	\$ _____
Utilities (Electric, water, sewer, phone, cable, etc)	\$ _____
Services (Grounds maintenance, trash, elevator, etc.)	\$ _____
Repairs & Maintenance (no capital improvements)	\$ _____
Reserves for Replacements	\$ _____
Other (specify) _____	\$ _____

Total 2025 Operating Expenses

\$ _____

2025 Net Operating Income (before taxes, capital improvements & other expenses)

\$ _____

2025 CAPITAL IMPROVEMENTS

Expense Data for January 1, 2025 thru December 31, 2025

Please specify improvement. Do not include in operating expenses above.

_____ \$ _____	_____ \$ _____
_____ \$ _____	_____ \$ _____

Prepared by: _____ Title: _____ Date: _____

Signature: _____ Phone: _____

Please attach additional pages as necessary. Email: _____

PLEASE RETURN BY MAY 1, 2026