

**Revenue Estimating Conference
Ad Valorem Assessments
January 5, 2024
Executive Summary**

Estimates of the statewide property tax roll are primarily used in the appropriations process to calculate the Required Local Effort (RLE) millage rates. These are the expected rates local school districts must levy in order to generate the required local funding for participation in the Florida Education Finance Program. While the release of new ad valorem data has been fairly limited since the calculation of the 2023 Certified School Taxable Value in the early summer, updated economic forecasts are available from the National and Florida Economic Conferences. Based largely on this information, the Revenue Estimating Conference has revised its ad valorem forecast for 2024. The new projection is \$3,528.10 billion, which is \$54.02 billion (1.55%) higher than the previous estimate for 2024 adopted in August 2023. At 96 percent, the value of one mill is now projected to be \$3,386.98 million.

Conditions in Florida’s housing market are still important to the overall forecast, but they are not the singular driving factors they once were. The 2023 appreciation across all property types came in at 15.37%. Although this is lower than the 24.44% seen in 2022, double digit growth rates are considered abnormally high. The Conference expects appreciation to drop to the low single digits in all of the forecasted years. Just as record low interest rates brought on the 2021 and 2022 buying surge, tightening monetary policy and elevated mortgage rates have already started to halt the spree—introducing a dampening effect on price increases or even price decreases. Expected appreciation in 2024 declines to 2.66% and then modestly decreases to 2.52% in 2025. This expectation is 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, 2023 came in at \$2,922.62 billion. The new projection for 2024 is \$3,129.75 billion. This represents a year-over-year increase of \$207.83 billion or a 7.09 percent increase from the 2023 actual. The revised estimate is \$41.71 billion lower than the previous estimate for 2024 adopted in August 2023 (\$3,088.04 billion).

July 1, 2024 Certified School Taxable Value

	Actual July 1, 2023 Certified School Taxable Value	August 2023 Estimate of July 1, 2024 Certified School Taxable Value	January 2024 Estimate of July 1, 2024 Certified School Taxable Value	Change in Estimates (Jan. 24 vs Aug. 23)	Change from 2023 Actual	Percentage Change from 2023 Actual
<i>(billions of dollars)</i>						
School Taxable Value	3,367.19	3,474.08	3,528.10	54.02	160.92	4.78%
Real Property	3,193.62	3,297.25	3,355.24	57.99	161.62	5.06%
Personal Property	171.60	174.81	178.59	3.78	6.99	4.08%
Centrally Assessed Property	1.96	2.02	2.03	0.02	0.07	3.50%
Projectd VAB	0.00	0.00	-7.76	-7.76	-7.76	n/a
Value of one mill at 96 percent	3.23	3.34	3.39	0.05	0.15	4.78%

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

January 1, 2024 County Taxable Value

	Actual January 1, 2023 County Taxable Value	August 2023 Estimate of January 1, 2024 County Taxable Value	January 2024 Estimate of January 1, 2024 County Taxable Value	Change in Estimates (Jan. 24 vs Aug. 23)	Change from 2023 Actual	Percentage Change from 2023 Actual
<i>(billions of dollars)</i>						
County Taxable Value	2,922.62	3,088.04	3,129.75	41.71	207.13	7.09%
Real Property	2,749.05	2,911.21	2,956.89	45.67	207.83	7.56%
Personal Property	171.60	174.81	178.59	3.78	6.99	4.08%
Centrally Assessed Property	1.96	2.02	2.03	0.02	0.07	3.50%
Projected VAB	0.00	0.00	-7.76	-7.76	-7.76	n/a

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

CERTIFIED SCHOOL TAXABLE VALUE GROWTH RATES		
Year	August 2023	August 2023
2023	14.79%	14.79%
2024	3.17%	4.78%
2025	5.14%	5.15%
2026	5.53%	5.31%
2027	5.51%	5.55%
2028	5.32%	5.11%
2029	5.03%	4.88%

AD VALOREM ESTIMATING CONFERENCE

Post-Conference Package

January 5, 2024

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FLORIDA JANUARY 2024

Table with columns for years 2014-2023 and FCST1-FCST6, and rows for REAL PROPERTY JUST VALUE, HOMESTEAD ASSESSED VALUE, TAXABLE VALUE, and NON HOMESTEAD RESIDENTIAL. Includes sub-rows for Prior Roll, Change, Current Roll, and Differential.

July 1 Certified School Taxable Value

Percentage Changes

COUNTY	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	FCST1	FCST2	FCST3	FCST4	FCST5	FCST6
FLORIDA	-10.93%	-4.13%	-0.94%	3.39%	7.05%	8.39%	7.59%	7.44%	6.84%	6.68%	6.10%	6.13%	20.07%	14.79%			4.78%	5.15%	5.31%	5.55%	5.11%	4.88%
Alachua	-3.6%	-3.5%	-3.1%	0.6%	3.7%	2.8%	4.5%	10.5%	5.8%	6.5%	4.9%	7.7%	16.5%	10.0%			5.5%	7.6%	6.2%	5.3%	5.4%	5.3%
Baker	-0.6%	-1.9%	-4.7%	0.6%	3.2%	1.1%	2.8%	4.6%	5.8%	5.2%	8.5%	8.7%	18.5%	9.4%			8.3%	6.9%	5.8%	5.1%	5.1%	4.8%
Bay	-6.1%	-6.1%	-3.1%	-0.2%	2.1%	2.8%	2.7%	3.7%	5.1%	-2.1%	9.5%	11.2%	21.8%	21.2%			8.5%	6.0%	4.9%	4.1%	4.2%	4.0%
Bradford	-0.7%	-2.1%	-2.4%	-0.3%	2.8%	2.1%	2.8%	1.7%	4.7%	1.5%	7.1%	6.3%	11.5%	11.4%			4.8%	3.7%	4.0%	4.3%	3.9%	3.7%
Brevard	-11.9%	-14.1%	-1.4%	4.4%	8.8%	6.2%	8.1%	8.0%	9.0%	7.6%	7.2%	6.2%	21.0%	11.5%			3.8%	3.8%	4.3%	4.7%	4.0%	3.6%
Broward	-12.5%	-2.6%	0.6%	4.1%	8.1%	7.3%	8.6%	8.2%	6.1%	5.8%	4.4%	4.7%	12.8%	13.0%			4.7%	5.9%	5.1%	4.7%	4.6%	4.4%
Calhoun	2.9%	-0.2%	9.1%	-2.4%	0.4%	2.9%	0.6%	0.2%	0.6%	-5.5%	10.3%	5.3%	8.1%	5.4%			17.0%	4.1%	3.9%	4.0%	3.7%	3.6%
Charlotte	-13.2%	-7.0%	-5.9%	2.9%	5.6%	5.6%	7.1%	8.5%	8.1%	6.2%	5.8%	7.6%	27.6%	15.7%			4.8%	4.0%	4.6%	5.0%	4.4%	4.0%
Citrus	-4.3%	-3.0%	-12.1%	-0.1%	-3.3%	3.3%	2.4%	4.5%	5.3%	10.9%	5.6%	5.4%	13.2%	13.0%			5.2%	5.6%	4.8%	4.5%	4.3%	4.0%
Clay	-7.2%	-5.6%	-2.4%	2.2%	4.0%	4.1%	5.3%	6.4%	7.0%	6.5%	6.6%	6.3%	15.0%	15.8%			6.9%	7.5%	5.9%	4.7%	4.9%	4.5%
Collier	-11.8%	-5.4%	0.6%	3.9%	7.5%	9.7%	10.8%	7.4%	4.3%	5.8%	5.7%	5.6%	30.0%	16.4%			4.8%	4.4%	5.6%	6.8%	5.8%	5.6%
Columbia	-3.1%	-3.0%	-3.4%	0.8%	1.0%	1.4%	1.6%	2.6%	5.7%	8.5%	6.8%	5.2%	12.6%	12.4%			5.2%	4.6%	4.5%	4.7%	4.3%	4.0%
Miami-Dade	-13.0%	-2.3%	2.9%	4.6%	9.2%	11.6%	8.7%	7.1%	5.6%	5.4%	4.0%	3.7%	17.1%	18.8%			4.1%	5.7%	5.6%	5.7%	5.4%	5.2%
DeSoto	-11.5%	-1.5%	-3.9%	-0.9%	1.0%	0.6%	3.4%	11.8%	10.3%	5.3%	4.7%	6.2%	17.7%	2.3%			12.5%	6.1%	5.5%	5.2%	5.1%	4.9%
Dixie	-5.3%	-7.4%	-0.1%	-0.1%	0.7%	1.4%	2.0%	0.3%	1.8%	5.4%	6.3%	4.6%	16.2%	11.8%			4.4%	3.6%	4.0%	4.4%	3.8%	3.6%
Duval	-5.0%	-6.3%	-4.8%	-1.2%	4.4%	5.8%	4.7%	6.7%	7.5%	8.2%	6.4%	7.1%	17.0%	13.3%			3.5%	3.5%	5.5%	7.1%	5.9%	5.7%
Escambia	-4.8%	-2.0%	0.8%	1.0%	4.7%	3.7%	4.1%	4.7%	6.8%	7.1%	6.4%	6.7%	18.4%	14.6%			5.1%	5.1%	5.8%	6.5%	5.7%	5.4%
Flagler	-17.1%	-13.4%	-5.8%	0.9%	6.4%	7.1%	6.1%	5.6%	7.6%	8.4%	5.9%	9.2%	25.7%	10.9%			8.0%	8.0%	6.3%	5.0%	5.2%	5.0%
Franklin	-25.9%	-7.9%	-6.5%	-6.2%	1.7%	3.2%	4.7%	3.2%	4.0%	9.7%	3.9%	9.4%	24.7%	21.0%			3.3%	1.5%	3.5%	5.2%	4.2%	4.0%
Gadsden	-2.4%	-0.4%	-7.6%	6.5%	-1.6%	2.0%	-0.3%	2.7%	3.9%	1.8%	5.3%	8.8%	13.3%	19.5%			2.1%	3.1%	3.5%	3.9%	3.5%	3.3%
Gilchrist	-2.5%	-4.5%	-3.4%	-1.0%	2.2%	1.2%	1.4%	5.7%	14.5%	1.8%	13.0%	11.5%	12.4%	11.2%			5.9%	5.1%	5.2%	5.5%	5.0%	4.9%
Glades	-7.0%	-6.2%	-3.0%	1.0%	2.8%	0.7%	2.7%	4.2%	4.3%	7.1%	7.0%	9.3%	25.2%	11.5%			8.2%	5.1%	6.0%	7.2%	8.1%	9.5%
Gulf	-21.7%	-6.5%	-7.4%	-0.2%	2.7%	3.1%	7.4%	14.4%	6.9%	-10.2%	15.7%	13.4%	38.0%	25.9%			4.7%	2.9%	4.9%	6.3%	5.2%	5.0%
Hamilton	-2.9%	0.1%	3.8%	3.6%	0.0%	-4.8%	1.4%	1.1%	8.4%	7.9%	13.0%	3.8%	10.6%	7.8%			6.4%	4.1%	3.9%	4.0%	3.8%	3.7%
Hardee	-6.0%	-2.7%	1.1%	-2.0%	-2.9%	6.3%	-0.3%	1.1%	4.2%	2.0%	6.4%	8.8%	12.5%	25.0%			4.2%	4.7%	4.1%	3.6%	3.9%	3.8%
Hendry	-14.5%	-5.2%	-2.1%	1.0%	5.0%	2.7%	2.2%	3.4%	5.2%	9.6%	10.2%	14.1%	27.5%	20.5%			3.8%	6.0%	5.2%	4.4%	4.6%	4.4%
Hernando	-10.9%	-7.7%	-5.4%	-2.6%	1.7%	3.8%	2.4%	8.2%	6.7%	6.1%	8.7%	7.4%	25.6%	15.9%			7.8%	6.9%	6.0%	5.5%	5.2%	4.8%
Highlands	-13.4%	-4.4%	-3.6%	-1.8%	-0.1%	1.0%	4.6%	1.9%	2.4%	4.1%	4.6%	7.4%	20.3%	14.8%			8.7%	7.0%	5.6%	4.6%	4.8%	4.6%
Hillsborough	-11.0%	-4.2%	-2.5%	6.0%	7.1%	7.9%	7.6%	8.7%	10.4%	8.7%	8.2%	8.4%	19.4%	9.9%			5.5%	6.4%	5.9%	5.9%	5.5%	5.2%
Holmes	0.8%	-1.2%	-1.0%	1.1%	2.8%	2.9%	3.2%	1.7%	1.1%	1.5%	1.6%	4.7%	9.4%	8.2%			3.5%	3.2%	3.2%	3.5%	3.0%	2.7%
Indian River	-10.8%	-6.4%	-3.8%	1.4%	4.7%	7.4%	6.6%	7.7%	6.2%	6.0%	4.6%	5.3%	17.7%	17.4%			3.8%	3.5%	4.6%	5.2%	4.5%	4.3%
Jackson	-0.9%	-0.2%	-1.5%	1.3%	0.7%	1.9%	1.0%	1.5%	1.2%	-3.2%	5.8%	9.7%	12.5%	11.4%			3.7%	4.0%	4.0%	4.0%	3.7%	3.6%
Jefferson	-5.5%	-0.9%	0.7%	2.1%	1.1%	0.0%	-0.7%	3.5%	3.4%	4.7%	6.5%	7.2%	13.9%	32.8%			4.6%	4.4%	4.2%	4.3%	4.8%	4.3%
Lafayette	-2.6%	-0.7%	8.8%	-0.5%	1.2%	3.9%	1.2%	3.8%	2.2%	-0.3%	5.5%	4.5%	10.8%	8.9%			1.5%	3.9%	4.1%	4.5%	4.0%	3.8%
Lake	-10.0%	-8.0%	-5.6%	0.7%	4.7%	5.8%	6.1%	8.9%	9.9%	8.4%	9.0%	7.4%	17.2%	14.8%			7.8%	9.1%	6.9%	4.8%	5.6%	5.3%
Lee	-13.9%	-2.5%	-0.8%	4.2%	8.4%	7.3%	9.7%	8.1%	4.8%	5.8%	6.3%	8.5%	27.8%	8.3%			4.2%	1.2%	3.7%	6.3%	4.8%	4.6%
Leon	-1.4%	-2.4%	-5.8%	0.3%	4.4%	4.1%	2.8%	4.6%	6.5%	5.3%	6.1%	3.9%	9.9%	8.1%			5.6%	6.4%	4.7%	3.3%	4.0%	3.8%
Levy	-5.3%	-7.4%	-7.1%	-3.2%	1.6%	1.4%	1.8%	4.4%	9.5%	5.4%	7.2%	9.4%	16.8%	13.9%			6.4%	7.0%	5.6%	4.6%	4.8%	4.5%
Liberty	0.0%	-5.3%	-4.8%	-6.3%	5.5%	0.5%	3.7%	2.2%	12.6%	0.6%	5.0%	12.6%	7.4%	5.8%			4.2%	3.9%	3.8%	3.9%	3.7%	3.6%
Madison	-6.2%	0.4%	1.1%	0.1%	2.4%	0.5%	4.0%	2.1%	0.9%	1.2%	8.1%	6.6%	18.6%	24.9%			3.8%	4.2%	4.4%	4.6%	4.2%	4.0%
Manatee	-12.7%	-4.2%	-2.1%	3.8%	7.9%	9.2%	8.6%	8.2%	8.4%	7.4%	6.4%	7.2%	26.1%	20.4%			3.8%	3.4%	5.9%	7.5%	6.1%	5.8%
Marion	-10.3%	-8.0%	-6.7%	-0.2%	3.5%	3.9%	4.2%	5.6%	7.1%	7.2%	7.8%	8.9%	20.8%	17.4%			3.7%	3.6%	5.4%	6.6%	5.5%	5.1%
Martin	-6.2%	-1.9%	-1.2%	1.5%	3.9%	6.6%	5.1%	5.9%	5.3%	2.6%	4.5%	5.2%	16.2%	14.7%			5.2%	6.3%	4.6%	2.7%	3.8%	3.6%
Monroe	-12.7%	-3.6%	-0.2%	5.1%	7.0%	7.7%	5.7%	9.9%	4.8%	6.9%	5.0%	6.1%	30.3%	17.4%			7.6%	6.6%	4.6%	2.8%	3.7%	3.6%
Nassau	-9.9%	-6.0%	-5.7%	0.1%	4.7%	5.5%	6.3%	8.0%	8.5%	9.8%	9.2%	9.2%	18.8%	18.2%			8.0%	7.8%	6.5%	5.7%	5.6%	5.4%
Okaloosa	-9.9%	-4.7%	-1.7%	1.9%	4.1%	4.5%	4.1%	4.4%	7.1%	6.6%	6.0%	6.5%	19.5%	12.7%			4.1%	4.0%	4.7%	5.5%	4.6%	4.3%
Okeechobee	-17.1%	-5.5%	-1.3%	1.1%	1.5%	5.7%	5.3%	6.1%	11.4%	10.4%	46.8%	4.8%	13.1%	13.4%			28.1%	4.8%	3.8%	3.0%	3.3%	3.2%
Orange	-12.6%	-3.0%	0.0%	3.5%	7.9%	16.5%	8.5%	8.4%	8.5%	8.8%	7.5%	2.6%	17.7%	12.1%			4.4%	5.2%	5.2%	5.4%	5.0%	4.7%
Osceola	-16.1%	-7.5%	-2.1%	5.2%	7.1%	7.7%	6.5%	9.3%	11.5%	12.8%	9.8%	7.6%	21.2%	20.5%			8.6%	9.6%	7.4%	5.2%	5.9%	5.6%
Palm Beach	-9.9%	-1.8%	0.6%	4.2%	8.3%	10.1%	8.1%	6.5%	5.4%	5.4%	5.0%	5.8%	22.3%	15.9%			3.5%	4.2%	4.5%	5.0%	4.5%	4.3%
Pasco	-9.4%	-2.1%	-5.9%	1.1%	4.8%	5.3%	7.0%	8.2%	10.4%	8.7%	6.8%	12.1%	18.9%	17.6%			7.5%	8.7%	7.3%	18.9%	6.7%	6.0%
Pinellas	-9.4%	-4.6%	-2.4%	3.4%	7.2%	7.0%	7.1%	7.7%	7.6%	7.2%	7.0%	6.7%	18.0%	12.1%			3.8%	5.1%	4.7%	4.9%	4.6%	4.4%
Polk	-13.5%	-6.5%	-4.3%	4.2%	5.6%	6.2%	6.4%	10.9%	8.5%	7.4%	9.6%	8.7%	22.8%	16.2%			5.5%	5.0%	6.2%	7.0%	6.0%	5.7%
Putnam	-4.9%	-5.9%	-5.1%	-0.8%	2.2%	0.2%	0.5%	4.3%	6.7%	5.9%	13.9%	6.8%	18.3%	21.0%			8.8%	5.3%	4.7%	4.4%	4.4%	4.2%
St. Johns	-9.8%	-4.6%	-2.4%	3.2%	6.4%	9.4%	8.7%	7.9%	8.8%	9.7%	10.7%	8.7%	23.1%	18.7%			9.4%	9.3%	7.6%	6.3%	6.5%	6.2%
St. Lucie	-10.4%	-5.0%	-1.3%	4.9%	4.6%	5.8%	8.8%	7.8%	8.8%	8.0%	5.5%	9.6%	25.4%	17.2%			5.7%	6.4%	5.5%	4.8%	4.9%	4.5%
Santa Rosa	-4.6%	-2.5%	-2.0%	1.3%	4.8%	2.7%	6.4%	4.2%	8.1%	8.5%	7.5%	10.4%	19.6%	13.0%			7.7%</					

HOMESTEAD VALUE CHANGE
Percent of Prior Year Homestead Just Value

COUNTY	PRIOR																PERCENTAGE POINT CHANGE						NEW										
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	FCST1	FCST2	FCST3	FCST4	FCST5	FCST6	FCST1	FCST2	FCST3	FCST4	FCST5	FCST6	FCST1	FCST2	FCST3	FCST4	FCST5
FLORIDA	-15.01%	-5.26%	-3.21%	3.36%	10.17%	8.84%	7.45%	5.68%	5.39%	4.34%	3.18%	6.69%	28.21%	15.91%	1.18%	2.47%	3.20%	3.63%	3.42%	3.13%	1.86%	0.36%	0.15%	0.10%	0.12%	0.22%	3.03%	2.83%	3.34%	3.73%	3.54%	3.35%	
COAST	NE Duval	-10.3%	-10.3%	-8.4%	-4.4%	7.1%	6.3%	4.5%	5.5%	5.4%	3.1%	6.4%	25.5%	11.6%	2.2%	3.5%	4.2%	4.7%	4.5%	4.2%	-0.8%	-3.8%	-1.1%	1.5%	0.2%	0.3%	1.4%	-0.4%	3.1%	6.3%	4.6%	4.4%	
	CE Volusia	-14.9%	-9.3%	-1.9%	3.6%	9.9%	8.5%	7.1%	8.1%	9.1%	7.1%	4.8%	6.8%	25.5%	14.2%	1.3%	1.9%	2.3%	2.5%	2.4%	2.1%	-2.2%	-4.7%	-1.3%	1.8%	0.2%	0.3%	-0.9%	-2.7%	1.0%	4.3%	2.6%	2.4%
	CE Brevard	-14.9%	-14.9%	-3.4%	8.5%	10.6%	9.9%	9.3%	6.6%	9.2%	4.7%	2.1%	7.3%	31.9%	9.8%	1.7%	1.7%	1.7%	1.7%	1.4%	1.0%	-0.6%	-1.0%	-0.2%	0.5%	0.2%	0.3%	1.1%	0.7%	1.5%	2.3%	1.9%	1.7%
	CE Indian River	-10.5%	-7.8%	-5.9%	1.4%	5.8%	12.3%	10.9%	7.7%	5.2%	4.5%	2.3%	4.9%	26.4%	22.8%	0.8%	1.6%	2.1%	2.4%	2.3%	2.0%	0.3%	-1.3%	-0.3%	0.7%	0.2%	0.3%	1.1%	0.3%	1.8%	3.1%	2.4%	2.2%
	CE St Lucie	-9.7%	-3.9%	-4.4%	0.8%	7.0%	9.2%	17.5%	11.2%	8.4%	7.2%	0.7%	11.1%	33.7%	17.1%	1.8%	1.8%	1.8%	1.8%	1.5%	1.5%	0.9%	1.3%	0.5%	-0.2%	0.2%	0.3%	2.7%	3.1%	2.3%	1.6%	2.0%	1.8%
	SE Palm Beach	-13.2%	-1.1%	-1.7%	4.4%	12.4%	10.7%	7.7%	4.5%	3.8%	3.9%	2.0%	7.7%	32.8%	22.7%	1.1%	2.1%	2.7%	3.1%	2.9%	2.6%	1.2%	-0.4%	-0.1%	0.4%	0.2%	0.3%	2.2%	1.8%	2.7%	3.5%	3.1%	2.9%
	SE Broward	-19.1%	0.5%	-1.0%	5.0%	13.8%	10.4%	7.4%	6.6%	6.0%	5.3%	2.8%	5.4%	20.0%	18.8%	1.3%	2.4%	3.1%	3.5%	3.3%	3.0%	3.3%	2.7%	0.9%	-0.6%	0.2%	0.3%	4.6%	5.1%	4.0%	2.9%	3.5%	3.3%
	SE Miami-Dade	-23.5%	-3.1%	-0.3%	2.3%	14.9%	13.6%	10.6%	5.5%	4.1%	1.4%	1.3%	4.2%	26.3%	19.8%	1.7%	3.4%	4.4%	5.0%	4.7%	4.4%	3.2%	1.5%	0.5%	-0.2%	0.2%	0.3%	4.9%	4.9%	4.8%	4.8%	4.8%	4.6%
	SW Collier	-13.8%	-5.9%	0.9%	5.2%	8.9%	10.7%	10.0%	3.8%	0.2%	1.5%	3.5%	4.0%	43.0%	19.3%	2.3%	3.6%	4.4%	4.8%	4.6%	4.3%	0.3%	-2.1%	-0.6%	1.0%	0.2%	0.3%	2.6%	1.5%	3.8%	5.8%	4.7%	4.5%
	SW Lee	-15.0%	-1.1%	2.2%	6.1%	11.2%	6.2%	7.3%	6.8%	1.2%	2.0%	1.6%	6.8%	38.7%	11.2%	-8.9%	-2.5%	1.2%	3.4%	2.3%	2.0%	4.7%	-1.2%	-0.6%	1.0%	0.2%	0.3%	-1.6%	-3.7%	0.6%	4.5%	2.5%	2.3%
	SW Charlotte	-13.8%	-6.4%	-4.9%	5.9%	10.3%	7.1%	9.5%	6.7%	7.1%	4.3%	2.3%	4.2%	36.8%	16.4%	-1.6%	0.3%	1.5%	2.1%	1.8%	1.5%	2.7%	0.2%	0.1%	0.3%	0.2%	0.3%	1.0%	0.6%	1.5%	2.4%	1.9%	1.7%
	CW Sarasota	-11.1%	-6.9%	-1.7%	7.8%	9.6%	7.3%	9.2%	3.0%	2.9%	1.5%	0.4%	8.1%	41.6%	9.8%	0.5%	2.5%	3.6%	4.3%	3.9%	3.6%	-0.3%	-4.3%	-1.3%	1.7%	0.2%	0.3%	0.2%	-1.8%	2.3%	6.0%	4.1%	3.9%
	CW Manatee	-17.4%	-6.0%	-5.0%	4.0%	9.0%	12.5%	6.4%	5.8%	3.5%	3.9%	1.9%	6.0%	38.7%	18.9%	1.3%	2.8%	3.7%	4.2%	3.9%	3.6%	-1.0%	-4.5%	-1.3%	1.8%	0.2%	0.3%	0.3%	-1.8%	2.3%	6.0%	4.1%	3.9%
	CW Hillsborough	-11.8%	-6.8%	-5.5%	9.2%	9.6%	6.4%	7.9%	6.3%	9.4%	3.7%	4.5%	10.0%	30.9%	4.6%	1.2%	2.7%	3.6%	4.2%	3.9%	3.6%	3.2%	1.5%	0.5%	-0.2%	0.2%	0.3%	4.2%	4.2%	4.1%	4.0%	4.0%	3.8%
	CW Pinellas	-14.6%	-6.3%	-4.6%	5.4%	13.3%	10.7%	8.2%	7.5%	7.5%	5.8%	5.6%	10.0%	25.8%	17.2%	1.2%	2.7%	3.6%	4.2%	3.9%	3.6%	3.0%	1.5%	0.5%	-0.2%	0.2%	0.3%	4.2%	4.2%	4.1%	4.0%	4.0%	3.8%
	CW Citrus	-11.1%	-6.8%	-7.4%	-4.5%	0.4%	4.2%	7.1%	5.8%	10.5%	5.5%	5.8%	9.2%	27.9%	16.0%	1.6%	1.9%	2.0%	2.1%	2.1%	1.8%	1.0%	0.9%	0.4%	-0.1%	0.2%	0.3%	2.6%	2.7%	2.4%	2.1%	2.2%	2.0%
	NW Franklin	-20.4%	-7.6%	-8.9%	-2.6%	0.7%	0.5%	3.3%	1.1%	3.4%	11.0%	3.9%	11.0%	19.5%	23.8%	1.7%	2.7%	3.3%	3.6%	3.5%	3.2%	-0.4%	-2.5%	-0.7%	1.1%	0.2%	0.3%	1.4%	0.2%	2.6%	4.7%	3.6%	3.4%
	NW Gulf	-13.9%	-8.8%	-8.5%	-0.6%	-0.2%	-0.5%	8.1%	13.4%	3.8%	-15.0%	18.9%	12.4%	39.0%	18.1%	1.7%	2.7%	3.3%	3.6%	3.5%	3.2%	-0.4%	-2.5%	-0.7%	1.1%	0.2%	0.3%	1.4%	0.2%	2.6%	4.7%	3.6%	3.4%
	NW Walton	-13.5%	-4.1%	-1.9%	1.7%	5.6%	7.1%	6.4%	5.1%	5.8%	5.8%	4.2%	12.5%	40.9%	13.6%	1.9%	2.8%	3.3%	3.6%	3.5%	3.2%	-0.6%	-2.6%	-0.7%	1.1%	0.2%	0.3%	1.4%	0.2%	2.6%	4.7%	3.6%	3.4%
	NW Bay	-6.0%	-6.7%	-3.5%	-2.3%	-1.6%	-0.9%	0.0%	0.4%	2.7%	-9.3%	8.8%	12.0%	12.3%	17.1%	1.9%	2.5%	2.9%	3.1%	3.0%	2.7%	0.6%	2.6%	0.8%	-0.6%	0.2%	0.3%	4.4%	5.1%	3.7%	2.5%	3.2%	3.0%
	NW Okaloosa	-9.7%	-4.1%	-3.4%	0.9%	3.8%	4.2%	4.7%	3.3%	4.9%	5.5%	7.1%	8.3%	26.9%	9.4%	1.9%	3.2%	3.9%	4.4%	4.1%	3.8%	0.8%	-1.3%	-0.4%	0.7%	0.2%	0.3%	2.7%	1.8%	3.6%	5.1%	4.3%	4.1%
	NW Escambia	-5.4%	-4.7%	-4.5%	-0.4%	7.3%	4.0%	5.4%	2.6%	6.6%	5.4%	4.9%	9.7%	21.9%	13.0%	1.7%	3.4%	4.3%	4.9%	4.6%	4.3%	1.2%	-1.4%	-0.4%	0.8%	0.2%	0.3%	3.0%	2.0%	3.9%	5.7%	4.8%	4.6%
INLAND	NC Leon	-2.6%	-4.7%	-6.0%	-1.3%	2.8%	3.0%	3.4%	3.2%	5.1%	4.0%	3.7%	6.3%	13.7%	9.4%	4.3%	3.8%	3.5%	3.3%	3.4%	3.1%	2.7%	5.1%	1.7%	-1.5%	0.2%	0.3%	7.0%	8.9%	5.1%	1.8%	3.5%	3.3%
	NC Alachua	-8.1%	-7.9%	-5.1%	-2.8%	-0.5%	5.4%	2.4%	9.5%	3.6%	2.8%	3.2%	7.8%	17.5%	10.1%	3.7%	4.0%	4.1%	4.2%	4.2%	3.9%	2.9%	3.9%	1.3%	-1.0%	0.2%	0.3%	6.6%	7.8%	5.4%	3.2%	4.3%	4.1%
	C Marion	-13.0%	-11.4%	-9.1%	-0.6%	4.1%	3.2%	6.0%	3.3%	5.7%	6.1%	4.5%	11.7%	28.8%	15.2%	0.9%	1.7%	2.6%	3.2%	2.9%	2.6%	-0.1%	-3.4%	-1.0%	1.4%	0.2%	0.3%	-0.1%	-1.7%	1.6%	4.6%	3.0%	2.8%
	C Sumter	-10.0%	-1.5%	-2.0%	3.9%	10.9%	3.5%	1.4%	0.5%	2.7%	12.0%	4.1%	0.0%	28.0%	7.4%	1.9%	3.8%	4.8%	5.5%	5.1%	4.8%	-2.2%	-6.9%	-2.1%	2.6%	0.2%	0.3%	-0.2%	-3.2%	2.7%	8.0%	5.3%	5.1%
	C Orange	-16.7%	-6.8%	-3.3%	3.3%	11.9%	11.3%	5.7%	5.7%	6.6%	7.3%	3.0%	4.4%	18.6%	17.3%	1.6%	2.3%	2.7%	3.0%	2.9%	2.6%	1.2%	0.4%	0.2%	0.1%	0.2%	0.3%	2.8%	2.7%	2.9%	3.1%	3.0%	2.8%
	C Highlands	-18.2%	-6.1%	-9.8%	-3.1%	-0.2%	2.9%	11.5%	6.9%	5.2%	5.8%	7.0%	8.9%	27.7%	18.1%	2.6%	3.5%	4.0%	4.4%	4.2%	3.9%	4.0%	4.3%	1.4%	-1.1%	0.2%	0.3%	6.6%	7.8%	5.4%	3.2%	4.4%	4.2%
	C Polk	-19.9%	-10.3%	-9.2%	8.2%	10.6%	6.9%	5.2%	7.2%	8.6%	6.5%	6.5%	5.9%	29.2%	13.2%	2.1%	2.6%	3.0%	3.2%	3.1%	2.8%	1.0%	-2.6%	-0.8%	1.2%	0.2%	0.3%	1.0%	-0.2%	2.2%	4.3%	3.2%	3.0%

PERCENTAGE OF TOTAL PRIOR YEAR JUST VALUE

COUNTY	NE	St Johns	NE	Flagler	SE	Martin	SW	Monroe	CW	Pasco	CW	Hernando	NC	Wakulla	NC	Taylor	NC	Dixie	NC	Levy	NW	Santa Rosa	NE	Baker	NE	Clay	NE	Putnam	CE	Okeechobee	SW	Glades	SW	Hendry	CW	DeSoto	NC	Gilchrist	NC	Bradford	NC	Union	NC	Columbia	NC	Lafayette	NC	Suwannee	NC	Hamilton	NC	Madison	NC	Jefferson	NC	Gadsden	NC	Lake	C	Seminole	C	Osceola	C	Hardee	NW	Liberty	NW	Calhoun	NW	Jackson	NW	Washington	NW	Holmes
COAST	NE Nassau	-11.6%	-4.9%	-8.4%	0.0%	5.4%	7.1%	2.5%	5.3%	6.2%	5.6%	6.3%	10.3%	21.5%	19.3%	2.5%	3.3%	3.8%	4.1%	4.0%	3.7%	2.5%	2.2%	0.6%	-0.7%	0.0%	0.1%	5.0%	5.5%	4.4%	3.5%	4.0%	3.8%																																									
	NE St Johns	-11.8%	-6.2%	-3.9%	1.8%	5.1%	8.1%	5.3%	3.4%	4.4%	4.0%	6.5%	6.3%	34.6%	11.8%	2.5%	2.8%	2.9%	3.0%	3.0%	2.7%	2.5%	3.3%	1.0%	-1.1%	0.0%	0.1%	5.0%	6.1%	3.9%	1.9%	3.0%	2.8%																																									
	NE Flagler	-15.5%	-11.3%	-4.9%	2.3%	9.3%	6.9%	4.8%	5.5%	7.0%	9.3%	1.4%	10.2%	34.4%	5.0%	2.5%	2.8%	2.9%	3.0%	3.0%	2.7%	2.5%	3.3%	1.0%	-1.1%	0.0%	0.1%	5.0%	6.1%	3.9%	1.9%	3.0%	2.8%																																									
	SE Martin	-10.7%	-5.6%	-4.9%	0.9%	5.8%	6.0%	7.4%	6.7%	3.9%	4.6%	2.5%	6.8%	30.4%	20.0%	2.5%	2.1%	1.9%	1.8%	1.9%	1.6%	2.5%	4.5%	1.4%	-1.5%	0.0%	0.1%	5.0%	6.7%	3.3%	0.3%	1.9%	1.7%																																									
	SW Monroe	-16.2%	-4.1%	0.5%	3.7%	8.8%	7.1%	7.7%	8.1%	2.5%	4.1%	2.3%	4.4%	34.8%	25.5%	2.5%	2.8%	2.9%	3.0%	2.9%	2.6%	2.5%	3.3%	1.0%	-1.1%	0.0%	0.1%	5.0%	6.1%	3.9%	1.9%	2.9%	2.7%																																									
	CW Pasco	-12.4%	-3.3%	-8.4%	0.0%	8.6%	5.6%	6.2%	7.6%	8.3%	6.4%	3.1%	9.2%	26.6%	19.3%	2.5%	3.0%	3.3%	3.5%	3.4%	3.1%	2.5%	2.8%	0.8%	-0.9%	0.0%	0.1%	5.0%	5.8%	4.1%	2.6%	3.4%	3.2%																																									
	CW Hernando	-17.1%	-10.4%	-8.7%	-1.1%	5.2%	5.2%	4.7%	11.0%	10.4%	10.5%	7.6%	10.4%	41.5%	11.6%	2.5%	3.0%																																																									

NON-HOMESTEAD RESIDENTIAL VALUE CHANGE

Percent of Prior Year Non-Homestead Just Value

COUNTY	PRIOR															PERCENTAGE POINT CHANGE						NEW											
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	FCST1	FCST2	FCST3	FCST4	FCST5	FCST6	FCST1	FCST2	FCST3	FCST4	FCST5	FCST6	FCST1	FCST2	FCST3	FCST4	FCST5
FLORIDA	-17.78%	-6.17%	-2.46%	4.43%	10.84%	9.48%	7.96%	5.54%	4.71%	3.97%	2.87%	6.13%	28.81%	17.76%	0.62%	2.21%	2.86%	3.19%	2.99%	2.71%	1.88%	0.16%	0.01%	0.08%	0.05%	0.17%	2.50%	2.38%	2.87%	3.27%	3.04%	2.88%	
COAST	NE Duval	-12.6%	-12.3%	-10.3%	-4.4%	7.1%	6.2%	4.1%	6.3%	7.3%	6.1%	3.7%	6.9%	25.7%	12.9%	1.7%	3.2%	3.8%	4.2%	4.0%	3.7%	-0.9%	-3.9%	-1.2%	1.5%	0.1%	0.2%	0.8%	-0.7%	2.6%	5.6%	4.0%	3.9%
	CE Volusia	-16.1%	-11.1%	-0.5%	2.9%	9.2%	7.4%	7.3%	7.6%	9.1%	8.4%	5.3%	6.7%	25.0%	14.6%	0.8%	1.7%	1.9%	2.0%	1.9%	1.6%	-2.2%	-4.7%	-1.4%	1.7%	0.1%	0.2%	-1.5%	-3.0%	0.5%	3.7%	2.0%	1.8%
	CE Brevard	-18.3%	-15.7%	-3.4%	6.4%	10.0%	10.1%	9.5%	7.3%	9.6%	5.4%	3.1%	7.8%	33.0%	11.7%	1.2%	1.5%	1.3%	1.2%	1.2%	0.9%	-0.7%	-1.1%	-0.3%	0.4%	0.1%	0.2%	0.5%	0.4%	1.0%	1.6%	1.3%	1.1%
	CE Indian River	-14.6%	-8.6%	-4.3%	1.4%	5.4%	11.4%	10.3%	7.6%	5.9%	3.7%	2.0%	4.6%	26.0%	25.0%	0.3%	1.4%	1.7%	1.9%	1.8%	1.5%	0.2%	-1.4%	-0.4%	0.6%	0.1%	0.2%	0.5%	0.0%	1.3%	2.5%	1.8%	1.7%
	CE St Lucie	-15.0%	-6.1%	-4.4%	0.3%	6.7%	8.5%	15.1%	10.8%	9.5%	9.0%	2.8%	12.5%	36.7%	18.0%	1.3%	1.6%	1.4%	1.3%	1.3%	1.0%	0.8%	1.2%	0.4%	-0.3%	0.1%	0.2%	2.1%	2.8%	1.8%	1.0%	1.4%	1.2%
	SE Palm Beach	-15.4%	-2.7%	-1.3%	5.2%	12.7%	11.7%	8.8%	5.4%	4.4%	4.0%	2.1%	7.3%	33.0%	22.9%	0.6%	1.9%	2.3%	2.6%	2.4%	2.1%	1.1%	-0.4%	-0.2%	0.3%	0.1%	0.2%	1.7%	1.5%	2.2%	2.9%	2.5%	2.3%
	SE Broward	-23.7%	-2.7%	-0.4%	6.7%	15.8%	11.2%	7.6%	6.5%	5.5%	4.6%	3.1%	4.7%	17.9%	18.8%	0.8%	2.2%	2.7%	3.0%	2.8%	2.5%	3.2%	2.7%	0.8%	-0.7%	0.1%	0.2%	4.0%	4.8%	3.5%	2.3%	2.9%	2.7%
	SE Miami-Dade	-22.9%	-2.7%	2.3%	8.2%	16.5%	14.0%	8.8%	1.9%	0.6%	-0.1%	-1.2%	2.0%	21.8%	23.4%	1.2%	3.1%	-1.2%	4.0%	4.2%	3.9%	3.1%	1.4%	0.4%	-0.3%	0.1%	0.2%	4.3%	4.6%	4.3%	4.2%	4.2%	4.1%
	SW Collier	-14.6%	-6.6%	-0.8%	3.0%	8.4%	10.8%	10.9%	5.1%	1.0%	1.9%	2.4%	3.3%	40.3%	19.2%	1.8%	3.4%	4.0%	4.3%	4.1%	3.8%	0.2%	-2.2%	-0.7%	0.9%	0.1%	0.2%	2.0%	1.2%	3.3%	5.2%	4.1%	4.0%
	SW Lee	-16.5%	-1.2%	0.0%	5.8%	10.7%	6.9%	8.2%	8.0%	1.6%	2.0%	2.1%	5.9%	37.7%	5.4%	-9.4%	-2.8%	0.8%	2.9%	1.8%	1.5%	7.2%	-1.2%	-0.7%	1.0%	0.1%	0.2%	-2.1%	-4.0%	0.1%	3.8%	1.9%	1.7%
	SW Charlotte	-17.7%	-9.3%	-6.9%	4.6%	9.7%	8.2%	9.7%	7.3%	6.7%	3.7%	2.1%	4.7%	40.6%	14.9%	-2.1%	0.1%	1.1%	1.6%	1.3%	1.0%	2.6%	0.2%	0.0%	0.2%	0.1%	0.2%	0.5%	0.3%	1.0%	1.8%	1.3%	1.2%
	CW Sarasota	-12.3%	-7.3%	-2.0%	7.0%	9.7%	6.7%	9.5%	3.7%	3.8%	1.1%	-0.8%	7.6%	39.2%	11.1%	0.0%	2.2%	3.2%	3.7%	3.4%	3.1%	-0.3%	-4.3%	-1.4%	1.6%	0.1%	0.2%	-0.3%	-2.1%	1.8%	5.4%	3.5%	3.3%
	CW Manatee	-18.6%	-6.3%	-4.3%	3.6%	10.0%	12.1%	7.7%	7.4%	5.1%	4.8%	3.2%	6.8%	36.3%	24.0%	0.8%	2.5%	3.3%	3.7%	3.4%	3.1%	-1.1%	-4.6%	-1.4%	1.7%	0.1%	0.2%	-0.3%	-2.1%	1.8%	5.4%	3.5%	3.3%
	CW Hillsborough	-19.7%	-7.9%	-6.5%	10.6%	11.2%	6.9%	8.6%	8.6%	11.8%	5.6%	5.4%	10.7%	30.6%	6.0%	0.7%	2.5%	3.2%	3.6%	3.4%	3.1%	2.9%	1.5%	0.4%	-0.3%	0.1%	0.2%	3.6%	3.9%	3.6%	3.3%	3.4%	3.3%
	CW Pinellas	-15.6%	-8.3%	-4.7%	4.9%	12.4%	11.0%	8.9%	8.5%	8.5%	6.2%	6.9%	9.6%	28.4%	16.7%	0.7%	2.5%	3.2%	3.6%	3.4%	3.1%	2.9%	1.5%	0.4%	-0.3%	0.1%	0.2%	3.6%	3.9%	3.6%	3.3%	3.4%	3.3%
	CW Citrus	-15.0%	-10.4%	-9.0%	-4.3%	-1.5%	1.1%	5.4%	4.6%	8.7%	8.2%	5.7%	9.0%	30.0%	18.7%	1.1%	1.6%	1.6%	1.6%	1.6%	1.3%	0.9%	0.8%	0.3%	-0.2%	0.1%	0.2%	2.0%	2.4%	1.9%	1.4%	1.6%	1.5%
	NW Franklin	-30.2%	-7.6%	-15.4%	0.2%	1.3%	2.8%	5.0%	2.0%	4.0%	9.5%	3.9%	7.9%	27.4%	20.8%	1.2%	2.5%	2.9%	3.1%	3.0%	2.7%	-0.4%	-2.6%	-0.8%	1.0%	0.1%	0.2%	0.8%	-0.1%	2.1%	4.1%	3.0%	2.9%
	NW Gulf	-24.4%	-10.5%	-10.1%	-1.2%	0.2%	2.1%	9.1%	14.7%	6.5%	-14.7%	16.2%	11.5%	41.3%	23.7%	1.2%	2.5%	2.9%	3.1%	3.0%	2.7%	-0.4%	-2.6%	-0.8%	1.0%	0.1%	0.2%	0.8%	-0.1%	2.1%	4.1%	3.0%	2.9%
	NW Walton	-20.1%	-6.0%	-1.1%	4.9%	11.6%	12.2%	9.8%	7.2%	5.4%	5.7%	4.7%	12.0%	40.5%	17.1%	4.0%	2.6%	2.9%	3.1%	3.0%	2.7%	0.0%	-2.7%	-0.8%	1.0%	0.1%	0.2%	4.0%	-0.1%	2.1%	4.1%	3.0%	2.9%
	NW Bay	-12.4%	-8.9%	-6.8%	-1.8%	2.2%	2.9%	3.1%	3.2%	4.8%	-0.2%	9.8%	8.7%	24.0%	23.7%	1.9%	2.3%	2.5%	2.6%	2.5%	2.2%	2.6%	2.5%	0.7%	-0.7%	0.1%	0.2%	4.4%	4.8%	3.2%	1.9%	2.6%	2.4%
	NW Okaloosa	-15.9%	-7.8%	-4.0%	1.3%	5.1%	4.7%	4.3%	3.7%	5.4%	5.8%	6.0%	7.6%	25.6%	16.0%	1.4%	2.9%	3.5%	3.8%	3.6%	3.3%	0.7%	-1.4%	-0.5%	0.6%	0.1%	0.2%	2.1%	1.5%	3.1%	4.4%	3.7%	3.5%
	NW Escambia	-8.8%	-6.9%	-4.9%	-0.3%	5.6%	3.4%	4.9%	3.1%	6.9%	2.6%	4.3%	1.9%	22.0%	13.3%	1.2%	3.1%	3.9%	4.4%	4.1%	3.8%	1.2%	-1.4%	-0.5%	0.7%	0.1%	0.2%	2.4%	1.7%	3.4%	5.0%	4.2%	4.0%
	NC Leon	-4.5%	-7.5%	-9.1%	-2.3%	3.3%	0.3%	2.7%	3.1%	5.2%	4.6%	4.6%	6.0%	13.5%	11.5%	3.8%	3.5%	3.1%	2.7%	2.9%	2.6%	2.6%	5.0%	1.6%	-1.6%	0.1%	0.2%	6.5%	8.6%	4.6%	1.1%	2.9%	2.8%
	NC Alachua	-9.6%	-9.0%	-8.1%	-4.2%	-0.3%	5.0%	2.9%	10.7%	5.9%	6.2%	4.3%	9.6%	12.2%	15.5%	3.2%	3.7%	3.7%	3.7%	3.6%	3.4%	2.8%	3.8%	1.2%	-1.1%	0.1%	0.2%	6.1%	7.5%	4.9%	2.5%	3.7%	3.5%
	C Marion	-19.0%	-13.5%	-10.7%	-2.9%	3.2%	3.1%	5.7%	3.7%	6.9%	7.2%	6.0%	12.6%	31.3%	19.2%	-0.5%	1.4%	2.2%	2.6%	2.4%	2.1%	-0.2%	-3.4%	-1.1%	1.3%	0.1%	0.2%	-0.7%	-2.0%	1.1%	3.9%	2.4%	2.3%
	C Sumter	-11.8%	0.2%	1.1%	6.5%	12.4%	6.2%	1.9%	0.9%	3.0%	13.0%	3.9%	0.6%	25.5%	8.6%	1.4%	3.5%	4.4%	4.9%	4.6%	4.3%	-2.2%	-7.0%	-2.2%	2.5%	0.1%	0.2%	-0.6%	-3.5%	2.2%	7.4%	4.7%	4.5%
	C Orange	-19.2%	-4.5%	-1.7%	4.8%	13.1%	10.4%	6.1%	6.4%	8.4%	8.9%	4.2%	4.8%	18.5%	17.7%	1.1%	2.1%	2.3%	2.4%	2.3%	2.1%	1.1%	0.3%	0.1%	0.0%	0.1%	0.2%	2.2%	2.4%	2.4%	2.5%	2.4%	2.2%
	C Highlands	-22.0%	-12.8%	-9.7%	-5.1%	-1.7%	1.3%	8.5%	5.0%	4.1%	4.0%	5.8%	9.3%	29.1%	20.5%	2.1%	3.3%	3.6%	3.8%	3.7%	3.4%	3.9%	4.3%	1.3%	-1.2%	0.1%	0.2%	6.1%	7.5%	4.9%	2.6%	3.8%	3.6%
	C Polk	-23.1%	-11.0%	-8.2%	8.2%	9.9%	7.1%	6.9%	6.6%	9.6%	7.6%	6.9%	8.0%	29.5%	17.2%	1.6%	2.4%	2.6%	2.6%	2.5%	2.3%	-1.1%	-2.8%	-0.9%	1.1%	0.1%	0.2%	0.4%	-0.5%	1.7%	3.7%	2.6%	2.4%

PERCENTAGE OF TOTAL PRIOR YEAR JUST VALUE

COUNTY	PRIORITY	PRIOR															PERCENTAGE POINT CHANGE						NEW										
		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	FCST1	FCST2	FCST3	FCST4	FCST5	FCST6	FCST1	FCST2	FCST3	FCST4	FCST5	FCST6	FCST1	FCST2	FCST3	FCST4
COAST	NE Nassau	-15.6%	-9.3%	-8.8%	-2.1%	4.8%	5.7%	4.5%	6.0%	7.1%	7.2%	7.5%	9.1%	23.5%	16.3%	2.0%	3.1%	3.4%	3.6%	3.5%	3.2%	2.4%	2.2%	0.5%	-0.7%	-0.1%	0.0%	4.4%	5.2%	3.9%	2.8%	3.4%	3.2%
	NE St Johns	-16.2%	-8.2%	-4.6%	2.0%	6.0%	8.4%	7.0%	3.8%	4.9%	5.9%	7.4%	6.4%	31.0%	15.8%	2.0%	2.5%	2.5%	2.4%	2.4%	2.2%	2.4%	3.3%	0.9%	-1.2%	-0.1%	0.0%	4.4%	5.8%	3.4%	1.3%	2.4%	2.2%
	NE Flagler	-21.9%	-16.9%	-7.4%	0.6%	10.5%	8.8%	6.0%	5.1%	7.2%	9.6%	2.0%	10.8%	37.0%	6.5%	2.0%	2.5%	2.5%	2.0%	2.4%	2.2%	2.4%	3.3%	0.9%	-1.2%	-0.1%	0.0%	4.4%	5.8%	3.4%	1.3%	2.4%	2.2%
	SE Martin	-12.6%	-6.2%	-4.7%	0.7%	5.7%	7.1%	8.4%	7.6%	4.1%	4.5%	2.6%	6.7%	30.2%	20.6%	2.0%	1.9%	1.5%	1.3%	1.4%	1.1%	2.4%	4.5%	1.3%	-1.6%	-0.1%	0.0%	4.4%	6.4%	2.8%	-0.3%	1.3%	1.1%
	SW Monroe	-16.8%	-5.3%	-1.1%	5.4%	8.3%	7.4%	8.8%	8.8%	3.0%	4.0%	3.1%	4.7%	34.9%	25.6%	2.0%	2.5%	2.5%	2.4%	2.4%	2.1%	2.4%	3.3%	0.9%	-1.2%	-0.1%	0.0%	4.4%	5.8%	3.4%	1.3%	2.3%	2.2%
	CW Pasco	-14.1%	-4.5%	-9.3%	-0.6%	7.2%	5.7%	6.8%	9.9%	11.2%	8.3%	4.3%	11.8%	26.1%	22.4%	2.0%	2.8%	2.9%	3.0%	2.9%	2.6%	2.4%	2.8%	0.7%	-1.0%	-0.1%	0.0%	4.4%	5.5%	3.6%	2.0%	2.8%	2.6%
	CW Hernando	-19.0%	-12.0%	-9.2%	-1.5%	4.1%	4.1%	4.1%	10.5%	9.9%	11.4%	8.1%	10.4%	44.9%	13.6%	2.0%	2.8%	2.9%	3.0%	2.9%	2.6%	2.4%	2.8%	0.7%	-1.0%	-0.1%	0.0%	4.4%	5.5%	3.6%	2.0%	2.8%	2.6%
	NC Wakulla	-17.4%	-15.6%	-6.7%	-6.4%	-2.9%	0.6%	0.7%	5.8%	2.7%	8.5%	4.7%	6.2%	9.8%	11.6%	2.0%	2.5%	2.5%	2.5%	2.5%	2.2%	1.9%	2.4%	0.6%	-0.9%	-0.1%	0.0%	3.9%	4.9%	3.1%	1.6%	2.4%	2.2%
	NC Taylor	-13.3%	-14.3%	-9.1%	-2.1%	-0.1%	-1.5%	-0.8%	-1.1%	2.7%	5.0%	-0.4%	23.1%	22.3%	29.6%	0.5%	1.9%	0.4%	2.3%	2.6%	2.2%	0.9%	-0.7%	-0.3%	0.2%	-0.1%	0.0%	1.4%	1.2%	2.0%	0.7%	2.4%	2.2%
	NC Dixie	-10.1%	-12.3%	-3.7%	-0.9%	-2.3%	-3.2%	-0.9%	-2.4%	-0.1%	0.8%	6.4%	4.2%	24.0%	13.4%	0.5%	1.9%	0.4%	2.3%	2.6%	2.2%	0.9%	-0.7%	-0.3%	0.2%	-0.1%	0.0%	1.4%	1.2%	2.0%	0.7%	2.4%	2.2%

NON-HOMESTEAD NON-RESIDENTIAL VALUE CHANGE

Percent of Prior Year Non-Homestead Just Value

COUNTY		PRIOR													PERCENTAGE POINT CHANGE						NEW													
		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	FCST1	FCST2	FCST3	FCST4	FCST5	FCST6	FCST1	FCST2	FCST3	FCST4	FCST5	FCST6					
FLORIDA		-10.72%	-5.47%	-0.96%	0.43%	2.94%	7.06%	5.71%	5.07%	4.26%	5.16%	3.78%	1.60%	15.04%	10.05%	0.99%	1.67%	2.31%	3.02%	3.25%	2.99%	1.17%	0.40%	0.38%	0.17%	-0.32%	-0.24%	2.17%	2.07%	2.69%	3.19%	2.93%	2.75%	
COAST	NE Duval	-7.5%	-6.9%	-1.6%	0.2%	4.4%	1.2%	1.6%	3.2%	2.6%	6.5%	1.8%	4.0%	13.8%	9.5%	1.5%	2.3%	3.0%	3.8%	4.1%	3.8%	-0.6%	-1.8%	-0.1%	1.0%	-0.3%	-0.2%	0.9%	0.5%	2.9%	4.8%	3.8%	3.6%	
	CE Volusia	-19.3%	-7.3%	-3.3%	1.3%	6.1%	4.7%	6.8%	8.5%	5.7%	4.7%	7.5%	0.1%	13.3%	10.2%	0.9%	1.3%	1.7%	2.2%	2.3%	2.1%	-1.4%	-2.2%	-0.5%	0.8%	-0.3%	-0.2%	-0.6%	-0.9%	1.2%	3.0%	2.0%	1.8%	
	CE Brevard	-16.1%	-16.1%	-2.8%	0.6%	2.1%	1.7%	7.2%	7.9%	4.7%	6.4%	11.0%	-3.3%	22.2%	3.0%	1.2%	1.3%	1.5%	1.7%	1.7%	1.5%	-0.5%	-0.7%	-0.3%	0.0%	-0.3%	-0.2%	0.7%	0.6%	1.2%	1.7%	1.4%	1.2%	
	CE Indian River	-13.0%	-7.4%	-4.9%	-1.7%	1.6%	5.6%	-0.3%	3.9%	3.9%	5.0%	0.1%	-1.2%	3.3%	1.6%	0.5%	1.0%	1.5%	2.0%	2.2%	1.9%	0.1%	-0.5%	0.0%	0.3%	-0.3%	-0.2%	0.7%	0.5%	1.5%	2.3%	1.9%	1.7%	
	CE St. Lucie	-10.8%	-3.6%	-3.5%	-3.8%	1.5%	5.0%	5.0%	4.2%	5.2%	3.7%	0.5%	4.4%	24.0%	8.8%	1.2%	1.4%	1.6%	1.8%	1.8%	1.6%	0.5%	0.4%	0.0%	-0.3%	-0.3%	-0.2%	1.7%	1.8%	1.6%	1.4%	1.5%	1.3%	
	SE Palm Beach	-14.1%	-4.4%	-0.7%	4.3%	6.3%	10.2%	9.1%	8.3%	4.2%	3.6%	3.8%	0.5%	21.9%	7.8%	0.7%	1.3%	1.9%	2.5%	2.7%	2.5%	0.7%	0.0%	0.2%	0.3%	-0.3%	-0.2%	1.4%	1.3%	2.1%	2.8%	2.4%	2.3%	
	SE Broward	-6.4%	-4.4%	-0.4%	0.9%	2.4%	3.0%	8.0%	5.5%	2.9%	3.1%	1.8%	1.8%	7.3%	7.0%	0.9%	1.5%	2.1%	1.8%	1.8%	2.8%	2.1%	1.4%	0.7%	-0.1%	-0.3%	-0.2%	2.9%	2.9%	2.8%	2.7%	2.8%	2.6%	
	SE Miami-Dade	-9.2%	-4.2%	1.7%	-1.3%	4.2%	10.5%	7.3%	5.3%	4.8%	3.5%	2.7%	1.5%	13.2%	16.0%	1.1%	2.1%	2.9%	3.9%	4.2%	4.0%	2.0%	0.9%	0.7%	0.3%	-0.3%	-0.2%	3.1%	3.0%	3.7%	4.2%	3.9%	3.7%	
	SW Collier	-21.8%	-9.7%	-0.6%	3.2%	5.5%	7.6%	6.5%	4.5%	3.1%	12.9%	5.4%	1.2%	22.9%	7.6%	1.6%	2.4%	3.1%	3.9%	4.2%	3.9%	0.1%	-1.0%	0.1%	0.8%	-0.3%	-0.2%	1.7%	1.4%	3.2%	4.7%	3.9%	3.7%	
	SW Lee	-17.6%	-10.6%	-1.1%	0.2%	1.8%	12.2%	17.1%	1.9%	3.1%	8.2%	6.3%	11.1%	17.3%	18.0%	-6.0%	-3.6%	-1.3%	1.4%	2.2%	2.0%	5.0%	2.2%	2.3%	1.6%	-0.3%	-0.2%	-1.0%	-1.4%	1.0%	3.0%	1.9%	1.7%	
	SW Charlotte	-15.1%	-10.0%	-0.7%	-2.4%	-2.1%	0.4%	1.5%	3.9%	5.3%	4.6%	5.2%	7.4%	25.7%	17.3%	-1.1%	-0.2%	0.6%	1.5%	1.8%	1.5%	1.8%	0.8%	0.7%	0.3%	-0.3%	-0.2%	0.7%	0.6%	1.2%	1.8%	1.5%	1.3%	
	CW Sarasota	-10.0%	-8.6%	-1.4%	-3.5%	4.5%	8.5%	10.7%	5.4%	3.9%	4.2%	3.6%	1.3%	12.4%	13.5%	0.3%	1.3%	2.2%	3.3%	3.6%	3.3%	-0.2%	-1.6%	0.1%	1.2%	-0.3%	-0.2%	0.1%	-0.3%	2.3%	4.5%	3.3%	3.1%	
	CW Manatee	-11.0%	-6.4%	-2.7%	1.0%	5.4%	3.7%	5.0%	3.4%	3.6%	6.7%	3.5%	2.0%	21.3%	11.6%	0.9%	1.7%	2.4%	3.3%	3.6%	3.3%	-0.7%	-1.9%	-0.1%	1.1%	-0.3%	-0.2%	0.2%	-0.2%	2.3%	4.5%	3.3%	3.1%	
	CW Hillsborough	-13.8%	-4.6%	-0.4%	3.0%	1.4%	8.6%	7.0%	6.7%	7.3%	8.7%	5.9%	5.2%	16.2%	9.3%	0.8%	1.6%	2.4%	3.3%	3.6%	3.3%	1.9%	1.0%	0.7%	0.2%	-0.3%	-0.2%	2.7%	2.6%	3.1%	3.5%	3.3%	3.1%	
	CW Pinellas	-12.2%	-5.4%	-1.6%	2.2%	4.0%	3.8%	4.8%	5.0%	6.2%	7.4%	6.6%	6.4%	13.3%	7.9%	0.8%	1.6%	2.4%	3.3%	3.6%	3.3%	1.9%	1.0%	0.7%	0.2%	-0.3%	-0.2%	2.7%	2.6%	3.1%	3.5%	3.3%	3.1%	
	CW Citrus	-3.0%	-6.5%	1.9%	1.2%	-3.5%	-1.0%	1.9%	0.3%	0.3%	2.1%	0.4%	-0.8%	4.3%	5.9%	-1.1%	1.4%	1.6%	1.9%	2.0%	1.8%	0.6%	0.3%	0.1%	-0.2%	-0.3%	-0.2%	1.6%	1.6%	1.7%	1.8%	1.7%	1.5%	
	NW Franklin	-7.6%	-1.5%	-3.9%	-0.1%	-30.1%	0.6%	0.2%	-1.3%	0.5%	1.9%	2.5%	0.5%	-3.1%	9.1%	1.2%	1.8%	2.3%	3.0%	-3.1%	9.1%	-0.3%	-1.2%	-0.1%	0.6%	-0.3%	-0.2%	0.9%	0.6%	2.3%	3.6%	2.9%	2.7%	
	NW Gulf	-23.8%	-4.8%	-2.8%	1.6%	-0.5%	-0.8%	0.4%	1.3%	2.8%	-3.2%	2.2%	3.6%	11.3%	10.3%	1.2%	1.8%	2.3%	3.0%	3.2%	2.9%	-0.3%	-1.2%	-0.1%	0.6%	-0.3%	-0.2%	0.9%	0.6%	2.3%	3.6%	2.9%	2.7%	
	NW Walton	-16.1%	-3.7%	-3.4%	1.0%	3.4%	8.7%	11.1%	4.7%	5.0%	1.3%	8.9%	3.2%	8.9%	44.3%	5.1%	1.3%	1.9%	2.4%	3.0%	3.2%	2.9%	-0.4%	-1.3%	-0.1%	0.6%	-0.3%	-0.2%	0.9%	0.6%	2.3%	3.6%	2.9%	2.7%
	NW Bay	-2.2%	-6.0%	-1.2%	-4.3%	-0.2%	-0.8%	0.4%	1.7%	1.3%	-7.4%	5.0%	9.4%	40.4%	7.3%	1.3%	1.7%	2.2%	2.6%	2.8%	2.5%	1.6%	1.1%	0.4%	-0.3%	-0.3%	-0.2%	2.8%	2.9%	2.6%	2.4%	2.5%	2.3%	
	NW Okaloosa	-9.8%	-8.0%	-5.1%	-2.0%	-0.2%	1.4%	1.8%	1.2%	6.9%	5.2%	4.1%	0.7%	13.9%	4.7%	1.3%	2.1%	2.7%	3.5%	3.8%	3.5%	0.4%	-0.6%	0.2%	0.6%	-0.3%	-0.2%	1.7%	1.5%	2.9%	4.1%	3.5%	3.3%	
	NW Escambia	-1.7%	-15.7%	-2.3%	-1.1%	1.8%	1.9%	-7.6%	1.3%	-15.2%	21.4%	1.5%	2.2%	5.0%	4.4%	1.2%	2.1%	2.9%	3.9%	4.2%	3.9%	0.7%	-0.4%	0.3%	0.7%	-0.3%	-0.2%	1.9%	1.6%	3.3%	4.6%	3.9%	3.7%	
	INLAND NC Leon	-6.3%	1.0%	-4.8%	-0.8%	4.1%	0.6%	2.2%	1.6%	4.6%	3.0%	3.6%	0.6%	6.9%	10.6%	2.9%	3.0%	3.0%	3.1%	3.1%	2.9%	1.6%	1.7%	0.3%	-0.9%	-0.3%	-0.2%	4.5%	4.7%	3.3%	2.2%	2.8%	2.6%	
INLAND NC Alachua	3.5%	-3.6%	-6.0%	1.9%	-1.8%	0.0%	2.2%	7.6%	4.5%	1.9%	0.2%	2.3%	12.4%	3.3%	2.5%	2.9%	3.3%	3.7%	3.8%	3.5%	1.7%	1.4%	0.5%	-0.5%	-0.3%	-0.2%	4.2%	4.3%	3.7%	3.2%	3.5%	3.3%		
INLAND C Marion	-9.9%	-7.1%	-9.4%	-0.6%	2.9%	-2.9%	4.0%	1.8%	3.0%	3.5%	3.8%	0.7%	10.9%	9.4%	0.0%	0.8%	1.6%	2.4%	2.0%	2.7%	-0.1%	-1.2%	0.1%	0.9%	-0.3%	-0.2%	-0.1%	-0.4%	1.6%	3.3%	2.4%	2.2%		
INLAND C Sumter	-6.1%	-0.5%	-2.1%	-1.5%	-1.1%	-1.2%	1.0%	3.8%	0.7%	16.1%	1.4%	5.5%	2.6%	8.6%	1.3%	2.3%	3.2%	4.3%	4.6%	4.4%	-1.5%	-3.0%	-0.3%	1.7%	-0.3%	-0.2%	-0.1%	-0.7%	2.9%	6.0%	4.3%	4.1%		
INLAND C Orange	-12.5%	-2.6%	0.1%	0.6%	3.4%	19.9%	5.7%	5.5%	6.4%	6.1%	4.9%	-3.5%	21.1%	6.5%	1.1%	1.6%	2.0%	2.5%	2.7%	2.4%	0.7%	0.1%	0.2%	0.1%	-0.3%	-0.2%	1.8%	1.7%	2.2%	2.6%	2.4%	2.2%		
INLAND C Highlands	-12.0%	-0.4%	-1.5%	1.9%	0.2%	0.7%	0.2%	0.4%	1.3%	0.6%	0.2%	3.2%	16.8%	12.7%	1.8%	2.4%	3.0%	3.6%	3.8%	3.6%	2.5%	1.9%	0.8%	-0.4%	-0.3%	-0.2%	4.2%	4.3%	3.7%	3.3%	3.5%	3.3%		
INLAND C Polk	-14.0%	-5.3%	1.6%	0.7%	2.1%	5.0%	5.7%	8.8%	3.7%	4.0%	8.0%	2.0%	16.4%	9.7%	1.4%	1.8%	2.2%	2.7%	2.8%	2.6%	-0.8%	-1.4%	-0.3%	0.5%	-0.3%	-0.2%	0.6%	0.4%	2.0%	3.2%	2.5%	2.4%		
PERCENTAGE OF TOTAL PRIOR YEAR JUST VALUE																																		
COAST	NE Nassau	-9.8%	-2.3%	-3.5%	0.8%	3.5%	3.6%	7.2%	3.8%	18.1%	7.5%	6.7%	-2.5%	11.5%	24.5%	3.0%	3.0%	3.4%	3.6%	3.6%	3.4%	2.8%	2.8%	0.6%	-1.3%	-0.4%	-0.4%	5.8%	5.8%	4.0%	2.3%	3.2%	3.0%	
	NE St. Johns	-13.4%	-7.5%	-6.8%	0.8%	-0.6%	12.4%	2.1%	-0.2%	4.8%	5.9%	6.5%	-1.6%	14.5%	28.2%	3.0%	3.0%	2.9%	2.8%	2.8%	2.5%	2.2%	2.2%	0.0%	-0.1%	-1.0%	-0.4%	-0.4%	3.8%	3.8%	2.8%	1.8%	2.3%	2.1%
	NE Flagler	-29.3%	-10.9%	-8.0%	-2.7%	0.2%	0.3%	3.5%	3.9%	1.9%	2.2%	3.3%	1.3%	12.1%	5.1%	2.2%	2.2%	2.5%	2.7%	2.8%	2.5%	0.0%	0.0%	-0.2%	-0.3%	-0.4%	-0.4%	2.2%	2.2%	2.3%	2.4%	2.3%	2.1%	
	SE Martin	-12.8%	-8.7%	-7.1%	-0.1%	3.4%	6.3%	-0.3%	2.5%	-1.2%	3.3%	2.3%	2.4%	-0.5%	10.0%	2.2%	2.2%	2.0%	1.9%	1.9%	1.6%	0.0%	0.0%	-0.3%	-0.8%	-0.4%	-0.4%	2.2%	2.2%	1.7%	1.1%	1.4%	1.2%	
	SW Monroe	-12.1%	-2.3%	-2.5%	1.4%	5.5%	4.5%	1.1%	5.3%	3.4%	3.8%	4.9%	-2.1%	19.1%	10.5%	3.0%	3.0%	2.9%	2.8%	2.8%	2.5%	1.4%	1.4%	0.1%	-1.2%	-0.4%	-0.4%	4.4%	4.4%	3.0%	1.6%	2.3%	2.1%	
	CW Pasco	-10.1%	-5.2%	-1.5%	-1.0%	-1.5%	-1.3%	2.7%	2.2%	5.1%	2.5%	1.5%	6.1%	7.3%	5.0%	1.5%	1.5%	2.5%	3.0%	3.2%	2.9%	0.5%	0.5%	0.0%	0.0%	-0.4%	-0.4%	2.0%	2.0%	2.5%	3.0%	2.7%	2.5%	
	CW Hernando	-7.4%	-3.9%	-0.6%	-0.8%	-0.8%	1.7%	-0.6%	1.4%	0.0%	20.9%	5.8%	-12.7%	24.4%	18.2%	1.7%	1.7%	2.5%	3.0%	3.2%	2.9%	0.3%	0.3%	0.0%	0.0%	-0.4%	-0.4%	2.0%	2.0%	2.5%	3.0%	2.7%	2.5%	
	NC Wakulla	-1.0%	-1.0%	63.9%	-0.5%	0.7%	-0.1%	-0.1%	1.4%	-0.2%	0.3%	-0.1%	9.4%	9.4%	9.4%	1.0%	1.0%	2.0%	2.6%	2.8%	2.5%	1.0%	1.0%	0.2%	-0.1%	-0.4%	-0.4%	2.0%	2.0%	2.2%	2.5%	2.3%	2.2%	
	NC Taylor	-5.3%	-2.9%	-2.7%	0.8%	-0.3%	0.4%	-0.5%	-2.2%	-1.0%	-1.0%	-1.6%	2.4%	0.1%	20.4%	1.0%	1.0%	2.0%	2.6%	2.8%	2.5%	1.0%	1.0%	0.2%	-0.1%	-0.4%	-0.4%	2.0%	2.0%	2.2%	2.5%	2.3%	2.2%	
	NC Dixie	-2.2%	5.6%	-0.4%	0.0%	-0.7%	-0.3%	-17.8%	-5.0%	0.1%	4.0%	0.8%	-1.7%	5.4%	1.6%	1.0%	1.0%	2.0%	2.6%	2.8%	2.5%	1.0%	1.0%	0.2%	-0.1%	-0.4%	-0.4%	2.0%	2.0%	2.2%	2.5%	2.3%	2.2%	
	NC Levy	-4.4%	-1.9%	-5.5%	-0.8%	1.5%	-0.7%	0.3%	0.8%	0.8%	1.6%	4.0%	4.9%	7.3%	7.3%	1.0%	1.0%	2.0%	2.6%	2.8%	2.5%	1.0%	1.0%	0.2%	-0.1%	-0.4%	-0.4%	2.0%	2.0%	2.2%	2.5%	2.3%	2.2%	
	NW Santa Rosa	-6.5%	-5.0%	-4.9%	-0.5%	4.3%	4.5%	-3.6%	-3.5%	4.6%	2.5%	0.7%	1.7%	16.6%	13.4%	1.7%	1.7%	2.8%	3.4%	3.5%	3.3%	0.3%	0.3%	0.0%	0.2%	-0.4%	-0.4%	2.0%	2.0%	2.8%	3.5%	3.1%	2.9%	
	NE Baker	2.4%	0.7%	-0.9%	0.0%	-0.4%	-1.4%	-0.4%	-0.1%	1.1%	0.7%	1.4%	1.4%	12.3%	1.0%	1.0%	1.0%	2.0%	2.6%	2.8%	2.5%	1.0%	1.0%	0.2%	-0.1%	-0.4%	-0.4%	2.0%	2.0%	2.2%	2.5%	2.3%	2.2%	
	NE Clay	-8.8%	-5.5%	-3.7%	-0.1%	1.0%	-0.1%	4.5%	3.9%	4.4%	4.0%	3.3%	2.8%	9.1%	8.8%	3.0%	3.0%	2.9%	2.8%	2.8%	2.5%	0.3%	0.3%	-0.2%	-0.8%	-0.4%	-0.4%	3.3%	3.3%	2.6%				

Appreciation

Residential Appreciation - Homestead (% increase in property value over prior year)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	287,745.7	25,285.6	54,678.7	73,867.1	88,135.3	87,361.1	83,757.9
(%)	15.88%	1.18%	2.47%	3.20%	3.63%	3.42%	3.13%
EDR (\$ mil)	291,379.8	36,441.0	63,875.9	79,113.0	93,281.1	93,615.8	93,163.7
(%)	15.91%	1.68%	2.83%	3.34%	3.73%	3.55%	3.35%
FEA (\$ mil)	291,379.8	135,094.7	107,233.8	89,953.0	85,919.0	91,585.3	103,445.6
(%)	15.91%	6.22%	4.56%	3.58%	3.25%	3.30%	3.55%
DOR (\$ mil)	291,379.8	25,608.6	55,354.5	74,959.9	88,643.1	88,712.2	84,717.2
(%)	15.91%	1.18%	2.47%	3.19%	3.58%	3.40%	3.09%
New (\$ mil)	291,379.8	65,888.1	64,587.3	80,160.9	94,292.9	94,357.1	93,779.1
(%)	15.91%	3.03%	2.83%	3.34%	3.73%	3.54%	3.35%
Residential Appreciation - Nonhomestead (% increase in property value over prior year)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	184,567.4	7,659.2	27,959.6	37,670.1	44,058.8	43,342.3	41,266.1
(%)	17.77%	0.62%	2.21%	2.86%	3.19%	2.99%	2.71%
EDR (\$ mil)	181,125.8	14,206.1	29,588.0	37,041.6	43,832.4	42,508.5	42,004.6
(%)	17.76%	1.17%	2.38%	2.87%	3.27%	3.04%	2.88%
FEA (\$ mil)	181,125.8	69,488.9	56,626.2	44,845.8	40,222.2	42,825.9	48,843.8
(%)	17.76%	5.71%	4.36%	3.27%	2.80%	2.87%	3.15%
DOR (\$ mil)	181,125.8	7,517.4	27,430.9	37,046.7	42,944.0	42,653.3	40,449.6
(%)	17.76%	0.62%	2.22%	2.89%	3.21%	3.05%	2.78%
New (\$ mil)	181,125.8	30,373.6	29,949.8	37,470.1	44,577.2	43,279.8	42,703.9
(%)	17.76%	2.50%	2.38%	2.87%	3.27%	3.04%	2.88%
Nonresidential Appreciation (% increase in property value over prior year)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	100,092.2	11,337.4	19,589.0	28,012.2	38,127.8	42,894.5	41,518.3
(%)	9.85%	0.99%	1.67%	2.31%	3.02%	3.25%	2.99%
EDR (\$ mil)	102,175.7	12,018.0	24,458.0	33,021.5	40,884.2	39,483.9	38,883.5
(%)	10.05%	1.05%	2.07%	2.69%	3.19%	2.93%	2.75%
FEA (\$ mil)	102,175.7	51,005.4	49,809.3	47,612.8	44,336.5	44,621.1	49,942.5
(%)	10.05%	4.46%	4.09%	3.70%	3.27%	3.13%	3.35%
DOR (\$ mil)	102,175.7	11,575.0	19,991.5	28,656.4	38,657.5	43,910.1	42,333.3
(%)	10.05%	1.01%	1.70%	2.35%	3.04%	3.30%	3.03%
New (\$ mil)	102,175.7	24,771.5	24,599.0	33,320.4	41,182.5	39,650.0	38,972.5
(%)	10.05%	2.17%	2.07%	2.69%	3.19%	2.93%	2.75%
Agricultural Appreciation (% increase in property value over prior year)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	11,789.2	1,937.5	2,225.4	2,305.0	2,306.2	2,329.1	2,351.1
(%)	14.76%	2.18%	2.48%	2.55%	2.52%	2.52%	2.52%
EDR (\$ mil)	12,025.0	1,925.7	2,214.6	2,332.2	2,359.7	2,387.2	2,414.6
(%)	15.35%	2.14%	2.42%	2.50%	2.47%	2.45%	2.43%
FEA (\$ mil)	12,025.0	2,817.8	3,270.1	3,403.9	3,446.6	3,523.1	3,600.4
(%)	15.35%	3.15%	3.58%	3.65%	3.61%	3.60%	3.60%
DOR (\$ mil)	12,025.0	1,976.5	2,269.4	2,356.1	2,336.4	2,382.3	2,395.4
(%)	15.35%	2.21%	2.51%	2.57%	2.51%	2.53%	2.50%
New (\$ mil)	12,025.0	1,974.9	2,264.3	2,353.9	2,324.3	2,376.0	2,372.3
(%)	15.35%	2.21%	2.51%	2.57%	2.51%	2.53%	2.50%

Net Switch

Net Switch - Homestead (% of Prior Year Just Value)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	11,475.8	11,200.8	10,081.5	8,968.4	7,861.3	6,760.2	5,665.0
(%)	0.63%	0.52%	0.46%	0.39%	0.33%	0.27%	0.21%
EDR (\$ mil)	18,920.7	17,955.9	17,541.2	17,276.6	16,862.9	16,375.8	15,737.5
(%)	1.04%	0.83%	0.78%	0.73%	0.68%	0.62%	0.57%
FEA (\$ mil)	18,920.7	18,689.0	17,513.2	16,344.3	15,182.0	14,026.4	12,877.4
(%)	1.04%	0.87%	0.75%	0.66%	0.58%	0.51%	0.44%
DOR (\$ mil)	18,920.7	18,667.7	17,482.0	16,306.0	15,136.6	13,973.7	12,817.3
(%)	1.04%	0.87%	0.79%	0.70%	0.61%	0.54%	0.47%
New (\$ mil)	18,920.7	18,689.0	17,513.2	16,344.3	15,182.0	14,026.4	12,877.4
(%)	1.04%	0.87%	0.77%	0.69%	0.60%	0.53%	0.46%
Net Switch - Nonhomestead (% of Prior Year Just Value)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	(10,920.7)	(10,175.1)	(9,031.8)	(7,894.6)	(6,763.6)	(5,638.6)	(4,519.6)
(%)	-1.05%	-0.82%	-0.71%	-0.60%	-0.49%	-0.39%	-0.30%
EDR (\$ mil)	(18,358.5)	(18,109.1)	(17,619.7)	(17,340.0)	(17,091.2)	(16,826.0)	(16,475.8)
(%)	-1.77%	-1.47%	-1.40%	-1.33%	-1.26%	-1.19%	-1.12%
FEA (\$ mil)	(18,358.5)	(17,586.3)	(16,384.8)	(15,190.2)	(14,002.4)	(12,821.2)	(11,646.7)
(%)	-1.77%	-1.43%	-1.25%	-1.09%	-0.97%	-0.85%	-0.75%
DOR (\$ mil)	(18,358.5)	(17,586.3)	(16,384.8)	(15,190.2)	(14,002.4)	(12,821.2)	(11,646.7)
(%)	-1.77%	-1.43%	-1.31%	-1.17%	-1.04%	-0.91%	-0.79%
New (\$ mil)	(18,358.5)	(17,586.3)	(16,384.8)	(15,190.2)	(14,002.4)	(12,821.2)	(11,646.7)
(%)	-1.77%	-1.43%	-1.28%	-1.15%	-1.02%	-0.89%	-0.78%
Net Switch - Nonresidential (% of Prior Year Just Value)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	1,089.4	637.8	671.7	682.1	693.3	705.2	717.9
(%)	0.11%	0.06%	0.06%	0.06%	0.05%	0.05%	0.05%
EDR (\$ mil)	987.0	1,254.7	1,171.0	1,149.3	1,308.1	1,523.2	1,803.6
(%)	0.10%	0.11%	0.10%	0.09%	0.10%	0.11%	0.13%
FEA (\$ mil)	987.0	462.0	492.0	498.7	506.2	514.3	523.3
(%)	0.10%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%
DOR (\$ mil)	987.0	483.7	523.7	537.5	552.1	567.6	583.9
(%)	0.10%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%
New (\$ mil)	987.0	462.0	492.0	498.7	506.2	514.3	523.3
(%)	0.10%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%
Net Switch - Agriculture (% of Prior Year Just Value)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	(1,644.5)	(1,663.4)	(1,721.5)	(1,755.9)	(1,791.0)	(1,826.8)	(1,863.4)
(%)	-2.06%	-1.84%	-1.89%	-1.90%	-1.92%	-1.94%	-1.96%
EDR (\$ mil)	(1,549.2)	(1,101.5)	(1,092.5)	(1,086.0)	(1,079.8)	(1,073.0)	(1,065.3)
(%)	-1.94%	-1.21%	-1.18%	-1.15%	-1.12%	-1.09%	-1.06%
FEA (\$ mil)	(1,549.2)	(1,564.6)	(1,620.4)	(1,652.8)	(1,685.9)	(1,719.6)	(1,754.0)
(%)	-1.94%	-1.72%	-1.75%	-1.74%	-1.73%	-1.73%	-1.72%
DOR (\$ mil)	(1,549.2)	(1,565.1)	(1,620.9)	(1,653.3)	(1,686.4)	(1,720.1)	(1,754.5)
(%)	-1.94%	-1.72%	-1.76%	-1.77%	-1.78%	-1.79%	-1.80%
New (\$ mil)	(1,549.2)	(1,564.6)	(1,620.4)	(1,652.8)	(1,685.9)	(1,719.6)	(1,754.0)
(%)	-1.94%	-1.72%	-1.76%	-1.77%	-1.79%	-1.80%	-1.81%

Homestead Exemptions

Homestead Exemption (% YoY Growth Rate)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	123,075.6	125,167.9	127,170.5	129,078.1	130,917.5	132,750.3	134,608.8
(%)	1.58%	1.70%	1.60%	1.50%	1.43%	1.40%	1.40%
EDR (\$ mil)	123,561.0	125,585.7	127,522.7	129,356.5	131,137.2	132,879.5	134,592.7
(%)	1.98%	1.64%	1.54%	1.44%	1.38%	1.33%	1.29%
FEA (\$ mil)	123,561.0	125,661.5	127,672.1	129,587.2	131,433.8	133,273.8	135,139.7
(%)	1.98%	1.70%	1.60%	1.50%	1.43%	1.40%	1.40%
DOR (\$ mil)	123,561.0	125,661.5	127,672.1	129,587.2	131,433.8	133,273.8	135,139.7
(%)	1.98%	1.70%	1.60%	1.50%	1.43%	1.40%	1.40%
New (\$ mil)	123,561.0	125,661.5	127,672.1	129,587.2	131,433.8	133,273.8	135,139.7
(%)	1.98%	1.70%	1.60%	1.50%	1.43%	1.40%	1.40%
Additional Homestead Exemption (% YoY Growth Rate)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	110,291.3	113,730.9	117,140.2	120,510.8	123,864.5	127,258.0	130,722.2
(%)	3.01%	3.12%	3.00%	2.88%	2.78%	2.74%	2.72%
EDR (\$ mil)	110,778.9	114,255.9	117,674.9	121,014.5	124,314.0	127,519.6	130,693.9
(%)	3.47%	3.14%	2.99%	2.84%	2.73%	2.58%	2.49%
FEA (\$ mil)	110,778.9	114,232.9	117,656.6	121,041.3	124,409.0	127,816.7	131,295.3
(%)	3.47%	3.12%	3.00%	2.88%	2.78%	2.74%	2.72%
DOR (\$ mil)	110,778.9	114,233.7	117,658.1	121,043.6	124,412.1	127,820.6	131,300.2
(%)	3.47%	3.12%	3.00%	2.88%	2.78%	2.74%	2.72%
New (\$ mil)	110,778.9	114,232.9	117,656.6	121,041.3	124,409.0	127,816.7	131,295.3
(%)	3.47%	3.12%	3.00%	2.88%	2.78%	2.74%	2.72%

TPP/CAP

Tangible Personal Property (% YoY Growth Rate)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	167,965.3	174,813.6	181,865.7	189,197.4	196,819.7	204,744.4	212,983.4
(%)	11.15%	4.08%	4.03%	4.03%	4.03%	4.03%	4.02%
EDR (\$ mil)	171,598.3	176,746.2	182,048.6	187,510.1	193,135.4	198,929.4	204,897.3
(%)	13.04%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
FEA (\$ mil)	171,598.3	178,591.8	185,795.1	193,284.0	201,069.8	209,164.4	217,580.2
(%)	13.04%	4.08%	4.03%	4.03%	4.03%	4.03%	4.02%
DOR (\$ mil)	171,598.3	180,178.2	189,187.1	198,646.4	208,578.8	219,007.7	229,958.1
(%)	13.04%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
New (\$ mil)	171,598.3	178,591.8	185,795.1	193,284.0	201,069.8	209,164.4	217,580.2
(%)	13.04%	4.08%	4.03%	4.03%	4.03%	4.03%	4.02%
Centrally Assessed Property (% YoY Growth Rate)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	1,948.7	2,016.9	2,087.5	2,160.6	2,236.2	2,314.5	2,395.5
(%)	1.99%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
EDR (\$ mil)	1,964.4	2,033.2	2,104.3	2,178.0	2,254.2	2,333.1	2,414.8
(%)	2.81%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
FEA (\$ mil)	1,964.4	2,033.2	2,104.3	2,178.0	2,254.2	2,333.1	2,414.8
(%)	2.81%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
DOR (\$ mil)	1,964.4	2,033.2	2,104.3	2,178.0	2,254.2	2,333.1	2,414.8
(%)	2.81%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
New (\$ mil)	1,964.4	2,033.2	2,104.3	2,178.0	2,254.2	2,333.1	2,414.8
(%)	2.81%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%

Additional Factors

Homestead Turnover (% of Prior Assessed Value)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	49,042.6	45,068.0	58,418.7	62,137.0	67,975.1	71,231.6	74,947.8
(%)	4.33%	3.61%	4.35%	4.29%	4.35%	4.26%	4.21%
EDR (\$ mil)	48,423.8	43,590.1	55,818.4	60,951.8	67,488.6	71,385.2	76,155.8
(%)	4.28%	3.46%	4.13%	4.20%	4.32%	4.24%	4.21%
FEA (\$ mil)	48,423.8	44,368.8	59,125.3	63,408.3	69,633.0	73,333.8	77,397.2
(%)	4.28%	3.52%	4.28%	4.21%	4.29%	4.20%	4.15%
DOR (\$ mil)	48,423.8	44,142.5	58,020.3	61,771.5	67,786.5	71,125.5	74,943.7
(%)	4.28%	3.50%	4.26%	4.16%	4.22%	4.13%	4.08%
New (\$ mil)	48,423.8	44,368.8	58,882.2	62,893.5	68,985.1	72,607.1	76,616.1
(%)	4.28%	3.52%	4.29%	4.24%	4.32%	4.23%	4.18%
Portability (SOH Transfer) (% of Prior Assessed Value)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	8,101.1	7,849.7	12,183.7	12,021.3	12,858.7	13,055.1	13,356.3
(%)	0.72%	0.63%	0.91%	0.83%	0.82%	0.78%	0.75%
EDR (\$ mil)	8,689.9	8,501.1	8,943.2	9,436.0	9,971.0	10,508.4	11,044.3
(%)	0.77%	0.67%	0.66%	0.65%	0.64%	0.62%	0.61%
FEA (\$ mil)	8,689.9	8,021.4	13,632.5	14,043.0	15,313.3	15,371.0	15,724.0
(%)	0.77%	0.64%	0.99%	0.93%	0.94%	0.88%	0.84%
DOR (\$ mil)	8,689.9	8,420.2	13,069.2	12,895.0	13,793.2	14,003.9	14,327.0
(%)	0.77%	0.67%	0.96%	0.87%	0.86%	0.81%	0.78%
New (\$ mil)	8,689.9	8,021.4	12,843.6	12,854.9	13,961.2	14,193.1	14,602.3
(%)	0.77%	0.64%	0.94%	0.87%	0.87%	0.83%	0.80%
Value Adjustment Board Changes (% of Final School Taxable Value)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)		(9,613.1)	(9,613.1)	(9,613.1)	(9,613.1)	(9,613.1)	(9,613.1)
(%)							n/a
EDR (\$ mil)	0.0	(10,855.3)	(10,855.3)	(10,855.3)	(10,855.3)	(10,855.3)	(10,855.3)
(%)							
FEA (\$ mil)	0.0	(7,763.6)	(7,763.6)	(7,763.6)	(7,763.6)	(7,763.6)	(7,763.6)
(%)							
DOR (\$ mil)							
(%)							
New (\$ mil)	0.0	(7,763.6)	(7,763.6)	(7,763.6)	(7,763.6)	(7,763.6)	(7,763.6)
(%)							

New Construction

New Constr. Growth Rates - Total (% YoY Growth Rate)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	79,599.1	73,093.9	82,173.2	80,633.2	75,702.4	76,626.8	79,671.4
(%)	9.31%	-8.17%	12.42%	-1.87%	-6.12%	1.22%	3.97%
EDR (\$ mil)	79,599.1	75,352.2	82,891.5	81,557.6	76,800.8	78,455.5	81,180.2
(%)	9.31%	-5.34%	10.01%	-1.61%	-5.83%	2.15%	3.47%
FEA (\$ mil)	79,599.1	74,266.5	79,805.9	77,334.2	72,020.7	71,914.2	73,534.3
(%)	9.31%	-6.70%	7.46%	-3.10%	-6.87%	-0.15%	2.25%
DOR (\$ mil)	79,599.1	73,925.9	88,213.9	80,309.3	73,226.5	73,552.6	75,355.4
(%)	9.31%	-7.13%	19.33%	-8.96%	-8.82%	0.45%	2.45%
New (\$ mil)	79,599.1	74,266.5	79,805.9	77,334.2	72,020.7	71,914.2	73,534.3
(%)	9.31%	-6.70%	7.46%	-3.10%	-6.87%	-0.15%	2.25%
New Constr. Growth Rates - Homestead (% YoY Growth Rate)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	28,042.1	27,617.5	32,638.9	31,982.4	29,594.2	29,945.2	31,419.5
(%)	4.28%	-1.51%	18.18%	-2.01%	-7.47%	1.19%	4.92%
EDR (\$ mil)	29,645.6	29,061.6	34,100.9	32,508.4	29,842.7	30,678.3	31,399.2
(%)	10.24%	-1.97%	17.34%	-4.67%	-8.20%	2.80%	2.35%
FEA (\$ mil)	29,645.6	29,110.4	32,383.0	31,214.5	28,550.8	28,364.0	29,115.3
(%)	10.24%	-1.81%	11.24%	-3.61%	-8.53%	-0.65%	2.65%
DOR (\$ mil)	29,645.6	29,482.1	37,371.4	33,879.2	30,377.2	30,121.7	30,788.4
(%)	10.24%	-0.55%	26.76%	-9.34%	-10.34%	-0.84%	2.21%
New (\$ mil)	29,645.6	29,110.4	32,383.0	31,214.5	28,550.8	28,364.0	29,115.3
(%)	10.24%	-1.81%	11.24%	-3.61%	-8.53%	-0.65%	2.65%
New Constr. Growth Rates - NX Res (% YoY Growth Rate)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	28,968.4	25,603.4	29,777.6	28,852.8	26,168.0	26,478.3	27,782.0
(%)	34.76%	-11.62%	16.30%	-3.11%	-9.31%	1.19%	4.92%
EDR (\$ mil)	28,078.4	26,348.8	28,988.9	28,606.3	26,240.6	26,718.1	28,257.1
(%)	30.62%	-6.16%	10.02%	-1.32%	-8.27%	1.82%	5.76%
FEA (\$ mil)	28,078.4	25,568.1	27,988.9	26,676.8	23,913.8	23,757.3	24,386.6
(%)	30.62%	-8.94%	9.47%	-4.69%	-10.36%	-0.65%	2.65%
DOR (\$ mil)	28,078.4	25,110.1	30,819.3	27,593.0	24,150.4	24,208.8	24,961.8
(%)	30.62%	-10.57%	22.74%	-10.47%	-12.48%	0.24%	3.11%
New (\$ mil)	28,078.4	25,568.1	27,988.9	26,676.8	23,913.8	23,757.3	24,386.6
(%)	30.62%	-8.94%	9.47%	-4.69%	-10.36%	-0.65%	2.65%
New Constr. Growth Rates - NX Nonres (% YoY Growth Rate)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	21,843.1	19,186.8	19,070.6	19,111.9	19,254.0	19,517.1	19,783.8
(%)	-8.70%	-12.16%	-0.61%	0.22%	0.74%	1.37%	1.37%
EDR (\$ mil)	22,178.2	20,304.2	20,164.1	20,805.3	21,079.9	21,421.4	21,886.3
(%)	-7.30%	-8.45%	-0.69%	3.18%	1.32%	1.62%	2.17%
FEA (\$ mil)	22,178.2	19,955.2	19,801.2	19,810.1	19,923.2	20,160.1	20,399.6
(%)	-7.30%	-10.02%	-0.77%	0.05%	0.57%	1.19%	1.19%
DOR (\$ mil)	22,178.2	19,696.9	20,386.3	19,200.3	19,062.0	19,585.2	19,968.3
(%)	-7.30%	-11.19%	3.50%	-5.82%	-0.72%	2.74%	1.96%
New (\$ mil)	22,178.2	19,955.2	19,801.2	19,810.1	19,923.2	20,160.1	20,399.6
(%)	-7.30%	-10.02%	-0.77%	0.05%	0.57%	1.19%	1.19%
New Constr. Growth Rates - Agricultural (% YoY Growth Rate)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	410.8	351.5	351.5	351.5	351.5	351.5	351.5
(%)	33.93%	-14.43%	0.00%	0.00%	0.00%	0.00%	0.00%
EDR (\$ mil)	415.5	356.4	356.4	356.4	356.4	356.4	356.4
(%)	35.48%	-14.23%	0.00%	0.00%	0.00%	0.00%	0.00%
FEA (\$ mil)	415.5	351.5	351.5	351.5	351.5	351.5	351.5
(%)	35.48%	-15.41%	0.00%	0.00%	0.00%	0.00%	0.00%
DOR (\$ mil)	415.5	355.5	355.5	355.5	355.5	355.5	355.5
(%)	35.48%	-14.43%	0.00%	0.00%	0.00%	0.00%	0.00%
New (\$ mil)	415.5	351.5	351.5	351.5	351.5	351.5	351.5
(%)	35.48%	-15.41%	0.00%	0.00%	0.00%	0.00%	0.00%

Assessment Differentials

Assessment Differential, Res. Homestead (% of Current Year Just Value)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	890,829.9	863,258.3	852,930.0	855,452.4	872,283.1	886,907.7	896,784.7
(%)	41.62%	39.15%	37.04%	35.38%	34.29%	33.24%	32.14%
EDR (\$ mil)	892,921.5	885,602.6	902,235.6	920,909.4	940,325.8	956,442.2	968,890.7
(%)	41.48%	39.59%	38.34%	37.09%	35.84%	34.59%	33.34%
FEA (\$ mil)	892,921.5	953,847.5	986,776.7	1,008,717.3	1,015,604.0	1,031,646.1	1,056,684.6
(%)	41.48%	40.83%	39.57%	38.32%	36.77%	35.61%	34.72%
DOR (\$ mil)	892,921.5	864,037.3	853,733.4	857,552.1	875,151.0	891,918.7	903,972.6
(%)	41.48%	38.80%	36.53%	34.82%	33.70%	32.67%	31.62%
New (\$ mil)	892,921.5	895,094.7	897,247.0	913,378.7	931,773.2	952,540.7	970,829.2
(%)	41.48%	39.48%	37.67%	36.38%	35.17%	34.19%	33.21%
Assessment Differential, NX Residential (% of Current Year Just Value)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	224,453.0	177,453.0	122,923.9	96,029.8	82,548.7	74,187.6	67,578.3
(%)	18.04%	13.95%	9.28%	6.92%	5.67%	4.87%	4.24%
EDR (\$ mil)	222,992.5	177,413.5	157,684.0	136,896.0	128,549.6	130,071.3	131,442.2
(%)	18.08%	14.08%	12.08%	10.08%	9.08%	8.83%	8.58%
FEA (\$ mil)	222,992.5	193,987.4	151,904.9	122,803.6	102,209.6	89,386.4	83,244.8
(%)	18.08%	14.75%	10.94%	8.47%	6.80%	5.72%	5.11%
DOR (\$ mil)	222,992.5	176,166.2	122,032.5	95,333.5	81,950.1	73,649.6	67,088.3
(%)	18.08%	14.06%	9.40%	7.05%	5.81%	5.01%	4.39%
New (\$ mil)	222,992.5	181,589.4	132,184.4	105,354.3	92,706.0	84,527.5	77,738.5
(%)	18.08%	14.23%	10.00%	7.66%	6.46%	5.66%	5.00%
Assessment Differential, Nonresidential (% of Current Year Just Value)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	135,863.4	115,452.1	93,433.6	85,455.5	85,019.0	87,737.0	90,134.3
(%)	11.93%	9.85%	7.71%	6.77%	6.44%	6.33%	6.22%
EDR (\$ mil)	139,365.4	125,944.4	118,729.9	117,783.5	120,365.8	122,557.5	124,447.8
(%)	12.19%	10.69%	9.69%	9.19%	8.94%	8.69%	8.44%
FEA (\$ mil)	139,365.4	128,160.8	115,775.9	109,544.1	105,821.1	104,272.6	105,724.8
(%)	12.19%	10.54%	8.99%	8.07%	7.43%	7.00%	6.76%
DOR (\$ mil)	139,365.4	118,428.0	95,841.9	87,658.2	87,210.5	89,998.5	92,457.6
(%)	12.19%	10.07%	7.86%	6.91%	6.56%	6.45%	6.33%
New (\$ mil)	139,365.4	121,412.5	102,653.6	94,950.4	93,821.4	94,135.0	94,755.7
(%)	12.19%	10.20%	8.30%	7.35%	6.93%	6.65%	6.41%
Assessment Differential, Classified Use (% of Current Year Just Value)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	76,509.2	76,607.1	77,392.0	78,220.7	79,028.4	79,832.6	80,632.1
(%)	84.46%	83.90%	83.87%	83.83%	83.80%	83.77%	83.73%
EDR (\$ mil)	76,962.4	78,224.5	79,741.7	81,368.0	83,027.5	84,720.8	86,448.6
(%)	84.48%	84.43%	84.38%	84.33%	84.28%	84.23%	84.18%
FEA (\$ mil)	76,962.4	78,403.4	80,181.4	82,047.6	83,925.7	85,843.5	87,801.1
(%)	84.48%	84.45%	84.41%	84.37%	84.33%	84.30%	84.26%
DOR (\$ mil)	76,962.4	77,557.1	78,351.7	79,190.7	80,008.4	80,822.6	81,632.0
(%)	84.48%	84.20%	83.91%	83.60%	83.30%	82.97%	82.65%
New (\$ mil)	76,962.4	77,692.4	78,622.1	79,602.7	80,534.3	81,484.7	82,406.8
(%)	84.48%	84.45%	84.41%	84.37%	84.34%	84.30%	84.26%

School Taxable Value by Property Type

School Taxable Value, Real Property (% YoY Growth Rate)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	3,197,273.0	3,297,251.8	3,468,760.1	3,663,323.6	3,867,974.7	4,076,414.6	4,283,577.0
(%)	14.99%	3.13%	5.20%	5.61%	5.59%	5.39%	5.08%
EDR (\$ mil)	3,193,624.3	3,368,704.1	3,566,046.4	3,785,387.0	4,010,236.4	4,228,344.0	4,451,591.2
(%)	14.89%	5.48%	5.86%	6.15%	5.94%	5.44%	5.28%
FEA (\$ mil)	3,193,624.3	3,418,047.0	3,651,348.8	3,862,976.1	4,073,258.2	4,281,124.3	4,501,837.2
(%)	14.89%	7.03%	6.83%	5.80%	5.44%	5.10%	5.16%
DOR (\$ mil)	3,193,624.3	3,308,857.2	3,488,178.7	3,683,871.4	3,887,068.6	4,093,948.4	4,297,536.8
(%)	14.89%	3.61%	5.42%	5.61%	5.52%	5.32%	4.97%
New (\$ mil)	3,193,624.3	3,355,241.3	3,529,607.4	3,718,886.8	3,927,958.9	4,130,699.1	4,333,639.8
(%)	14.89%	5.06%	5.20%	5.36%	5.62%	5.16%	4.91%
School Taxable Value - Res. Homestead (% YoY Growth Rate)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	1,102,986.9	1,186,253.9	1,286,441.3	1,390,374.8	1,489,612.3	1,587,904.4	1,685,605.3
(%)	10.72%	7.55%	8.45%	8.08%	7.14%	6.60%	6.15%
EDR (\$ mil)	1,108,979.5	1,199,174.9	1,296,949.3	1,406,214.3	1,525,216.9	1,648,368.7	1,775,018.9
(%)	11.70%	8.13%	8.15%	8.42%	8.46%	8.07%	7.68%
FEA (\$ mil)	1,111,833.7	1,227,409.0	1,344,596.0	1,452,093.0	1,565,403.1	1,672,179.5	1,779,393.7
(%)	11.99%	10.40%	9.55%	7.99%	7.80%	6.82%	6.41%
DOR (\$ mil)	1,108,979.5	1,201,604.2	1,314,115.5	1,426,306.6	1,532,320.6	1,636,049.6	1,737,849.8
(%)	11.70%	8.35%	9.36%	8.54%	7.43%	6.77%	6.22%
New (\$ mil)	1,111,833.7	1,219,164.0	1,324,113.7	1,427,440.2	1,537,593.5	1,642,359.5	1,746,497.9
(%)	11.99%	9.65%	8.61%	7.80%	7.72%	6.81%	6.34%
School Taxable Value - Res Nonhmstd (% YoY Growth Rate)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	1,255,771.6	1,268,897.0	1,321,751.1	1,384,533.4	1,453,083.8	1,522,356.1	1,592,194.1
(%)	19.07%	1.05%	4.17%	4.75%	4.95%	4.77%	4.59%
EDR (\$ mil)	1,229,449.6	1,301,062.3	1,365,868.5	1,439,203.4	1,504,991.0	1,560,578.8	1,617,895.9
(%)	16.94%	5.82%	4.98%	5.37%	4.57%	3.69%	3.67%
FEA (\$ mil)	1,231,435.8	1,313,196.0	1,386,310.3	1,447,548.5	1,503,394.9	1,562,771.7	1,630,223.0
(%)	17.13%	6.64%	5.57%	4.42%	3.86%	3.95%	4.32%
DOR (\$ mil)	1,229,449.6	1,263,272.4	1,299,747.4	1,353,540.7	1,410,421.0	1,468,699.8	1,526,945.0
(%)	16.94%	2.75%	2.89%	4.14%	4.20%	4.13%	3.97%
New (\$ mil)	1,231,435.8	1,276,581.2	1,322,729.8	1,376,556.1	1,436,203.3	1,495,776.6	1,556,789.2
(%)	17.13%	3.67%	3.62%	4.07%	4.33%	4.15%	4.08%
School Taxable Value - Nonresidential (% YoY Growth Rate)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	825,083.4	828,040.0	846,323.5	873,975.8	910,645.6	951,325.8	990,752.6
(%)	15.09%	0.36%	2.21%	3.27%	4.20%	4.47%	4.14%
EDR (\$ mil)	841,699.3	854,626.2	889,065.7	925,462.7	965,169.9	1,004,177.7	1,043,088.9
(%)	16.42%	1.54%	4.03%	4.09%	4.29%	4.04%	3.87%
FEA (\$ mil)	836,858.8	863,643.9	906,276.6	948,780.8	989,514.0	1,030,824.2	1,076,458.9
(%)	15.75%	3.20%	4.94%	4.69%	4.29%	4.17%	4.43%
DOR (\$ mil)	841,699.3	830,072.5	859,933.8	889,132.8	928,931.9	973,258.4	1,016,246.1
(%)	16.42%	-1.38%	3.60%	3.40%	4.48%	4.77%	4.42%
New (\$ mil)	836,858.8	845,829.9	868,887.6	900,791.4	939,847.4	978,026.7	1,015,598.0
(%)	15.75%	1.07%	2.73%	3.67%	4.34%	4.06%	3.84%
School Taxable Value - Classified Use (% YoY Growth Rate)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	13,431.0	14,060.8	14,244.1	14,439.5	14,633.1	14,828.3	15,024.9
(%)	6.69%	4.69%	1.30%	1.37%	1.34%	1.33%	1.33%
EDR (\$ mil)	13,495.9	13,840.7	14,162.9	14,506.6	14,858.5	15,218.8	15,587.6
(%)	7.20%	2.55%	2.33%	2.43%	2.43%	2.42%	2.42%
FEA (\$ mil)	13,495.9	13,798.0	14,166.0	14,553.7	14,946.2	15,348.8	15,761.5
(%)	7.20%	2.24%	2.67%	2.74%	2.70%	2.69%	2.69%
DOR (\$ mil)	13,495.9	13,908.0	14,381.9	14,891.3	15,395.0	15,940.6	16,495.9
(%)	7.20%	3.05%	3.41%	3.54%	3.38%	3.54%	3.48%
New (\$ mil)	13,495.9	13,666.1	13,876.2	14,099.1	14,314.8	14,536.3	14,754.7
(%)	7.20%	1.26%	1.54%	1.61%	1.53%	1.55%	1.50%

County Taxable Value by Property Type

County Taxable Value, Real Property (% YoY Growth Rate)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	2,750,724.0	2,911,213.3	3,155,885.6	3,381,976.1	3,597,216.3	3,807,930.9	4,015,865.9
(%)	13.45%	5.83%	8.40%	7.16%	6.36%	5.86%	5.46%
EDR (\$ mil)	2,749,054.2	2,917,869.9	3,111,065.5	3,326,260.9	3,546,933.1	3,760,931.0	3,980,077.4
(%)	12.99%	6.14%	6.62%	6.92%	6.63%	6.03%	5.83%
FEA (\$ mil)	2,749,054.2	3,008,310.7	3,292,681.1	3,536,281.2	3,767,536.9	3,986,391.1	4,208,338.6
(%)	12.99%	9.43%	9.45%	7.40%	6.54%	5.81%	5.57%
DOR (\$ mil)	2,749,054.2	2,913,006.9	3,165,668.7	3,392,518.3	3,605,579.5	3,813,858.0	4,017,352.9
(%)	12.99%	5.96%	8.67%	7.17%	6.28%	5.78%	5.34%
New (\$ mil)	2,749,054.2	2,956,887.7	3,196,018.8	3,416,471.2	3,635,977.3	3,843,198.8	4,048,852.9
(%)	12.99%	7.56%	8.09%	6.90%	6.42%	5.70%	5.35%
County Taxable Value - Res Homestead (% YoY Growth Rate)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	982,124.7	1,060,211.8	1,156,785.9	1,256,866.9	1,352,062.7	1,446,182.9	1,539,655.5
(%)	12.20%	7.95%	9.11%	8.65%	7.57%	6.96%	6.46%
EDR (\$ mil)	990,465.3	1,075,796.5	1,169,424.2	1,274,543.9	1,389,369.5	1,508,411.5	1,630,960.8
(%)	12.96%	8.62%	8.70%	8.99%	9.01%	8.57%	8.12%
FEA (\$ mil)	990,465.3	1,102,187.8	1,215,274.2	1,318,664.9	1,427,882.8	1,530,484.1	1,633,346.2
(%)	12.96%	11.28%	10.26%	8.51%	8.28%	7.19%	6.72%
DOR (\$ mil)	990,465.3	1,079,345.6	1,188,392.4	1,297,157.6	1,399,762.6	1,500,042.3	1,598,322.1
(%)	12.96%	8.97%	10.10%	9.15%	7.91%	7.16%	6.55%
New (\$ mil)	990,465.3	1,091,733.9	1,192,934.7	1,292,313.5	1,398,365.2	1,498,983.2	1,598,899.5
(%)	12.96%	10.22%	9.27%	8.33%	8.21%	7.20%	6.67%
County Taxable Value - Res Nonhmstd (% YoY Growth Rate)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	1,019,839.0	1,089,660.9	1,196,704.8	1,285,906.8	1,367,323.6	1,444,276.1	1,520,065.0
(%)	15.17%	6.85%	9.82%	7.45%	6.33%	5.63%	5.25%
EDR (\$ mil)	1,009,736.9	1,081,349.6	1,146,155.8	1,219,490.7	1,285,278.3	1,340,866.1	1,398,183.2
(%)	13.83%	7.09%	5.99%	6.40%	5.39%	4.32%	4.27%
FEA (\$ mil)	1,009,736.9	1,119,150.5	1,233,628.6	1,323,243.0	1,398,983.8	1,470,483.5	1,543,313.2
(%)	13.83%	10.84%	10.23%	7.26%	5.72%	5.11%	4.95%
DOR (\$ mil)	1,009,736.9	1,071,334.9	1,171,216.9	1,251,119.6	1,322,150.9	1,388,987.1	1,454,054.1
(%)	13.83%	6.10%	9.32%	6.82%	5.68%	5.06%	4.68%
New (\$ mil)	1,009,736.9	1,092,602.9	1,187,722.4	1,267,816.7	1,339,444.9	1,406,547.0	1,473,703.1
(%)	13.83%	8.21%	8.71%	6.74%	5.65%	5.01%	4.77%
County Taxable Value - Nonresidential (% YoY Growth Rate)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	735,329.2	746,969.3	787,840.4	824,452.5	862,886.5	902,333.2	940,810.1
(%)	12.26%	1.58%	5.47%	4.65%	4.66%	4.57%	4.26%
EDR (\$ mil)	735,356.1	746,883.1	781,322.6	817,719.6	857,426.8	896,434.6	935,345.8
(%)	12.01%	1.57%	4.61%	4.66%	4.86%	4.55%	4.34%
FEA (\$ mil)	735,356.1	773,174.4	829,612.3	879,819.6	925,724.1	970,074.8	1,015,917.7
(%)	12.01%	5.14%	7.30%	6.05%	5.22%	4.79%	4.73%
DOR (\$ mil)	735,356.1	748,418.4	791,677.5	829,349.7	868,271.0	908,888.1	948,480.8
(%)	12.01%	1.78%	5.78%	4.76%	4.69%	4.68%	4.36%
New (\$ mil)	735,356.1	758,884.8	801,485.5	842,242.0	883,852.3	923,132.2	961,495.7
(%)	12.01%	3.20%	5.61%	5.09%	4.94%	4.44%	4.16%
County Taxable Value - Classified Use (% YoY Growth Rate)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	13,431.0	14,060.8	14,244.1	14,439.5	14,633.1	14,828.3	15,024.9
(%)	6.69%	4.69%	1.30%	1.37%	1.34%	1.33%	1.33%
EDR (\$ mil)	13,495.9	13,840.7	14,162.9	14,506.6	14,858.5	15,218.8	15,587.6
(%)	7.20%	2.55%	2.33%	2.43%	2.43%	2.42%	2.42%
FEA (\$ mil)	13,495.9	13,798.0	14,166.0	14,553.7	14,946.2	15,348.8	15,761.5
(%)	7.20%	2.24%	2.67%	2.74%	2.70%	2.69%	2.69%
DOR (\$ mil)	13,495.9	13,908.0	14,381.9	14,891.3	15,395.0	15,940.6	16,495.9
(%)	7.20%	3.05%	3.41%	3.54%	3.38%	3.54%	3.48%
New (\$ mil)	13,495.9	13,666.1	13,876.2	14,099.1	14,314.8	14,536.3	14,754.7
(%)	7.20%	1.26%	1.54%	1.61%	1.53%	1.55%	1.50%

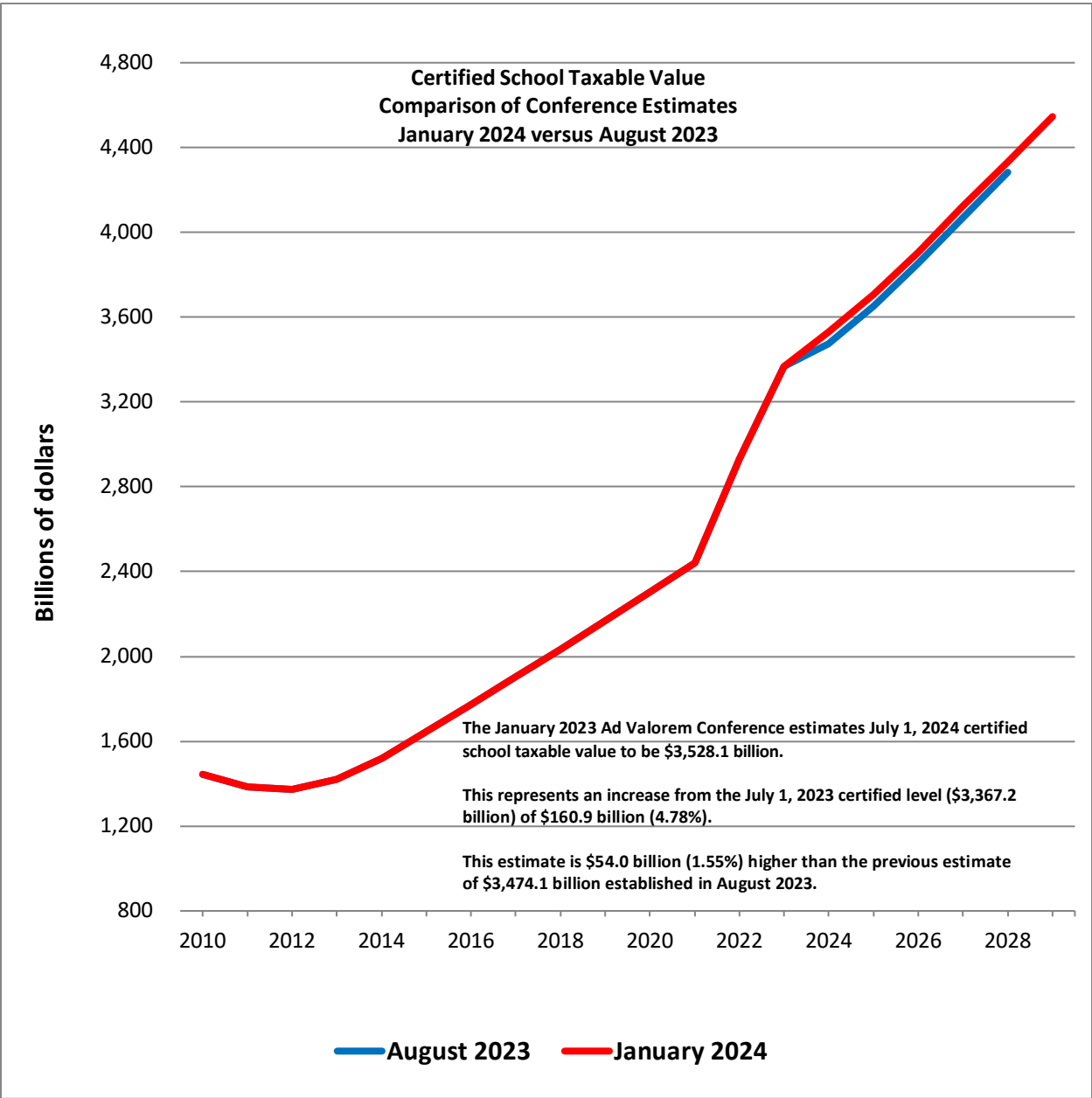
Totals

Total School Taxable Value (% YoY Growth Rate)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	3,367,187.0	3,474,082.3	3,652,713.3	3,854,681.6	4,067,030.7	4,283,473.5	4,498,955.8
(%)	14.79%	3.17%	5.14%	5.53%	5.51%	5.32%	5.03%
EDR (\$ mil)	3,367,187.0	3,536,628.2	3,739,344.1	3,964,219.8	4,194,770.7	4,418,751.2	4,648,048.0
(%)	14.79%	5.03%	5.73%	6.01%	5.82%	5.34%	5.19%
FEA (\$ mil)	3,367,187.0	3,598,672.0	3,839,248.3	4,058,438.0	4,276,582.2	4,492,621.8	4,721,832.2
(%)	14.79%	6.87%	6.69%	5.71%	5.38%	5.05%	5.10%
DOR (\$ mil)	3,367,187.0	3,491,068.6	3,679,470.1	3,884,695.8	4,097,901.5	4,315,289.3	4,529,909.7
(%)	14.79%	3.68%	5.40%	5.58%	5.49%	5.30%	4.97%
New (\$ mil)	3,367,187.0	3,528,102.6	3,709,743.2	3,906,585.1	4,123,519.3	4,334,432.9	4,545,871.2
(%)	14.79%	4.78%	5.15%	5.31%	5.55%	5.11%	4.88%

Total County Taxable Value (% YoY Growth Rate)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	2,920,638.0	3,088,043.8	3,339,838.8	3,573,334.1	3,796,272.3	4,014,989.8	4,231,244.8
(%)	13.39%	5.73%	8.15%	6.99%	6.24%	5.76%	5.39%
EDR (\$ mil)	2,922,616.9	3,085,794.0	3,284,363.2	3,505,093.6	3,731,467.4	3,951,338.3	4,176,534.2
(%)	12.99%	5.58%	6.43%	6.72%	6.46%	5.89%	5.70%
FEA (\$ mil)	2,922,616.9	3,181,172.1	3,472,816.9	3,723,979.5	3,963,097.3	4,190,125.0	4,420,570.0
(%)	12.99%	8.85%	9.17%	7.23%	6.42%	5.73%	5.50%
DOR (\$ mil)	2,922,616.9	3,095,218.3	3,356,960.1	3,593,342.7	3,816,412.5	4,035,198.9	4,249,725.7
(%)	12.99%	5.91%	8.46%	7.04%	6.21%	5.73%	5.32%
New (\$ mil)	2,922,616.9	3,129,749.0	3,376,154.7	3,604,169.5	3,831,537.6	4,046,932.7	4,261,084.3
(%)	12.99%	7.09%	7.87%	6.754%	6.31%	5.62%	5.29%

Total Property Appreciation (% of Prior Year Just Value)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	603,217.6	45,885.0	104,118.0	141,519.6	172,293.3	175,592.3	168,558.7
(%)	15.27%	0.99%	2.19%	2.86%	3.32%	3.23%	2.96%
EDR (\$ mil)	606,856.6	65,309.5	120,855.2	152,227.0	181,076.1	178,714.2	177,185.1
(%)	15.37%	1.41%	2.52%	3.04%	3.45%	3.24%	3.07%
FEA (\$ mil)	606,856.6	259,125.5	217,658.1	186,534.1	174,643.0	183,274.2	206,551.0
(%)	15.37%	5.58%	4.37%	3.53%	3.14%	3.15%	3.40%
DOR (\$ mil)	606,856.6	47,396.3	105,765.0	143,737.7	173,299.5	178,376.6	170,614.2
(%)	15.37%	1.02%	2.22%	2.89%	3.33%	3.27%	2.99%
New (\$ mil)	606,856.6	123,726.8	122,119.2	154,023.9	183,095.5	180,381.5	178,546.5
(%)	15.37%	2.66%	2.52%	3.05%	3.46%	3.25%	3.07%

Total Just Value (% YoY Growth Rate)							
	2023	2024	2025	2026	2027	2028	2029
Old (\$ mil)	4,637,975.0	4,762,612.0	4,954,766.3	5,183,073.4	5,437,552.3	5,696,606.3	5,952,036.3
(%)	17.44%	2.69%	4.03%	4.61%	4.91%	4.76%	4.48%
EDR (\$ mil)	4,643,277.1	4,790,853.2	5,001,537.8	5,242,444.9	5,507,731.0	5,772,546.4	6,038,812.3
(%)	17.57%	3.18%	4.40%	4.82%	5.06%	4.81%	4.61%
FEA (\$ mil)	4,643,277.1	4,982,902.8	5,287,007.6	5,557,910.9	5,811,971.6	6,074,900.3	6,363,087.0
(%)	17.57%	7.31%	6.10%	5.12%	4.57%	4.52%	4.74%
DOR (\$ mil)	4,643,277.1	4,770,607.7	4,970,822.1	5,201,418.8	5,454,847.2	5,714,055.7	5,967,696.3
(%)	17.57%	2.74%	4.20%	4.64%	4.87%	4.75%	4.44%
New (\$ mil)	4,643,277.1	4,847,504.0	5,055,921.6	5,294,042.7	5,556,240.1	5,815,971.1	6,075,840.0
(%)	17.57%	4.40%	4.30%	4.71%	4.95%	4.67%	4.47%



**Department of Revenue
Property Tax Oversight**

2023 Level of Assessment Estimates for School Purposes						
County	Percent	Method		County	Percent	Method
Alachua	100.4	I		Lake	95.7	I
Baker	97.3	I		Lee	98.9	N
Bay	97.6	N		Leon	95.3	N
Bradford	95.4	I		Levy	96.1	N
Brevard	97.6	N		Liberty	94.6	N
Broward	98.1	I		Madison	96.9	N
Calhoun	102.0	N		Manatee	98.4	I
Charlotte	96.8	N		Marion	97.7	N
Citrus	96.7	N		Martin	97.3	N
Clay	100.3	N		Monroe	97.4	I
Collier	98.1	I		Nassau	97.0	I
Columbia	95.0	N		Okaloosa	95.5	N
Miami-Dade	95.3	I		Okeechobee	96.5	N
DeSoto	96.5	I		Orange	93.4	I
Dixie	95.9	I		Osceola	96.7	I
Duval	96.8	I		Palm Beach	97.9	N
Escambia	96.7	I		Pasco	97.1	I
Flagler	95.8	N		Pinellas	97.3	N
Franklin	96.9	I		Polk	98.1	N
Gadsden	95.6	I		Putnam	98.7	N
Gilchrist	94.8	N		St. Johns	99.3	I
Glades	101.4	I		St. Lucie	100.6	N
Gulf	96.5	N		Santa Rosa	95.0	I
Hamilton	98.8	I		Sarasota	93.6	I
Hardee	98.5	I		Seminole	98.9	N
Hendry	100.1	N		Sumter	96.0	I
Hernando	99.1	I		Suwannee	94.9	N
Highlands	96.5	N		Taylor	96.6	I
Hillsborough	95.5	N		Union	94.0	N
Holmes	109.9	N		Volusia	98.6	N
Indian River	99.6	I		Wakulla	95.9	I
Jackson	94.7	I		Walton	93.8	I
Jefferson	96.9	I		Washington	96.5	I
Lafayette	96.7	N				
2023 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						

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

11-Jan-24

2008 AMENDMENT 1 TAXABLE VALUE IMPACT		ACTUALS							FORECAST					
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
(1) AD VALOREM TAX ROLLS														
ALL COUNTIES														
Additional Homestead Exemption		89,062.3	92,819.8	96,658.6	100,686.1	104,355.8	108,277.9	111,917.3	114,232.9	117,656.6	121,041.3	124,409.0	127,816.7	131,295.3
SOH Portability		3,528.8	4,124.1	4,744.1	5,083.4	5,431.1	6,759.0	8,689.9	8,021.4	12,843.6	12,854.9	13,961.2	14,193.1	14,602.3
Non-Homestead Assessment Limitation		70,017.3	68,766.3	69,632.5	62,065.6	64,857.3	225,842.1	323,245.2	262,344.8	192,641.5	156,254.0	140,340.9	130,387.6	122,143.1
TOTAL		162,608.4	165,710.2	171,035.3	167,835.1	174,644.2	340,879.0	443,852.4	384,599.2	323,141.6	290,150.2	278,711.2	272,397.4	268,040.7
FISCALLY CONSTRAINED COUNTIES														
Additional Homestead Exemption		2,535.1	2,654.8	2,763.8	2,913.2	3,064.4	3,289.6	3,523.3	3,608.7	3,733.5	3,857.6	3,981.6	4,107.4	4,235.9
SOH Portability		41.1	55.9	70.4	81.3	114.0	178.8	269.2	228.8	373.8	387.4	424.7	424.3	435.2
Non-Homestead Assessment Limitation		655.0	730.3	778.5	943.2	1,371.5	4,281.2	6,366.6	5,389.0	4,338.1	3,845.3	3,639.6	3,623.1	3,716.4
TOTAL		3,231.3	3,441.0	3,612.8	3,937.6	4,549.9	7,749.7	10,159.2	9,226.4	8,445.4	8,090.3	8,046.0	8,154.8	8,387.5
Share of All Counties	Additional HX Exemption	2.8%	2.9%	2.9%	2.9%	2.9%	3.0%	3.1%	3.2%	3.2%	3.2%	3.2%	3.2%	3.2%
	SOH Portability	1.2%	1.4%	1.5%	1.6%	2.1%	2.6%	3.1%	2.9%	2.9%	3.0%	3.0%	3.0%	3.0%
	NHS Cap	0.9%	1.1%	1.1%	1.5%	2.1%	1.9%	2.0%	2.1%	2.3%	2.5%	2.6%	2.8%	3.0%
(2) TPP TAX ROLLS														
first \$25,000 of taxable value as reported by DOR														
ALL COUNTIES														
		7,590.3	7,770.1	7,813.0	7,795.8	7,780.5	7,691.1	7,940.3	8,264.3	8,597.4	8,943.8	9,304.3	9,679.2	10,068.3
FISCALLY CONSTRAINED COUNTIES														
		397.1	423.3	420.0	399.0	414.3	422.7	445.3	463.5	482.2	501.6	521.8	542.8	564.7
	% of All Counties	5.23%	5.45%	5.38%	5.12%	5.33%	5.50%	5.61%	5.61%	5.61%	5.61%	5.61%	5.61%	5.61%
FISCALLY CONSTRAINED COUNTIES IMPACT														
Reduction as per Conference classification		3,628.4	3,864.3	4,032.8	4,336.6	4,964.2	8,172.4	10,604.5	9,689.9	8,927.6	8,591.9	8,567.8	8,697.6	8,952.1
Reduction as per County Applications		3,551.1	3,802.4	3,973.4	4,294.7	4,951.9	8,298.7	10,748.5	9,821.5	9,048.9	8,708.7	8,684.2	8,815.8	9,073.8
(includes confidential parcels and other classification variances)														
	Technical Adjustment	0.979	0.984	0.985	0.990	0.998	1.015	1.014	1.014	1.014	1.014	1.014	1.014	1.014

DISTRIBUTION CALCULATION		TV Reduction (\$m)			Millage Rate	Forecast-Based Dist	Estimated Distributions (in \$)			Approp (in \$)	Payment (in \$)	+/-
		Total	Change	@ 95%			Adopted	Prior	Change			
AMENDMENT 1	FY19/20	3,973.4	4.5%	3,774.8	7.6126	28,735,749				28,872,943	28,735,749	137,194
	FY20/21	4,294.7	8.1%	4,080.0	7.5952	30,988,642				30,166,799	30,166,799	-
	FY21/22	4,951.9	15.3%	4,704.3	7.5667	35,596,591				31,299,407	31,299,407	-
	FY22/23	8,298.7	67.6%	7,883.7	7.3339	57,818,668				37,604,988	37,604,988	-
	FY23/24*	10,748.5	29.5%	10,211.1	7.2759	74,294,827		74,682,513	(387,686)	58,092,492	58,092,492	-
	FY24/25	9,821.5	-8.6%	9,330.4	7.2759	67,887,179	71,091,003	70,671,609	419,394			
	FY25/26	9,048.9	-7.9%	8,596.5	7.2759	62,546,757	65,498,549	62,400,237	3,098,312			
	FY26/27	8,708.7	-3.8%	8,273.2	7.2759	60,194,922	63,035,723	58,921,296	4,114,427			
	FY27/28	8,684.2	-0.3%	8,250.0	7.2759	60,025,702	62,858,517	58,112,564	4,745,953			
	FY28/29	8,815.8	1.5%	8,375.0	7.2759	60,935,645	63,811,402	58,216,419	5,594,984			
CONSERVATION LANDS	FY19/20	103.3	24.3%	98.1	7.8878	774,147				753,634	753,634	-
	FY20/21	106.8	3.4%	101.4	7.9775	809,197				953,265	809,197	144,068
	FY21/22	134.7	26.1%	127.9	7.8088	998,977				885,928	885,928	-
	FY22/23	146.0	8.5%	138.7	7.7099	1,069,700				1,177,270	1,069,700	107,570
	FY23/24	153.1	4.8%	145.5	7.8061	1,135,503		1,080,929	54,574	1,322,626	1,135,503	187,123
	FY24/25	173.7	13.4%	165.0	7.8061	1,287,817	1,287,817	1,215,211	72,606			
	FY25/26	193.2	11.2%	183.5	7.8061	1,432,521	1,432,521	1,337,306	95,215			
	FY26/27	217.9	12.8%	207.0	7.8061	1,616,075	1,616,075	1,489,576	126,498			
	FY27/28	240.0	10.2%	228.0	7.8061	1,780,137	1,780,137	1,615,290	164,847			
	FY28/29	265.2	10.5%	252.0	7.8061	1,966,905	1,966,905	1,751,570	215,334			

FISCALLY CONSTRAINED COUNTIES	Counties for which the value of a mill will raise no more than \$5 million in revenue	Counties for which the value of a mill will raise more than \$5 million in revenue, but are considered fiscally constrained because they are entirely within a rural area of opportunity as designated by the Governor.
	Baker DeSoto Gilchrist Hardee Jefferson Madison Wakulla Bradford Dixie Glades Hendry Lafayette Okeechobee Washington Calhoun Franklin Gulf Holmes Levy Suwannee Union Columbia Gadsden Hamilton Jackson Liberty Taylor	Highlands (Fla. Exec. Order No. 21-149 (Jun. 28, 2021)- expires June 28, 2026) Putnam (Fla. Exec. Order No. 23-132 (Jun. 11, 2023)- expires June 11, 2028)

Note: On January 11, 2024, the Conference adopted a 4.72% adjustment factor to gross up the forecast-based results in order to recognize variances in the 10% Cap between fiscally constrained counties and the rest of the state,



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

July 18, 2023

The Honorable Manny Diaz, Jr.
Commissioner of Education
Turlington Building, Suite 1514
325 West Gaines Street
Tallahassee, Florida 32399

Dear Commissioner Diaz:


Please find attached the revised 2023 Certification of School Taxable Value. The Department of Revenue (DOR) was notified by the Bay County Property Appraiser of a significant error which overstated the 2023 school taxable value by nearly three percent. After consultation with the Department of Education (DOE), DOR is issuing this revised certification of the school taxable value at DOE's request. This revised certification is intended to provide the Bay County School Board the most accurate 2023 certified school taxable value and millage rate for required local effort.

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

- The Department of Revenue's most recent estimate of the 2023 taxable value for school purposes in each school district and the total for all school districts in the state. The total estimated 2023 taxable value for school purposes is \$ 3,367,187,019,741. This value is based on 67 preliminary reports received from county property appraisers and reflects the revision to the Bay County taxable value.
- The taxable value for school purposes for each county that certified its tax roll pursuant to s. 193.122(2) or (3), F.S., after the final Florida Education Finance Program calculation for the applicable year. Values are included for the 2022 tax rolls.
- The Department of Revenue's most recent determination of the assessment level for each county's 2022 assessment roll and for the state as a whole

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
Revised School Taxable Value Report as of July 18, 2023

County Name	July 2023 Status	2023 Consensus and Reported Value			2022 Rolls Finalized Since Last Certification			2021 Rolls Finalized Since Last Certification		
		2023 School Taxable Value	2023 Consensus Estimate	Actual as a Percent of Consensus	July 2022 Certified Value	2022 Final Value	Difference	July 2021 Certified Value	2021 Final Value	Difference
Santa Rosa	R-Prelim	18,550,500,490	18,510,900,000	100.2%	16,413,433,562	16,426,808,861	13,375,299			
Sarasota	R-Prelim	107,921,659,624	108,312,800,000	99.6%	94,765,866,616	94,481,334,081	-284,532,535			
Seminole	R-Prelim	54,992,991,347	54,390,100,000	101.1%	49,871,451,145	49,741,397,600	-130,053,545			
Sumter	R-Prelim	22,622,573,390	23,423,400,000	96.6%	19,829,214,333	19,859,358,275	30,143,942			
Suwannee	R-Prelim	2,877,565,792	2,738,300,000	105.1%	2,547,621,615	2,551,785,564	4,163,949			
Taylor	R-Prelim	2,328,432,570	2,089,000,000	111.5%	1,960,659,389	1,969,239,608	8,580,219			
Union	R-Prelim	393,724,576	408,700,000	96.3%	360,990,536	360,560,338	-430,198			
Volusia	R-Prelim	63,446,521,739	63,884,600,000	99.3%	56,003,169,364	55,966,256,353	-36,913,011			
Wakulla	R-Prelim	2,700,744,227	2,367,000,000	114.1%	2,063,726,982	2,054,944,139	-8,782,843			
Walton	R-Prelim	46,385,960,816	43,938,000,000	105.6%	38,464,644,884	38,436,340,602	-28,304,282			
Washington	R-Prelim	1,418,314,747	1,387,800,000	102.2%	1,266,012,959	1,266,296,663	283,704			
TOTAL		3,367,187,019,741	3,286,296,400,000	102.5%	2,933,437,989,999	2,871,194,257,660	-17,671,597,971	0	0	0

**Department of Revenue
Property Tax Oversight**

2022 Level of Assessment Estimates for School Purposes						
County	Percent	Method		County	Percent	Method
Alachua	96.8	N		Lake	94.7	N
Baker	95.6	N		Lee	95.9	I
Bay	93.5	I		Leon	94.8	I
Bradford	95.2	N		Levy	94.9	I
Brevard	96.9	I		Liberty	100.2	I
Broward	96.2	N		Madison	95.2	I
Calhoun	100.3	I		Manatee	95.7	N
Charlotte	93.9	I		Marion	95.5	I
Citrus	95.0	I		Martin	94.9	I
Clay	96.4	I		Monroe	93.8	N
Collier	93.3	N		Nassau	94.3	N
Columbia	94.2	I		Okaloosa	93.8	I
Miami-Dade	93.3	N		Okeechobee	96.7	I
DeSoto	98.3	N		Orange	96.1	N
Dixie	93.7	N		Osceola	93.2	N
Duval	95.3	N		Palm Beach	94.7	I
Escambia	95.5	N		Pasco	94.7	N
Flagler	96.2	I		Pinellas	95.1	I
Franklin	92.1	N		Polk	96.1	I
Gadsden	94.7	N		Putnam	97.8	I
Gilchrist	94.2	I		St. Johns	96.1	N
Glades	97.8	N		St. Lucie	96.7	I
Gulf	94.1	I		Santa Rosa	94.8	N
Hamilton	97.9	N		Sarasota	93.5	N
Hardee	96.3	N		Seminole	97.3	I
Hendry	102.0	I		Sumter	96.0	N
Hernando	98.5	N		Suwannee	93.7	I
Highlands	95.1	I		Taylor	94.4	N
Hillsborough	97.0	I		Union	95.8	I
Holmes	102.8	I		Volusia	96.1	I
Indian River	96.2	N		Wakulla	96.2	N
Jackson	95.6	N		Walton	92.0	N
Jefferson	97.4	N		Washington	93.8	N
Lafayette	99.1	I				
2022 Statewide (Weighted by Total Taxable Value) Average Level of Assessment 95.1						
Methods: I = Current year in-depth study results 33						
N = Non In-depth - Net assessed value results 34						

Department of Revenue
Property Tax Oversight
Revised School Taxable Value Report as of July 18, 2023

County Name	July 2023 Status	2023 Consensus and Reported Value			2022 Rolls Finalized Since Last Certification			2021 Rolls Finalized Since Last Certification		
		2023 School Taxable Value	2023 Consensus Estimate	Actual as a Percent of Consensus	July 2022 Certified Value	2022 Final Value	Difference	July 2021 Certified Value	2021 Final Value	Difference
Alachua	R-Prelim	24,931,143,421	24,373,700,000	102.3%	22,665,241,640	22,302,751,844	-362,489,796	No outstanding 2021 Tax Rolls		
Baker	R-Prelim	1,599,032,703	1,676,200,000	95.4%	1,462,036,875	1,492,359,003	30,322,128			
Bay	R-Prelim	30,893,805,547	28,854,900,000	107.1%	25,483,138,186	25,518,782,930	35,644,744			
Bradford	R-Prelim	1,474,173,619	1,524,300,000	96.7%	1,323,889,410	1,390,703,803	66,814,393			
Brevard	R-Prelim	69,810,209,402	71,824,400,000	97.2%	62,604,819,089	62,613,855,516	9,036,427			
Broward	R-Prelim	302,358,426,389	299,084,600,000	101.1%	267,545,856,370	265,430,875,670	-2,114,980,700			
Calhoun	R-Prelim	566,756,429	587,700,000	96.4%	537,628,257	541,776,871	4,148,614			
Charlotte	R-Prelim	32,928,598,758	31,114,000,000	105.8%	28,460,112,934	28,483,952,349	23,839,415			
Citrus	R-Prelim	15,763,824,919	15,722,700,000	100.3%	13,954,936,486	13,934,302,132	-20,634,354			
Clay	R-Prelim	19,176,265,443	18,343,800,000	104.5%	16,555,465,982	16,527,720,337	-27,745,645			
Collier	R-Prelim	165,332,106,903	157,495,800,000	105.0%	142,000,430,001	141,644,387,437	-356,042,564			
Columbia	R-Prelim	4,458,452,373	4,349,900,000	102.5%	3,966,749,246	3,991,097,802	24,348,556			
Miami-Dade	R-Prelim	509,432,962,106	476,587,200,000	106.9%	428,837,004,339	417,367,681,987	-11,469,322,352			
DeSoto	R-Prelim	2,608,954,243	2,782,000,000	93.8%	2,551,056,890	2,605,526,476	54,469,586			
Dixie	R-Prelim	817,889,731	812,000,000	100.7%	731,822,835	734,757,058	2,934,223			
Duval	R-Prelim	113,015,991,404	113,194,900,000	99.8%	99,713,912,599	100,172,186,688	458,274,089			
Escambia	R-Prelim	31,547,956,943	31,488,200,000	100.2%	27,522,536,974	27,472,304,868	-50,232,106			
Flagler	R-Prelim	16,745,976,490	17,307,100,000	96.8%	15,099,151,267	15,121,263,694	22,112,427			
Franklin	R-Prelim	3,802,480,510	3,614,300,000	105.2%	3,143,588,897	3,143,730,316	141,419			
Gadsden	R-Prelim	2,493,147,575	2,228,200,000	111.9%	2,086,324,185	2,075,876,297	-10,447,888			
Gilchrist	R-Prelim	1,302,130,324	1,288,400,000	101.1%	1,171,423,200	1,177,538,327	6,115,127			
Glades	R-Prelim	1,167,567,097	1,164,300,000	100.3%	1,047,538,341	1,038,743,106	-8,795,235			
Gulf	R-Prelim	3,993,358,832	3,659,700,000	109.1%	3,170,775,022	3,168,474,940	-2,300,082			
Hamilton	R-Prelim	1,267,286,209	1,267,900,000	100.0%	1,175,488,129	1,207,632,957	32,144,828			
Hardee	R-Prelim	2,785,344,783	2,402,000,000	116.0%	2,228,976,440	2,278,425,578	49,449,138			
Hendry	R-Prelim	4,499,197,225	4,321,100,000	104.1%	3,732,859,455	3,908,337,056	175,477,601			
Hernando	R-Prelim	17,941,689,644	17,766,000,000	101.0%	15,480,087,369	15,618,983,254	138,895,885			
Highlands	R-Prelim	8,539,319,511	8,414,000,000	101.5%	7,441,492,775	7,494,404,578	52,911,803			
Hillsborough	R-Prelim	173,779,587,516	178,487,600,000	97.4%	158,177,834,006	157,056,869,703	-1,120,964,303			
Holmes	R-Prelim	668,021,853	679,200,000	98.4%	617,265,857	615,790,691	-1,475,166			
Indian River	R-Prelim	30,300,456,410	30,041,600,000	100.9%	25,807,424,289	25,753,049,952	-54,374,337			
Jackson	R-Prelim	2,376,321,135	2,316,100,000	102.6%	2,133,895,780	2,150,861,757	16,965,977			
Jefferson	R-Prelim	1,178,735,763	1,017,800,000	115.8%	887,531,843	909,156,655	21,624,812			
Lafayette	R-Prelim	385,306,334	392,700,000	98.1%	353,875,324	354,097,889	222,565			
Lake	R-Prelim	39,595,470,492	38,523,800,000	102.8%	34,502,714,714	34,414,619,564	-88,095,150			
Lee	R-Prelim	145,086,194,440	137,995,900,000	105.1%	133,918,480,158	133,136,232,873	-782,247,285			
Leon	R-Prelim	24,929,924,768	25,995,500,000	95.9%	23,067,793,019	22,937,790,981	-130,002,038			
Levy	R-Prelim	3,370,920,603	3,275,600,000	102.9%	2,959,330,005	2,961,060,698	1,730,693			
Liberty	R-Prelim	378,254,891	416,500,000	90.8%	357,567,161	366,746,585	9,179,424			
Madison	R-Prelim	1,286,493,744	1,144,600,000	112.4%	1,030,295,420	1,038,403,579	8,108,159			
Manatee	R-Prelim	72,173,995,678	68,896,400,000	104.8%	59,967,982,716	59,935,768,812	-32,213,904			
Marion	R-Prelim	34,911,994,670	34,326,700,000	101.7%	29,733,959,233	29,582,909,634	-151,049,599			
Martin	R-Prelim	35,530,224,620	34,051,000,000	104.3%	30,981,681,180	30,977,957,849	-3,723,331			
Monroe	R-Prelim	52,341,975,509	48,012,100,000	109.0%	44,572,134,368	Data not Available				
Nassau	R-Prelim	16,902,633,949	15,930,800,000	106.1%	14,295,655,605	14,417,864,266	122,208,661			
Okaloosa	R-Prelim	30,390,733,381	30,238,500,000	100.5%	26,975,969,801	26,992,443,725	16,473,924			
Okeechobee	R-Prelim	4,573,998,859	4,567,000,000	100.2%	4,033,396,569	4,217,582,839	184,186,270			
Orange	R-Prelim	226,997,717,030	226,170,600,000	100.4%	202,549,692,019	201,530,106,346	-1,019,585,673			
Osceola	R-Prelim	53,319,961,758	49,718,700,000	107.2%	44,263,539,646	44,070,708,090	-192,831,556			
Palm Beach	R-Prelim	332,828,757,631	326,409,900,000	102.0%	287,272,655,931	286,434,999,987	-837,655,944			
Pasco	R-Prelim	54,867,526,866	53,472,000,000	102.6%	46,639,634,677	46,689,714,018	50,079,341			
Pinellas	R-Prelim	140,322,662,036	140,550,600,000	99.8%	125,121,263,640	125,056,557,061	-64,706,579			
Polk	R-Prelim	69,492,250,246	68,474,200,000	101.5%	59,797,479,953	60,119,411,249	321,931,296			

Department of Revenue
Property Tax Oversight
Revised School Taxable Value Report as of July 18, 2023

County Name	July 2023 Status	2023 Consensus and Reported Value			2022 Rolls Finalized Since Last Certification			2021 Rolls Finalized Since Last Certification		
		2023 School Taxable Value	2023 Consensus Estimate	Actual as a Percent of Consensus	July 2022 Certified Value	2022 Final Value	Difference	July 2021 Certified Value	2021 Final Value	Difference
Putnam	R-Prelim	7,482,717,800	6,865,200,000	109.0%	6,182,576,819	6,227,916,427	45,339,608			
St. Johns	R-Prelim	54,218,088,600	52,415,500,000	103.4%	45,659,707,648	45,618,734,132	-40,973,516			
St. Lucie	R-Prelim	42,603,055,308	41,210,300,000	103.4%	36,335,518,040	36,054,147,340	-281,370,700			
Santa Rosa	R-Prelim	18,550,500,490	18,510,900,000	100.2%	16,413,433,562	16,426,808,861	13,375,299			
Sarasota	R-Prelim	107,921,659,624	108,312,800,000	99.6%	94,765,866,616	94,481,334,081	-284,532,535			
Seminole	R-Prelim	54,992,991,347	54,390,100,000	101.1%	49,871,451,145	49,741,397,600	-130,053,545			
Sumter	R-Prelim	22,622,573,390	23,423,400,000	96.6%	19,829,214,333	19,859,358,275	30,143,942			
Suwannee	R-Prelim	2,877,565,792	2,738,300,000	105.1%	2,547,621,615	2,551,785,564	4,163,949			
Taylor	R-Prelim	2,328,432,570	2,089,000,000	111.5%	1,960,659,389	1,969,239,608	8,580,219			
Union	R-Prelim	393,724,576	408,700,000	96.3%	360,990,536	360,560,338	-430,198			
Volusia	R-Prelim	63,446,521,739	63,884,600,000	99.3%	56,003,169,364	55,966,256,353	-36,913,011			
Wakulla	R-Prelim	2,700,744,227	2,367,000,000	114.1%	2,063,726,982	2,054,944,139	-8,782,843			
Walton	R-Prelim	46,385,960,816	43,938,000,000	105.6%	38,464,644,884	38,436,340,602	-28,304,282			
Washington	R-Prelim	1,418,314,747	1,387,800,000	102.2%	1,266,012,959	1,266,296,663	283,704			
TOTAL		3,367,187,019,741	3,286,296,400,000	102.5%	2,933,437,989,999	2,871,194,257,660	-17,671,597,971	0	0	0

**Department of Revenue
Property Tax Oversight**

2022 Level of Assessment Estimates for School Purposes						
County	Percent	Method		County	Percent	Method
Alachua	96.8	N		Lake	94.7	N
Baker	95.6	N		Lee	95.9	I
Bay	93.5	I		Leon	94.8	I
Bradford	95.2	N		Levy	94.9	I
Brevard	96.9	I		Liberty	100.2	I
Broward	96.2	N		Madison	95.2	I
Calhoun	100.3	I		Manatee	95.7	N
Charlotte	93.9	I		Marion	95.5	I
Citrus	95.0	I		Martin	94.9	I
Clay	96.4	I		Monroe	93.8	N
Collier	93.3	N		Nassau	94.3	N
Columbia	94.2	I		Okaloosa	93.8	I
Miami-Dade	93.3	N		Okeechobee	96.7	I
DeSoto	98.3	N		Orange	96.1	N
Dixie	93.7	N		Osceola	93.2	N
Duval	95.3	N		Palm Beach	94.7	I
Escambia	95.5	N		Pasco	94.7	N
Flagler	96.2	I		Pinellas	95.1	I
Franklin	92.1	N		Polk	96.1	I
Gadsden	94.7	N		Putnam	97.8	I
Gilchrist	94.2	I		St. Johns	96.1	N
Glades	97.8	N		St. Lucie	96.7	I
Gulf	94.1	I		Santa Rosa	94.8	N
Hamilton	97.9	N		Sarasota	93.5	N
Hardee	96.3	N		Seminole	97.3	I
Hendry	102.0	I		Sumter	96.0	N
Hernando	98.5	N		Suwannee	93.7	I
Highlands	95.1	I		Taylor	94.4	N
Hillsborough	97.0	I		Union	95.8	I
Holmes	102.8	I		Volusia	96.1	I
Indian River	96.2	N		Wakulla	96.2	N
Jackson	95.6	N		Walton	92.0	N
Jefferson	97.4	N		Washington	93.8	N
Lafayette	99.1	I				
2022 Statewide (Weighted by Total Taxable Value) Average Level of Assessment 95.1						
Methods: I = Current year in-depth study results 33						
N = Non In-depth - Net assessed value results 34						