

**Revenue Estimating Conference  
Ad Valorem Assessments  
Conference Held: August 01, 2016**

**Executive Summary**

Estimates of the statewide property tax roll are primarily used in the appropriations process to approximate the Required Local Effort (RLE) millage rate. This is the rate local school districts must levy in order to participate in the Florida Education Finance Program. The 2017 certified school taxable value is now estimated to be \$1,876.03 billion. This represents an addition of \$14.84 billion or a 0.8% percent increase from the December 2015 forecast (\$1,861.19 billion) and reflects the stronger than anticipated level of taxable value for school purposes reported on July 11, 2016. At 96 percent, the value of one mil in 2017 is projected to be \$1,800.99 million.

Florida's housing market continues to drive the shape of the overall forecast. Recent residential data from the Federal Housing Finance Agency price index shows significant value growth in all parts of the state, especially in south and central region. The new forecast is premised on the belief this value growth will continue, although the pace will notably moderate over the next few years. While starting from lower gains in 2016, nonresidential appreciation is expected to have a very similar shape. Conversely, new construction is expected to strengthen slightly in the near-term before stabilizing over the remainder of the forecast period. These expectations are in line with the forecast adopted by the Florida Economic Estimating Conference.

County (non-school) taxable value is lower than school taxable value due to the greater number of exemptions available to property owners. In recent years, the Revenue Estimating Conference has been forecasting county taxable value separately from school taxable value. County taxable value on January 1, 2017 is projected to be \$1,709.7 billion. On an annual basis, this represents an increase of \$11.88 billion or a 0.7% increase from the December 2015 forecast (\$1,697.82 billion).

**July 1, 2017 Certified School Taxable Value**

<i>(billions of dollars)</i>	Actual July 1, 2016 Certified School Taxable Value	December 2015 Estimate of July 1, 2017 Certified School Taxable Value	August 2016 Estimate of July 1, 2017 Certified School Taxable Value	Change in Estimates (Dec15 vs Aug16)	Change from Actual	Percentage Change from Actual
School Taxable Value	1,771.79	1,861.19	1,876.03	14.84	104.24	5.88%
Real Property	1,659.45	1,742.99	1,761.96	18.97	102.51	6.18%
Personal Property	110.76	116.60	112.42	-4.18	1.66	1.50%
Centrally Assessed Property	1.57	1.60	1.64	0.05	0.07	4.50%
Value of one mill at 96 percent	1.70	1.79	1.80	0.01	0.10	5.88%

*\*Total school taxable value includes Value Adjustment Board changes and other tax roll adjustments. Components do not add up to the total.*

**January 1, 2017 County Taxable Value**

<i>(billions of dollars)</i>	Actual 2016 Taxable Value	December 2015 Estimate of January 1, 2017 County Taxable Value	August 2016 Estimate of January 1, 2017 County Taxable Value	Change in Estimates (Dec15 vs Aug16)	Change from Actual	Percentage Change from Actual
County Taxable Value	1,608.28	1,697.82	1,709.70	11.88	101.41	6.31%
Real Property	1,495.95	1,579.62	1,595.63	16.01	99.68	6.66%
Personal Property	110.76	116.60	112.42	-4.18	1.66	1.50%
Centrally Assessed Property	1.57	1.60	1.64	0.05	0.07	4.50%

*\*Total county taxable value includes Value Adjustment Board changes and other tax roll adjustments. Components do not add up to the total.*

# AD VALOREM ESTIMATING CONFERENCE

1-Aug-16

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FLORIDA

FALL 2016

Table with columns for years (2010-2021) and rows for AGRICULTURAL, NON RESIDENTIAL, COUNTY TAXABLE VALUE, SCHOOL TAXABLE VALUE, and JULY 1 CERTIFIED SCHOOL TAXABLE VALUE. Rows include sub-categories like JUST VALUE, ASSESSED VALUE, and TAXABLE VALUE, with detailed financial data and percentages.





July 1 Certified School Taxable Value

Amounts in \$ millions

1,890,418 2,010,572 2,131,656 2,257,547

Table with columns for COUNTY (FLORIDA) and years 2002-2021. Rows list various Florida counties including Alachua, Baker, Bay, Bradford, Brevard, Broward, Calhoun, Charlotte, Citrus, Clay, Collier, Columbia, Miami-Dade, DeSoto, Dixie, Duval, Escambia, Flagler, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Hernando, Highlands, Hillsborough, Holmes, Indian River, Jackson, Jefferson, Lafayette, Lake, Lee, Leon, Levy, Liberty, Madison, Manatee, Marion, Martin, Monroe, Nassau, Okaloosa, Okeechobee, Orange, Osceola, Palm Beach, Pasco, Pinellas, Polk, Putnam, St. Johns, St. Lucie, Santa Rosa, Sarasota, Seminole, Sumter, Suwannee, Taylor, Union, Volusia, Wakulla, Walton, and Washington.





LEVEL OF ASSESSMENT

COUNTY	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
FLORIDA	97.6	96.6	97.3	97.1	96.9	99.4	97.8	96.2	95.9	96.4
Alachua	94.7	94.1	93.4	95.7	97.2	99.3	98.9	95.7	93.9	95.7
Baker	95.6	97.3	94.5	99.0	98.9	100.8	99.2	98.0	98.7	99.8
Bay	98.1	96.5	95.8	96.9	98.1	101.8	101.6	99.2	96.5	98.7
Bradford	97.1	96.7	94.5	96.4	95.0	96.1	94.8	97.8	95.9	96.3
Brevard	97.8	94.8	99.1	101.8	94.6	94.5	94.7	96.2	95.1	95.9
Broward	98.2	99.0	99.8	101.9	102.0	103.3	99.0	97.5	97.1	98.6
Calhoun	99.8	97.8	99.1	95.6	96.9	96.9	98.4	99.7	100.6	100.4
Charlotte	97.0	94.7	98.2	99.9	96.5	101.7	96.8	96.7	96.6	95.7
Citrus	99.2	95.8	96.8	98.3	95.5	102.4	100.3	97.5	97.2	96.3
Clay	100.2	96.1	98.4	97.7	96.7	98.9	99.5	98.6	97.8	99.2
Collier	97.0	97.6	101.5	98.4	99.0	101.8	99.4	97.9	96.5	95.6
Columbia	99.0	94.8	95.9	96.6	98.6	102.0	102.4	100.2	98.5	99.1
Miami-Dade	96.0	96.4	96.5	96.6	97.6	98.6	97.0	93.4	94.5	93.2
DeSoto	96.5	98.9	99.2	102.7	100.9	99.8	102.1	97.8	97.7	97.5
Dixie	97.4	98.5	95.2	98.8	98.9	98.4	98.6	95.9	101.7	95.7
Duval	96.8	97.1	101.3	97.8	99.7	101.0	101.2	100.1	98.3	98.7
Escambia	95.2	93.6	91.7	93.7	94.7	95.6	95.5	93.4	95.7	95.9
Flagler	93.3	95.3	97.6	96.2	95.8	96.9	97.6	94.1	95.5	95.2
Franklin	94.3	97.6	97.3	99.4	94.4	106.3	95.2	101.1	98.4	99.8
Gadsden	95.5	97.4	93.7	94.5	97.3	101.3	95.5	100.1	99.3	98.5
Gilchrist	96.9	94.1	93.5	95.7	94.3	95.2	93.6	96.8	95.6	97.2
Glades	95.3	98.5	93.8	101.9	103.1	100.3	106.8	98.8	99.6	99.4
Gulf	103.7	97.7	101.0	101.9	103.0	108.0	104.0	106.4	93.1	96.5
Hamilton	95.1	95.1	92.4	96.7	95.7	92.8	92.2	100.0	98.2	97.4
Hardee	98.6	93.6	94.0	98.1	98.5	97.4	98.7	99.0	98.9	94.8
Hendry	98.5	95.9	92.0	93.4	96.4	100.3	102.4	97.2	96.9	96.0
Hernando	94.3	97.6	98.4	101.2	100.1	101.8	103.4	100.4	96.6	97.1
Highlands	95.0	94.6	98.1	101.6	99.2	101.1	100.9	97.3	96.8	95.0
Hillsborough	98.9	93.3	95.1	97.8	94.2	93.8	93.2	96.1	95.6	96.1
Holmes	105.8	96.6	97.3	95.5	97.0	97.1	98.7	97.8	97.1	95.4
Indian River	99.2	95.0	97.9	97.1	95.8	97.4	96.4	95.2	93.8	98.4
Jackson	96.4	97.2	96.5	95.7	96.7	97.4	96.7	97.2	97.3	97.5
Jefferson	99.1	101.3	97.1	100.1	95.3	97.2	94.4	93.0	96.8	97.1
Lafayette	103.1	100.5	98.1	96.9	100.0	100.0	97.1	99.8	98.8	98.5
Lake	94.2	97.7	97.9	99.0	102.3	103.4	102.9	98.0	96.6	96.9
Lee	98.6	95.6	98.1	91.9	94.7	100.1	95.1	94.8	95.2	94.5
Leon	100.2	96.4	98.0	95.0	95.7	98.0	99.4	95.3	96.6	97.5
Levy	98.9	94.5	97.9	101.8	99.4	104.2	99.8	97.3	96.1	96.6
Liberty	98.4	93.6	99.1	94.2	98.0	98.0	95.8	96.4	99.8	99.9
Madison	97.0	93.4	94.5	95.4	96.4	93.9	98.1	96.8	95.0	95.7
Manatee	93.7	99.5	97.3	97.8	93.0	99.1	95.4	95.5	95.2	95.7
Marion	96.3	98.3	98.3	99.6	98.0	97.9	100.0	97.5	97.7	96.6
Martin	99.3	97.1	92.7	95.4	98.6	102.3	99.3	99.3	96.3	96.9
Monroe	100.5	98.4	101.3	96.6	94.7	102.1	101.7	99.4	98.1	95.9
Nassau	94.3	94.5	93.6	94.5	92.7	98.6	98.1	96.6	95.5	96.4
Okaloosa	94.0	94.0	95.5	99.3	95.8	100.8	95.6	94.4	95.0	96.0
Okeechobee	95.3	96.1	92.9	93.6	93.1	93.4	97.2	95.2	96.5	97.1
Orange	95.4	99.7	95.4	97.9	100.2	101.0	99.6	93.9	96.5	98.0
Osceola	92.9	98.2	99.3	100.5	99.4	103.9	96.3	95.9	95.4	96.3
Palm Beach	99.7	93.9	94.8	93.6	92.9	99.9	99.9	96.3	95.5	98.0
Pasco	99.0	100.0	100.6	99.1	97.9	103.1	99.2	100.0	98.4	98.8
Pinellas	100.0	95.9	96.3	98.2	94.0	95.3	95.5	96.3	95.3	98.0
Polk	99.7	96.6	100.8	98.6	97.4	100.4	95.7	98.8	97.6	98.3
Putnam	99.9	95.2	96.8	97.5	101.1	99.8	99.3	98.8	102.1	98.1
St_Johns	95.7	97.1	97.2	94.1	92.6	97.1	95.7	96.1	96.0	96.8
St_Lucie	98.2	94.6	95.0	94.1	99.2	99.8	101.3	98.1	94.9	95.9
Santa Rosa	95.2	93.9	94.9	94.2	92.0	95.8	90.7	92.6	94.7	95.3
Sarasota	99.0	99.6	96.6	96.2	97.7	96.0	94.4	96.5	95.1	95.1
Seminole	100.9	97.4	97.5	97.9	96.8	99.5	99.2	97.7	97.7	97.2
Sumter	93.9	94.5	94.9	98.0	94.4	92.6	93.4	95.8	96.5	95.5
Suwannee	98.2	92.9	96.7	96.5	94.4	102.0	101.8	96.7	101.3	98.6
Taylor	100.7	109.6	98.0	101.5	102.7	101.3	101.0	94.6	97.1	98.4
Union	97.7	96.7	96.0	95.8	95.4	95.2	95.8	95.6	96.9	96.6
Volusia	98.7	98.4	97.0	92.3	95.2	98.1	99.5	96.4	96.7	97.2
Wakulla	96.0	94.8	95.5	96.1	96.2	96.9	96.9	95.7	93.2	96.8
Walton	94.6	95.2	96.2	94.5	92.2	92.2	91.1	92.0	91.2	91.7
Washington	95.7	95.8	97.4	98.9	96.3	96.5	95.9	95.0	95.1	95.5

HOMESTEAD VALUE CHANGE

Percent of Prior Year Homestead Just Value

Table with columns for COUNTY, 2002-2021, PRIOR, PERCENTAGE POINT CHANGE, and NEW. Includes rows for FLORIDA, COAST, and INLAND counties with their respective percentage values.

PERCENTAGE OF TOTAL PRIOR YEAR JUST VALUE

Table with columns for COUNTY, 2002-2021, PRIOR, PERCENTAGE POINT CHANGE, and NEW. Includes rows for COAST and INLAND counties with their respective percentage values.







**NEW CONSTRUCTION**

	HS	RES		TOT	NRES	INDEX	
		NHS	NRES			RES	NRES
2001	10,083,127,719	9,054,924,561	19,138,052,280	8,000,444,059	0.75	1.16	
2002	11,066,007,675	10,159,274,618	21,225,282,293	8,059,301,975	0.83	1.17	
2003	13,576,308,317	11,988,648,390	25,564,956,707	6,897,989,514	<b>1.00</b>	<b>1.00</b>	
2004	14,943,768,089	12,938,545,100	27,882,313,189	6,410,269,849	1.09	0.93	
2005	17,114,557,824	18,162,103,629	35,276,661,453	6,668,978,051	1.38	0.97	
2006	21,361,551,567	27,683,996,680	49,045,548,247	7,716,614,432	1.92	1.12	
2007	19,566,621,443	39,029,269,625	58,595,891,068	7,919,223,465	2.29	1.15	
2008	13,211,569,831	29,278,085,095	42,489,654,926	10,908,424,491	1.66	1.58	
2009	7,213,242,351	16,138,130,288	23,351,372,639	12,302,872,178	0.91	1.78	
2010	4,596,249,770	6,708,716,593	11,304,966,363	12,112,811,708	0.44	1.76	
2011	4,105,722,733	4,397,367,531	8,503,090,264	7,007,444,164	0.33	1.02	
2012	4,154,683,410	4,554,168,564	8,708,851,974	4,786,787,122	0.34	0.69	
2013	5,256,044,129	4,405,092,445	9,661,136,574	5,404,007,197	0.38	0.78	
2014	7,503,864,505	6,772,904,393	14,276,768,898	5,992,895,236	0.56	0.87	
2015	8,962,353,134	9,431,139,634	18,393,492,768	9,485,718,845	0.72	1.38	
2016	10,314,758,016	13,184,815,829	23,499,573,845	9,666,417,344	0.92	1.40	
2017			28,170,983,281	9,937,857,990	1.10	1.44	
2018			32,252,547,279	9,737,882,622	1.26	1.41	
2019			35,553,385,147	8,850,597,173	1.39	1.28	
2020			38,432,646,121	9,128,889,702	1.50	1.32	
2021			41,194,652,015	9,228,913,368	1.61	1.34	

	PRIVATE			PUBLIC	NRES
	Total Res fzehsgrpr	NRes fzeothpr	Total fzetotpr		
21,283.23	9,792.08	31,075.37	7,932.88	17,722.50	
25,138.44	9,423.84	34,562.15	9,740.73	19,159.88	
31,456.95	9,304.89	40,761.68	9,306.18	18,609.20	
40,012.26	10,345.33	50,355.91	8,944.42	19,298.91	
49,565.77	10,598.30	60,163.22	9,244.37	19,838.29	
45,056.61	12,347.57	57,403.29	10,198.75	22,543.11	
26,715.77	14,300.86	41,016.22	13,055.04	27,348.80	
14,924.35	21,331.67	29,287.29	12,350.41	39,734.95	
8,610.30	13,002.47	17,955.76	11,274.38	28,792.04	
8,562.63	7,049.16	15,216.08	10,567.46	17,934.15	
9,109.58	7,469.37	16,529.62	9,143.35	16,620.79	
12,924.34	6,989.54	19,917.81	8,539.87	15,550.39	
19,728.96	7,790.24	27,532.31	7,662.87	15,391.16	
21,750.22	8,035.88	29,810.02	8,079.75	15,908.45	
27,969.88	9,218.11	38,612.96	9,165.15	17,298.50	
33,741.30	9,750.36	46,277.23	9,859.55	18,181.26	
38,121.49	10,454.35	51,423.01	10,279.59	19,276.57	
41,088.88	11,152.84	55,203.42	10,721.03	20,388.77	
43,746.08	11,790.68	58,652.30	11,147.19	21,420.10	
46,521.35	12,410.13	62,222.08	11,569.26	22,408.94	
49,030.51		65,545.13	11,995.37		

	INDEX			
	PRIV		PUB	NRES
	Res	Nres		
<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	
1.18	0.96	1.23	1.08	
1.48	0.95	1.17	1.05	
1.88	1.06	1.13	1.09	
2.33	1.08	1.17	1.12	
2.12	1.26	1.29	1.27	
1.26	1.46	1.65	1.54	
0.70	2.18	1.56	2.24	
0.40	1.33	1.42	1.62	
0.40	0.72	1.33	1.01	
0.43	0.76	1.15	0.94	
0.61	0.71	1.08	0.88	
0.93	0.80	0.97	0.87	
1.02	0.82	1.02	0.90	
1.31	0.94	1.16	0.98	
1.31	0.94	1.16	0.98	
1.79	1.07	1.30	1.09	
1.93	1.14	1.35	1.15	
2.06	1.20	1.41	1.21	
2.19	1.27	1.46	1.26	
2.30	-	1.51	-	

2011	4,105,722,733	4,397,367,531	8,503,090,264	7,007,444,164	0.33	1.02
2012	4,154,683,410	4,554,168,564	8,708,851,974	4,786,787,122	0.34	0.69
2013	5,256,044,129	4,405,092,445	9,661,136,574	5,404,007,197	0.38	0.78
2014	7,503,864,505	6,772,904,393	14,276,768,898	5,992,895,236	0.56	0.87
2015	8,962,353,134	9,431,139,634	18,393,492,768	9,485,718,845	0.71	1.34
2016	P		20,731,764,118	7,885,977,258	0.81	1.14
2017	R		26,692,002,182	8,151,018,794	1.04	1.18
2018	I		31,854,169,139	8,863,241,354	1.25	1.28
2019	O		35,422,172,578	9,315,537,373	1.39	1.35
2020	R		38,744,116,087	9,876,742,849	1.52	1.43

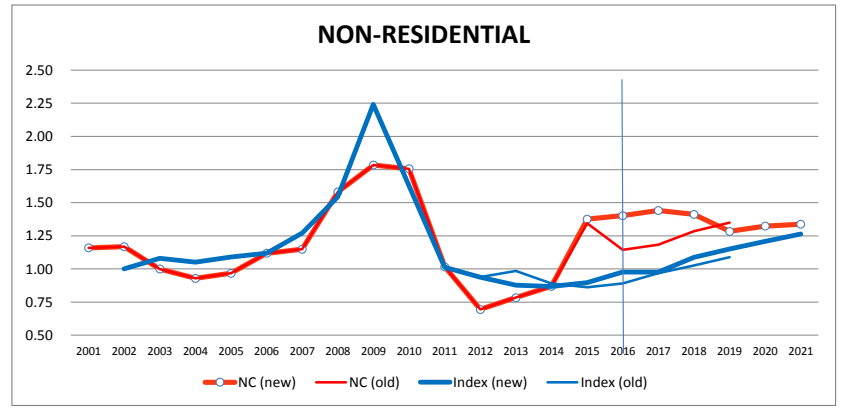
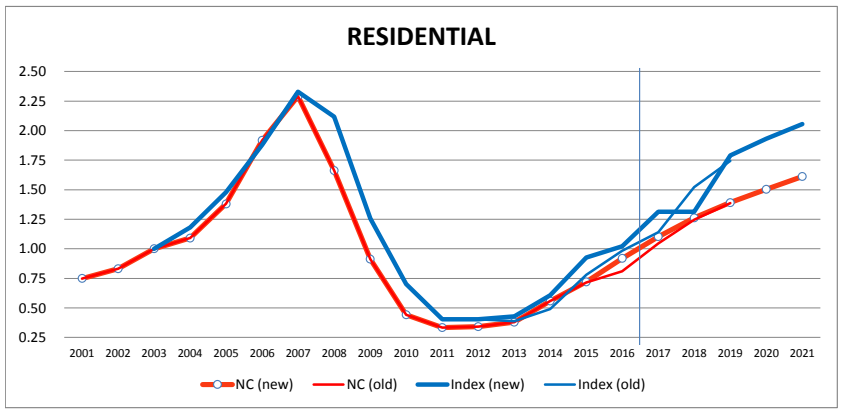
8,244.64	7,585.05	15,829.69	9,857.51	17,442.56
10,450.37	6,881.92	17,332.29	8,890.83	15,772.75
16,588.15	7,425.14	24,013.29	7,857.55	15,282.69
20,894.43	7,947.41	28,841.83	7,829.38	15,776.79
24,252.08	8,892.82	33,144.89	8,277.39	17,170.21
32,361.72	9,750.36	42,112.07	8,430.90	18,181.26
37,117.69	10,454.35	47,572.03	8,822.22	19,276.57
40,122.16	11,152.84	51,274.99	9,235.93	20,388.77
43,027.67	11,790.68	54,818.34	9,629.42	21,420.10
46,418.37	12,410.13	58,828.50	9,998.81	22,408.94

0.39	0.77	1.24	0.98
0.49	0.70	1.12	0.89
0.78	0.76	0.99	0.86
0.98	0.81	0.99	0.89
1.14	0.91	1.04	0.97
1.52	1.00	1.06	1.03
1.74	1.07	1.11	1.09
1.89	1.14	1.16	1.15
2.02	1.20	1.21	1.21
2.18	1.27	1.26	1.26

2011		0.0%	0.0%	0.0%
2012		0.0%	0.0%	0.0%
2013		0.0%	0.0%	0.0%
2014		0.0%	0.0%	0.0%
2015		0.0%	0.0%	0.0%
2016	C	13.4%	22.6%	33.2%
2017	H	5.5%	21.9%	20.5%
2018	N	1.3%	9.9%	9.1%
2019	G	0.4%	-5.0%	6.3%
2020		-0.8%	-7.6%	3.7%

10.49%	-1.52%	4.42%	-7.24%	-4.71%
23.67%	1.56%	14.92%	-3.95%	-1.41%
18.93%	4.92%	14.65%	-2.48%	0.71%
4.10%	1.11%	3.36%	3.20%	0.83%
15.33%	3.66%	16.50%	10.73%	0.75%
4.26%	0.00%	9.89%	16.95%	0.00%
2.70%	0.00%	8.10%	16.52%	0.00%
2.41%	0.00%	7.66%	16.08%	0.00%
1.67%	0.00%	6.99%	15.76%	0.00%
0.22%	-	0.06	0.16	-

10.5%	-1.5%	-7.3%	-4.7%
23.7%	1.6%	-4.0%	-1.4%
18.9%	4.9%	-2.5%	0.7%
4.1%	1.1%	3.2%	0.8%
15.3%	3.7%	10.7%	0.7%
-13.6%	-5.5%	8.7%	-4.9%
2.7%	0.0%	16.5%	0.0%
2.4%	0.0%	16.0%	0.0%
1.7%	0.0%	15.7%	0.0%
0.2%	0.0%	15.7%	0.0%



## Ad Valorem Forecast Comparison Sheet - Summer 2016

August 01, 2016

### Model Inputs

Total New Construction, Percent of Prior Year	2016	2017	2018	2019	2020	2021
Old Forecast	1.42%	1.53%	1.68%	1.81%	1.84%	1.87%
EDR	1.56%	1.63%	1.67%	1.70%	1.75%	1.79%
FEA	1.56%	1.65%	1.70%	1.71%	1.71%	1.74%
DOR	1.56%	1.55%	1.80%	1.92%	1.94%	1.94%
New Forecast	1.56%	1.65%	1.70%	1.72%	1.72%	1.71%

### Input Appreciation Rates

Residential Appreciation - Homestead	2016	2017	2018	2019	2020	2021
Old Forecast	7.24%	4.97%	3.22%	3.03%	3.04%	2.84%
EDR	7.42%	6.13%	4.99%	3.61%	3.38%	2.77%
FEA	7.43%	5.47%	3.36%	3.07%	3.02%	3.03%
DOR	7.43%	5.42%	4.17%	3.47%	3.32%	3.08%
New Forecast	7.43%	5.45%	3.17%	2.86%	2.79%	2.81%

Residential Appreciation - Nonhomestead	2016	2017	2018	2019	2020	2021
Old Forecast	7.52%	5.33%	3.59%	3.40%	3.41%	3.42%
EDR	8.19%	6.35%	5.03%	3.85%	3.43%	3.03%
FEA	7.97%	6.03%	3.82%	3.44%	3.39%	3.41%
DOR	7.90%	5.55%	4.17%	3.46%	3.33%	3.08%
New Forecast	7.97%	5.92%	3.44%	3.10%	3.03%	3.05%

Nonresidential Appreciation	2016	2017	2018	2019	2020	2021
Old Forecast	5.18%	3.69%	2.95%	2.59%	2.46%	2.46%
EDR	6.01%	4.19%	3.61%	3.28%	2.83%	2.66%
FEA	5.98%	4.51%	3.38%	2.82%	2.55%	2.45%
DOR	5.98%	4.15%	3.22%	2.70%	2.60%	2.42%
New Forecast	5.98%	4.22%	3.08%	2.59%	2.39%	2.30%

Agricultural Appreciation	2016	2017	2018	2019	2020	2021
Old Forecast	2.56%	2.59%	2.56%	2.48%	2.40%	2.41%
EDR	3.01%	2.78%	2.78%	2.78%	2.78%	2.78%
FEA	3.15%	2.66%	2.62%	2.59%	2.51%	2.43%
DOR	3.20%	3.17%	3.17%	3.16%	3.16%	3.15%
New Forecast	3.15%	2.47%	2.30%	2.27%	2.19%	2.12%

**Model Outputs (values in billions)**

<b>Total Property Appreciation</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Old Forecast	137.02	104.29	76.92	74.93	77.69	79.22
EDR	149.82	124.91	109.92	91.29	86.88	79.56
FEA	149.82	119.91	84.72	79.33	80.25	83.55
DOR	149.82	113.50	93.02	82.26	83.03	80.97
New Forecast	149.82	117.10	77.97	72.58	73.27	76.13
<b>Total Just Value</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Old Forecast	2,250.86	2,390.44	2,508.37	2,629.67	2,756.71	2,888.65
EDR	2,265.38	2,428.58	2,580.41	2,716.91	2,852.67	2,984.67
FEA	2,265.38	2,423.87	2,551.15	2,675.54	2,803.17	2,937.02
DOR	2,265.38	2,414.89	2,552.71	2,685.30	2,821.85	2,958.97
New Forecast	2,265.38	2,421.05	2,541.59	2,659.23	2,779.88	2,905.21
<b>Homestead Turnover</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Old Forecast	5.03%	5.18%	5.17%	5.12%	5.08%	4.90%
EDR	4.46%	5.13%	4.93%	4.71%	4.48%	4.24%
FEA	4.46%	4.91%	5.03%	5.03%	5.00%	4.96%
DOR	N/A	N/A	N/A	N/A	N/A	N/A
New Forecast	4.46%	4.91%	5.04%	5.04%	5.00%	4.97%
<b>Portability (SOH Transfer)</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Old Forecast	2.50	3.55	4.05	4.32	4.62	4.71
EDR	2.57	3.40	3.80	4.03	4.24	4.45
FEA	2.57	3.17	3.95	4.25	4.52	4.82
DOR	2.56	4.67	6.00	6.90	7.46	8.02
New Forecast	2.57	3.17	3.95	4.23	4.48	4.74
<b>Assessment Differential, Res. Homesteads (Total)</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Old Forecast	236.51	256.03	260.68	265.87	271.58	276.31
EDR	233.68	256.23	271.68	279.97	287.08	292.82
FEA	233.68	262.90	269.79	274.20	279.07	284.15
DOR	233.68	272.51	287.53	298.39	308.58	315.61
New Forecast	233.68	262.82	267.91	270.22	272.69	275.20



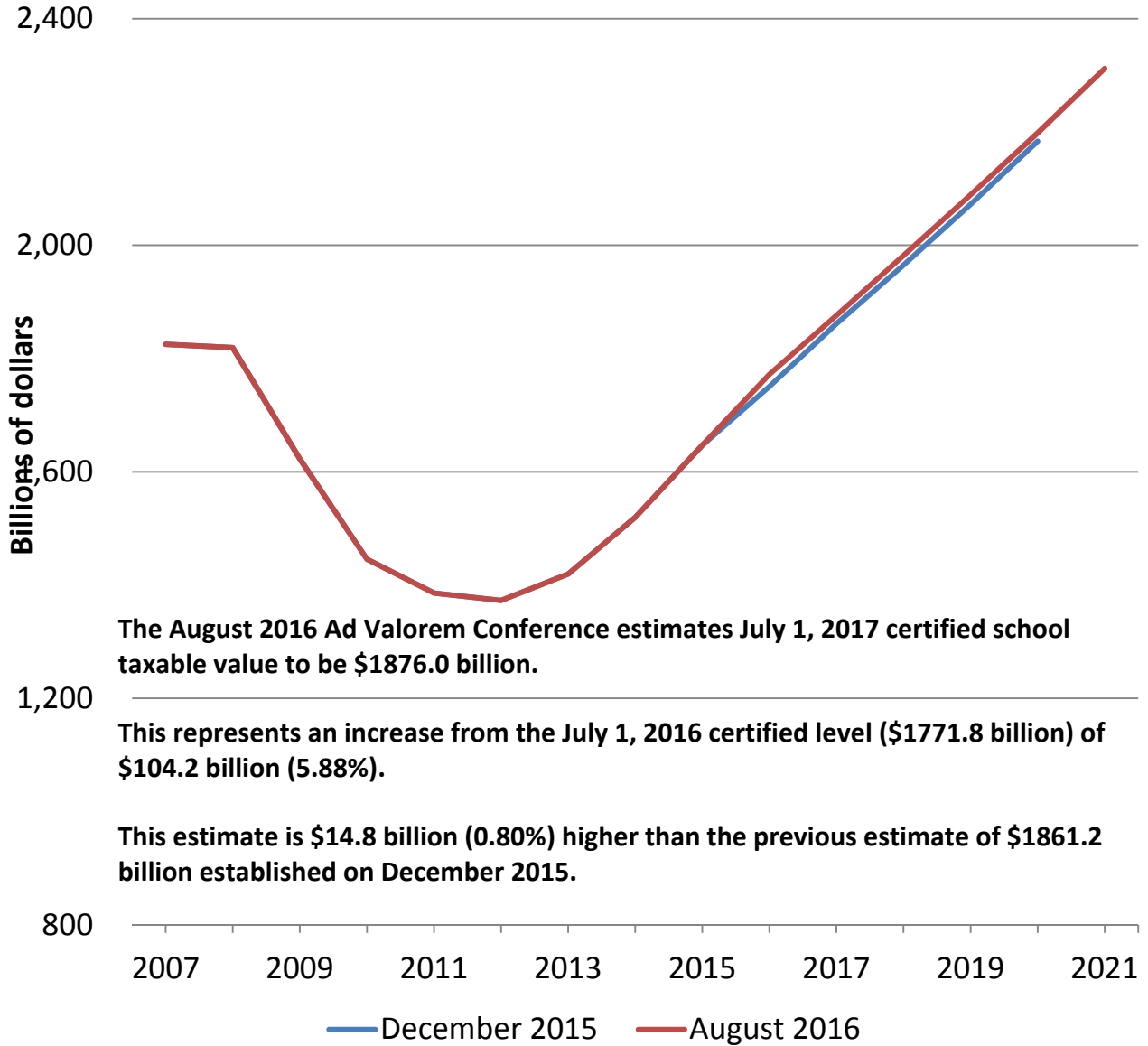
<b>Assessment Differential, Res. Nonhomestead</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Old Forecast	43.19	40.83	34.69	0.33	0.34	0.36
EDR	42.50	40.35	35.38	0.34	0.35	0.37
FEA	42.50	45.07	43.78	0.34	0.35	0.37
DOR	42.51	49.72	55.56	0.34	0.36	0.38
New Forecast	42.50	44.84	42.49	0.33	0.35	0.36
<b>Assessment Differential, Nonresidential</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Old Forecast	40.86	45.01	47.78	0.35	0.37	0.38
EDR	41.34	45.40	48.59	0.44	0.46	0.48
FEA	41.34	44.96	51.04	0.35	0.36	0.38
DOR	41.34	47.48	54.37	0.32	0.34	0.36
New Forecast	41.34	44.65	50.46	0.35	0.36	0.37
<b>Assessment Differential, Classified Use</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Old Forecast	50.30	51.32	52.27	53.12	53.86	54.53
EDR	50.17	51.55	52.96	54.42	55.92	57.46
FEA	50.17	51.26	52.28	53.22	54.06	54.79
DOR	50.17	51.34	52.57	53.86	55.22	56.64
New Forecast	50.17	51.16	52.01	52.79	53.45	54.00
<b>School Taxable Value, Real Property</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Old Forecast	1,635.25	1,742.99	1,844.31	1,949.43	2,058.64	2,173.25
EDR	1,659.45	1,772.16	1,884.45	1,992.13	2,098.72	2,204.34
FEA	1,659.45	1,764.01	1,872.06	1,981.61	2,093.02	2,210.39
DOR	1,653.17	1,740.95	1,849.60	1,959.22	2,072.67	2,190.12
New Forecast	1,659.45	1,761.96	1,865.84	1,971.44	2,078.85	2,190.82
<b>School Taxable Value - Residential Homestead</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Old Forecast	588.37	635.05	687.26	742.63	802.60	866.50
EDR	592.66	638.68	685.75	733.17	782.74	836.16
FEA	592.66	631.95	681.42	736.34	795.54	859.99
DOR	591.49	616.76	659.57	705.23	754.26	807.74
New Forecast	592.66	631.89	681.19	735.90	794.82	858.38
<b>School Taxable Value - Residential Nonhomestead</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Old Forecast	603.49	641.95	671.02	715.02	744.59	775.08
EDR	612.83	653.57	693.60	728.46	762.14	794.32
FEA	612.83	650.11	684.42	733.17	766.52	800.42
DOR	620.25	663.15	701.45	737.92	774.96	811.26
New Forecast	612.83	649.51	681.41	727.53	758.08	788.39

<b>School Taxable Value - Nonresidential</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Old Forecast	433.52	455.91	475.74	481.31	500.83	520.90
EDR	443.98	469.51	494.26	519.22	542.08	561.62
FEA	443.98	471.73	495.78	501.45	520.13	538.98
DOR	431.92	458.62	484.40	511.99	539.11	566.53
New Forecast	443.98	470.36	492.85	497.44	515.24	533.22
<b>School Taxable Value - Classified Use</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Old Forecast	9.87	10.09	10.29	10.47	10.63	10.77
EDR	9.98	10.40	10.83	11.29	11.76	12.24
FEA	9.98	10.22	10.44	10.65	10.84	11.00
DOR	9.97	10.20	10.45	10.71	10.98	11.26
New Forecast	9.98	10.20	10.39	10.56	10.71	10.83
<b>County Taxable Value, Real Property</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Old Forecast	1,474.60	1,579.62	1,682.52	1,852.12	1,958.72	2,070.66
EDR	1,495.95	1,599.22	1,709.41	1,882.97	1,984.50	2,083.63
FEA	1,495.95	1,597.24	1,699.93	1,885.25	1,994.05	2,108.75
DOR	1,495.94	1,573.74	1,668.75	1,870.05	1,982.09	2,098.17
New Forecast	1,495.95	1,595.63	1,695.41	1,875.08	1,979.87	2,089.18
<b>County Taxable Value - Residential Homestead</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Old Forecast	498.70	543.33	593.03	645.83	703.18	764.42
EDR	501.06	541.39	583.76	627.97	675.13	724.82
FEA	501.06	539.90	587.29	639.64	696.22	758.01
DOR	501.07	524.47	566.29	610.53	658.17	710.28
New Forecast	501.06	539.84	587.06	639.20	695.50	756.41
<b>County Taxable Value - Residential Nonhomestead</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Old Forecast	571.56	613.50	649.44	713.05	742.64	772.62
EDR	577.75	622.35	667.87	738.79	771.47	802.51
FEA	577.75	622.72	659.84	736.24	769.60	803.51
DOR	577.75	613.97	645.89	737.58	774.60	810.87
New Forecast	577.75	622.26	657.94	730.60	761.15	791.47
<b>County Taxable Value - Nonresidential</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Old Forecast	392.67	410.90	427.96	480.96	500.46	520.52
EDR	402.63	425.08	446.94	504.93	526.15	544.06
FEA	402.63	426.77	444.73	501.10	519.77	538.61
DOR	402.63	425.09	446.12	511.23	538.35	565.76
New Forecast	402.63	425.71	442.40	497.10	514.88	532.85

<b>County Taxable Value - Classified Use</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Old Forecast	9.87	10.09	10.29	10.47	10.63	10.77
EDR	9.98	10.40	10.83	11.29	11.76	12.24
FEA	9.98	10.22	10.44	10.65	10.84	11.00
DOR	9.98	10.21	10.45	10.71	10.98	11.26
New Forecast	9.98	10.20	10.39	10.56	10.71	10.83
<b>Tangible Personal Property</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Old Forecast	113.76	116.60	118.93	121.04	123.18	125.36
EDR	110.76	112.42	114.11	115.82	117.56	119.32
FEA	110.76	113.82	116.67	119.00	121.10	123.25
DOR	110.76	112.42	114.11	115.82	117.56	119.32
New Forecast	110.76	112.42	114.11	115.82	117.56	119.32
<b>Centrally Assessed Property</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Old Forecast	1.54	1.60	1.64	1.69	1.74	1.80
EDR	1.57	1.61	1.65	1.69	1.73	1.78
FEA	1.57	1.64	1.70	1.75	1.80	1.86
DOR	1.57	1.63	1.70	1.77	1.84	1.91
New Forecast	1.57	1.64	1.70	1.75	1.80	1.86
<b>Total School Taxable Value</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Value</b>						
Old Forecast	1,750.54	1,861.19	1,964.89	2,072.16	2,183.57	2,300.41
EDR	1,771.79	1,886.19	2,000.21	2,109.64	2,218.01	2,325.44
FEA	1,771.79	1,879.48	1,990.42	2,102.36	2,215.93	2,335.49
DOR	1,765.50	1,855.00	1,965.40	2,076.81	2,192.06	2,311.35
New Forecast	1,771.79	1,876.03	1,981.65	2,089.01	2,198.21	2,312.00
<b>Year-Over-year % Ch.</b>						
Old Forecast	6.30%	6.32%	5.57%	5.46%	5.38%	5.35%
EDR	7.59%	6.46%	6.04%	5.47%	5.14%	4.84%
FEA	7.59%	6.08%	5.90%	5.62%	5.40%	5.40%
DOR	7.20%	5.07%	5.95%	5.67%	5.55%	5.44%
New Forecast	7.59%	5.88%	5.63%	5.42%	5.23%	5.18%

<b>Total County Taxable Value</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Value</b>						
Old Forecast	1,589.90	1,697.82	1,803.10	1,974.85	2,083.65	2,197.82
EDR	1,608.28	1,713.25	1,825.17	2,000.49	2,103.80	2,204.73
FEA	1,608.28	1,712.70	1,818.30	2,006.00	2,116.95	2,233.85
DOR	1,602.00	1,681.52	1,778.28	1,981.35	2,095.20	2,213.11
New Forecast	1,608.28	1,709.70	1,811.22	1,992.65	2,099.23	2,210.36
<b>Year-Over-year % Ch.</b>						
Old Forecast	6.32%	6.79%	6.20%	9.53%	5.51%	5.48%
EDR	7.70%	6.53%	6.53%	9.61%	5.16%	4.80%
FEA	7.70%	6.49%	6.17%	10.32%	5.53%	5.52%
DOR	7.28%	4.96%	5.75%	11.42%	5.75%	5.63%
New Forecast	7.70%	6.31%	5.94%	10.02%	5.35%	5.29%

## Certified School Taxable Value Comparison of Conference Estimates August 2016 versus December 2015



**DISTRIBUTIONS TO FISCALLY CONSTRAINED COUNTIES TO OFFSET IMPACTS OF AD VALOREM AMENDMENTS**

**August 9, 2016**

2008 AMENDMENT 1 TAXABLE VALUE IMPACT		ACTUALS									FORECAST				
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>(1) AD VALOREM TAX ROLLS</b>															
ALL COUNTIES															
	Additional Homestead Exemption	93,909	91,833	87,963	84,199	81,252	80,692	81,390	82,791	85,111	85,630	87,567	89,995	92,477	95,013
	SOH Portability	3,399	2,201	1,017	554	457	496	575	1,716	2,566	3,169	3,947	4,225	4,476	4,743
	Non-Homestead Assessment Limitation (repeal 2019)	-	4,096	3,911	6,361	11,575	19,829	39,607	61,685	70,681	75,720	78,727	-	-	-
	<b>TOTAL</b>	<b>97,308</b>	<b>98,130</b>	<b>92,891</b>	<b>91,114</b>	<b>93,284</b>	<b>101,017</b>	<b>121,572</b>	<b>146,192</b>	<b>158,358</b>	<b>164,519</b>	<b>170,241</b>	<b>94,220</b>	<b>96,952</b>	<b>99,756</b>
FISCALLY CONSTRAINED COUNTIES															
	Additional Homestead Exemption	2,555.4	2,593.3	2,593.9	2,523.0	2,427.4	2,395.2	2,382.0	2,398.5	2,442.0	2,483.9	2,557.3	2,645.5	2,735.7	2,828.1
	SOH Portability	92.8	109.6	37.5	20.7	12.8	10.1	10.4	16.2	26.6	28.2	37.4	41.9	46.1	50.8
	Non-Homestead Assessment Limitation (repeal 2019)	-	236.2	251.4	246.1	221.1	259.3	332.4	328.7	451.2	410.5	489.9	-	-	-
	<b>TOTAL</b>	<b>2,648.2</b>	<b>2,939.1</b>	<b>2,882.8</b>	<b>2,789.8</b>	<b>2,661.3</b>	<b>2,664.6</b>	<b>2,724.8</b>	<b>2,743.3</b>	<b>2,919.8</b>	<b>2,922.6</b>	<b>3,084.6</b>	<b>2,687.4</b>	<b>2,781.8</b>	<b>2,878.9</b>
<b>Share of All Counties</b>															
	Additional HX Exemption	2.7%	2.8%	2.9%	3.0%	3.0%	3.0%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	3.0%	3.0%
	SOH Portability	2.7%	5.0%	3.7%	3.7%	2.8%	2.0%	1.8%	0.9%	1.0%	0.9%	0.9%	1.0%	1.0%	1.1%
	NHS Cap	NA	5.8%	6.4%	3.9%	1.9%	1.3%	0.8%	0.5%	0.6%	0.5%	0.6%			
<b>(2) TPP TAX ROLLS</b>															
first \$25,000 of taxable value as reported by DOR															
	ALL COUNTIES	8,680.2	8,448.8	8,098.5	7,768.8	7,709.1	7,719.2	7,772.2	7,831.1	7,684.6	7,799.9	7,916.9	8,035.6	8,156.2	8,278.5
	FISCALLY CONSTRAINED COUNTIES	465.8	475.2	459.7	446.2	435.2	429.4	420.0	422.4	417.4	422.0	428.3	434.7	441.2	447.9
	% of All Counties	5.37%	5.62%	5.68%	5.74%	5.65%	5.56%	5.40%	5.39%	5.43%	5.41%	5.41%	5.41%	5.41%	5.41%
FISCALLY CONSTRAINED COUNTIES IMPACT															
	Reduction as per Tax Rolls	3,114.0	3,414.3	3,342.5	3,236.0	3,096.5	3,094.0	3,144.8	3,165.7	3,337.2	3,344.6	3,512.9	3,122.1	3,223.0	3,326.8
	Reduction as per County Applications	3,115.9	3,305.4	3,183.7	3,097.9	2,970.1	2,976.6	3,023.8	3,084.1	3,272.6	3,279.8	3,444.8	3,061.6	3,160.6	3,262.3
	<b>Ratio</b>	<b>1.001</b>	<b>0.968</b>	<b>0.953</b>	<b>0.957</b>	<b>0.959</b>	<b>0.962</b>	<b>0.962</b>	<b>0.974</b>	<b>0.981</b>	<b>0.981</b>	<b>0.981</b>	<b>0.981</b>	<b>0.981</b>	<b>0.981</b>

DISTRIBUTION CALCULATION		TV Reduction (\$m)			Millage Rate	Application (in \$)			Approp (in \$)	Payment (in \$)	+/-
		Total	Change	@ 95%		New	Prior	Change			
AMENDMENT 1	FY08/09	3,115.9		2,960.1	7.8356	23,194,298			10,000,000	10,000,000	-
	FY09/10	3,305.4	6.1%	3,140.1	7.7019	24,184,876			23,200,000	23,200,000	-
	FY10/11	3,183.7	-3.7%	3,024.6	7.7946	23,575,123			25,159,000	23,575,123	1,583,877
	FY11/12	3,097.9	-2.7%	2,943.0	7.8120	22,991,120			25,000,000	22,991,120	2,008,880
	FY12/13	2,970.1	-4.1%	2,821.6	7.8329	22,101,177			25,800,000	22,101,177	3,698,823
	FY13/14	2,976.6	0.2%	2,827.7	7.7980	22,050,648			23,750,000	22,050,648	1,699,352
	FY14/15	3,023.8	1.6%	2,872.6	7.8075	22,427,923			23,200,000	22,427,923	772,077
	FY15/16	3,084.1	2.0%	2,929.9	7.7498	22,706,172			25,921,409	22,706,172	3,215,237
	FY16/17	3,272.6	6.1%	3,108.9	7.6807	23,878,704	24,700,073	(821,369)	24,700,073	23,878,704	821,369
	FY17/18	3,279.8	0.2%	3,115.8	7.6807	23,931,347	26,558,489	(2,627,142)			
	FY18/19	3,444.8	5.0%	3,272.6	7.6807	25,135,796	28,071,865	(2,936,069)			
	FY19/20	3,061.6	-11.1%	2,908.5	7.6807	22,339,674	22,963,560	(623,886)			
	FY20/21	3,160.6	3.2%	3,002.6	7.6807	23,061,793	23,714,699	(652,906)			
	FY21/22	3,262.3	3.2%	3,099.2	7.6807	23,803,931	24,468,474	(664,543)			
CONSERVATION LANDS	FY10/11	28.5		27.1	8.2156	222,509			2,791,000	222,509	2,568,491
	FY11/12	28.3	-0.6%	26.9	8.2546	222,232			537,260	222,232	315,028
	FY12/13	29.0	2.2%	27.5	8.3197	228,972			537,260	228,972	308,288
	FY13/14	33.6	16.0%	31.9	8.1882	261,357			250,000	250,000	-
	FY14/15	41.3	22.8%	39.2	8.2844	324,707			300,000	300,000	-
	FY15/16	54.7	32.6%	52.0	8.3987	436,497			438,172	436,497	1,675
	FY16/17	60.3	10.3%	57.3	8.4140	482,376	501,972	(19,596)	501,972	482,376	19,596
	FY17/18	67.9	12.5%	64.5	8.4140	542,673	577,267	(34,594)			
	FY18/19	74.7	10.0%	70.9	8.4140	596,940	663,857	(66,917)			
	FY19/20	82.1	10.0%	78.0	8.4140	656,634	763,436	(106,802)			
	FY20/21	90.4	10.0%	85.8	8.4140	722,298	877,951	(155,654)			
FY21/22	99.4	10.0%	94.4	8.4140	794,528	1,009,644	(215,117)				

FISCALLY CONSTRAINED COUNTIES	Baker	Columbia	Franklin	Glades	Hardee	Holmes	Lafayette	Madison	Suwannee	Wakulla
	Bradford	DeSoto	Gadsden	Gulf	Hendry	Jackson	Levy	Okeechobee	Taylor	Washington
	Calhoun	Dixie	Gilchrist	Hamilton	Highlands	Jefferson	Liberty	Putnam	Union	



**Executive  
Director**  
Leon M. Biegalski

**Child Support**  
Ann Coffin  
Director

**General Tax  
Administration**  
Maria Johnson  
Director

**Property Tax  
Oversight**  
Dr. Maurice Gogarty  
Director

**Information  
Services**  
Damu Kuttikrishnan  
Director

July 11, 2016

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 2016 taxable value for school purposes in each school district and the total for all school districts in the state. The total estimated 2016 taxable value for school purposes is \$1,771,785,134,372. 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 2015 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 2014 and the 2015 tax rolls.

If you have any questions concerning this information, please contact Lizette Kelly at 850-617-8865 or [PTOResearch&Analysis@dor.state.fl.us](mailto:PTOResearch&Analysis@dor.state.fl.us).

Sincerely,

  
Leon M. Biegalski

Attachments

**2015 Level Of Assessment Estimates For School Purposes**

<b>County</b>	<b>Percent</b>	<b>Method</b>	<b>County</b>	<b>Percent</b>	<b>Method</b>
Alachua	95.7	I	Lake	96.9	I
Baker	99.8	I	Lee	94.5	N
Bay	98.7	N	Leon	97.5	N
Bradford	96.3	I	Levy	96.6	N
Brevard	95.9	N	Liberty	99.9	N
Broward	98.6	I	Madison	95.7	N
Calhoun	100.4	N	Manatee	95.7	I
Charlotte	95.7	N	Marion	96.6	N
Citrus	96.3	N	Martin	96.9	N
Clay	99.2	N	Monroe	95.9	I
Collier	95.6	I	Nassau	96.4	I
Columbia	99.1	N	Okaloosa	96.0	N
Miami-Dade	93.2	I	Okeechobee	97.1	N
DeSoto	97.5	I	Orange	98.0	I
Dixie	95.7	I	Osceola	96.3	I
Duval	98.7	I	Palm Beach	98.0	N
Escambia	95.9	I	Pasco	98.8	I
Flagler	95.2	N	Pinellas	98.0	N
Franklin	99.8	I	Polk	98.3	N
Gadsden	98.5	I	Putnam	98.1	N
Gilchrist	97.2	N	St. Johns	96.8	I
Glades	99.4	I	St. Lucie	95.9	N
Gulf	96.5	N	Santa Rosa	95.3	I
Hamilton	97.4	I	Sarasota	95.1	I
Hardee	94.8	I	Seminole	97.2	N
Hendry	96.0	N	Sumter	95.5	I
Hernando	97.1	I	Suwannee	98.6	N
Highlands	95.0	N	Taylor	98.4	I
Hillsborough	96.1	N	Union	96.6	N
Holmes	95.4	N	Volusia	97.2	N
Indian River	98.4	I	Wakulla	96.8	I
Jackson	97.5	I	Walton	91.7	I
Jefferson	97.1	I	Washington	95.5	I
Lafayette	98.5	N			
2014 Statewide (Weighted by Total Taxable Value) Average Level of Assessment 96.4					
Methods: I = Current year in-depth study results.....34					
N = Net assessed value results.....33					





Department of Revenue  
Property Tax Oversight  
School Taxable Value Report as of 7-11-2016

County Name	July 2016 Status	2016 Consensus and Reported Value			Actual as a Percent of Consensus	2015 Rolls Finalized Since Last Certification			2014 Rolls Finalized Since Last Certification		
		2016 School Taxable Value	2016 Consensus Estimate	2016 Consensus		July 2015 Certified Value	2015 Final Value	Difference	July 2014 Certified Value	2014 Final Value	Difference
Pulmam	R-Prelim	3,645,953,654	3,729,200,000	3,645,953,654	97.8%	3,628,837,889	3,639,389,632	10,551,743			
St. Johns	R-Prelim	23,937,819,882	23,577,700,000	23,937,819,882	101.5%	22,016,436,261	22,025,538,098	9,101,837			
St. Lucie	R-Prelim	19,771,067,271	19,414,700,000	19,771,067,271	101.8%	18,176,136,407	18,107,582,517	-68,553,890			
Santa Rosa	R-Prelim	9,468,965,960	9,558,100,000	9,468,965,960	99.0%	8,901,431,536	9,049,934,145	148,502,609			
Sarasota	R-Prelim	54,838,821,256	54,256,600,000	54,838,821,256	101.1%	50,390,251,295	50,301,897,178	-88,354,117			
Seminole	R-Prelim	31,386,022,016	31,649,600,000	31,386,022,016	99.2%	29,890,095,402	29,827,252,283	-62,843,119			
Sumter	R-Prelim	11,434,586,065	11,858,300,000	11,434,586,065	96.4%	10,761,986,128	10,785,436,611	23,440,483			
Suwannee	R-Prelim	1,723,056,704	1,779,000,000	1,723,056,704	96.9%	1,645,867,094	1,721,593,313	75,726,219			
Taylor	R-Prelim	1,354,121,462	1,432,200,000	1,354,121,462	94.5%	1,386,742,673	1,384,213,073	-2,529,600			
Union	R-Prelim	257,803,950	266,900,000	257,803,950	96.6%	253,580,896	253,350,987	-229,909			
Volusia	R-Prelim	32,624,888,000	32,291,900,000	32,624,888,000	101.0%	30,513,634,131	30,514,924,188	1,290,057			
Wakulla	R-Prelim	1,220,327,688	1,247,300,000	1,220,327,688	97.8%	1,189,253,057	1,193,149,915	3,896,858			
Walton	R-Prelim	16,874,193,465	16,477,500,000	16,874,193,465	102.4%	15,149,432,487	15,145,946,438	-3,486,049			
Washington	R-Prelim	905,538,660	940,900,000	905,538,660	96.2%	909,411,104	908,358,458	-1,052,646			
<b>TOTAL</b>		<b>1,771,785,134,372</b>	<b>1,750,543,800,000</b>	<b>1,771,785,134,372</b>	<b>101.2%</b>	<b>1,646,855,795,304</b>	<b>1,194,866,143,050</b>	<b>-1,593,273,733</b>	<b>388,342,772,336</b>	<b>380,896,209,842</b>	<b>-7,446,562,494</b>

**Status Explanation**

R-Prelim Preliminary assessment roll recapitulation received

Department of Revenue  
Property Tax Oversight  
School Taxable Value Report as of 7-11-2016

County Name	July 2016 Status	2016 Consensus and Reported Value			2015 Rolls Finalized Since Last Certification			2014 Rolls Finalized Since Last Certification		
		2016 School Taxable Value	2016 Consensus Estimate	Actual as a Percent of Consensus	July 2015 Certified Value	2015 Final Value	Difference	July 2014 Certified Value	2014 Final Value	Difference
Alachua	R-Prelim	13,844,431,764	13,864,300,000	99.9%	13,243,573,055	13,203,705,585	-39,867,470			
Baker	R-Prelim	898,191,209	912,700,000	98.4%	873,648,891	881,090,987	7,442,096			
Bay	R-Prelim	16,100,077,896	16,316,200,000	98.7%	15,680,709,298	15,673,648,196	-7,061,102			
Bradford	R-Prelim	964,488,653	986,200,000	97.8%	937,953,314	945,887,144	7,933,830			
Brevard	R-Prelim	35,873,682,910	35,271,800,000	101.7%	33,184,902,204	33,145,486,378	-39,415,826			
Broward	R-Prelim	178,803,811,309	172,462,000,000	103.7%	164,682,766,157	no final value available		153,539,753,728	151,847,598,905	-1,692,154,823
Calhoun	R-Prelim	449,888,788	463,100,000	97.1%	447,224,362	446,541,161	-683,201			
Charlotte	R-Prelim	15,731,615,470	15,617,700,000	100.7%	14,691,632,256	14,670,625,900	-21,006,356			
Citrus	R-Prelim	9,074,017,367	9,011,600,000	100.7%	8,861,423,299	8,798,378,634	-63,044,665			
Clay	R-Prelim	10,479,541,597	10,356,900,000	101.2%	9,952,760,388	9,930,449,328	-22,311,060			
Collier	R-Prelim	82,539,106,094	80,341,700,000	102.7%	74,516,479,122	74,452,720,954	-63,758,168			
Columbia	R-Prelim	2,664,571,401	2,724,500,000	97.8%	2,622,522,192	2,623,004,435	482,243			
Miami-Dade	R-Prelim	284,845,924,926	278,532,400,000	102.3%	262,127,456,888	no final value available		234,803,018,608	229,048,610,937	-5,754,407,671
DeSoto	R-Prelim	1,501,870,003	1,534,100,000	97.9%	1,452,151,527	1,476,929,980	24,778,453			
Dixie	R-Prelim	526,698,848	544,300,000	96.8%	516,489,227	517,579,925	1,090,698			
Duval	R-Prelim	60,254,060,665	60,425,800,000	99.7%	57,541,925,181	57,203,710,713	-338,214,468			
Escambia	R-Prelim	17,105,353,677	17,130,300,000	99.9%	16,425,833,308	16,413,934,013	-11,899,295			
Flagler	R-Prelim	8,434,381,633	8,421,100,000	100.2%	7,950,953,355	7,938,754,018	-12,199,337			
Franklin	R-Prelim	1,884,562,179	1,856,500,000	101.5%	1,800,387,015	1,802,119,153	1,732,138			
Gadsden	R-Prelim	1,480,890,349	1,553,200,000	95.3%	1,485,838,828	1,487,225,987	1,387,159			
Gilchrist	R-Prelim	671,995,369	694,900,000	96.7%	662,506,024	666,074,673	3,568,649			
Glades	R-Prelim	614,615,474	618,300,000	99.4%	598,217,296	596,334,552	-1,882,744			
Gulf	R-Prelim	1,594,396,993	1,526,500,000	104.4%	1,485,031,253	1,478,024,365	-7,006,888			
Hamilton	R-Prelim	766,925,109	795,200,000	96.4%	756,385,390	766,263,924	9,878,534			
Hardee	R-Prelim	1,593,913,055	1,679,800,000	94.9%	1,599,264,777	1,601,751,840	2,487,063			
Hendry	R-Prelim	1,953,413,364	1,970,100,000	99.2%	1,911,969,802	1,905,913,282	-6,056,520			
Hernando	R-Prelim	8,625,230,211	8,804,900,000	98.0%	8,420,099,226	8,389,419,038	-30,680,188			
Highlands	R-Prelim	5,071,954,922	5,083,400,000	99.8%	4,851,078,758	4,877,606,481	26,527,723			
Hillsborough	R-Prelim	86,673,370,401	86,782,900,000	99.9%	80,545,571,481	80,448,343,297	-97,228,184			
Holmes	R-Prelim	507,913,226	508,300,000	99.9%	492,342,611	488,638,290	-3,704,321			
Indian River	R-Prelim	16,421,005,663	16,250,600,000	101.0%	15,406,231,597	15,345,727,216	-60,504,381			
Jackson	R-Prelim	1,645,002,214	1,689,600,000	97.4%	1,629,471,251	1,628,765,211	-706,040			
Jefferson	R-Prelim	609,094,583	631,900,000	96.4%	613,492,107	623,219,779	9,727,672			
Lafayette	R-Prelim	274,217,572	288,400,000	95.1%	271,097,030	274,396,818	3,299,788			
Lake	R-Prelim	19,384,233,816	19,408,500,000	99.9%	18,270,147,621	18,217,667,101	-52,480,520			
Lee	R-Prelim	75,824,368,848	74,455,700,000	101.8%	69,129,597,816	68,943,486,896	-186,110,920			
Leon	R-Prelim	16,201,569,674	16,221,900,000	99.9%	15,766,294,589	15,704,573,615	-61,720,974			
Levy	R-Prelim	1,795,424,606	1,839,300,000	97.6%	1,764,048,130	1,760,746,735	-3,301,395			
Liberty	R-Prelim	243,449,945	247,100,000	98.5%	234,685,541	233,968,982	-716,559			
Madison	R-Prelim	723,236,602	742,500,000	97.4%	695,726,912	707,774,850	12,047,938			
Manatee	R-Prelim	33,138,246,683	33,039,000,000	100.3%	30,521,065,411	30,616,630,546	95,565,135			
Marion	R-Prelim	17,291,419,336	17,201,800,000	100.5%	16,594,463,959	16,502,351,492	-92,112,467			
Martin	R-Prelim	21,187,422,303	21,205,500,000	99.9%	20,164,343,363	20,081,777,550	-82,565,813			
Monroe	R-Prelim	24,961,179,444	25,406,800,000	98.2%	23,625,229,580	23,417,614,705	-207,614,875			
Nassau	R-Prelim	7,851,958,211	7,792,200,000	100.8%	7,383,469,759	7,370,625,401	-12,844,358			
Okaloosa	R-Prelim	16,797,558,869	17,050,900,000	98.5%	16,136,615,788	16,132,126,303	-4,489,485			
Okeechobee	R-Prelim	1,775,534,174	1,766,700,000	100.5%	1,685,662,603	1,715,610,845	29,948,242			
Orange	R-Prelim	121,956,624,029	120,436,100,000	101.3%	112,367,727,731	112,544,421,640	176,693,909			
Osceola	R-Prelim	22,494,745,613	22,480,100,000	100.1%	21,129,933,005	21,067,644,150	-62,288,855			
Palm Beach	R-Prelim	178,613,927,082	176,672,800,000	101.1%	165,191,584,364	164,866,397,813	-325,186,551			
Pasco	R-Prelim	25,243,564,952	25,097,400,000	100.6%	23,586,155,476	no final value available				
Pinellas	R-Prelim	74,769,722,195	73,731,600,000	101.4%	69,844,411,317	69,723,230,712	-121,180,605			
Polk	R-Prelim	31,609,566,863	31,616,900,000	100.0%	29,712,137,509	29,698,655,621	-13,481,888			
Putnam	R-Prelim	3,645,953,854	3,729,200,000	97.8%	3,628,837,889	3,639,389,632	10,551,743			

Department of Revenue  
Property Tax Oversight  
School Taxable Value Report as of 7-11-2016

County Name	July 2016 Status	2016 Consensus and Reported Value			2015 Rolls Finalized Since Last Certification			2014 Rolls Finalized Since Last Certification		
		2016 School Taxable Value	2016 Consensus Estimate	Actual as a Percent of Consensus	July 2015 Certified Value	2015 Final Value	Difference	July 2014 Certified Value	2014 Final Value	Difference
St. Johns	R-Prelim	23,937,819,882	23,577,700,000	101.5%	22,016,436,261	22,025,538,098	9,101,837			
St. Lucie	R-Prelim	19,771,067,271	19,414,700,000	101.8%	18,176,136,407	18,107,582,517	-68,553,890			
Santa Rosa	R-Prelim	9,466,965,960	9,558,100,000	99.0%	8,901,431,536	9,049,934,145	148,502,609			
Sarasota	R-Prelim	54,838,821,256	54,256,600,000	101.1%	50,390,251,295	50,301,897,178	-88,354,117			
Seminole	R-Prelim	31,386,022,016	31,649,600,000	99.2%	29,890,095,402	29,827,252,283	-62,843,119			
Sumter	R-Prelim	11,434,586,065	11,858,300,000	96.4%	10,761,996,128	10,785,436,611	23,440,483			
Suwannee	R-Prelim	1,723,056,704	1,779,000,000	96.9%	1,645,867,094	1,721,593,313	75,726,219			
Taylor	R-Prelim	1,354,121,462	1,432,200,000	94.5%	1,386,742,673	1,384,213,073	-2,529,600			
Union	R-Prelim	257,803,950	266,900,000	96.6%	253,580,896	253,350,987	-229,909			
Volusia	R-Prelim	32,624,888,000	32,291,900,000	101.0%	30,513,634,131	30,514,924,188	1,290,057			
Wakulla	R-Prelim	1,220,327,688	1,247,300,000	97.8%	1,189,253,057	1,193,149,915	3,896,858			
Walton	R-Prelim	16,874,193,465	16,477,500,000	102.4%	15,149,432,487	15,145,946,438	-3,486,049			
Washington	R-Prelim	905,538,660	940,900,000	96.2%	909,411,104	908,358,458	-1,052,646			
<b>TOTAL</b>		<b>1,771,785,134,372</b>	<b>1,750,543,800,000</b>	<b>101.2%</b>	<b>1,646,855,795,304</b>	<b>1,194,866,143,050</b>	<b>-1,593,273,733</b>	<b>388,342,772,336</b>	<b>380,896,209,842</b>	<b>-7,446,562,494</b>

**Status Explanation**

R-Prelim Preliminary assessment roll recapitulation received

**2015 Level Of Assessment Estimates For School Purposes**

<b>County</b>	<b>Percent</b>	<b>Method</b>	<b>County</b>	<b>Percent</b>	<b>Method</b>
Alachua	95.7	I	Lake	96.9	I
Baker	99.8	I	Lee	94.5	N
Bay	98.7	N	Leon	97.5	N
Bradford	96.3	I	Levy	96.6	N
Brevard	95.9	N	Liberty	99.9	N
Broward	98.6	I	Madison	95.7	N
Calhoun	100.4	N	Manatee	95.7	I
Charlotte	95.7	N	Marion	96.6	N
Citrus	96.3	N	Martin	96.9	N
Clay	99.2	N	Monroe	95.9	I
Collier	95.6	I	Nassau	96.4	I
Columbia	99.1	N	Okaloosa	96.0	N
Miami-Dade	93.2	I	Okeechobee	97.1	N
DeSoto	97.5	I	Orange	98.0	I
Dixie	95.7	I	Osceola	96.3	I
Duval	98.7	I	Palm Beach	98.0	N
Escambia	95.9	I	Pasco	98.8	I
Flagler	95.2	N	Pinellas	98.0	N
Franklin	99.8	I	Polk	98.3	N
Gadsden	98.5	I	Putnam	98.1	N
Gilchrist	97.2	N	St. Johns	96.8	I
Glades	99.4	I	St. Lucie	95.9	N
Gulf	96.5	N	Santa Rosa	95.3	I
Hamilton	97.4	I	Sarasota	95.1	I
Hardee	94.8	I	Seminole	97.2	N
Hendry	96.0	N	Sumter	95.5	I
Hernando	97.1	I	Suwannee	98.6	N
Highlands	95.0	N	Taylor	98.4	I
Hillsborough	96.1	N	Union	96.6	N
Holmes	95.4	N	Volusia	97.2	N
Indian River	98.4	I	Wakulla	96.8	I
Jackson	97.5	I	Walton	91.7	I
Jefferson	97.1	I	Washington	95.5	I
Lafayette	98.5	N			

2014 Statewide (Weighted by Total Taxable Value) Average Level of Assessment 96.4

Methods: I = Current year in-depth study results.....34

N = Net assessed value results.....33