

**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						