



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

ALACHUA County Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

% Adjustment		% Adjustment	
Use Code 00	10-15	Use Code 03	5-10
Use Code 10	5-15	Use Code 08	5-15
Use Code 40	5-15	Use Code 11 – 39	5-10
Use Code 99	10-15	Use Code 41 – 49	5-10
Use Code 01	5-15	Use Code 50 – 69	5-15
Use Code 02	5-15	Use Code 70 – 79	10-15
Use Code 04	5-15	Use Code 80 – 89	10-15
Use Code 05	15	Use Code 90	10-15
Use Code 06 & 07	5-15	Use Code 91 – 97	10-15

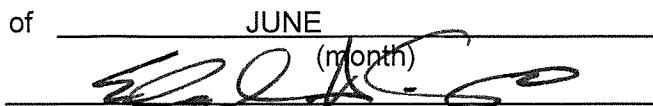
INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at GAINESVILLE, FL

on this 23rd day of JUNE (month), 2017 (year).


Signature, property appraiser

Please see June 23rd, 2017 letter addressed to Dr. Gogarty, Program Director, which accompanies this form.



June 23, 2017

Dr. Maurice Gogarty, Program Director
Property Tax Oversight
Florida Department of Revenue
PO Box 3000
Tallahassee, FL 32315-3000

Re: Form DR-493

Dear Dr. Gogarty:

This letter accompanies Form DR-493.

In taking into consideration Sections 193.011(08) and 192.001(18), Florida Statutes, please note that no adjustment or reduction to the *fair market value* of any property in Alachua County has been made in arriving at its assessed value.

I have taken the liberty of crossing through any reference to the term "Fair Market Value" where it appears on Form DR-493 to avoid misleading the general public. My concern is that the public may wrongfully believe that the property appraiser's adjustment to the recorded selling price of properties within the specified use codes is an acknowledgment that an identical adjustment has been made to the fair market or just value of the properties within the use codes listed to arrive at an assessed value. Included with our submission of the tax roll for 2017 is our DR-493. We have filled it out in the only manner I know how without violating USPAP and professionally acceptable practices.

It is my belief that the adjustments made to the market value of property to arrive at an assessed value as referenced in Section 192.001(18) and Rule 12D-8.002(4) refer to those adjustments made necessary by classified use and assessment limitations, such as the 3% and 10% caps, amongst others authorized by statute. The term "Fair Market Value" should not appear on Form DR-493 as there simply is no basis for a uniform percentage adjustment to be made to the fair market value of all properties within a use code as the DR-493 in its present form implies.

However, I understand that you have a responsibility to evaluate this tax roll and that using sliding scales would make your task impossible. As such, I can tell you that when we have completed our annual analysis and are calibrating the base rate values in our models, we use a percentage adjustment of 15% to test our results for all property use codes with the exception of those use codes that are in strata 6 (codes 03, 11-39 and 41-49) in which we use 10%. In order to keep us both using the same standards, I would ask that the Department also use 15% for all use codes except for those codes listed above and use 10% as an adjustment for those codes in strata 6. Please see attachment for additional information.

Sincerely,

Ed Crapo, CFA, ASA, AAS
Property Appraiser

Alachua County Attachment to DR-493, 2017 Tax Roll Submission

Preface:

It is the intent of the Alachua County Property Appraiser's office to fully and accurately comply with both Florida Statutes and Florida Administrative Code. As the real property markets have become more complex, it has also meant that the appraisal of real property has become more complex. This document is intended to answer each of the adjustment questions on the DR-493, R. 11/12.

General Comments:

A discussion of terms is necessary to understand what and why any adjustments are made to any sale prices and what the relationship to value these prices have. Sale Price, Just Value as defined by the Florida courts and the Appraisal Professions Market Value are the most important of the terms we deal with.

Sale Price:

Simply put, it is the price paid for a good or service.

USPAP definition and comment:

PRICE: The amount asked, offered, or paid for a property.

Comment: Once stated, *price* is a fact, whether it is publicly disclosed or retained in private. Because of the financial capabilities, motivations, or special interests of a given buyer or seller, the price paid for a property may or may not have any relation to the *value* that might be ascribed to that property by others.

ASA definition:

PRICE: The amount a particular purchaser agrees to pay and a particular seller agrees to accept under the circumstances surrounding their transaction. Price may not necessarily be equal to value.

IAAO definition:

SALE PRICE: The actual amount of money exchanged for a unit of goods or services, whether or not established in a free and open market. An indicator of **market value**.

Just Value:

Just value is a unique concept to the State of Florida. It occurs in no appraisal texts or literature outside the State of Florida and has its origins in the Florida Constitution Article VIII, Section 4 "... which should secure a just valuation of all property."

Florida Statutes never state what Just Value is, but in Chapter 193.011 the statutes outline the factors to consider in deriving just valuation. Subsection (8)(which is referenced here on the DR-493) states that the net proceeds of a sale are to be considered. The DR-493 asks what the universal number is that defines the aggregate amount for all items included in a sale price which are not considered to be a part of the net sales proceeds. The answer is that no such number exists. It is different for each transaction evaluated based upon the individual motivations of the buyer and the seller in that transaction.

That being said, there are, however, some trends that we can see from our studies that point toward certain percentages with some predictability. As we evaluate sales it is necessary to keep in mind that

the sale prices that go through an agent have significantly higher percentages of costs than those that don't.

Just value is the legal standard for Property Appraisers in the State of Florida and that which is placed upon our tax rolls.

Before moving to the two market value descriptions, a discussion of the relationship between Price and Value is in order.

The following is an excerpt from, or a summation of, a larger discussion that we have used in Alachua County for over a decade.

Purchase Price vs. Market Value:

Purchase Price and Market Value are separate and distinct in appraisal lexicon. Purchase Price is the negotiated cost paid for a specific property. Market Value is the most probable price, assuming several conditions, that a property would bring within a normal market exposure time. The difference is one of consensus. Market value is an appraisal term that refers to a predictable value based upon parameters extracted from the total market population. Individual purchase or sale price may or may not approximate the market value. Investors do not enter the real estate market to negotiate the market value. They enter the market to "get the best deal" given their particular needs and circumstances. It is only when a group of transactions exists that you have a marketplace and enough market sales to extrapolate data that can then be used to predict market value.

USPAP Value Definition:

VALUE: the monetary relationship between properties and those who buy, sell or use those properties.

Comment: Value expresses an economic concept. As such, it is never a fact but always an opinion of the worth of a property at a given time in accordance with a specific definition of value. In appraisal practice, value must always be qualified – for example, market value, liquidation value, or investment value.

The Appraisal Institute has another good discussion of the relationship of price, cost and value. The above discussions and quotes speak to the definition of market value as used by appraisal professionals, the bottom line being that value is always an opinion, never a fact, and no further adjustments to an opinion are appropriate or necessary.

Lastly, there is Florida's judicial concept of market value. The courts in Florida have opined that market value is just value. Obviously, no one in the appraisal profession would define market value as just value, so this judicial concept is different from the preceding discussion. The legislature ostensibly could address this, but has not. So the courts in Florida hold that market value is just value and never adjusted. See *Bystrom v. Equitable Life Assurance of the United States*.

The bottom line is that Alachua County makes no adjustments to the fair market value of any parcel or groupings of parcels in arriving at just value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at just value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

All Assessed values in Alachua County are derived from the above referenced just values with the appropriate adjustments for classification and capping per Florida Statutes. These percentages differ greatly depending upon the nature of the properties, the length of ownership, and location or economic influences.

DR-493 Price Adjustment:

As stated earlier, for any given sale there can be wide discrepancies, and individual sales will have much different percentages of "costs" allocated to them dependent upon whether or not there was an agent involved in the transaction. The following are the trends we have been able to identify in Alachua County.

Use Code 00 (Vacant Residential) 10 - 15%. However, it should be noted that most transactions involve foreclosure or resale after foreclosure or deed in lieu of foreclosure. These types of transactions tend to increase the percentage of closing costs.

Use Code 10 (Vacant Commercial) 5 - 15%. However, it should be noted that most transactions involve foreclosure or resale after foreclosure or deed in lieu of foreclosure. These types of transactions tend to increase the percentage of closing costs.

Code 40 (Vacant Industrial) 5 - 15%. It should be noted that closing costs vary greatly depending on financing and agency representation.

Use Code 99 (Acreage Not Zoned Agricultural) 10 - 15%. However, it should be noted that many of the sales involve affiliated parties, family or banks. These types of transactions tend to decrease the percentage of closing costs.

Use Code 01 (Single Family) 5 - 15%. It should be noted that closing costs vary greatly depending on financing and agency representation.

Use Code 02 (Mobile Homes) 5 - 15%. It should be noted that closing costs vary greatly depending on financing and agency representation.

Use Code 04 (Condominiums) 5 - 15%. However, it should be noted that these sales represent a distressed market that is slowly recovering and many sales are cash transactions. These types of transactions tend to decrease the percentage of closing costs.

Use Code 05 (Cooperative) 15%. However, it should be noted that there are no properties coded with this use code.

Use Code 06 & 07 (Retirement Homes/Miscellaneous Residential) 5 - 15%. However, it should be noted that many of the sales involve affiliated parties, family or banks. These types of transactions tend to decrease the percentage of closing costs.

Use Code 03 (Multifamily 10 units or more) 5 – 10%. < \$1 million = 10% / > \$1 million = 5%.

Use Code 08 (Multifamily less than 10 units) 5 - 15%. It should be noted that closing costs vary greatly depending on financing and agency representation.

Use Code 11 – 39 (Commercial) 5 – 10%. < \$1 million = 10% / > \$1 million = 5%.

Use Code 41 – 49 (Industrial) 5 – 10%. < \$1 million = 10% / > \$1 million = 5%.

Use Code 50 -69 (Agricultural) 5 - 15%. It should be noted that these properties are valued by classified use values and that closing costs vary greatly depending on financing and agency representation.

Use Code 70 – 79 (Institutional) 10 – 15%. However, by Department of Revenue guidelines, sales transactions of institutional properties are not considered qualified sales.

Use code 80 – 89 (Governmental) 10 – 15%. However, by Department of Revenue guidelines, sales transactions of governmental properties are not considered qualified sales.

Use Code 90 (Leasehold Interests) 10 – 15%. However, it should be noted that there is only one property with this use code and that property has not sold recently.

Use Code 91 – 97 (Miscellaneous) 10 – 15%. However, it should be noted that many of the sales involve affiliated parties, family or banks. These types of transactions tend to decrease the percentage of closing costs.



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Baker

County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 – 39	15%
Use Code 99	15%	Use Code 41 – 49	15%
Use Code 01	15%	Use Code 50 – 69	15%
Use Code 02	15%	Use Code 70 – 79	15%
Use Code 04	15%	Use Code 80 – 89	15%
Use Code 05	15%	Use Code 90	15%
Use Code 06 & 07	15%	Use Code 91 – 97	15%

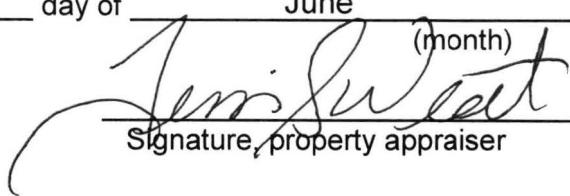
INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Macclenny, Florida

on this 27th day of June (month), 2017 (year).


Signature, property appraiser

Timothy P. Sweat, C.F.A.

BAKER COUNTY PROPERTY APPRAISER
32 N. Fifth Street, Suite B
Macclellny, Florida 32063
(904) 259-3191



June 27, 2017

Florida Department of Revenue
P O Box 3000
Tallahassee, FL 32315-3000

Re: DR-493

To Whom It May Concern,

In accordance with section 192.001(18), Florida Statues (2013), enclosed is the DR-493 form summarizing "Adjustment Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Baker county.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at the assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

If you have any questions, please do not hesitate to contact me.

Sincerely,

Timothy P. Sweat, CFA
Baker County Property Appraiser



DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

**ADJUSTMENTS MADE TO
RECORDED SELLING PRICES OR FAIR MARKET VALUE
IN ARRIVING AT ASSESSED VALUE**

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Bay County Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

% Adjustment		% Adjustment	
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15 as to improvement only
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Panama City, FL

on this 26th day of June (month), 2017 (year).

D. Donald
Signature, property appraiser



DAN SOWELL, CFA

Bay County Property Appraiser
860 W. 11th Street
Panama City, FL 32401



June 26, 2017

Florida Department of Revenue
Dr. Maurice Gogarty, Program Director
Property Tax Oversight
PO Box 3000
Tallahassee, FL 32315-3000

Dear Dr. Gogarty:

In accordance with section 192.001(18), Florida Statutes (2016), enclosed is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Bay County.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or grouping of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

Sincerely,

A handwritten signature in black ink that reads "Dan Sowell".

Dan Sowell, CFA
Bay County Property Appraiser



DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

BRADFORD County Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 – 39	15%
Use Code 99	15%	Use Code 41 – 49	15%
Use Code 01	15%	Use Code 50 – 69	15% as to Improvement Only
Use Code 02	15%	Use Code 70 – 79	0%
Use Code 04	15%	Use Code 80 – 89	0%
Use Code 05	15%	Use Code 90	0%
Use Code 06 & 07	15%	Use Code 91 – 97	0%

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Starke, Florida

on this 29th day of June (month), 2017 (year).


Signature, property appraiser



SEAL OF THE STATE OF
FLORIDA
1845
PROPERTY APPRAISER

KENNY CLARK
Certified Florida Appraiser

P (904) 966-6216
F (904) 966-6167

June 29, 2017

Mr. Leon M. Biegalski, Executive Director
Florida Department of Revenue
PO Box 3000
Tallahassee FL 32315-3000

Dear Mr. Biegalski:

Please find enclosed the Initial Recapitulation of the 2017 Bradford County tax rolls.

In accordance with section 192.001(18), Florida Statutes (2013), included in this packet is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Bradford County.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

If you need additional information, please contact us.

Sincerely,



Kenny Clark
Property Appraiser

Enclosures



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Brevard County, Fl County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

% Adjustment		% Adjustment	
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 – 39	15%
Use Code 99	15%	Use Code 41 – 49	15%
Use Code 01	15%	Use Code 50 – 69	15%
Use Code 02	15%	Use Code 70 – 79	15%
Use Code 04	15%	Use Code 80 – 89	15%
Use Code 05	15%	Use Code 90	15%
Use Code 06 & 07	15%	Use Code 91 – 97	15%

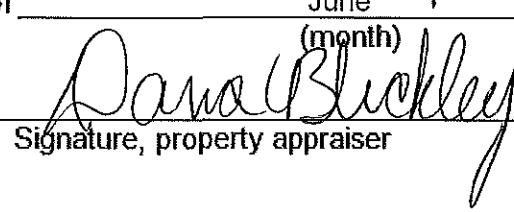
INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Brevard County, Fl

on this 28th day of June, 2017, (month), (year).


Signature, property appraiser



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Broward County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	10	Use Code 03	10
Use Code 10	10	Use Code 08	10
Use Code 40	10	Use Code 11 – 39	10
Use Code 99	10	Use Code 41 – 49	10
Use Code 01	10	Use Code 50 – 69	10
Use Code 02	10	Use Code 70 – 79	10
Use Code 04	10	Use Code 80 – 89	10
Use Code 05	10	Use Code 90	10
Use Code 06 & 07	10	Use Code 91 – 97	10

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Fort Lauderdale, FL
on this 30th day of June (month) 2017 (year)

Marty Kain
Signature, property appraiser



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

CALHOUN County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15% on improvement only
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Blountstown, Florida
on this 1st day of July (month), 2017 (year).

Carla J. Peacock
Signature, property appraiser



Carla T. Peacock

Calhoun County Property Appraiser

July 1, 2017

Dr. Maurice Gogarty, Director
Property Tax Oversight
Florida Department of Revenue
Tallahassee, FL 32301

Dear Dr. Gogarty:

In accordance with section 192.001(18), Florida Statutes (2013), enclosed is the DR-493 Form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Calhoun County.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

If you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink that reads "Carla T. Peacock".

Carla T. Peacock



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Charlotte County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 – 39	15%
Use Code 99	15%	Use Code 41 – 49	15%
Use Code 01	15%	Use Code 50 – 69	15%
Use Code 02	15%	Use Code 70 – 79	15%
Use Code 04	15%	Use Code 80 – 89	15%
Use Code 05	15%	Use Code 90	15%
Use Code 06 & 07	15%	Use Code 91 – 97	15%

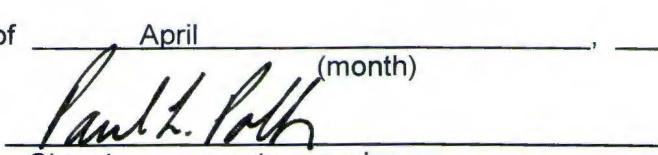
INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Charlotte County

on this 18th day of April (month), 2017 (year).



Paul L. Polk
Signature, property appraiser



ADJUSTMENTS MADE TO
RECORDED SELLING PRICES OR FAIR MARKET VALUE
IN ARRIVING AT ASSESSED VALUE

DR-493
R.11/12
Rule 12D-16.002
Florida
Administrative Code
Eff. 11/12

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Citrus County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
USE CODE 00	15%	USE CODE 03	15%
USE CODE 10	15%	USE CODE 08	15%
USE CODE 40	15%	USE CODE 11-39	15%
USE CODE 99	15%	USE CODE 41-49	15%
USE CODE 01	15%	USE CODE 50-69	15%
USE CODE 02	15%	USE CODE 70-79	15%
USE CODE 04	15%	USE CODE 80-89	15%
USE CODE 05	15%	USE CODE 90	15%
USE CODE 06 & 07	15%	USE CODE 91-97	15%

INSTRUCTIONS

The property appraiser must complete this form stating the eight criterion adjustments made by the property appraiser to recorded selling prices of fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and official signature at Inverness, Florida

on this 30th day Of June, 2017
(month) (year)

Leslie Cook

Signature, property appraiser



DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Clay County Assessment Roll 20¹⁷

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

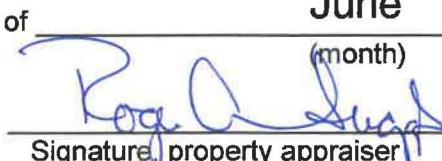
INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Green Cove Springs, Fl

on this 30th day of June 2017
(month) (year)


Signature property appraiser



OFFICE OF THE CLAY COUNTY PROPERTY APPRAISER

Honorable Roger A. Suggs, CFA, AAS, CCF
State-Certified General Real Estate Appraiser RZ2771



June 30, 2017

Leon M. Biegalski
Executive Director
Florida Department of Revenue
Post Office Box 6668
Tallahassee, Florida 32314-6668

Re: Form DR-493

Dear Mr. Biegalski,

In accordance with section 192.001(18), Florida Statutes (2014), enclosed is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Clay county.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in estimating assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

Sincerely,

Roger A. Suggs, CFA, AAS, CCF
Property Appraiser
State-Certified General Real Estate Appraiser RZ2771

Main Office
County Administration Building
477 Houston Street, 2nd Floor
Green Cove Springs, FL 32043
Telephone: (904) 269/284-6305
Fax: (904) 284-2923
www.ccpao.com

Orange Park Office
Park Central Plaza
1518 Park Avenue
Orange Park, FL 32073
Telephone: (904) 541-5332
www.facebook.com/ccpaofl



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Collier County Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Collier County, Florida
on this 30th day of June, 2017.
(month) (year)

John Dennis
Signature, property appraiser



COLLIER COUNTY PROPERTY APPRAISER

ABE SKINNER, CFA

June 30, 2017

In accordance with section 192.001(18), Florida Statutes (2017), enclosed is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Collier County.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

Sincerely,

A handwritten signature in blue ink that reads "Abe Skinner".

Abe Skinner, CFA
Collier County Property Appraiser

AS/jb
Enclosure



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

COLUMBIA County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15 (improvements only)
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Columbia County, Florida
on this 30th day of June, 2017.

(month)

(year)


Signature, property appraiser

JEFF HAMPTON, C.F.A.



PROPERTY APPRAISER - COLUMBIA COUNTY, FLORIDA



June 30, 2017

Florida Department of Revenue
Property Tax Oversight – TRIM Section
Tallahassee, Florida 32315-3000

RE: 2017 Tax Roll

To Whom It May Concern:

In accordance with section 192.001(18), Florida Statutes, enclosed is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Columbia county.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

Sincerely,

Jeff Hampton,
Property Appraiser



DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

FLORIDA

**ADJUSTMENTS MADE TO
RECORDED SELLING PRICES OR FAIR MARKET VALUE
IN ARRIVING AT ASSESSED VALUE**

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

DeSoto County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15 as to Improvements Only
Use Code 02	15	Use Code 70 – 79	0
Use Code 04	15	Use Code 80 – 89	0
Use Code 05	15	Use Code 90	0
Use Code 06 & 07	15	Use Code 91 – 97	0

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Arcadia, Florida

on this 30th day of June (month), 2017 (year).

David M. Williams
Signature, property appraiser



David A. Williams, CFA

DeSoto County Property Appraiser

Post Office Box 311
Arcadia, Florida 34265
www.desotopa.com
PHONE (863) 993-4866
FAX (863) 993-4869

MEMBER
International Association
of Assessing Officers

Property Appraisers
Association of Florida

June 30, 2017

Florida Department of Revenue
Property Tax Administrator
2450 Shumard Oak Blvd.
Room 2-3200
Tallahassee, Florida 32399-0126

To Whom It May Concern:

In accordance with section 192.001(18), Florida Statutes (2014), enclosed is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for DeSoto County.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

Should you have any questions, please do not hesitate to call.

Sincerely,

A handwritten signature in black ink that reads "David A. Williams".

David A. Williams, CFA
DeSoto County Property Appraiser

/rs

**ADJUSTMENTS MADE TO
 RECORDED SELLING PRICES OR FAIR MARKET VALUE
 IN ARRIVING AT ASSESSED VALUE**

Sections 193.011(8) and 192.001(18), Florida Statutes
 Rule 12D-8.002(4), F.A.C.

Dixie County County Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

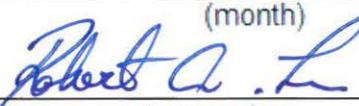
% Adjustment		% Adjustment	
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 – 39	15%
Use Code 99	15%	Use Code 41 – 49	15%
Use Code 01	15%	Use Code 50 – 69	0%
Use Code 02	15%	Use Code 70 – 79	15%
Use Code 04	15%	Use Code 80 – 89	15%
Use Code 05	15%	Use Code 90	15%
Use Code 06 & 07	15%	Use Code 91 – 97	15%

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Dixie County

on this 30th day of June (month) 2017 (year)


 Signature, property appraiser

Robert A. Lee

Dixie County Property Appraiser

P.O. Box 260

Cross City, Fl. 32628

Phone (352)498-1210 or 1212

Fax (352)498-1211

Email: padixie@bellsouth.net

June 30, 2017

Florida Department of Revenue
Leon M. Biegalski
Property Tax Oversight
P.O. Box 3000
Tallahassee, Fl. 32315-3000

Dear Mr. Biegalski:

In accordance with Section 192.001(18), Florida Statutes (2014) enclosed is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Dixie County.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

If you have any questions please do not hesitate to contact me.

Sincerely,



Robert A. Lee, CFA

Dixie County Property Appraiser



DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

DUVAL County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15 (Improvements Only)
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

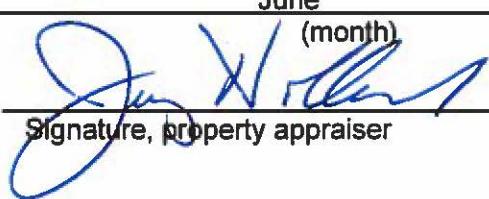
INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Jacksonville, Florida

on this 23rd day of June (month) 2017 (year)



Signature, property appraiser



**ADJUSTMENTS MADE TO
RECORDED SELLING PRICES OR FAIR MARKET VALUE
IN ARRIVING AT ASSESSED VALUE**

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Escambia County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

% Adjustment		% Adjustment	
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 - 39	15
Use Code 99	15	Use Code 41 - 49	15
Use Code 01	15	Use Code 50 - 69	15
Use Code 02	15	Use Code 70 - 79	15
Use Code 04	15	Use Code 80 - 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 - 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Escambia County

on this 27 day of June, 2017.
(month) (year)


Signature, property appraiser



Chris Jones, CFA

Escambia County Property Appraiser
221 Palafox PL Suite 300, Pensacola, FL 32502-5836
Phone 850 434-2735, Fax 850 435-9526



June 27, 2017

The Florida Department of Revenue
Property Tax Oversight
Research & Analysis Unit
P. O. Box 3000 Analysis Unit
Tallahassee, FL 32315-3000

RE: DR-493 Form Adjustments

To Whom It May Concern:

In accordance with section 192.001(18), Florida Statutes (2015), enclosed is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Escambia county.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

Sincerely,

Chris Jones, CFA
ESCAMBIA COUNTY PROPERTY APPRAISER

By:

A handwritten signature in black ink that reads "Keith B. Hodges".

Keith B. Hodges, MAI, MBA
Chief Deputy Property Appraiser



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Flagler County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

% Adjustment		% Adjustment	
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 – 39	15%
Use Code 99	15%	Use Code 41 – 49	15%
Use Code 01	15%	Use Code 50 – 69	15% (as to bldgs. only)
Use Code 02	15%	Use Code 70 – 79	15%
Use Code 04	15%	Use Code 80 – 89	15%
Use Code 05	15%	Use Code 90	15%
Use Code 06 & 07	15%	Use Code 91 – 97	15%

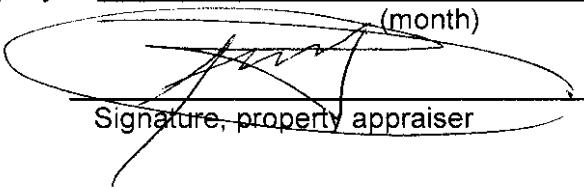
INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Bunnell, FL

on this 29th day of June (month) 2017 (year)


Signature, property appraiser

OFFICE OF THE PROPERTY APPRAISER

FLAGLER COUNTY, FLORIDA

JAMES E. GARDNER, Jr., CFA
STATE CERTIFIED GENERAL APPRAISER RZ1169
FLAGLER COUNTY PROPERTY APPRAISER



Post Office Box 936
Bunnell, FL 32110-0936
Phone (386) 313-4150
Fax (386) 313-4151

June 29, 2017

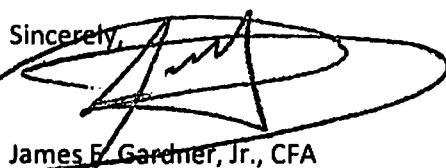
Florida Department of Revenue
Property Tax Oversight
Research & Analysis Unit
P.O. Box 3000
Tallahassee, FL 32315-3000

In accordance with Section 192.001(18), Florida Statutes (2016), enclosed is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Flagler County.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

If you have any questions, please do not hesitate to contact me.

Sincerely,



James E. Gardner, Jr., CFA
Flagler County Property Appraiser



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Franklin County Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

% Adjustment		% Adjustment	
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 – 39	15%
Use Code 99	15%	Use Code 41 – 49	15%
Use Code 01	15%	Use Code 50 – 69	15%
Use Code 02	15%	Use Code 70 – 79	15%
Use Code 04	15%	Use Code 80 – 89	15%
Use Code 05	15%	Use Code 90	15%
Use Code 06 & 07	15%	Use Code 91 – 97	15%

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Apalachicola

on this 19th day of June, 2017.
(month) (year)



Signature, property appraiser



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Gadsden County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

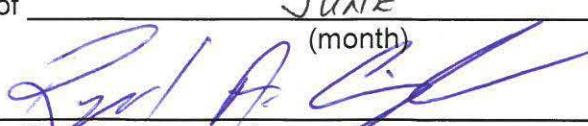
	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15 (as to improvements)
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Quincy, FL
on this 21st day of JUNE, 2017.
(month) (year)


Signature, property appraiser



DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Gilchrist County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 – 39	15%
Use Code 99	15%	Use Code 41 – 49	15%
Use Code 01	15%	Use Code 50 – 69	15%*
Use Code 02	15%	Use Code 70 – 79	15%
Use Code 04	15%	Use Code 80 – 89	15%
Use Code 05	15%	Use Code 90	15%
Use Code 06 & 07	15%	Use Code 91 – 97	15%

*as to improvements only

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Trenton, Florida

on this 28th day of June, 2017.

(month)

(year)



Signature, property appraiser



Damon C. Leggett, C.F.A.

Gilchrist County Property Appraiser

112 South Main Street, Suite 138 • Trenton, Florida 32693 • Phone: 352-463-3190 • 1-800-219-3208 • Fax: 352-463-3193

June 28, 2016

Florida Department of Revenue
Property Tax Oversight
PO Box 3000
Tallahassee, FL 32315-3000

To Whom It May Concern:

In accordance with section 192.001(18), Florida Statutes (2014), enclosed is the DR-493 form summarizing “Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value” for Gilchrist County.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

Sincerely,

Damon C. Leggett, CFA
Gilchrist County Property Appraiser





ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

GLADES County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Moore Haven

on this 1st day of July, (month) 2017, (year)

Loree Ward
Signature, property appraiser



LORIE WARD
PROPERTY APPRAISER
GLADES COUNTY

P.O. Box 1106 • Moore Haven, Florida 33471
Phone 863-946-6025 • Fax 863-946-3359 • Toll Free 1-877-445-2337



July 1, 2017

Florida Department of Revenue
Dr. Maurice M. Gogarty, Director
Property Tax Oversight
P.O. Box 3000
Tallahassee, FL 32315

Dear Dr. Gogarty,

In accordance with section 192.001(18), Florida Statutes (2016), enclosed is the DR-493 form summarizing “Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value” for Glades County.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

Sincerely,

A handwritten signature in blue ink that reads "Lorie Ward".

Lorie Ward, C.F.A.
Glades County Property Appraiser



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Gulf _____ County _____ Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Gulf County Courthouse, Port Saint Joe, Florida 32456

on this 28 day of June, 2017,
(month) (year)


Signature, property appraiser



MITCH BURKE, CFA
Gulf County Property Appraiser
1000 Cecil G. Costin, Sr Blvd., Room 110
Port St. Joe, Florida 32456
Phone (850) 229-6115

June 28, 2017

Florida Department of Revenue

RE: Form DR-493

To Whom It May Concern:

In accordance with section 192.001(18), Florida Statutes (2015), enclosed is the DR-493 form summarizing “Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value” for Gulf county.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

Respectfully,

Mitch Burke CFA
Gulf County Property Appraiser



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Hamilton County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 – 39	15%
Use Code 99	15%	Use Code 41 – 49	15%
Use Code 01	15%	Use Code 50 – 69	15%
Use Code 02	15%	Use Code 70 – 79	15%
Use Code 04	15%	Use Code 80 – 89	15%
Use Code 05	15%	Use Code 90	15%
Use Code 06 & 07	15%	Use Code 91 – 97	15%

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Jasper FL

on this 29th day of June, 2017
(month) (year)


Signature, property appraiser



June 29, 2017

Attachment to DR-493

In accordance with section 192.001(18), Florida Statutes (2013), enclosed is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Hamilton County.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

If you have any questions, please do not hesitate to contact me.

Sincerely,

David H. Goolsby, Jr.



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Hardee County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	0
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	0 (land) 15 (buildings)
Use Code 02	15	Use Code 70 – 79	0
Use Code 04	15	Use Code 80 – 89	0
Use Code 05	15	Use Code 90	0
Use Code 06 & 07	15	Use Code 91 – 97	0

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Wauchula, FL
on this 30th day of June (month) 2017 (year)

Kathy L. Gandy
Signature property appraiser



Hardee County KATHY L. CRAWFORD

June 30, 2017

Mr. Charlie Gordon
Florida Department of Revenue
Property Tax Administration
725 S Calhoun Street, Room G 12
Tallahassee, FL 32399

Re: 2017 Preliminary Recapitulation

Dear Mr. Gordon:

Attached for your review are the following documents for Hardee County:

1. DR-489 Series – Tax Roll Certification (School RLE, Health, SWFWMD, Bowling Green, Wauchula, Zolfo Springs, Hardee BCC)
2. DR-493 – 8th Criteria Allowance
3. Ag Schedule Per Acre Value
4. DR-420S – Hardee County School District

As indicated above, in accordance with section 192.001(18), Florida Statutes, attached is the DR-493 form summarizing “Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value” for Hardee County. To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

These documents along with the NAL and NAP files were electronically submitted to the Department of Revenue’s FTP site.

If you have any questions, please contact me at 863/773-2196 or e-mail at k.crawford@hardeepa.com .

Sincerely,



Kathy L Crawford, CFA
Hardee County Property Appraiser



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Hendry County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 – 39	15%
Use Code 99	15%	Use Code 41 – 49	15%
Use Code 01	15%	Use Code 50 – 69	15%
Use Code 02	15%	Use Code 70 – 79	15%
Use Code 04	15%	Use Code 80 – 89	15%
Use Code 05	15%	Use Code 90	15%
Use Code 06 & 07	15%	Use Code 91 – 97	15%

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at HENDRY COUNTY

on this 28 day of June (month), 2017 (year).


Signature, property appraiser



Phillip L. Pelletier

Hendry County Property Appraiser

June 28, 2017

Property Tax Oversight
Research & Analysis Unit
PO Box 3000
Tallahassee, Florida 32315-300

In accordance with section 192.001(18), Florida Statutes (2014), enclosed is the DR-493 form summarizing “Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value” for Hendry County.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

Sincerely,



Phillip L Pelletier
Hendry County Property Appraiser

PLP/lch



DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

**ADJUSTMENTS MADE TO
RECORDED SELLING PRICES OR FAIR MARKET VALUE
IN ARRIVING AT ASSESSED VALUE**

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

HERNANDO County Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at **20 NORTH MAIN ST., ROOM 463, BROOKSVILLE, FLORIDA**

on this 21ST day of JUNE (month), 2017 (year).

Signature, property appraiser
JOHN C. EMERSON, CFA

JOHN C. EMERSON, CFA
HERNANDO COUNTY PROPERTY APPRAISER
PHONE: (352) 754-4190
WEBSITE: www.hernandocounty.us/pa

♦ **BROOKSVILLE OFFICE ♦**

20 N. Main St., Room 463
Brooksville, FL 34601-2893

Fax Numbers:

Administration (352) 754-4198
Central GIS (352) 754-4198
Exemptions/Tangible (352) 754-4194



"To Serve & Assess With Fairness"

♦ **WESTSIDE OFFICE ♦**

7525 Forest Oaks Blvd.
Spring Hill, FL 34606-2400

Fax Numbers:

Addressing (352) 688-5060
Exemptions (352) 688-5088
Real Property (352) 688-5087

In accordance with section 192.001(18), Florida Statutes, enclosed is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Hernando county.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

John C. Emerson, CFA
Hernando County Property Appraiser



Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

Highlands County Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

% Adjustment		% Adjustment	
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Sebring

on this 26th day of June, 2017.
(month) (year)


Signature, property appraiser



C. Raymond M^cIntyre, C.F.A.

Highlands County Property Appraiser
560 S. COMMERCE AVE.
SEBRING, FLORIDA 33870-3899
(863) 402-6659

MEMBER
INTERNATIONAL ASSOCIATION
OF ASSESSING OFFICERS
PROPERTY APPRAISER'S
ASSOCIATION OF FLORIDA

MEMO

In accordance with section 192.001(18), Florida Statutes (2013), enclosed is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Highlands county.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

C. Raymond M^cIntyre
C. Raymond M^cIntyre, C.F.A. 06/26/2017
Date



**ADJUSTMENTS MADE TO
RECORDED SELLING PRICES OR FAIR MARKET VALUE
IN ARRIVING AT ASSESSED VALUE**

Sections 193.011(8) and 192.001(18), Florida
Statutes

Hillsborough

County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

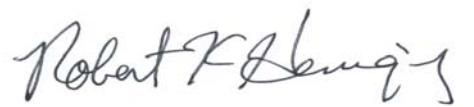
	% Adjustment		% Adjustment
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 - 39	15%
Use Code 99	15%	Use Code 41 - 49	15%
Use Code 01	15%	Use Code 50 - 69	15%
Use Code 02	15%	Use Code 70 - 79	15%
Use Code 04	15%	Use Code 80 - 89	15%
Use Code 05	15%	Use Code 90	15%
Use Code 06 & 07	15%	Use Code 91 - 97	15%

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at _____
Tampa, Florida
on this 27th day of June, 2017.

A handwritten signature in black ink that reads "Robert F. Bemig".

Signature, property appraiser



DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Holmes County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Bonifay, FL

on this 30th day of June, 2017.
(month) (year)

Bonifay, FL
Signature, property appraiser



**ADJUSTMENTS MADE TO
RECORDED SELLING PRICES OR FAIR MARKET VALUE
IN ARRIVING AT ASSESSED VALUE**

**Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.**

Indian River County Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

% Adjustment		% Adjustment	
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Vero Beach, Florida

On this 26th day of June 2017, (month) (year)

E. A. J. Volta

Signature, property appraiser



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Jackson County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 – 39	15%
Use Code 99	15%	Use Code 41 – 49	15%
Use Code 01	15%	Use Code 50 – 69	15% as to improved only
Use Code 02	15%	Use Code 70 – 79	0
Use Code 04	15%	Use Code 80 – 89	0
Use Code 05	15%	Use Code 90	0
Use Code 06 & 07	15%	Use Code 91 – 97	0

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Marianna, FL.
on this 28th day of June (month) 2017 (year).

Rebecca Morris-Haid
Signature, property appraiser



Certified Florida Appraiser

Rebecca Morris-Haid, CFA

Jackson County Property Appraiser

Post Office Box 1526
Marianna, Florida 32447

"We are here to serve you"

PHONE: (850) 482-9646
FAX: (850) 482-9036
jcpta@earthlink.net

June 28, 2017

*Division of Property Tax Administration
Florida Department of Revenue
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399*

Department of Revenue:

In accordance with Section 192.001(18), Florida Statutes 2013), enclosed is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Jackson County.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system. If you have any questions, please don't hesitate to call.

Sincerely,

A handwritten signature in black ink that reads "Rebecca Morris-Haid".

*Rebecca Morris-Haid, CFA
Property Appraiser
Jackson County*

RH



DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

ADJUSTMENTS MADE TO RECORDED SELLING PRICES*OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Jefferson

County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 – 39	15%
Use Code 99	15%	Use Code 41 – 49	15%
Use Code 01	15%	Use Code 50 – 69	15% as to improvement only
Use Code 02	15%	Use Code 70 – 79	15%
Use Code 04	15%	Use Code 80 – 89	15%
Use Code 05	15%	Use Code 90	15%
Use Code 06 & 07	15%	Use Code 91 – 97	15%

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices*or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Jefferson County, Florida

on this 30th day of June, 2017.
(month) (year)

Angela Gray
Signature, property appraiser

*To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

LAFAYETTE County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 – 39	15%
Use Code 99	15%	Use Code 41 – 49	15%
Use Code 01	15%	Use Code 50 – 69	15%
Use Code 02	15%	Use Code 70 – 79	15%
Use Code 04	15%	Use Code 80 – 89	15%
Use Code 05	15%	Use Code 90	15%
Use Code 06 & 07	15%	Use Code 91 – 97	15%

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Lafayette Co. fl.

on this 30th day of June (month), 2017 (year).

Signature, property appraiser

Tim Walker

Lafayette County Property Appraiser

P.O. Box 6 • 120 W. Main Street
Mayo, FL 32066
Office 386-294-1991 • Fax 386-294-1106
lafcopa@windstream.net • lafayettepapa.com

June 30, 2017

Department of Revenue

Property Tax Administration
2450 Shumard Oaks
Tallahassee, FL 32399

Dear Sir or Madam,

In accordance with section 192.001(18), Florida Statutes (2013), enclosed is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Lafayette county.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

Thank You.
Sincerely,



Tim Walker
Property Appraiser
Lafayette County, Florida



**ADJUSTMENTS MADE TO
RECORDED SELLING PRICES OR FAIR MARKET VALUE *or*
IN ARRIVING AT ASSESSED VALUE**

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

LAKE County Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at TAVARES, FLORIDA

on this 26TH day of JUNE, 2017.
(month) (year)


Signature, property appraiser



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

LEE County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Fort Myers, Florida

on this 1st day of July, 2017.
(month) (year)

Signature, property appraiser



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

LEON County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

% Adjustment		% Adjustment	
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

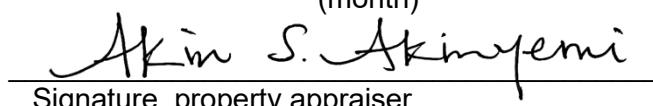
INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at _____ TALLAHASSEE, FLORIDA _____

on this 30th day of JUNE _____, 2017 _____.
(month) (year)



Signature, property appraiser

AKIN AKINYEMI, R.A.
Leon County Property Appraiser

315 S. Calhoun Street
Courthouse Annex-3rd Floor

www.leonpa.org



OFFICE OF
LEON COUNTY
PROPERTY APPRAISER

Mailing Address:
Leon County Property Appraiser
P.O. Box 1750
Tallahassee, FL 32302-1750

TELEPHONE: 850-606-6200
FAX: 850-606-6201
admin@leonpa.org

June 30, 2017

Resource Management Process Manager
Property Tax Oversight Program
Florida Department of Revenue
Post Office Box 3000
Tallahassee, FL 32315-3000

ATTN: Ms. Sue Harlan

To Whom It May Concern:

In accordance with section 192.001(18), Florida Statutes (2014), enclosed is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Leon County.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

If you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink that reads "Akin S. Akinyemi".

Akin Akinyemi, R.A.
Leon County Property Appraiser

Enclosure



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

LEVY County Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15 IMP ONLY
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

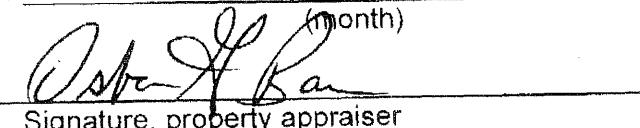
INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Bronson, Florida

on this 29 day of June 2017 (month) (year)


Signature, property appraiser

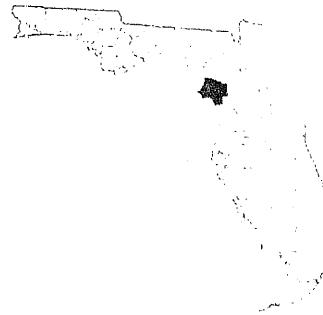
Levy County Property Appraiser

Osborn "Oz" Barker

P. O. Drawer 100 Bronson, Florida 32621

Telephone (352) 486-5222

Map Room (352) 486-5192



June 29, 2017

To Whom It May Concern:

In accordance with section 192.001(18), Florida Statutes (2013), enclosed is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Levy County.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

Sincerely

Osborn G. Barker

Levy County Property Appraiser



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Liberty County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Bristol, Florida
on this 30th day of June, 2017.
(month) (year)

Candy P. Walker
Signature, property appraiser



DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Madison

County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Madison, FL
on this 30th day of June, 2017
(month) (year).

Leigh B. Banzel, F.A.C.
Signature, Property Appraiser



Leigh B. Barfield, CFA

MADISON COUNTY PROPERTY APPRAISER

July 10, 2017

Dr. Maurice M. Gogarty
Program Director
Florida Department of Revenue
Property Tax Oversight
P. O. Box 3000
Tallahassee, FL 32315-3000

Dear Dr. Gogarty:

In accordance with section 192.001(18), Florida Statutes(2016), attached is the DR-493 form summarizing adjustments made to recorded selling prices or fair market value in arriving at assessed value for Madison County.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

If you have any questions, please do not hesitate to contact me.

Respectfully,

A handwritten signature in black ink that reads "Leigh B. Barfield".

Leigh B. Barfield, CFA
Madison County Property Appraiser



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Manatee County Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Bradenton, Florida

on this 26th day of June (month), 2017 (year).

Signature, property appraiser



DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

MARION County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 – 39	15%
Use Code 99	15%	Use Code 41 – 49	15%
Use Code 01	15%	Use Code 50 – 69	15%
Use Code 02	15%	Use Code 70 – 79	15%
Use Code 04	15%	Use Code 80 – 89	15%
Use Code 05	15%	Use Code 90	15%
Use Code 06 & 07	15%	Use Code 91 – 97	15%

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

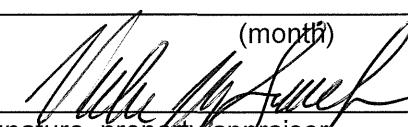
This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at OCALA

on this 22nd day of JUNE, 2017.

(month)

(year)


Signature, property appraiser



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Martin County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 – 39	15%
Use Code 99	15%	Use Code 41 – 49	15%
Use Code 01	15%	Use Code 50 – 69	15%
Use Code 02	15%	Use Code 70 – 79	15%
Use Code 04	15%	Use Code 80 – 89	15%
Use Code 05	15%	Use Code 90	15%
Use Code 06 & 07	15%	Use Code 91 – 97	15%

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at the Martin County Property Appraisers Office
on this 28th day of June (month) 2017 (year)

Laurel Kelly
Signature, property appraiser



DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Miami-Dade County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Miami-Dade County

on this 30th day of June (month), 2017 (year).


Signature, property appraiser



DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

**ADJUSTMENTS MADE TO
RECORDED SELLING PRICES OR FAIR MARKET VALUE
IN ARRIVING AT ASSESSED VALUE**

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Monroe County FL County

Assessment Roll 20_17

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

% Adjustment		% Adjustment	
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 – 39	15%
Use Code 99	15%	Use Code 41 – 49	15%
Use Code 01	15%	Use Code 50 – 69	15%
Use Code 02	15%	Use Code 70 – 79	15%
Use Code 04	15%	Use Code 80 – 89	15%
Use Code 05	15%	Use Code 90	15%
Use Code 06 & 07	15%	Use Code 91 – 97	15%

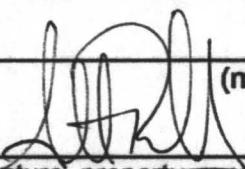
INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Monroe County FL

on this 30th day of June (month) 2017 (year)


Signature, property appraiser



DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Nassau County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Nassau County
on this 23rd day of June (month) 2017 (year).

Signature, property appraiser



OFFICE OF THE NASSAU COUNTY PROPERTY APPRAISER

Honorable A. Michael Hickox



96135 Nassau Place, Suite 4, Yulee, FL 32097

Phone: 904-491-7300 Fax: 904-491-3629

www.nassauflpa.com

June 23, 2017

Florida Department of Revenue
Research & Analysis Section
Property Tax Oversight
2450 Shumard Oak Blvd., Room 2-3200
Tallahassee, FL 32399-0126

Enclosed please find the following forms for the complete submission of the
2017 Nassau County Preliminary Tax Roll:

Agricultural Rate Schedule

12D8 File	Electronic submission via DOR FTP site
DR 489	Signed Tax Roll Certification
DR 489 V	All Taxing Authorities
DR 489 PC	Page 1
DR 489 EB	Page 1

Also, in accordance with section 192.001(18), Florida Statutes, enclosed is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Nassau County. To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

I trust this will be sufficient for the submission and approval of our 2017 Preliminary Tax Roll.

Sincerely,

A. Michael Hickox, CFA
Nassau County Property Appraiser

AMH/dbc
Enclosures



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Okaloosa County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 – 39	15%
Use Code 99	15%	Use Code 41 – 49	15%
Use Code 01	15%	Use Code 50 – 69	15%
Use Code 02	15%	Use Code 70 – 79	15%
Use Code 04	15%	Use Code 80 – 89	15%
Use Code 05	15%	Use Code 90	15%
Use Code 06 & 07	15%	Use Code 91 – 97	15%

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at 1250 Eglin Pkwy Shalimar, FL 32579

on this 20th day of June (month) 2017 (year)


Signature, property appraiser

302 North Wilson St Ste 201
Crestview, FL 32536
(850) 689-5900
FAX (850) 689-5906



MACK BUSBEE
OFFICE OF THE
OKALOOSA COUNTY
PROPERTY APPRAISER

PLEASE REPLY TO:
1250 Eglin Pkwy N. Ste 201
Shalimar, FL 32579
(850) 651-7240
FAX (850) 651-7244

June 20, 2017

Florida Department of Revenue

RE: Form DR-493 (attached)

To Whom It May Concern:

In accordance with section 192.001(18), Florida Statutes (2016), enclosed is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Okaloosa County.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

Respectfully,

A handwritten signature in black ink that reads "Mack Busbee".

Mack Busbee, CFA

Okaloosa County Property Appraiser



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Okeechobee County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at OKEECHOBEE, Florida
on this 3rd day of July (month) 2017 (year).

Mabey L. Bangs Jr.
Signature, property appraiser

OKEECHOBEE COUNTY

World's Best Fresh Water Fishing

(863) 763-4422

Mickey Bandi, CFA
Office of Property Appraiser
Web Site: www.okeechobepa.com



307 N.W. 5th Avenue, Rm. A
Okeechobee, Florida 34972
Fax: (863) 467-5717

July 3, 2017

Florida Department of Revenue
Property Tax Oversight
Post Office Box 3000
Tallahassee, FL 32315-3000

To Whom It May Concern:

In accordance with section 192.001(18), Florida Statutes (2013), enclosed is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Okeechobee county.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

Mickey Bandi, CFA

A handwritten signature in blue ink that reads "Mickey L. Bandi".
Property Appraiser
Okeechobee County



DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

ORANGE County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

% Adjustment		% Adjustment	
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 – 39	15%
Use Code 99	15%	Use Code 41 – 49	15%
Use Code 01	15%	Use Code 50 – 69	15%
Use Code 02	15%	Use Code 70 – 79	15%
Use Code 04	15%	Use Code 80 – 89	15%
Use Code 05	15%	Use Code 90	15%
Use Code 06 & 07	15%	Use Code 91 – 97	15%

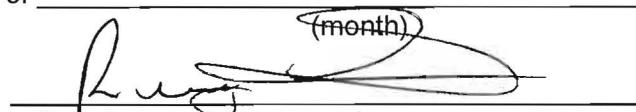
INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at ORANGE COUNTY, FLORIDA

on this 26TH day of JUNE, 2017.
(month) (year)



Signature, property appraiser

RICK SINGH, CFA
ORANGE COUNTY PROPERTY APPRAISER

200 S. Orange Avenue, Suite 1700 • Orlando, Florida 32801-3438 • (407) 836-5044



June 26, 2017

Florida Department of Revenue
Property Tax Oversight Program
P.O. Box 3000
Tallahassee, FL 32315-3000

To Whom It May Concern:

In accordance with section 192.001(18), Florida Statutes (2013), enclosed is the DR-493 form summarizing “Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value” for Orange County.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

Sincerely,

Rick Singh

Rick Singh, CFA
Orange County Property Appraiser



ocpafl.org
available in 50 languages



/OCPAFL



@RICKSINGHOCPA



/OCPAFL



@RICKSINGHOCPA



@RICKSINGHOCPAFL



DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Osceola County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 – 39	15%
Use Code 99	15%	Use Code 41 – 49	15%
Use Code 01	15%	Use Code 50 – 69	15%
Use Code 02	15%	Use Code 70 – 79	15%
Use Code 04	15%	Use Code 80 – 89	15%
Use Code 05	15%	Use Code 90	15%
Use Code 06 & 07	15%	Use Code 91 – 97	15%

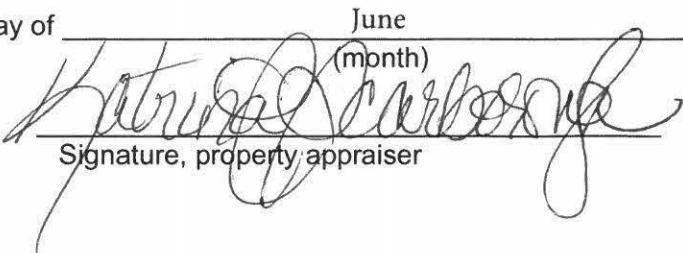
INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at _____ Kissimmee, Florida

on this 30th day of June (month), 2017 (year).


Signature, property appraiser



Katrina S. Scarborough, CFA, CCF, MCF

Osceola County Property Appraiser

June 30, 2017

Department of Revenue
Property Tax Oversight
Research & Analysis Unit
Unit Mail Stop 2-3200
2450 Shumard Oak Blvd.
Tallahassee, FL 32399-0216

In accordance with section 192.001(18), Florida Statutes (2013), enclosed is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Osceola County.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

If you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Katrina Scarborough".

Katrina S. Scarborough, CFA, CCF, MCF
Osceola County Property Appraiser



DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Palm Beach County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

% Adjustment		% Adjustment	
Use Code 00	15% / 0%	Use Code 03	15% / 0%
Use Code 10	15% / 0%	Use Code 08	15% / 0%
Use Code 40	15% / 0%	Use Code 11 – 39	15% / 0%
Use Code 99	15% / 0%	Use Code 41 – 49	15% / 0%
Use Code 01	15% / 0%	Use Code 50 – 69	15% / 0%
Use Code 02	15% / 0%	Use Code 70 – 79	15% / 0%
Use Code 04	15% / 0%	Use Code 80 – 89	15% / 0%
Use Code 05	15% / 0%	Use Code 90	15% / 0%
Use Code 06 & 07	15% / 0%	Use Code 91 – 97	15% / 0%

INSTRUCTIONS

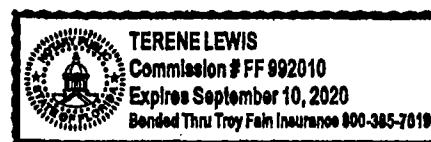
The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Terene Lewis

on this 21st day of June, 2017
(month) (year)

Terene Lewis
Signature, property appraiser





DOROTHY JACKS

CFA, AAS

Palm Beach County Property Appraiser

Tim Wilmath, MAI
Chief Appraiser
Governmental Center ~ 5TH Floor
301 North Olive Avenue
West Palm Beach FL 33401
Phone: (561) 355-2862
Email: twilmath@pbcgov.org

June 22, 2017

Dr. Maurice Gogarty, Program Director
Florida Department of Revenue – Property Tax Oversight
P.O. Box 3000
Tallahassee, FL

RE: Form DR-493 for 2017

Dear Dr. Gogarty,

We have submitted our form DR-493 for 2017. The form is titled “Adjustments made to recorded selling prices or fair market value in arriving at assessed value.” The form should be revised to exclude the words “or fair market value.” In Palm Beach County, we adjust sale prices before we utilize them to value the population of properties. Since we are using adjusted sale prices, it would be improper to make an additional 15% adjustment to arrive at assessed value. As you know, F.S. 193.011(8) makes no mention of adjusting “fair market value” in addition to sales, so this is just an error on the form that should be corrected.

For that reason, we have modified to form to indicate that we are only adjusting sales by 15%, not a second adjustment for fair market value.

If you have any questions, feel free to call me directly.

Best Regards,

A handwritten signature in black ink that reads "Tim Wilmath". The signature is fluid and cursive, with the first name "Tim" and the last name "Wilmath" connected.

Tim Wilmath, MAI
Chief Appraiser
Palm Beach County Property Appraiser's Office



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Pasco County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

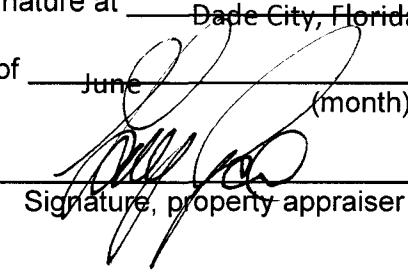
INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Dade City, Florida

on this 30th day of June (month), 2017 (year).


Signature, property appraiser



June 30, 2017

Florida Department of Revenue
Property Tax Oversight
Research & Analysis Unit
P. O. Box 3000
Tallahassee, FL 32315-3000

To Whom It May Concern:

In accordance with section 192.001(18), Florida Statutes, enclosed is the DR-493 for summarizing "Adjustments Made to Recorded Selling Prices of Fair Market Value in Arriving at Assessed Value" for Pasco County.

To clarify the information on the DR-493, and to avoid any potential misunderstanding, all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving assessed value, and none should be inferred. All adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

If I, or my staff can be of any assistance, please feel free to contact our nearest office at the address below.

Best Wishes,

Gary Joiner

GJ/vt

FOR YOUR CONVENIENCE:

WEST PASCO GOVERNMENT CENTER
NEW PORT RICHEY
TELEPHONE: 727-847-8151
FAX: 727-847-8013

EAST PASCO GOVERNMENT CENTER
Reply to: 14236 6TH STREET, SUITE 101
DADE CITY, FLORIDA 33523
TELEPHONE: 352-521-4433
FAX: 352-521-4411

CENTRAL PASCO PROFESSIONAL CENTER
LAND O' LAKES
TELEPHONE: 813-929-2780
FAX: 813-929-2784



DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Pinellas County Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

% Adjustment		% Adjustment	
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

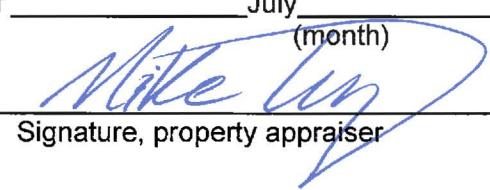
INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at _____ Clearwater, FL _____

on this ____ 1st ____ day of _____ July _____, 2017 _____.
(month) (year)


Signature, property appraiser



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

Sections 193.011(8) and 192.001(18), Florida Statues Rule 12D-8.002(4), F.A.C.

POLK County Assessment Roll 20_17

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 18	15%
Use Code 40	15%	Use Code 11 - 39	15%
Use Code 99	15%	Use Code 41 - 49	15%
Use Code 01	15%	Use Code 50 - 69	15%
Use Code 02	15%	Use Code 70 - 79	15%
Use Code 04	15%	Use Code 80 - 89	15%
Use Code 05	15%	Use Code 90	15%
Use Code 06 & 07	15%	Use Code 91 - 97	15%

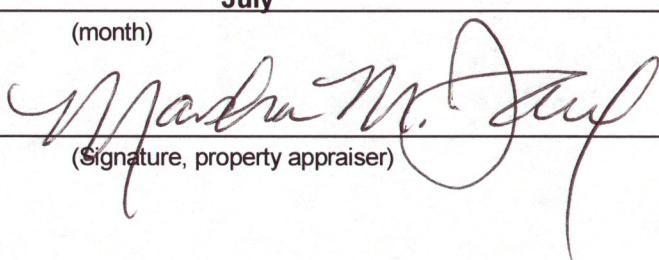
INSTRUCTIONS

The property appraiser must complete this form stating the eight criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Bartow, Florida

on this 1st day of July, 2017.
(month) (year)


(Signature, property appraiser)



DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

PUTNAM County Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

% Adjustment		% Adjustment	
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at PUTNAM COUNTY, FLORIDA

on this 30th day of JUNE, 2017.
(month) (year)



Signature, property appraiser



Timothy E. Parker, C.F.A
Putnam County Property Appraiser

386/329-0286 • 1-800-826-1437 x0286 • Fax: 386/329-0447
www.putnam-fl.com/app • appraiser@putnam-fl.com

MEMORANDUM

TO: Dr. Maurice M. Gogarty, Program Director
Property Tax Oversight
Florida Department of Revenue

FROM: Tim Parker, C.F.A. *TEP*
Putnam County Property Appraiser

DATE: June 30, 2017

RE: DR-493

In accordance with section 192.001(18), Florida Statutes (2014), enclosed is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Putnam County.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

If you have any questions, please do not hesitate to contact me.

Crescent City Annex
115 N. Summit Street
386/698-4284

Main Office
P.O. Box 1920
312 Oak Street
Palatka, FL 32178

Interlachen Annex
Hitchcock's Plaza, SR #20
386/684-3383



**ADJUSTMENTS MADE TO
RECORDED SELLING PRICES OR FAIR MARKET VALUE
IN ARRIVING AT ASSESSED VALUE**

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

St. Johns County Assessment Roll 20_17

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

% Adjustment		% Adjustment	
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 – 39	15%
Use Code 99	15%	Use Code 41 – 49	15%
Use Code 01	15%	Use Code 50 – 69	15%
Use Code 02	15%	Use Code 70 – 79	15%
Use Code 04	15%	Use Code 80 – 89	15%
Use Code 05	15%	Use Code 90	15%
Use Code 06 & 07	15%	Use Code 91 – 97	15%

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at St. Augustine, Florida, St. Johns County

on this 30th day of June, 2017.
(month) (year)



Signature, Property Appraiser



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Saint Lucie County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

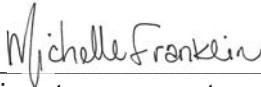
INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Saint Lucie County, Florida

on this 23rd day of June (month), 2017 (year).



Signature, property appraiser



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Santa Rosa County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

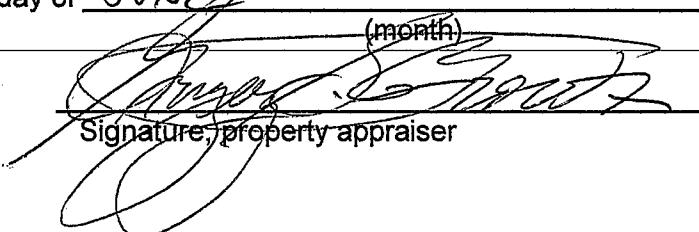
% Adjustment		% Adjustment	
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

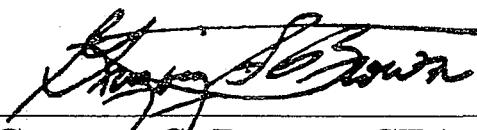
This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at SANTA ROSA COUNTY, FLORIDA
on this 27th day of JUNE, 2017.
(month) (year)


Signature, property appraiser

In accordance with section 192.001(18), Florida Statutes (2017), enclosed is the DR-493 form summarizing “Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value” for Santa Rosa county.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.



Gregory S. Brown, CFA
Santa Rosa County Property Appraiser



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Sarasota County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Sarasota, FL

on this 29th day of June, 2017, (month) (year).

Signature, property appraiser



DR-493

R. 11/12

Rule 12D-16.002

Florida Administrative Code

Eff. 11/12

ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Seminole County Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

% Adjustment		% Adjustment	
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 – 39	15%
Use Code 99	15%	Use Code 41 – 49	15%
Use Code 01	15%	Use Code 50 – 69	15%
Use Code 02	15%	Use Code 70 – 79	15%
Use Code 04	15%	Use Code 80 – 89	15%
Use Code 05	15%	Use Code 90	15%
Use Code 06 & 07	15%	Use Code 91 – 97	15%

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Sanford, FL

on this 16th day of June, 2017
(month) (year)

Signature, Property Appraiser



DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

SUMTER County Assessment Roll 20 17

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

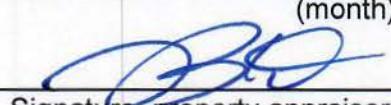
	% Adjustment		% Adjustment
Use Code 00	15%	Use Code 03	15%
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at 218 E. McCollum Ave Buchnell, FL 33513
on this 26th day of June, 2017
(month) (year)


Signature, property appraiser



SUMTER COUNTY

PROPERTY APPRAISER

In accordance with section 192.001(18), Florida Statutes (2014), enclosed is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for SUMTER county.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Suwannee County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

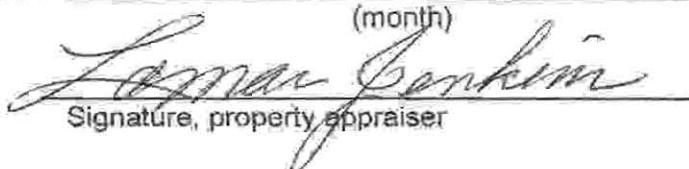
	% Adjustment		% Adjustment
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 – 39	15%
Use Code 99	15%	Use Code 41 – 49	15%
Use Code 01	15%	Use Code 50 – 69	15% as to improvement only
Use Code 02	15%	Use Code 70 – 79	0
Use Code 04	15%	Use Code 80 – 89	0
Use Code 05	15%	Use Code 90	0
Use Code 06 & 07	15%	Use Code 91 – 97	0

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Suwannee County
on this 27th day of June (month) 2017 (year)


Signature, property appraiser



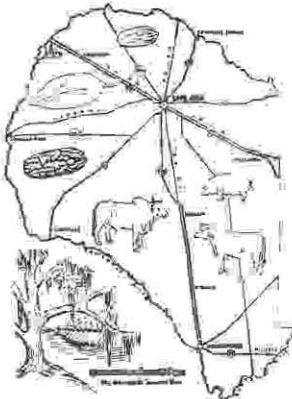
COUNTY PROPERTY APPRAISER
LAMAR JENKINS

County of Suwannee

STATE OF FLORIDA

"Way Down Upon The Suwannee River"

OFFICE OF PROPERTY APPRAISER
215 PINE AVENUE, SW, SUITE B • LIVE OAK, FLORIDA 32064
PHONE (386) 362-1385



June 27, 2017

Florida Department of Revenue
Property Tax Oversight Program
Attn: Charlie Gordon
2450 Shumard Oak Blvd Room 2-3200
Tallahassee FL 32399-0216

Dear Mr. Gordon:

In accordance with section 192.001(18), Florida Statutes (2014), enclosed is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Suwannee County.

To clarify the information contained on the DR-493, and to avoid any misunderstanding, and an all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

If you have any questions please do not hesitate to contact me.

I am,

Sincerely yours,

Lamar Jenkins
Lamar Jenkins, CFA
Property Appraiser

LJ/lbr



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

TAYLOR County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

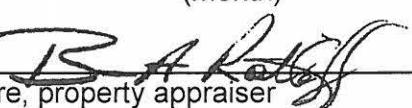
	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Perry, Florida
on this 30th day of June (month), 2017 (year).


Signature, property appraiser



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

UNION County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

% Adjustment		% Adjustment	
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Lake Butler

on this 29th day of June, 2017 (month) (year)

Signature, property appraiser



ADJUSTMENTS MADE TO RECORDED SELLING PRICES IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Volusia County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 - 39	15%
Use Code 99	15%	Use Code 41 - 49	15%
Use Code 01	15%	Use Code 50 - 69	15%
Use Code 02	15%	Use Code 70 - 79	15%
Use Code 04	15%	Use Code 80 - 89	15%
Use Code 05	15%	Use Code 90	15%
Use Code 06 & 07	15%	Use Code 91 - 97	15%

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at DeLand, Florida

on this 1st day of July, 2017.
(month) (year)


Larry Bartlett, J.D.
Volusia County Property Appraiser



ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Wakulla County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

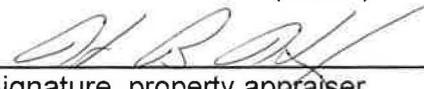
	% Adjustment		% Adjustment
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 – 39	15%
Use Code 99	15%	Use Code 41 – 49	15%
Use Code 01	15%	Use Code 50 – 69	15%
Use Code 02	15%	Use Code 70 – 79	15%
Use Code 04	15%	Use Code 80 – 89	15%
Use Code 05	15%	Use Code 90	15%
Use Code 06 & 07	15%	Use Code 91 – 97	15%

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Crawfordville, Florida
on this 29 day of June 2017
(month) (year)


Signature, property appraiser



H. Bradley Harvey, CFA
Wakulla County Property Appraiser
3115-A Crawfordville Hwy – P.O. Box 26
Crawfordville, Florida 32326-0026

Telephone: (850) 926-0500
Fax: (850) 926-6367
www.mywakullapa.com

June 29, 2016

In accordance with section 192.001(18), Florida Statutes (2016), enclosed is the DR-493 form summarizing “Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value” for Wakulla county.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

Thank You,

H. Bradley Harvey, CFA
Property Appraiser
Wakulla County, Florida



DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Walton County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

% Adjustment		% Adjustment	
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 08	15%
Use Code 40	15%	Use Code 11 – 39	15%
Use Code 99	15%	Use Code 41 – 49	15%
Use Code 01	15%	Use Code 50 – 69	15%
Use Code 02	15%	Use Code 70 – 79	15%
Use Code 04	15%	Use Code 80 – 89	15%
Use Code 05	15%	Use Code 90	15%
Use Code 06 & 07	15%	Use Code 91 – 97	15%

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Walton County, Florida

on this 30th day of June, 2017, (year)


Signature, property appraiser



OFFICE OF THE
PROPERTY APPRAISER
WALTON COUNTY

PATRICK P. PILCHER, CFA, CCF
PROPERTY APPRAISER

571 U.S. Highway 90 East • DeFuniak Springs, Florida 32433
(850) 892-8123 • Fax (850) 892-8374

31 Coastal Centre Boulevard, Suite 600 • Santa Rosa Beach, Florida 32459
(850) 267-4500 • Fax (850) 267-1911

June 30, 2017

Leon M. Biegalski, Executive Director
Property Tax Administration
Florida Department of Revenue
Post Office Box 3000
Tallahassee, Florida 32315-3000

Dear Mr. Biegalski:

Enclosed herein please find the following:

- DR-420 - Copies of DR-420 for Town of DeFuniak Springs, Town of Paxton, Town of Freeport, South Walton Mosquito Control, Board of County Commissioners, Northwest Florida Water Management, North Walton Mosquito Control, South Walton Fire
- DR-420S - Copy of DR-420S to Board of Public Instruction
- DR-489 - Tax Roll Certification Form Walton County
- DR-489EB - Assessment Roll Exemption Breakdown per F.S. 196.002(2)
- DR-489PC - The Value and Number of Parcels on the Real Property Assessment Roll by category
- DR-489V - Tax Roll Certification Forms (Town of DeFuniak, Town of Freeport, Town of Paxton, County, South Walton Fire, South Walton Mosquito, North Walton Mosquito, Board of Public Instruction, Northwest Florida Water Management)
- DR-493 - Summary of S. 193.011(8), F.S. Adjustments made to recorded selling prices or Fair Market Value in arriving at assessed value

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

Should further information be required do not hesitate to contact me.

Respectfully,



Patrick P. Pilcher CFA CCF
Property Appraiser

PPP/sc



DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Washington County

Assessment Roll 2017

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

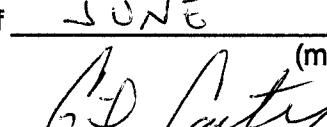
This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at CHIPLEY FLORIDA

on this 30th day of JUNE, 2017.

(month)

(year)


Signature, property appraiser



GIL CARTER, CFA
WASHINGTON COUNTY PROPERTY APPRAISER



1331 South Blvd., Suite 300
P. O. Box 695
Chipley, FL 32428

Phone: (850) 638-6205
Fax: (850) 638-6027

Email: gil.carter@washcofl.com
Website: www.washcofl.com/pa

June 30, 2017

Property Tax Administration
PO Box 3000
Tallahassee, FL 32315-3000

In accordance with section 192.001(18), Florida Statutes (2014), enclosed is the DR-493 form summarizing “Adjustments Made to Recorded Selling Prices or Fair Market Value in arriving at Assessed Value” for Washington County.

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at assessed value were made in conjunction with the statistical modeling process used in the computer assisted mass appraisal system.

Sincerely,

Gil Carter
Washington County Property Appraiser

GC/rp