



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

July 13, 2020

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

Commissioner Corcoran:

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 2020 taxable value for school purposes in each school district and the total for all school districts in the state. The total estimated 2020 taxable value for school purposes is \$ 2,301,972,931,658. 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 2019 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 2019 and the 2018 tax rolls.

If you have any questions concerning this information, please contact me at 850-617-8950 or Jim.Zingale@floridarevenue.com.

Sincerely,

Jim Zingale
Executive Director
Florida Department of Revenue

Attachments

Department of Revenue
Property Tax Oversight
School Taxable Value Report as of July 13, 2020

County Name	July 2020 Status	2020 Consensus and Reported Value			2019 Rolls Finalized Since Last Certification			2018 Rolls Finalized Since Last Certification		
		2020 School Taxable Value	2020 Consensus Estimate	Actual as a Percent of Consensus	July 2019 Certified Value	2019 Final Value	Difference	July 2018 Certified Value	2018 Final Value	Difference
Alachua	R-Prelim	18,067,761,957	18,050,200,000	100.1%	17,224,018,082	17,192,443,631	-31,574,451			0
Baker	R-Prelim	1,135,053,192	1,132,900,000	100.2%	1,045,838,488	1,078,601,187	32,762,699			0
Bay	R-Prelim	18,819,541,330	18,251,400,000	103.1%	17,181,923,189	17,193,486,641	11,563,452			0
Bradford	R-Prelim	1,116,496,453	1,103,600,000	101.2%	1,042,402,282	1,063,223,067	20,820,785			0
Brevard	R-Prelim	48,744,093,139	47,993,400,000	101.6%	45,455,674,986	45,560,189,476	104,514,490			0
Broward	R-Prelim	226,714,033,617	228,162,300,000	99.4%	217,135,438,512	Data unavailable				0
Calhoun	R-Prelim	472,299,296	437,700,000	107.9%	428,372,685	424,927,604	-3,445,081			0
Charlotte	R-Prelim	20,724,092,807	20,540,700,000	100.9%	19,595,627,347	19,560,610,479	-35,016,868			0
Citrus	R-Prelim	11,695,487,235	11,678,900,000	100.1%	11,072,954,874	11,149,855,168	76,900,294			0
Clay	R-Prelim	13,543,135,466	13,378,400,000	101.2%	12,708,844,125	12,686,388,775	-22,455,350			0
Collier	R-Prelim	103,462,681,020	103,752,300,000	99.7%	97,911,130,505	97,955,050,730	43,920,225			0
Columbia	R-Prelim	3,348,399,446	3,321,100,000	100.8%	3,135,746,988	3,172,151,712	36,404,724			0
Miami-Dade	R-Prelim	353,183,445,068	356,396,500,000	99.1%	339,593,182,438	330,730,720,280	-8,862,462,158			0
DeSoto	R-Prelim	2,041,408,089	2,126,100,000	96.0%	1,949,982,231	2,025,289,110	75,306,879			0
Dixie	R-Prelim	602,258,711	595,800,000	101.1%	566,796,050	569,281,008	2,484,958			0
Duval	R-Prelim	79,583,630,855	80,208,300,000	99.2%	74,827,069,162	74,971,217,315	144,148,153			0
Escambia	R-Prelim	21,771,565,790	21,628,700,000	100.7%	20,463,365,354	20,439,336,895	-24,028,459			0
Flagler	R-Prelim	11,001,489,522	10,995,200,000	100.1%	10,391,676,161	10,407,259,729	15,583,568			0
Franklin	R-Prelim	2,305,169,597	2,303,600,000	100.1%	2,217,769,544	2,217,725,695	-43,849			0
Gadsden	R-Prelim	1,692,418,238	1,664,000,000	101.7%	1,607,595,415	1,624,286,913	16,691,498			0
Gilchrist	R-Prelim	935,229,011	870,400,000	107.4%	827,878,458	828,869,504	991,046			0
Glades	R-Prelim	765,136,967	744,100,000	102.8%	715,369,911	714,243,457	-1,126,454			0
Gulf	R-Prelim	2,026,571,302	1,878,100,000	107.9%	1,750,884,783	1,747,954,587	-2,930,196			0
Hamilton	R-Prelim	1,024,082,745	1,024,500,000	100.0%	906,208,183	986,979,328	80,771,145			0
Hardee	R-Prelim	1,820,826,339	1,815,700,000	100.3%	1,711,927,227	1,745,797,363	33,870,136			0
Hendry	R-Prelim	2,565,829,268	2,439,000,000	105.2%	2,328,498,712	2,328,027,288	-471,424			0
Hernando	R-Prelim	11,474,112,037	11,613,700,000	98.8%	10,559,057,182	10,565,842,196	6,785,014			0
Highlands	R-Prelim	5,758,603,226	5,845,300,000	98.5%	5,506,213,692	5,548,974,834	42,761,142			0
Hillsborough	R-Prelim	122,216,841,943	120,867,600,000	101.1%	112,969,998,146	112,542,536,137	-427,462,009			0
Holmes	R-Prelim	538,785,723	546,700,000	98.6%	530,063,964	529,650,653	-413,311			0
Indian River	R-Prelim	20,827,426,610	21,014,800,000	99.1%	19,910,505,448	19,912,937,729	2,432,281			0
Jackson	R-Prelim	1,729,872,409	1,675,500,000	103.2%	1,635,782,990	1,632,781,262	-3,001,728			0
Jefferson	R-Prelim	727,102,030	718,400,000	101.2%	682,680,642	695,550,965	12,870,323			0
Lafayette	R-Prelim	305,622,902	301,900,000	101.2%	289,743,075	293,440,384	3,697,309			0
Lake	R-Prelim	27,409,240,670	26,838,400,000	102.1%	25,154,309,525	25,131,252,245	-23,057,280			0
Lee	R-Prelim	96,587,103,127	95,676,600,000	101.0%	90,848,155,272	90,712,289,961	-135,865,311			0
Leon	R-Prelim	20,187,738,446	19,852,200,000	101.7%	19,019,526,298	18,989,206,289	-30,320,009			0
Levy	R-Prelim	2,316,552,396	2,274,300,000	101.9%	2,161,845,690	2,164,459,190	2,613,500			0
Liberty	R-Prelim	295,674,420	296,400,000	99.8%	281,695,829	284,493,663	2,797,834			0
Madison	R-Prelim	814,486,392	789,000,000	103.2%	753,742,148	769,614,272	15,872,124			0
Manatee	R-Prelim	44,384,497,561	44,706,000,000	99.3%	41,730,484,235	41,780,543,525	50,059,290			0
Marion	R-Prelim	22,606,874,800	22,183,100,000	101.9%	20,973,453,713	20,905,730,114	-67,723,599			0
Martin	R-Prelim	25,336,221,588	25,156,300,000	100.7%	24,240,233,679	24,183,793,369	-56,440,310			0
Monroe	R-Prelim	32,249,689,328	31,517,100,000	102.3%	30,716,482,166	Data unavailable				0
Nassau	R-Prelim	11,021,340,958	10,811,600,000	101.9%	10,095,367,308	10,087,956,151	-7,411,157			0
Okaloosa	R-Prelim	21,208,602,797	21,025,300,000	100.9%	20,014,739,529	20,010,644,147	-4,095,382			0
Okeechobee	R-Prelim	3,402,883,204	3,002,900,000	113.3%	2,317,904,998	2,860,956,204	543,051,206			0
Orange	R-Prelim	167,711,875,661	166,994,400,000	100.4%	156,053,151,727	155,510,200,283	-542,951,444			0
Osceola	R-Prelim	33,938,986,737	33,545,700,000	101.2%	30,918,572,157	30,774,491,103	-144,081,054			0
Palm Beach	R-Prelim	221,933,363,596	221,779,800,000	100.1%	211,329,141,240	210,913,471,154	-415,670,086			0
Pasco	R-Prelim	34,965,234,038	35,021,500,000	99.8%	32,752,940,486	32,665,290,697	-87,649,789			0
Pinellas	R-Prelim	99,400,925,955	98,372,100,000	101.0%	92,860,690,733	93,013,302,612	152,611,879			0
Polk	R-Prelim	44,790,753,536	43,922,400,000	102.0%	40,852,038,592	41,039,009,995	186,971,403			0

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		2020 School Taxable Value	2020 Consensus Estimate	Actual as a Percent of Consensus	July 2019 Certified Value	2019 Final Value	Difference	July 2018 Certified Value	2018 Final Value	Difference
Putnam	R-Prelim	4,894,976,890	4,449,100,000	110.0%	4,298,407,655	4,269,062,241	-29,345,414			0
St. Johns	R-Prelim	34,114,092,651	33,046,200,000	103.2%	30,811,657,913	30,788,004,315	-23,653,598			0
St. Lucie	R-Prelim	26,444,482,605	26,331,800,000	100.4%	25,055,671,028	25,010,920,443	-44,750,585			0
Santa Rosa	R-Prelim	12,430,403,218	12,252,300,000	101.5%	11,565,397,685	11,546,944,043	-18,453,642			0
Sarasota	R-Prelim	69,335,024,270	70,337,900,000	98.6%	66,411,593,113	66,112,159,012	-299,434,101			0
Seminole	R-Prelim	41,244,578,185	40,966,300,000	100.7%	38,852,264,071	38,815,317,524	-36,946,547			0
Sumter	R-Prelim	15,359,887,156	15,467,300,000	99.3%	14,358,356,364	14,273,374,255	-84,982,109	12,677,133,832	12,716,121,835	-38,988,003
Suwannee	R-Prelim	2,120,162,537	2,192,600,000	96.7%	2,132,245,219	2,120,980,233	-11,264,986			0
Taylor	R-Prelim	1,622,701,907	1,541,300,000	105.3%	1,502,550,689	1,495,010,303	-7,540,386			0
Union	R-Prelim	298,715,003	302,100,000	98.9%	281,787,748	287,009,718	5,221,970			0
Volusia	R-Prelim	44,590,031,500	43,245,900,000	103.1%	41,188,256,745	41,100,618,479	-87,638,266			0
Wakulla	R-Prelim	1,582,592,452	1,551,600,000	102.0%	1,484,669,471	1,483,815,209	-854,262			0
Walton	R-Prelim	23,602,018,350	23,265,300,000	101.4%	21,869,910,831	21,887,492,945	17,582,114			0
Washington	R-Prelim	1,030,716,384	981,500,000	105.0%	948,608,719	947,735,572	-873,147			0
TOTAL		2,301,972,931,658	2,294,773,400,000	100.3%	2,169,716,073,407	1,912,030,780,368	-9,833,372,361	12,677,133,832	12,716,121,835	-38,988,003

**Department of Revenue
Property Tax Oversight**

2019 Level of Assessment Estimates for School Purposes						
County	Percent	Method		County	Percent	Method
Alachua	98.4	I		Lake	97.4	I
Baker	97.1	I		Lee	94.6	N
Bay	96.8	N		Leon	97.1	N
Bradford	95.9	I		Levy	96.3	N
Brevard	97.5	N		Liberty	97.2	N
Broward	99.0	I		Madison	95.7	N
Calhoun	99.7	N		Manatee	96.7	I
Charlotte	97.4	N		Marion	95.8	N
Citrus	97.8	N		Martin	97.6	N
Clay	99.1	N		Monroe	94.3	I
Collier	98.7	I		Nassau	96.9	I
Columbia	95.2	N		Okaloosa	95.1	N
Miami-Dade	93.8	I		Okeechobee	98.6	N
DeSoto	97.7	I		Orange	100.2	I
Dixie	95.2	I		Osceola	95.7	I
Duval	98.5	I		Palm Beach	95.9	N
Escambia	94.1	I		Pasco	98.3	I
Flagler	95.9	N		Pinellas	97.9	N
Franklin	93.8	I		Polk	97.7	N
Gadsden	98.0	I		Putnam	99.5	N
Gilchrist	95.7	N		St. Johns	97.3	I
Glades	96.6	I		St. Lucie	97.5	N
Gulf	98.5	N		Santa Rosa	94.8	I
Hamilton	99.3	I		Sarasota	94.6	I
Hardee	98.0	I		Seminole	97.8	N
Hendry	98.8	N		Sumter	98.0	I
Hernando	98.3	I		Suwannee	96.0	N
Highlands	94.1	N		Taylor	99.1	I
Hillsborough	97.2	N		Union	93.9	N
Holmes	99.0	N		Volusia	98.7	N
Indian River	98.7	I		Wakulla	96.5	I
Jackson	93.6	I		Walton	92.5	I
Jefferson	96.9	I		Washington	95.0	I
Lafayette	98.1	N				
2019 Statewide (Weighted by Total Taxable Value) Average Level of Assessment 96.8						
Methods: I = Current year in-depth study results 34						
N = Non In-depth - Net assessed value results 33						