

**Department of Revenue  
Property Tax Oversight**

2021 Level of Assessment Estimates for School Purposes						
County	Percent	Method		County	Percent	Method
Alachua	97.2	I		Lake	96.3	I
Baker	96.8	I		Lee	94.4	N
Bay	96.0	N		Leon	97.3	N
Bradford	95.4	I		Levy	96.9	N
Brevard	96.3	N		Liberty	101.6	N
Broward	98.5	I		Madison	97.6	N
Calhoun	93.7	N		Manatee	95.4	I
Charlotte	94.4	N		Marion	96.2	N
Citrus	95.9	N		Martin	96.6	N
Clay	98.9	N		Monroe	93.3	I
Collier	96.4	I		Nassau	96.1	I
Columbia	94.7	N		Okaloosa	93.7	N
Miami-Dade	93.0	I		Okeechobee	97.0	N
DeSoto	97.3	I		Orange	97.7	I
Dixie	96.6	I		Osceola	95.8	I
Duval	96.6	I		Palm Beach	95.7	N
Escambia	94.3	I		Pasco	95.6	I
Flagler	94.6	N		Pinellas	97.3	N
Franklin	95.5	I		Polk	95.5	N
Gadsden	96.4	I		Putnam	97.3	N
Gilchrist	96.3	N		St. Johns	96.7	I
Glades	96.4	I		St. Lucie	97.0	N
Gulf	93.2	N		Santa Rosa	94.6	I
Hamilton	98.8	I		Sarasota	94.3	I
Hardee	96.7	I		Seminole	97.5	N
Hendry	99.2	N		Sumter	95.8	I
Hernando	95.3	I		Suwannee	93.5	N
Highlands	94.5	N		Taylor	98.1	I
Hillsborough	96.8	N		Union	94.2	N
Holmes	96.6	N		Volusia	96.8	N
Indian River	96.6	I		Wakulla	94.5	I
Jackson	96.2	I		Walton	92.3	I
Jefferson	98.3	I		Washington	93.8	I
Lafayette	98.2	N				
2021 Statewide (Weighted by Total Taxable Value) Average Level of Assessment 95.8						
Methods: I = Current year in-depth study results 34						
N = Non In-depth - Net assessed value results 33						