

**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						