



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

[floridarevenue.com](http://floridarevenue.com)

July 12, 2024

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

Dear Commissioner Diaz:

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 2024 taxable value for school purposes in each school district and the total for all school districts in the state. The total estimated 2024 taxable value for school purposes is \$3,633,728,396,941. 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 2022 and 2023 tax rolls.
- The Department's most recent determination of the assessment level for each county's 2023 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](mailto: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 12, 2024

County Name	July 2024 Status	2024 Consensus and Reported Value			2023 Rolls Finalized Since Last Certification			2022 Rolls Finalized Since Last Certification		
		2024 School Taxable Value	2024 Consensus Estimate	Actual as a Percent of Consensus	July 2023 Certified Value	2023 Final Value	Difference	July 2022 Certified Value	2022 Final Value	Difference
Alachua	R-Prelim	27,035,443,033	26,298,600,000	102.8%	24,931,143,421	24,666,163,122	-264,980,299			
Baker	R-Prelim	1,739,780,906	1,731,700,000	100.5%	1,599,032,703	1,634,186,859	35,154,156			
Bay	R-Prelim	33,583,284,967	33,504,900,000	100.2%	30,893,805,547	31,068,132,509	174,326,962			
Bradford	R-Prelim	1,611,397,320	1,545,200,000	104.3%	1,474,173,619	1,493,762,645	19,589,026			
Brevard	R-Prelim	75,777,968,189	72,453,600,000	104.6%	69,810,209,402	70,001,683,613	191,474,211			
Broward	R-Prelim	327,198,733,904	316,590,900,000	103.4%	302,358,426,389	Data Not Available				
Calhoun	R-Prelim	721,401,229	663,000,000	108.8%	566,756,429	638,422,612	71,666,183			
Charlotte	R-Prelim	37,335,130,946	34,523,400,000	108.1%	32,928,598,758	32,793,584,701	-135,014,057			
Citrus	R-Prelim	16,986,950,866	16,578,300,000	102.5%	15,763,824,919	15,731,137,701	-32,687,218			
Clay	R-Prelim	20,485,950,127	20,503,900,000	99.9%	19,176,265,443	19,153,661,495	-22,603,948			
Collier	R-Prelim	171,636,636,856	173,300,100,000	99.0%	165,332,106,903	164,564,540,500	-767,566,403			
Columbia	R-Prelim	4,812,848,353	4,690,500,000	102.6%	4,458,452,373	4,486,522,432	28,070,059			
Miami-Dade	R-Prelim	562,602,281,161	530,111,600,000	106.1%	509,432,962,106	494,134,908,854	-15,298,053,252			
DeSoto	R-Prelim	2,928,030,586	2,936,300,000	99.7%	2,608,954,243	2,785,460,055	176,505,812			
Dixie	R-Prelim	885,759,405	854,200,000	103.7%	817,889,731	821,152,686	3,262,955			
Duval	R-Prelim	118,206,826,562	116,953,700,000	101.1%	113,015,991,404	Data Not Available				
Escambia	R-Prelim	34,100,869,338	33,165,200,000	102.8%	31,547,956,943	31,494,262,515	-53,694,428			
Flagler	R-Prelim	18,558,453,708	18,092,800,000	102.6%	16,745,976,490	16,835,197,401	89,220,911			
Franklin	R-Prelim	4,304,055,034	3,929,000,000	109.5%	3,929,000,000	3,808,695,665	6,215,155			
Gadsden	R-Prelim	2,733,784,551	2,545,700,000	107.4%	2,493,147,575	2,480,400,484	-12,747,091			
Gilchrist	R-Prelim	1,488,247,937	1,379,600,000	107.9%	1,302,130,324	1,315,508,946	13,378,622			
Glades	R-Prelim	1,249,889,088	1,263,100,000	99.0%	1,167,567,097	1,160,375,415	-7,191,682			
Gulf	R-Prelim	4,487,094,784	4,180,400,000	107.3%	3,993,358,832	4,016,630,677	23,271,845			
Hamilton	R-Prelim	1,334,164,445	1,347,900,000	99.0%	1,267,286,209	1,293,859,393	26,573,184			
Hardee	R-Prelim	3,028,776,288	2,903,200,000	104.3%	2,785,344,783	2,789,473,893	4,129,110			
Hendry	R-Prelim	4,769,873,732	4,668,700,000	102.2%	4,499,197,225	4,481,121,885	-18,075,340			
Hernando	R-Prelim	19,245,104,650	19,342,000,000	99.5%	17,941,689,644	17,913,372,280	-28,317,364			
Highlands	R-Prelim	9,215,819,745	9,278,900,000	99.3%	8,539,319,511	8,712,388,584	173,069,073			
Hillsborough	R-Prelim	182,333,067,658	183,365,600,000	99.4%	173,779,587,516	173,091,729,918	-687,857,598			
Holmes	R-Prelim	739,998,966	691,400,000	107.0%	668,021,853	667,541,840	-480,013			
Indian River	R-Prelim	32,664,398,568	31,450,200,000	103.9%	30,300,456,410	30,294,010,530	-6,445,880			
Jackson	R-Prelim	2,569,897,365	2,464,300,000	104.3%	2,376,321,135	2,388,887,300	12,566,165			
Jefferson	R-Prelim	1,228,801,304	1,233,200,000	99.6%	1,178,735,763	1,194,594,232	15,858,469			
Lafayette	R-Prelim	406,309,088	391,200,000	103.9%	385,306,334	378,148,656	-7,157,678			
Lake	R-Prelim	45,066,035,465	42,703,400,000	105.5%	39,595,470,492	39,528,119,287	-67,351,205			
Lee	R-Prelim	160,476,288,081	151,232,400,000	106.1%	145,086,194,440	Data Not Available				
Leon	R-Prelim	27,191,949,592	26,321,900,000	103.3%	24,929,924,768	24,906,544,421	-23,380,347			
Levy	R-Prelim	3,708,785,656	3,588,000,000	103.4%	3,370,920,603	3,379,645,253	8,724,650			
Liberty	R-Prelim	397,433,887	394,000,000	100.9%	378,254,891	379,983,938	1,729,047			
Madison	R-Prelim	1,367,969,607	1,335,400,000	102.4%	1,286,493,744	1,284,029,064	-2,464,680			
Manatee	R-Prelim	78,658,074,018	74,895,900,000	105.0%	72,173,995,678	71,864,882,526	-309,113,152			
Marion	R-Prelim	38,892,433,301	36,187,700,000	107.5%	34,911,994,670	34,735,708,793	-176,285,877			
Martin	R-Prelim	38,374,569,154	37,395,200,000	102.6%	35,530,224,620	35,474,402,452	-55,822,168			
Monroe	R-Prelim	56,401,285,410	56,338,300,000	100.1%	52,341,975,509	53,143,702,775	801,727,266	44,572,134,368	43,873,320,121	-698,814,247
Nassau	R-Prelim	18,445,908,233	18,254,000,000	101.1%	16,902,633,949	16,917,816,018	15,182,069			
Okaloosa	R-Prelim	31,658,133,202	31,649,900,000	100.0%	30,390,733,381	30,376,012,968	-14,720,413			
Okeechobee	R-Prelim	4,852,582,171	5,860,900,000	82.8%	4,573,998,859	4,739,891,076	165,892,217			
Orange	R-Prelim	237,349,890,143	237,098,100,000	100.1%	226,997,717,030	225,668,306,459	-1,329,410,571			
Osceola	R-Prelim	58,889,495,403	57,886,100,000	101.7%	53,319,961,758	53,223,689,156	-96,272,602			
Palm Beach	R-Prelim	356,167,580,897	344,342,800,000	103.4%	332,828,757,631	331,489,532,478	-1,339,225,153			
Pasco	R-Prelim	61,416,850,225	58,986,100,000	104.1%	54,867,526,866	54,777,499,780	-90,027,086			
Pinellas	R-Prelim	150,641,060,300	145,659,300,000	103.4%	140,322,662,036	140,204,765,161	-117,896,875			
Polk	R-Prelim	75,559,761,924	73,289,900,000	103.1%	69,492,250,246	69,650,192,622	157,942,376			
Putnam	R-Prelim	8,580,288,341	8,140,600,000	105.4%	7,482,717,800	7,566,854,778	84,136,978			
St. Johns	R-Prelim	59,327,051,354	59,338,800,000	100.0%	54,218,088,600	53,912,457,532	-305,631,068			

Department of Revenue  
Property Tax Oversight  
School Taxable Value Report as of July 12, 2024

County Name	July 2024 Status	2024 Consensus and Reported Value			2023 Rolls Finalized Since Last Certification			2022 Rolls Finalized Since Last Certification		
		2024 School Taxable Value	2024 Consensus Estimate	Actual as a Percent of Consensus	July 2023 Certified Value	2023 Final Value	Difference	July 2022 Certified Value	2022 Final Value	Difference
St. Lucie	R-Prelim	46,777,472,723	45,041,900,000	103.9%	42,603,055,308	42,258,565,769	-344,489,539			
Santa Rosa	R-Prelim	19,960,361,482	19,979,400,000	99.9%	18,550,500,490	18,504,292,353	-46,208,137			
Sarasota	R-Prelim	113,989,232,360	111,687,800,000	102.1%	107,921,659,624	107,512,880,317	-408,779,307			
Seminole	R-Prelim	58,655,461,614	58,290,100,000	100.6%	54,992,991,347	54,869,744,456	-123,246,891			
Sumter	R-Prelim	24,096,050,115	23,955,600,000	100.6%	22,622,573,390	22,615,733,532	-6,839,858			
Suwannee	R-Prelim	3,158,970,489	3,089,600,000	102.2%	2,877,565,792	2,956,086,088	78,520,296			
Taylor	R-Prelim	2,356,815,826	2,422,000,000	97.3%	2,328,432,570	2,339,159,207	10,726,637			
Union	R-Prelim	434,884,287	429,800,000	101.2%	393,724,576	403,286,390	9,561,814			
Volusia	R-Prelim	68,868,379,745	64,333,400,000	107.0%	63,446,521,739	63,360,900,788	-85,620,951			
Wakulla	R-Prelim	2,663,256,061	2,559,300,000	104.1%	2,700,744,227	2,393,420,818	-307,323,409			
Walton	R-Prelim	49,767,575,210	49,012,200,000	101.5%	46,385,960,816	46,109,444,703	-276,516,113			
Washington	R-Prelim	1,569,480,006	1,470,600,000	106.7%	1,418,314,747	1,417,417,837	-896,910			
<b>TOTAL</b>		<b>3,633,728,396,941</b>	<b>3,528,102,600,000</b>	<b>103.0%</b>	<b>3,367,187,019,741</b>	<b>2,786,254,488,193</b>	<b>-20,471,919,315</b>	<b>44,572,134,368</b>	<b>43,873,320,121</b>	<b>-698,814,247</b>

**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						