

**Florida Department of Revenue
Property Tax Oversight
2020 Levels of Assessment by Stratum**

County	2020 Classification	Stratum 1 Weighted Mean	Stratum 1 Value Weighted Median	Stratum 3 Weighted Mean	Stratum 3 Value Weighted Median	Stratum 4 Weighted Mean	Stratum 4 Value Weighted Median	Stratum 6 Weighted Mean	Stratum 6 Value Weighted Median	Overall Weighted Mean	Overall Value Weighted Median
ALACHUA	NonInDepth	95.3	95.9					98.3		96.2	96.6
BAKER	NonInDepth	95.1	96.2	107.4	107.2			96.5		95.9	97.1
BAY	InDepth	96.7	97.1			96.4	99.6	94.0	95.2	96.2	96.9
BRADFORD	NonInDepth	91.3	89.7					99.8		92.4	91.0
BREVARD	InDepth	93.7	93.3					97.4	96.8	94.2	93.8
BROWARD	NonInDepth	97.8	98.0					98.1	98.9	97.9	98.2
CALHOUN	InDepth	98.3	101.7	96.5	95.8	97.6	99.5	100.8	100.3	98.1	99.9
CHARLOTTE	InDepth	95.6	96.1			95.3	100.0	93.1	93.1	95.4	96.1
CITRUS	InDepth	95.3	94.8			93.2	94.6	101.9	97.9	95.8	95.1
CLAY	InDepth	97.5	96.9					99.8	98.1	97.8	97.1
COLLIER	NonInDepth	98.8	99.4					100.0		98.9	99.4
COLUMBIA	InDepth	92.4	93.3					94.7	93.2	92.9	93.3
DESOTO	NonInDepth	91.7	91.9					91.8		91.7	92.6
MIAMI-DADE	NonInDepth	95.8	96.3	102.0	109.3			97.6	93.8	97.1	97.7
DIXIE	NonInDepth	93.7	96.6	98.0	99.6	95.2	99.7	97.2		94.6	97.4
DUVAL	NonInDepth	95.8	95.7					98.1	98.3	96.5	96.5
ESCAMBIA	NonInDepth	90.6	91.5					94.0		91.3	92.8
FLAGLER	InDepth	93.6	93.2			93.3	94.4	94.4	95.3	93.6	93.4
FRANKLIN	NonInDepth	98.2	99.0			98.0	100.5			98.2	99.3
GADSDEN	NonInDepth	92.6	93.7	114.8	123.3			99.8		94.9	96.1
GILCHRIST	InDepth	94.7	94.8	99.3	96.9	99.1	102.0	102.3	103.3	96.2	96.3
GLADES	NonInDepth	92.6	93.8	96.8	108.6	101.6	104.4	104.1		95.5	99.2
GULF	InDepth	98.1	96.6			91.1	96.9			95.2	96.7
HAMILTON	NonInDepth	93.7	92.8	108.2	107.6	101.6	98.8	93.0		97.4	97.3
HARDEE	NonInDepth	95.2	95.1	102.1	100.2			94.8		96.6	96.7
HENDRY	InDepth	95.4	93.6	104.8	103.5	92.1	98.0	100.8	100.8	97.4	96.8
HERNANDO	NonInDepth	97.1	95.6					100.4		97.5	96.5
HIGHLANDS	InDepth	93.3	92.1	103.2	107.9	94.2	95.1	93.3	94.6	93.8	93.3
HILLSBOROUGH	InDepth	95.1	95.0					97.0	97.9	95.6	95.8
HOLMES	InDepth	95.6	99.0	101.9	100.6	104.5	102.6	92.6	97.5	96.6	99.2
INDIAN RIVER	NonInDepth	98.0	98.1					100.1		98.2	98.1
JACKSON	NonInDepth	91.5	91.1	97.0	97.8	89.2	102.1	95.5		92.5	93.6
JEFFERSON	NonInDepth	94.4	95.0	95.1	94.5	97.2	99.8	96.4		94.9	95.2
LAFAYETTE	InDepth	100.0	99.6	107.0	108.0	95.6	100.8	99.9	101.4	101.6	102.1
LAKE	NonInDepth	96.9	96.1					91.3		96.0	95.9
LEE	InDepth	93.6	93.1					95.7	93.7	93.8	93.2
LEON	InDepth	98.7	98.3					91.9	96.3	96.6	97.7
LEVY	InDepth	91.5	92.7	109.0	109.6	91.8	94.7	94.2	97.5	93.2	94.7
LIBERTY	InDepth	96.0	97.4	114.4	114.3	97.2	105.5	98.1	101.4	98.7	100.6
MADISON	InDepth	93.6	90.8	101.7	103.5	92.2	91.8	95.9	98.6	95.4	94.5
MANATEE	NonInDepth	94.6	94.3					92.9		94.3	94.4
MARION	InDepth	93.2	93.5					93.1	98.1	93.2	94.3
MARTIN	InDepth	95.3	96.5					98.7	100.9	95.7	97.0
MONROE	NonInDepth	95.2	95.6					95.3		95.2	96.0
NASSAU	NonInDepth	92.5	93.1			95.9	95.6	100.8		93.5	93.7
OKALOOSA	InDepth	90.5	90.4					94.7	95.3	91.0	91.0
OKEECHOBEE	InDepth	91.9	92.0	103.3	102.7	92.7	96.0	103.7	104.4	94.6	94.9
ORANGE	NonInDepth	98.7	98.0					100.4		99.4	99.0
OSCEOLA	NonInDepth	93.9	93.7					95.7		94.2	94.5
PALM BEACH	InDepth	93.9	94.2					95.3	94.1	94.2	94.2
PASCO	NonInDepth	95.1	94.9					99.5		95.7	95.5
PINELLAS	InDepth	96.5	96.5					94.9	98.5	96.1	96.9
POLK	InDepth	96.4	95.6					95.3	96.5	96.1	95.8
PUTNAM	InDepth	98.2	98.3			93.5	96.4	99.9	102.3	98.1	98.9
SAINT JOHNS	NonInDepth	95.8	95.6					96.3		95.8	95.7
SAINT LUCIE	InDepth	94.0	93.5					100.2	98.0	94.8	94.1
SANTA ROSA	NonInDepth	90.8	90.4					93.7		91.0	90.7
SARASOTA	NonInDepth	90.1	90.2					92.4		90.5	90.9
SEMINOLE	InDepth	95.7	95.7					96.8	97.8	96.0	95.8
SUMTER	NonInDepth	95.0	96.7					95.8		95.1	97.0
SUWANNEE	InDepth	90.0	91.8	101.3	103.1	90.3	92.7	92.7	97.1	91.4	93.6
TAYLOR	NonInDepth	95.2	95.8	108.9	107.9	93.0	96.8	92.8		96.6	97.5
UNION	InDepth	91.9	90.7	98.2	97.8			95.4	96.8	93.2	92.4
VOLUSIA	InDepth	96.8	97.1					97.6	99.7	97.0	97.5
WAKULLA	NonInDepth	93.6	95.1			94.4	96.3	94.2		93.7	95.2
WALTON	NonInDepth	90.2	91.0			87.4	88.7	94.7		90.2	91.0
WASHINGTON	NonInDepth	88.5	89.1	106.3	105.1	91.1	96.1	95.3		90.8	91.8

Notes:

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

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