

**12D-51.002 Standard Measures of Value: Tangible Personal Property Appraisal Guidelines.** Pursuant to Section 195.062, F.S., these guidelines are adopted in general conformity with the procedures set forth in section 120.54, F.S., but shall not have the force and effect of rules. These guidelines are to be used only to assist property appraisers in the assessment of tangible personal property as provided by Section 195.002, F.S. These Guidelines supersede any previous tangible personal property appraisal guidelines and are entitled:

Standard Measures of Value:  
Tangible Personal Property  
Appraisal Guidelines                      Rev. 12/97

Copies of these guidelines may be obtained from the Department of Revenue, Property Tax Administration Program, P.O. Box 3000, Tallahassee, Florida 32315-3000.

Specific Authority 195.027(1), 195.032, 213.06(1) FS. Law Implemented 195.032, 195.062, 213.05 FS. History-New 12-30-97.