



**Florida Department of Revenue**  
*Office of the Executive Director*

**Leon M. Biegalski**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

July 13, 2018

The Honorable Pam Stewart  
Commissioner of Education  
Turlington Building, Suite 1514  
325 West Gaines Street  
Tallahassee, Florida 32399

Dear Commissioner Stewart:

As required by section 1011.62(4)(a) and (4)(b), Florida Statutes, enclosed are documents which provide the following information regarding the school district tax rolls:

- The Department of Revenue's most recent estimate of the 2018 taxable value for school purposes in each school district and the total for all school districts in the state. The total estimated 2018 taxable value for school purposes is \$2,033,794,751,313. This value is based on 67 preliminary reports received from county property appraisers.
- The Department's most recent determination of the assessment level for each county's 2017 assessment roll and for the state as a whole.
- The taxable value for school purposes for each county that certified its tax roll pursuant to section 193.122(2) or (3), Florida Statutes, after the final Florida Education Finance Program calculation for the applicable year. Values are included for the 2016 and the 2017 tax rolls.

If you have any questions concerning this information, please contact Lizette Kelly at 850-617-8865 or [PTOResearchAnalysis@floridarevenue.com](mailto:PTOResearchAnalysis@floridarevenue.com).

Sincerely,

  
Leon M. Biegalski

**Attachments**

Department of Revenue  
Property Tax Oversight  
School Taxable Value Report as of 7-13-2018

County Name	July 2018 Status	2018 Consensus and Reported Value			2017 Rolls Finalized Since Last Certification			2016 Rolls Finalized Since Last Certification		
		2018 School Taxable Value	2018 Consensus Estimate	Actual as a Percent of Consensus	July 2017 Certified Value	2017 Final Value	Difference	July 2016 Certified Value	2016 Final Value	Difference
Alachua	R-Prelim	16,177,777,569	16,372,300,000	98.8%	15,296,680,670	15,162,839,060	-133,841,610			
Baker	R-Prelim	993,910,959	1,010,700,000	98.3%	939,462,215	953,700,134	14,237,919			
Bay	R-Prelim	17,551,314,193	17,164,600,000	102.3%	16,691,764,799	16,701,224,269	9,459,470			
Bradford	R-Prelim	1,027,403,824	1,021,400,000	100.6%	980,884,385	990,435,487	9,551,102			
Brevard	R-Prelim	42,240,075,281	40,897,100,000	103.3%	38,759,682,715	38,803,031,716	43,349,001			
Broward	R-Prelim	205,307,398,982	204,818,200,000	100.2%	193,471,849,512	no final value available		178,803,811,309	177,539,484,038	-1,264,327,271
Calhoun	R-Prelim	453,512,881	461,700,000	98.2%	450,830,323	450,629,269	-201,054			
Charlotte	R-Prelim	18,452,600,225	18,493,500,000	99.8%	17,069,863,012	17,089,314,945	19,451,933			
Citrus	R-Prelim	9,989,065,037	9,958,700,000	100.3%	9,482,456,430	9,458,228,644	-24,227,786			
Clay	R-Prelim	11,930,452,878	11,860,800,000	100.6%	11,149,208,791	11,141,911,799	-7,296,992			
Collier	R-Prelim	92,504,253,783	95,389,900,000	97.0%	88,650,392,928	88,575,669,368	-74,723,560			
Columbia	R-Prelim	2,889,922,320	2,819,300,000	102.5%	2,733,072,573	2,737,466,256	4,393,683			
Miami-Dade	R-Prelim	322,193,015,087	322,333,400,000	100.0%	305,125,757,799	297,825,035,631	-7,300,722,168			
DeSoto	R-Prelim	1,851,471,032	1,792,800,000	103.3%	1,678,605,387	1,724,896,993	46,291,606			
Dixie	R-Prelim	537,819,679	546,900,000	98.3%	528,280,461	527,961,460	-319,001			
Duval	R-Prelim	69,145,422,857	68,805,700,000	100.5%	64,320,200,875	64,012,666,148	-307,534,727			
Escambia	R-Prelim	19,112,454,522	19,100,300,000	100.1%	17,900,851,479	17,937,051,307	36,199,828			
Flagler	R-Prelim	9,583,572,138	9,520,900,000	100.7%	8,906,402,211	8,901,074,051	-5,328,160			
Franklin	R-Prelim	2,021,920,009	1,996,100,000	101.3%	1,944,151,488	1,944,462,726	311,238			
Gadsden	R-Prelim	1,579,386,696	1,566,200,000	100.8%	1,520,798,787	1,521,596,872	798,085			
Gilchrist	R-Prelim	813,196,152	740,900,000	109.8%	710,291,976	710,057,176	-234,800			
Glades	R-Prelim	668,079,318	669,200,000	99.8%	640,625,509	640,427,399	-198,110			
Gulf	R-Prelim	1,949,530,503	1,918,100,000	101.6%	1,823,834,953	1,807,981,801	-15,853,152			
Hamilton	R-Prelim	840,045,613	815,200,000	103.0%	775,038,498	792,503,131	17,464,633			
Hardee	R-Prelim	1,679,162,976	1,676,900,000	100.1%	1,611,310,501	1,626,733,929	15,423,428			
Hendry	R-Prelim	2,124,141,940	2,121,200,000	100.1%	2,019,244,350	2,020,116,819	872,469			
Hernando	R-Prelim	9,955,646,881	9,881,200,000	100.8%	9,333,042,344	9,337,992,120	4,949,776			
Highlands	R-Prelim	5,291,172,872	5,578,400,000	94.9%	5,169,041,813	no final value available				
Hillsborough	R-Prelim	103,941,840,082	101,675,300,000	102.2%	94,188,312,804	94,184,510,373	-3,802,431			
Holmes	R-Prelim	522,190,405	531,500,000	98.2%	516,702,629	514,789,729	-1,912,900			
Indian River	R-Prelim	18,779,039,806	19,174,400,000	97.9%	17,678,299,914	17,609,854,119	-68,445,795			
Jackson	R-Prelim	1,690,003,649	1,708,400,000	98.9%	1,670,048,550	1,674,152,835	4,104,285			
Jefferson	R-Prelim	652,109,887	666,700,000	97.8%	630,569,141	646,542,122	15,972,981			
Lafayette	R-Prelim	290,747,545	298,000,000	97.6%	284,541,762	286,134,531	1,592,769			
Lake	R-Prelim	23,202,144,648	22,703,400,000	102.2%	21,113,566,012	21,077,139,322	-36,426,690			
Lee	R-Prelim	85,875,931,465	87,865,100,000	97.7%	81,973,613,642	81,727,501,043	-246,112,599			
Leon	R-Prelim	18,054,330,502	17,930,300,000	100.7%	16,953,001,597	16,901,145,590	-51,856,007			
Levy	R-Prelim	2,051,002,882	2,011,800,000	101.9%	1,873,722,506	1,880,616,891	6,894,385			
Liberty	R-Prelim	280,099,991	281,200,000	99.6%	248,816,055	262,837,193	14,021,138			
Madison	R-Prelim	744,784,364	760,100,000	98.0%	738,377,832	737,570,412	-807,420			
Manatee	R-Prelim	38,843,116,995	38,794,500,000	100.1%	35,849,173,561	35,999,618,456	150,444,895			
Marion	R-Prelim	19,561,355,707	19,107,400,000	102.4%	18,258,221,824	18,222,279,827	-35,941,997			
Martin	R-Prelim	23,627,656,809	23,718,800,000	99.6%	22,442,764,243	22,368,531,999	-74,232,244			
Monroe	R-Prelim	28,742,769,258	28,957,400,000	99.3%	27,428,922,458	27,430,144,656	1,222,198			
Nassau	R-Prelim	9,195,236,133	9,012,900,000	102.0%	8,476,613,984	8,471,730,485	-4,883,499			
Okaloosa	R-Prelim	18,778,803,682	18,521,600,000	101.4%	17,538,866,021	17,544,258,453	5,392,432			
Okeechobee	R-Prelim	2,098,620,428	2,070,200,000	101.4%	1,883,689,939	1,921,518,414	37,828,475			
Orange	R-Prelim	143,466,449,631	142,393,400,000	100.8%	132,185,903,582	131,188,067,769	-997,835,813			
Osceola	R-Prelim	27,418,836,008	26,747,900,000	102.5%	24,597,378,050	24,583,568,630	-13,809,420			
Palm Beach	R-Prelim	200,498,118,260	202,330,000,000	99.1%	190,165,751,792	189,612,542,534	-553,209,258			
Pasco	R-Prelim	30,141,219,068	29,584,500,000	101.9%	27,307,574,009	27,299,009,995	-8,564,014			
Pinellas	R-Prelim	86,662,845,014	85,805,000,000	101.0%	80,533,507,010	80,427,539,396	-105,967,614			
Polk	R-Prelim	38,033,022,559	37,626,700,000	101.1%	35,068,873,988	35,020,604,291	-48,269,697			
Putnam	R-Prelim	4,060,705,586	4,028,400,000	100.8%	3,803,972,825	3,821,464,475	17,491,650			

Department of Revenue  
Property Tax Oversight  
School Taxable Value Report as of 7-13-2018

County Name	July 2018 Status	2018 Consensus and Reported Value			2017 Rolls Finalized Since Last Certification			2016 Rolls Finalized Since Last Certification		
		2018 School Taxable Value	2018 Consensus Estimate	Actual as a Percent of Consensus	July 2017 Certified Value	2017 Final Value	Difference	July 2016 Certified Value	2016 Final Value	Difference
St. Johns	R-Prelim	28,092,429,100	27,914,000,000	100.6%	25,826,921,360	25,843,970,545	17,049,185			
St. Lucie	R-Prelim	23,189,126,886	22,969,100,000	101.0%	21,313,882,731	21,339,330,332	25,447,601			
Santa Rosa	R-Prelim	10,655,143,028	10,473,300,000	101.7%	9,861,255,888	9,851,462,095	-9,793,793			
Sarasota	R-Prelim	62,826,665,585	62,825,700,000	100.0%	58,860,022,628	58,813,558,178	-46,464,450			
Seminole	R-Prelim	36,085,914,308	35,493,500,000	101.7%	33,586,360,019	33,491,003,352	-95,356,667			
Sumter	R-Prelim	12,677,133,832	12,938,100,000	98.0%	11,891,014,524	11,899,762,616	8,748,092			
Suwannee	R-Prelim	2,007,413,869	1,910,700,000	105.1%	1,822,179,017	1,846,894,380	24,715,363			
Taylor	R-Prelim	1,421,569,256	1,440,500,000	98.7%	1,395,870,491	1,406,789,748	10,919,257			
Union	R-Prelim	266,162,583	276,500,000	96.3%	260,876,415	260,624,269	-252,146			
Volusia	R-Prelim	38,122,061,917	37,569,300,000	101.5%	35,019,721,155	34,957,667,004	-62,054,151			
Wakulla	R-Prelim	1,360,496,071	1,378,700,000	98.7%	1,290,892,456	1,294,281,960	3,389,504			
Walton	R-Prelim	20,082,246,965	19,646,200,000	102.2%	18,479,173,592	18,457,802,010	-21,371,582			
Washington	R-Prelim	931,681,342	938,300,000	99.3%	916,273,297	916,833,816	560,519			
<b>TOTAL</b>		<b>2,033,794,751,313</b>	<b>2,029,410,600,000</b>	<b>100.2%</b>	<b>1,903,618,856,087</b>	<b>1,902,906,159,908</b>	<b>-9,789,302,407</b>	<b>178,803,811,309</b>	<b>177,539,484,038</b>	<b>-1,264,327,271</b>

**Status Explanation**

R-Prelim Preliminary assessment roll recapitulation received

**Department of Revenue  
Property Tax Oversight**

2017 Level of Assessment Estimates for School Purposes						
County	Percent	Method		County	Percent	Method
Alachua	98.7	I		Lake	95.8	I
Baker	98.2	I		Lee	94.9	N
Bay	96.2	N		Leon	96.2	N
Bradford	96.7	I		Levy	96.3	N
Brevard	97.0	N		Liberty	99.5	N
Broward	98.3	I		Madison	95.1	N
Calhoun	95.0	N		Manatee	96.2	I
Charlotte	95.8	N		Marion	96.7	N
Citrus	96.3	N		Martin	95.8	N
Clay	100.0	N		Monroe	95.9	I
Collier	98.2	I		Nassau	96.6	I
Columbia	93.5	N		Okaloosa	95.5	N
Miami-Dade	94.5	I		Okeechobee	95.5	N
DeSoto	98.2	I		Orange	97.7	I
Dixie	97.0	I		Osceola	94.3	I
Duval	97.6	I		Palm Beach	96.7	N
Escambia	93.5	I		Pasco	97.5	I
Flagler	94.4	N		Pinellas	98.9	N
Franklin	97.8	I		Polk	98.3	N
Gadsden	93.1	I		Putnam	100.6	N
Gilchrist	96.5	N		St. Johns	97.5	I
Glades	99.3	I		St. Lucie	96.1	N
Gulf	100.7	N		Santa Rosa	94.7	I
Hamilton	99.9	I		Sarasota	94.0	I
Hardee	96.5	I		Seminole	96.9	N
Hendry	97.6	N		Sumter	95.8	I
Hernando	96.0	I		Suwannee	100.4	N
Highlands	96.7	N		Taylor	94.4	I
Hillsborough	94.2	N		Union	95.4	N
Holmes	99.1	N		Volusia	97.6	N
Indian River	97.5	I		Wakulla	95.1	I
Jackson	95.9	I		Walton	92.1	I
Jefferson	93.7	I		Washington	93.8	I
Lafayette	97.1	N				
2017 Statewide (Weighted by Total Taxable Value) Average Level of Assessment 96.4						
Methods: I = Current year in-depth study results 34						
N = Non In-depth - Net assessed value results 33						