



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

July 14, 2025

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

Dear Commissioner Kamoutsas:

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 2025 taxable value for school purposes in each school district and the total for all school districts in the state. The total estimated 2025 taxable value for school purposes is 3,827,738,074,700. This value is based on 67 preliminary reports received from county property appraisers.
- 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 2023 and 2024 tax rolls.
- The Department's most recent determination of the assessment level for each county's 2024 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
School Taxable Value Report as of July 14, 2025

County Name	July 2025 Status	2025 Consensus and Reported Value			Actual as a Percent of Consensus	2024 Rolls Finalized Since Last Certification			2023 Rolls Finalized Since Last Certification		
		2025 School Taxable Value	2025 Estimate	2025 Consensus		July 2024 Certified Value	2024 Final Value	Difference	July 2023 Certified Value	2023 Final Value	Difference
Alachua	R-Prelim	28,736,263,614	28,619,300,000	28,619,300,000	100.4%	27,035,443,033	26,805,344,663	-230,098,370			
Baker	R-Prelim	1,817,564,160	1,861,300,000	1,861,300,000	97.7%	1,739,780,906	1,756,493,756	16,712,850			
Bay	R-Prelim	34,920,695,024	35,996,500,000	35,996,500,000	97.0%	33,583,284,967	33,668,103,711	84,818,744			
Bradford	R-Prelim	1,772,392,985	1,722,000,000	1,722,000,000	102.9%	1,611,397,320	1,656,429,470	45,032,150			
Brevard	R-Prelim	79,835,351,671	79,524,000,000	79,524,000,000	100.4%	75,777,968,189	76,207,717,422	429,749,233			
Broward	R-Prelim	347,159,915,358	345,017,600,000	345,017,600,000	100.6%	327,198,733,904	Data Not Available		302,358,426,389	300,247,267,290	-2,111,159,099
Calhoun	R-Prelim	776,053,861	751,200,000	751,200,000	103.3%	721,401,229	720,169,935	-1,241,294			
Charlotte	R-Prelim	38,477,477,955	37,567,000,000	37,567,000,000	102.4%	37,335,130,946	37,376,863,737	41,732,791			
Citrus	R-Prelim	18,164,668,183	17,701,300,000	17,701,300,000	102.6%	16,986,950,866	16,956,593,675	-30,357,191			
Clay	R-Prelim	21,916,729,408	21,878,000,000	21,878,000,000	100.2%	20,485,950,127	20,426,278,729	-59,671,398			
Collier	R-Prelim	179,823,018,723	181,150,000,000	181,150,000,000	99.2%	171,636,636,856	171,167,400,031	-469,236,825			
Columbia	R-Prelim	5,184,189,542	5,128,000,000	5,128,000,000	101.1%	4,812,848,353	4,828,292,480	15,444,127			
Miami-Dade	R-Prelim	583,598,495,240	598,053,900,000	598,053,900,000	97.6%	562,602,281,161	542,230,720,015	-20,371,561,146			
DeSoto	R-Prelim	3,092,559,778	3,171,200,000	3,171,200,000	97.5%	2,928,030,586	2,995,625,964	67,595,378			
Dixie	R-Prelim	913,435,693	929,500,000	929,500,000	98.3%	885,759,405	893,056,351	7,296,946			
Duval	R-Prelim	126,392,326,568	126,231,800,000	126,231,800,000	100.1%	118,206,826,562	118,365,353,390	158,526,828	113,015,991,404	113,011,105,282	-4,886,122
Escambia	R-Prelim	36,117,048,335	36,421,500,000	36,421,500,000	99.2%	34,100,869,338	34,013,879,916	-86,989,422			
Flagler	R-Prelim	20,044,982,530	20,167,300,000	20,167,300,000	99.4%	18,558,453,708	18,655,390,902	96,937,194			
Franklin	R-Prelim	4,414,615,553	4,507,800,000	4,507,800,000	97.9%	4,304,055,034	4,325,470,264	21,415,230			
Gadsden	R-Prelim	2,910,023,934	2,802,400,000	2,802,400,000	103.8%	2,733,784,551	2,709,246,928	-24,537,623			
Gilchrist	R-Prelim	1,680,155,309	1,593,900,000	1,593,900,000	105.4%	1,488,247,937	1,496,625,117	8,377,180			
Glades	R-Prelim	1,314,107,939	1,402,400,000	1,402,400,000	93.7%	1,249,889,088	1,248,316,616	-1,572,472			
Gulf	R-Prelim	4,753,713,273	4,794,000,000	4,794,000,000	99.2%	4,487,094,784	4,477,942,257	-9,152,527			
Hamilton	R-Prelim	1,388,646,329	1,433,100,000	1,433,100,000	96.9%	1,334,164,445	1,347,469,271	13,304,826			
Hardee	R-Prelim	3,604,708,495	3,141,600,000	3,141,600,000	114.7%	3,028,776,288	3,062,206,081	33,429,793			
Henry	R-Prelim	5,200,754,878	5,114,600,000	5,114,600,000	101.7%	4,769,873,732	4,887,590,194	117,716,462			
Hernando	R-Prelim	20,899,811,174	20,503,000,000	20,503,000,000	101.9%	19,245,104,650	19,324,478,039	79,373,389			
Highlands	R-Prelim	9,804,687,149	9,654,700,000	9,654,700,000	101.6%	9,215,318,127	9,317,318,127	101,498,362			
Hillsborough	R-Prelim	191,387,017,781	191,021,000,000	191,021,000,000	100.2%	182,333,067,658	182,485,158,747	152,091,089			
Holmes	R-Prelim	867,368,458	784,600,000	784,600,000	110.5%	739,998,968	748,241,706	8,242,740			
Indian River	R-Prelim	34,652,326,422	33,496,600,000	33,496,600,000	103.5%	32,664,398,568	32,590,409,385	-73,989,183			
Jackson	R-Prelim	2,658,039,246	2,706,300,000	2,706,300,000	98.2%	2,569,897,365	2,592,522,068	22,624,703			
Jefferson	R-Prelim	1,308,597,076	1,355,800,000	1,355,800,000	96.5%	1,228,801,304	1,249,012,225	20,210,921			
Lafayette	R-Prelim	429,569,925	420,900,000	420,900,000	102.1%	406,309,088	406,344,146	35,058			
Lake	R-Prelim	49,338,012,720	48,578,200,000	48,578,200,000	101.6%	45,066,035,465	44,948,778,084	-117,257,381			
Lee	R-Prelim	169,125,481,692	165,216,400,000	165,216,400,000	102.4%	160,476,288,081	162,331,388,823	1,855,100,742	145,086,194,440	147,699,510,935	2,613,316,495
Leon	R-Prelim	29,162,606,376	28,145,800,000	28,145,800,000	103.6%	27,191,948,592	27,121,005,951	-70,943,641			
Levy	R-Prelim	3,948,181,048	3,910,200,000	3,910,200,000	101.0%	3,708,785,656	3,699,784,333	-9,001,323			
Liberty	R-Prelim	418,225,790	417,600,000	417,600,000	100.1%	397,433,887	392,968,785	-4,465,102			
Madison	R-Prelim	1,495,478,700	1,434,400,000	1,434,400,000	104.3%	1,367,969,607	1,373,101,387	5,131,780			
Manatee	R-Prelim	80,455,330,966	81,499,500,000	81,499,500,000	98.7%	78,658,074,018	78,167,220,289	-490,853,729			
Marion	R-Prelim	42,902,545,564	41,678,700,000	41,678,700,000	102.9%	38,992,433,301	38,699,801,948	-192,631,353			
Martin	R-Prelim	42,540,254,562	40,339,700,000	40,339,700,000	105.5%	38,374,569,154	38,301,118,098	-73,451,056			
Monroe	R-Prelim	59,055,270,025	58,851,700,000	58,851,700,000	100.3%	56,401,285,410	56,285,455,795	-115,829,615			
Nassau	R-Prelim	20,210,142,192	19,839,300,000	19,839,300,000	101.9%	18,445,908,233	18,446,678,085	769,852			
Okaloosa	R-Prelim	32,909,861,798	33,227,300,000	33,227,300,000	99.0%	31,658,133,202	31,673,808,248	15,675,046			
Okeechobee	R-Prelim	5,333,583,918	5,406,800,000	5,406,800,000	98.6%	4,852,582,171	5,082,481,760	229,899,589			
Orange	R-Prelim	252,444,843,767	251,454,000,000	251,454,000,000	100.4%	237,349,890,143	237,144,216,883	-205,673,260			
Osceola	R-Prelim	67,451,875,038	63,451,900,000	63,451,900,000	98.4%	58,889,495,403	58,679,934,312	-209,561,091			
Palm Beach	R-Prelim	374,354,219,677	374,254,300,000	374,254,300,000	100.0%	356,167,580,897	354,814,800,256	-1,352,780,641			
Pasco	R-Prelim	66,801,841,206	66,542,400,000	66,542,400,000	100.4%	61,416,850,225	61,485,145,040	68,294,815			
Pinellas	R-Prelim	152,251,733,778	155,203,900,000	155,203,900,000	98.1%	150,641,060,300	150,491,422,602	-149,637,698			
Polk	R-Prelim	81,221,091,446	80,461,700,000	80,461,700,000	100.9%	75,559,761,924	75,574,851,087	15,089,163			
Putnam	R-Prelim	8,524,056,990	9,119,200,000	9,119,200,000	93.5%	8,580,288,341	8,528,302,287	-51,986,054			
St. Johns	R-Prelim	63,652,430,917	64,792,300,000	64,792,300,000	98.2%	59,327,051,354	59,183,696,626	-143,354,728			
St. Lucie	R-Prelim	50,667,332,661	49,989,400,000	49,989,400,000	101.4%	46,777,472,723	46,485,352,171	-292,120,552			

Department of Revenue
Property Tax Oversight
School Taxable Value Report as of July 14, 2025

County Name	July 2025 Status	2025 Consensus and Reported Value			Actual as a Percent of Consensus	2024 Rolls Finalized Since Last Certification			2023 Rolls Finalized Since Last Certification		
		2025 School Taxable Value	2025 Consensus Estimate	2025 Consensus		July 2024 Certified Value	2024 Final Value	Difference	July 2023 Certified Value	2023 Final Value	Difference
Santa Rosa	R-Prelim	21,507,430,245	21,494,800,000	100.1%	19,960,361,482	19,910,986,935	-49,374,547				
Sarasota	R-Prelim	117,279,164,211	118,024,200,000	99.4%	113,989,232,360	113,806,710,455	-182,521,905				
Seminole	R-Prelim	61,847,973,041	62,295,900,000	99.3%	58,655,461,614	58,595,073,204	-60,388,410				
Sumter	R-Prelim	26,265,617,812	26,340,200,000	99.7%	24,096,050,115	24,092,412,294	-3,637,821				
Suwannee	R-Prelim	3,474,915,045	3,349,400,000	103.7%	3,156,970,489	3,206,371,863	49,401,394				
Taylor	R-Prelim	2,049,095,735	2,425,500,000	84.5%	2,356,815,826	2,335,707,293	-21,108,533				
Union	R-Prelim	457,812,906	457,700,000	100.0%	434,884,287	436,726,355	1,842,068				
Volusia	R-Prelim	72,633,605,321	72,864,800,000	99.7%	68,868,379,745	68,765,061,894	-103,317,851				
Wakulla	R-Prelim	2,902,362,504	2,832,800,000	102.5%	2,663,256,061	2,652,023,439	-11,232,622				
Walton	R-Prelim	52,487,786,296	53,157,400,000	98.7%	49,767,575,210	49,730,100,347	-37,474,863				
Washington	R-Prelim	1,734,599,184	1,618,100,000	107.2%	1,569,480,006	1,568,511,955	-968,051				
TOTAL		3,827,738,074,700	3,835,299,700,000	99.8%	3,633,728,396,941	3,285,005,054,222	-21,524,608,815	560,460,612,233	560,957,883,507	497,271,274	

**Department of Revenue
Property Tax Oversight**

2024 Level of Assessment Estimates for School Purposes						
County	Percent	Method		County	Percent	Method
Alachua	100.5	N		Lake	97.0	N
Baker	97.1	N		Lee	97.3	I
Bay	96.7	I		Leon	96.0	I
Bradford	95.7	N		Levy	97.1	I
Brevard	97.6	I		Liberty	96.4	I
Broward	97.9	N		Madison	96.8	I
Calhoun	100.9	I		Manatee	98.4	N
Charlotte	98.3	I		Marion	97.8	I
Citrus	96.4	I		Martin	98.1	I
Clay	99.2	I		Monroe	97.2	N
Collier	93.1	N		Nassau	98.3	N
Columbia	96.3	I		Okaloosa	95.4	I
Miami-Dade	95.0	N		Okeechobee	95.1	I
DeSoto	98.6	N		Orange	93.2	N
Dixie	94.4	N		Osceola	98.1	N
Duval	96.5	N		Palm Beach	97.6	I
Escambia	96.2	N		Pasco	98.9	N
Flagler	96.3	I		Pinellas	98.2	I
Franklin	101.7	N		Polk	98.3	I
Gadsden	100.7	N		Putnam	98.8	I
Gilchrist	94.6	I		St. Johns	99.2	N
Glades	97.1	N		St. Lucie	98.7	I
Gulf	98.6	I		Santa Rosa	94.4	N
Hamilton	98.5	N		Sarasota	93.6	N
Hardee	100.0	N		Seminole	99.8	I
Hendry	96.4	I		Sumter	96.1	N
Hernando	99.2	N		Suwannee	94.1	I
Highlands	96.2	I		Taylor	96.2	N
Hillsborough	96.6	I		Union	93.0	I
Holmes	104.8	I		Volusia	98.8	I
Indian River	99.8	N		Wakulla	94.1	N
Jackson	95.7	N		Walton	94.6	N
Jefferson	98.1	N		Washington	97.0	N
Lafayette	95.1	I				
2024 Statewide (Weighted by Total Taxable Value) Average Level of Assessment 96.6						
Methods: I = Current year in-depth study results 33						
N = Non In-depth - Net assessed value results 34						