



2025 Governmental Leasehold Intangible Tax Valuation Factor Table

Florida law provides that all leasehold estates or related possessory interest in property of the United States, the State of Florida, or any of its political subdivisions, municipalities, agencies, authorities, or other governmental units are taxed as intangible personal property under certain circumstances. These leaseholds are taxed as intangible personal property if the leased property is undeveloped or predominantly used for a residential or commercial purpose and rental payments are due in consideration of the leasehold estate or possessory interest. Unless the leasehold estate qualifies for specific exemptions, lessees of governmentally owned property are required to file an annual intangible tax return.

In calculating the intangible tax due, the just value of a lessee’s leasehold estate or possessory interest reported on the tax return is determined by the rent payments for the remaining term of the lease, at the Federal Reserve – Atlanta – discount rate on the last business day of the previous year, plus 1%. The Florida Department of Revenue (Department) annually determines valuation factor tables based on that discount rate plus 1%.

The valuation factor table for the 2025 *Governmental Leasehold Intangible Personal Property Tax Return* (Form DR-601G) is provided below.

Valuation Factor Table – 2025 (5.5%)					
YEARS REMAINING	FACTOR	YEARS REMAINING	FACTOR	YEARS REMAINING	FACTOR
1	0.9479	34	15.2370	67	17.6786
2	1.8463	35	15.3906	68	17.7049
3	2.6979	36	15.5361	69	17.7297
4	3.5052	37	15.6740	70	17.7533
5	4.2703	38	15.8047	71	17.7756
6	4.9955	39	15.9287	72	17.7968
7	5.6830	40	16.0461	73	17.8169
8	6.3346	41	16.1575	74	17.8359
9	6.9522	42	16.2630	75	17.8539
10	7.5376	43	16.3630	76	17.8710
11	8.0925	44	16.4579	77	17.8872
12	8.6185	45	16.5477	78	17.9026
13	9.1171	46	16.6329	79	17.9172
14	9.5896	47	16.7137	80	17.9310
15	10.0376	48	16.7902	81	17.9440
16	10.4622	49	16.8628	82	17.9564
17	10.8646	50	16.9315	83	17.9682
18	11.2461	51	16.9967	84	17.9793
19	11.6077	52	17.0585	85	17.9899
20	11.9504	53	17.1170	86	17.9999
21	12.2752	54	17.1726	87	18.0094
22	12.5832	55	17.2252	88	18.0184
23	12.8750	56	17.2750	89	18.0269
24	13.1517	57	17.3223	90	18.0350
25	13.4139	58	17.3671	91	18.0426
26	13.6625	59	17.4096	92	18.0499
27	13.8981	60	17.4499	93	18.0567
28	14.1214	61	17.4880	94	18.0633
29	14.3331	62	17.5242	95	18.0694
30	14.5337	63	17.5585	96	18.0753
31	14.7239	64	17.5910	97	18.0809
32	14.9042	65	17.6218	98	18.0861
33	15.0751	66	17.6510	99	18.0911
				100	18.0958

Reference: Rule 12C-2.010, Florida Administrative Code

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit the Department's website at floridarevenue.com or call Taxpayer Services at (850) 488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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