



**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 13, 2022

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

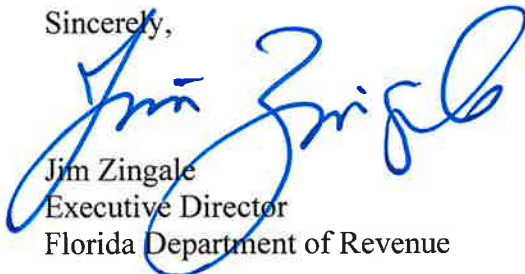
Dear Commissioner Diaz:

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 2022 taxable value for school purposes in each school district and the total for all school districts in the state. The total estimated 2022 taxable value for school purposes is \$2,933,437,989,999. 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 2020 and the 2021 tax rolls.
- The Department's most recent determination of the assessment level for each county's 2021 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**

2021 Level of Assessment Estimates for School Purposes						
County	Percent	Method		County	Percent	Method
Alachua	97.2	I		Lake	96.3	I
Baker	96.8	I		Lee	94.4	N
Bay	96.0	N		Leon	97.3	N
Bradford	95.4	I		Levy	96.9	N
Brevard	96.3	N		Liberty	101.6	N
Broward	98.5	I		Madison	97.6	N
Calhoun	93.7	N		Manatee	95.4	I
Charlotte	94.4	N		Marion	96.2	N
Citrus	95.9	N		Martin	96.6	N
Clay	98.9	N		Monroe	93.3	I
Collier	96.4	I		Nassau	96.1	I
Columbia	94.7	N		Okaloosa	93.7	N
Miami-Dade	93.0	I		Okeechobee	97.0	N
DeSoto	97.3	I		Orange	97.7	I
Dixie	96.6	I		Osceola	95.8	I
Duval	96.6	I		Palm Beach	95.7	N
Escambia	94.3	I		Pasco	95.6	I
Flagler	94.6	N		Pinellas	97.3	N
Franklin	95.5	I		Polk	95.5	N
Gadsden	96.4	I		Putnam	97.3	N
Gilchrist	96.3	N		St. Johns	96.7	I
Glades	96.4	I		St. Lucie	97.0	N
Gulf	93.2	N		Santa Rosa	94.6	I
Hamilton	98.8	I		Sarasota	94.3	I
Hardee	96.7	I		Seminole	97.5	N
Hendry	99.2	N		Sumter	95.8	I
Hernando	95.3	I		Suwannee	93.5	N
Highlands	94.5	N		Taylor	98.1	I
Hillsborough	96.8	N		Union	94.2	N
Holmes	96.6	N		Volusia	96.8	N
Indian River	96.6	I		Wakulla	94.5	I
Jackson	96.2	I		Walton	92.3	I
Jefferson	98.3	I		Washington	93.8	I
Lafayette	98.2	N				
2021 Statewide (Weighted by Total Taxable Value) Average Level of Assessment 95.8						
Methods: I = Current year in-depth study results 34						
N = Non In-depth - Net assessed value results 33						

Department of Revenue  
Property Tax Oversight  
School Taxable Value Report as of July 13, 2022

County Name	July 2022 Status	2022 Consensus and Reported Value			Actual as a Percent of Consensus	2021 Rolls Finalized Since Last Certification			2020 Rolls Finalized Since Last Certification		
		2022 School Taxable Value	2022 Consensus Estimate	2022 Reported Value		July 2021 Certified Value	2021 Final Value	Difference	July 2020 Certified Value	2020 Final Value	Difference
Alachua	R-Prelim	22,665,241,640	20,520,400,000	110.5%	19,450,039,700	19,237,861,834	-212,177,868	226,714,033,617	224,709,832,682	-2,004,200,935	
Baker	R-Prelim	1,462,036,875	1,343,600,000	108.8%	1,234,103,728	1,268,307,242	34,203,514				
Bay	R-Prelim	25,483,138,186	22,725,300,000	112.1%	20,927,114,396	21,042,708,710	115,594,314				
Bradford	R-Prelim	1,323,889,410	1,265,700,000	104.6%	1,187,127,236	1,203,053,001	15,925,765				
Brevard	R-Prelim	62,604,819,089	56,420,400,000	111.0%	51,744,719,346	51,930,424,822	185,705,476				
Broward	R-Prelim	267,945,886,370	253,695,800,000	105.5%	237,281,403,542	235,162,541,694	-2,118,861,848				
Calhoun	R-Prelim	537,628,257	519,500,000	103.5%	497,456,976	497,847,374	390,398				
Charlotte	R-Prelim	28,460,112,934	24,709,000,000	115.2%	22,303,193,085	22,288,712,413	-13,480,672				
Citrus	R-Prelim	13,954,936,486	13,086,700,000	106.6%	12,327,027,812	12,264,559,026	-62,468,786				
Clay	R-Prelim	16,555,465,982	15,234,800,000	108.7%	14,393,742,499	14,360,755,094	-32,987,405				
Collier	R-Prelim	142,000,430,001	120,611,000,000	117.7%	109,231,304,563	109,157,572,697	-73,731,866				
Columbia	R-Prelim	3,966,749,246	3,748,900,000	105.8%	3,523,764,418	3,564,581,786	40,817,368				
Miami-Dade	R-Prelim	428,837,004,339	398,228,100,000	110.5%	366,114,505,026	357,960,465,263	-8,154,039,763				
DeSoto	R-Prelim	2,551,086,890	2,298,000,000	111.0%	2,167,331,307	2,188,890,195	21,558,888				
Dixie	R-Prelim	731,822,835	672,000,000	108.9%	629,901,938	631,624,988	1,723,050				
Duval	R-Prelim	99,713,912,599	92,595,300,000	107.7%	85,200,472,649	85,536,625,344	336,152,695				
Escambia	R-Prelim	27,522,536,974	25,013,600,000	110.0%	23,238,782,742	23,226,321,506	-12,461,236				
Flagler	R-Prelim	15,099,151,267	12,936,600,000	116.7%	12,009,996,238	12,066,016,499	56,020,261				
Franklin	R-Prelim	3,143,588,897	2,742,700,000	114.6%	2,520,902,580	2,524,579,364	3,676,784				
Gadsden	R-Prelim	2,086,324,185	1,891,400,000	110.3%	1,841,104,229	1,829,245,279	-11,858,950				
Gilchrist	R-Prelim	1,171,423,200	1,124,200,000	104.2%	1,042,420,693	1,053,577,514	11,156,821				
Glades	R-Prelim	1,047,538,341	887,400,000	118.0%	836,590,452	832,595,306	-3,995,146				
Gulf	R-Prelim	3,170,775,022	2,435,300,000	130.2%	2,297,504,604	2,307,713,484	10,208,880				
Hamilton	R-Prelim	1,175,488,129	1,105,600,000	106.3%	1,062,504,434	1,068,162,058	5,657,624				
Hardee	R-Prelim	2,228,976,440	2,030,000,000	109.8%	1,980,572,341	1,960,570,413	-20,001,928				
Henry	R-Prelim	3,732,859,455	3,146,400,000	118.6%	2,927,344,418	2,939,949,686	12,605,268				
Hernando	R-Prelim	15,480,087,369	13,196,800,000	117.3%	12,325,775,216	12,420,189,618	94,414,402				
Highlands	R-Prelim	7,441,492,775	6,786,800,000	109.6%	6,185,523,853	6,295,404,957	109,881,104				
Hillsborough	R-Prelim	158,177,834,006	143,480,400,000	110.2%	132,466,639,274	132,098,301,934	-368,337,340				
Holmes	R-Prelim	617,255,857	586,800,000	105.2%	564,232,590	584,947,164	20,714,574				
Indian River	R-Prelim	25,807,424,289	23,875,800,000	108.1%	21,931,594,268	21,940,784,984	9,190,716				
Jackson	R-Prelim	2,133,895,780	2,004,100,000	106.5%	1,887,616,261	1,916,239,373	28,623,112				
Jefferson	R-Prelim	887,531,643	831,000,000	106.8%	779,304,741	794,515,273	15,210,532				
Lafayette	R-Prelim	353,875,324	332,300,000	106.5%	319,411,913	319,365,766	-46,147				
Lake	R-Prelim	34,502,714,714	31,324,600,000	110.1%	29,437,846,012	29,399,937,130	-37,908,882				
Lee	R-Prelim	133,918,480,158	115,602,800,000	115.8%	104,783,192,492	104,616,973,587	-166,218,905				
Leon	R-Prelim	23,087,793,019	22,187,100,000	104.0%	20,984,168,466	20,929,168,872	-54,999,594				
Levy	R-Prelim	2,959,330,005	2,725,900,000	108.6%	2,534,572,204	2,545,985,582	11,413,378				
Liberty	R-Prelim	357,567,161	363,400,000	98.4%	333,010,674	339,774,975	6,764,301				
Madison	R-Prelim	1,030,295,420	920,300,000	112.0%	868,640,178	875,248,275	6,608,097				
Manatee	R-Prelim	59,967,982,716	52,225,300,000	114.8%	47,561,332,473	47,666,050,988	104,718,515				
Marion	R-Prelim	29,733,959,233	26,590,600,000	111.8%	24,621,207,526	24,565,882,978	-55,324,548				
Martin	R-Prelim	30,981,681,180	27,822,000,000	111.4%	26,662,980,446	26,624,105,342	-38,875,104				
Monroe	R-Prelim	44,572,134,368	34,612,900,000	128.8%	34,206,781,366	33,635,119,753	-571,661,613				
Nassau	R-Prelim	14,295,655,605	12,864,500,000	111.1%	12,037,222,805	12,031,150,282	-6,072,523				
Okaloosa	R-Prelim	26,975,989,801	24,415,700,000	110.5%	22,582,918,750	22,571,993,046	-10,925,704				
Okeechobee	R-Prelim	4,033,396,569	4,069,700,000	99.1%	3,566,383,399	3,690,844,107	124,460,708				
Orange	R-Prelim	202,549,692,019	184,988,200,000	109.5%	172,054,493,169	171,336,070,936	-718,422,233				
Osceola	R-Prelim	44,263,539,646	39,640,700,000	111.7%	36,507,101,648	36,439,468,939	-67,632,709				
Palm Beach	R-Prelim	287,272,655,931	252,297,700,000	113.9%	234,880,832,408	234,429,746,291	-451,086,117				
Pasco	R-Prelim	46,639,634,677	41,997,000,000	111.1%	39,210,563,613	39,219,336,721	8,773,108				
Pinellas	R-Prelim	125,121,263,640	114,401,900,000	109.4%	106,042,089,211	106,238,474,751	196,385,540				
Polk	R-Prelim	59,797,479,953	52,912,900,000	113.0%	48,706,408,048	48,924,669,326	218,261,278				
Putnam	R-Prelim	6,182,576,819	5,678,700,000	110.8%	5,226,110,048	5,290,797,740	64,687,694				
St. Johns	R-Prelim	45,659,707,648	40,108,900,000	113.8%	37,077,961,902	37,147,732,755	69,770,853				

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St. Lucie	R-Prelim	36,335,518,040	31,774,000,000	114.4%	28,976,198,885	28,924,225,135	-51,973,750				
Santa Rosa	R-Prelim	16,413,433,562	14,687,600,000	111.8%	13,725,721,786	13,673,805,923	-51,915,863				
Sarasota	R-Prelim	94,765,866,616	81,348,300,000	116.5%	74,590,082,549	74,435,427,897	-154,654,652				
Seminole	R-Prelim	49,871,451,145	45,411,000,000	109.8%	43,198,579,162	43,144,017,881	-54,561,281				
Sumter	R-Prelim	19,829,214,333	18,192,000,000	109.0%	16,621,377,521	16,664,574,619	43,197,098				
Suwannee	R-Prelim	2,547,621,615	2,408,400,000	105.8%	2,184,384,494	2,296,618,791	112,234,297				
Taylor	R-Prelim	1,960,659,389	1,851,900,000	105.9%	1,783,079,392	1,782,032,921	-1,046,471				
Union	R-Prelim	360,990,536	342,700,000	105.3%	309,339,491	331,840,012	22,500,521				
Volusia	R-Prelim	56,003,169,364	51,528,700,000	108.7%	47,552,413,610	47,481,429,887	-70,983,723				
Wakulla	R-Prelim	2,063,726,962	1,796,200,000	114.9%	1,724,421,599	1,734,743,058	10,321,459				
Walton	R-Prelim	38,464,644,884	29,021,600,000	132.5%	27,089,595,978	27,126,822,672	37,226,694				
Washington	R-Prelim	1,266,012,959	1,168,800,000	108.3%	1,106,044,630	1,105,723,988	-320,642				
<b>TOTAL</b>		<b>2,933,437,989,999</b>	<b>2,626,264,000,000</b>	<b>111.7%</b>	<b>2,443,186,086,001</b>	<b>2,431,676,806,821</b>	<b>-11,512,279,180</b>	<b>226,714,033,617</b>	<b>224,709,832,682</b>	<b>-2,004,200,939</b>	