



**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 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](mailto: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
Alachua	R-Prelim	24,931,143,421	24,373,700,000	102.3%	22,665,241,640	22,302,751,844	-362,489,796			
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	<b>Data not Available</b>				
Nassau	R-Prelim	16,902,633,949	15,930,800,000	106.1%	14,295,655,605	14,417,864,266	122,208,661			
Ocala	R-Prelim	30,390,733,381	30,238,500,000	100.5%	26,975,969,801	26,992,443,725	16,473,924			
Okechobee	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			
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			

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

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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			
<b>TOTAL</b>		<b>3,367,187,019,741</b>	<b>3,286,296,400,000</b>	<b>102.5%</b>	<b>2,933,437,989,999</b>	<b>2,871,194,257,660</b>	<b>-17,671,597,971</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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						