

FLORIDA DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT  
2009 LEVELS OF ASSESSMENT

METHOD	COUNTY	OVERALL LOA	LEVELS OF ASSESSMENT BY STRATA					
			1	2	3	4	5	6
			Residential property that consists of one primary living unit, including but not limited to single family residences, condominiums, cooperatives, and mobile homes	Residential property that consists of two or more primary living units	Non-homestead agricultural and other use-valued property	Vacant Lots	Nonagricultural acreage and other undeveloped parcels	Improved commercial and industrial property
I N  D E P T H *	ALACHUA	94.6	94.9	93.9				93.9
	BAKER	98.7	99.0		107.3	95.4		96.3
	BRADFORD	94.8	95.1			100.8		90.3
	BROWARD	102.9	103.9	110.5				97.8
	COLLIER	98.1	98.2			99.5		96.3
	DADE	95.8	95.8	99.1				94.7
	DESOTO	103.7	105.2		105.0	98.3	112.2	96.7
	DIXIE	98.6	97.8		133.8	94.2		92.7
	DUVAL	97.6	98.8	102.4				93.1
	ESCAMBIA	92.1	91.5			96.0		93.9
	FLAGLER	95.4	95.7			93.4		96.1
	FRANKLIN	99.6	101.7			95.3		99.6
	GADSDEN	92.3	92.1			97.3		90.6
	GLADES	101.8	99.4		107.8	100.4		102.4
	HAMILTON	96.9	97.8		99.1	94.2		93.7
	HARDEE	96.8	93.8		104.6	95.5		95.5
	HERNANDO	102.3	104.4			91.5		94.6
	INDIAN RIVER	96.4	96.6			92.4		97.1
	JACKSON	94.0	92.0		123.1	90.2		93.4
	JEFFERSON	100.3	100.8		110.3	95.6		90.0
	LAKE	99.4	101.3			93.1		91.3
	MANATEE	97.3	97.4	99.1				96.4
	MONROE	96.1	95.8	102.6				95.4
	NASSAU	93.1	93.4			93.4		90.8
	ORANGE	97.8	98.9	95.4				96.0
	OSCEOLA	100.7	101.8					96.5
	PASCO	99.2	100.5					92.2
	SAINT JOHNS	92.6	92.9			91.5		90.9
	SANTA ROSA	92.5	92.4			91.7		93.5
	SARASOTA	95.4	95.4					95.4
	SUMTER	97.7	98.5					91.1
	TAYLOR	100.5	96.0		140.6	102.1		99.8
WAKULLA	94.7	94.2			96.1		97.7	
WALTON	94.0	92.9			100.0		91.9	
WASHINGTON	98.4	97.4		132.8	97.5		91.9	

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		1	2	3	4	5	6
NON IN DEPTH * *	BAY	96.5					
	BREVARD	103.4					
	CALHOUN	91.5					
	CHARLOTTE	99.7					
	CITRUS	98.9					
	CLAY	98.5					
	COLUMBIA	96.3					
	GILCHRIST	93.8					
	GULF	102.3					
	HENDRY	92.9					
	HIGHLANDS	103.3					
	HILLSBOROUGH	98.2					
	HOLMES	93.3					
	LAFAYETTE	97.6					
	LEE	90.8					
	LEON	94.4					
	LEVY	102.2					
	LIBERTY	93.8					
	MADISON	93.8					
	MARION	99.9					
MARTIN	95.1						
OKALOOSA	98.8						
OKEECHOBEE	92.6						
PALM BEACH	91.8						
PINELLAS	98.9						
POLK	98.2						
PUTNAM	97.3						
SAINT LUCIE	93.3						
SEMINOLE	98.5						
SUWANNEE	95.5						
UNION	95.4						
VOLUSIA	90.4						

\* Counties are subject to an In-Depth study at least once every two years. In an In-Depth study, each stratum is reviewed independently whenever it constitutes at least five percent of the county's total assessed value of real property.

\*\* For Non-In-Depth Counties the overall levels of assessment are weighted averages of all strata.