



Tax Information Publication

TIP

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2026 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 2026 *Governmental Leasehold Intangible Personal Property Tax Return* (Form DR-601G) is provided below.

Valuation Factor Table – 2026 (4.75%)					
YEARS REMAINING	FACTOR	YEARS REMAINING	FACTOR	YEARS REMAINING	FACTOR
1	0.9547	34	16.7068	67	20.1129
2	1.8660	35	16.9039	68	20.1555
3	2.7361	36	17.0920	69	20.1962
4	3.5666	37	17.2716	70	20.2351
5	4.3596	38	17.4431	71	20.2721
6	5.1165	39	17.6068	72	20.3075
7	5.8392	40	17.7630	73	20.3413
8	6.5290	41	17.9122	74	20.3736
9	7.1876	42	18.0546	75	20.4044
10	7.8163	43	18.1905	76	20.4338
11	8.4166	44	18.3203	77	20.4618
12	8.9896	45	18.4442	78	20.4886
13	9.5366	46	18.5625	79	20.5142
14	10.0588	47	18.6754	80	20.5386
15	10.5573	48	18.7832	81	20.5619
16	11.0332	49	18.8861	82	20.5842
17	11.4876	50	18.9844	83	20.6054
18	11.9213	51	19.0782	84	20.6257
19	12.3354	52	19.1677	85	20.6451
20	12.7307	53	19.2532	86	20.6635
21	13.1080	54	19.3348	87	20.6812
22	13.4683	55	19.4127	88	20.6980
23	13.8122	56	19.4870	89	20.7141
24	14.1405	57	19.5580	90	20.7295
25	14.4540	58	19.6258	91	20.7441
26	14.7532	59	19.6905	92	20.7581
27	15.0389	60	19.7523	93	20.7715
28	15.3116	61	19.8112	94	20.7842
29	15.5719	62	19.8675	95	20.7964
30	15.8204	63	19.9213	96	20.8080
31	16.0577	64	19.9726	97	20.8191
32	16.2842	65	20.0215	98	20.8297
33	16.5004	66	20.0683	99	20.8398
				100	20.8494

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 written reply to tax questions, email **fdortaxpayerservices@floridarevenue.com**.

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