

June 30, 2025

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

Re: Form DR-493

Dear Rene Lewis,

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 Alachua County.

To clarify the information contained 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 at assessed value and none should be inferred. The Price Adjustment percentages differ greatly depending upon the nature of the properties, the length of ownership and the location or economic influences. 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,

Ayesha Solomon, CFA, AAS 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.

ALACHUA County

Assessment Roll 2025

		ot use ditto (") marks. If thuse zero for that property		3.
	% 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 r	my hand a	and signature at _	<u>GAINES\</u>	<u>ILLE, FL</u>	_
on this _	30 <sup>th</sup>	day of	JUNE	, <u>2025</u>	
		& Dal	(month)	(year)	)
		Signature	e, property appraiser		

Please see the June 30<sup>th</sup>, 2025 letter addressed to Rene Lewis, Program Director, which accompanies this form.

## Timothy P. Sweat, C.F.A.

## BAKER COUNTY PROPERTY APPRAISER www.bakerpa.com (904) 259-3191



June 27, 2025

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 (2024), 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.

& P. Sweat

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.

	Baker County	Assessment Ro	oll 20 <u>25</u>
Enter the percent of adjustm reports an adjustment of zer			
	% 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
3	INSTRU	ICTIONS	
The property appraiser must property appraiser to recorde arriving at assessed value. clear, and accurate documer percent (Rule 12D-8.002(4),	ed selling prices or fair The property appraiser ntation justifying any eig	market value, based on s must provide to the Exec ghth criterion adjustments	Section 193.011(8), F.S., in cutive Director complete,
This submission is required puthis completed form to the De			
Witness my hand and signat	ure atMaccle	enny, Florida	
on this <u>27<sup>th</sup></u> day of _	June	onth)	
	1 and I a	(Min)	(year)

Signature, property appraiser



## DAN SOWELL, CFA

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



June 30, 2025

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

Dear Rene Lewis:

In accordance with section 192.001(18), Florida Statutes (2024), 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 this 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,

Dan Sowell, CFA

**Bay County Property Appraiser** 

Website: http://baypa.net



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.

Assessment Roll 2025

Bay County

	% 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
		TRUCTIONS stating the eighth criterion	adiustments made by
ng at assessed value. The and accurate documentation (Rule 12D-8.002(4), Flor	elling prices or property appra on justifying an ida Administrat	fair market value, based on iser must provide to the Exe y eighth criterion adjustmen ive Code).	Section 193.011(8), Fecutive Director complets that exceed fifteen
rty appraiser to recorded song at assessed value. The and accurate documentation (Rule 12D-8.002(4), Flore submission is required pursuppleted form to the Department of the D	elling prices or property appra- on justifying and ida Administration and to Section the transfer annually	fair market value, based on iser must provide to the Exe y eighth criterion adjustmen	Section 193.011(8), Fecutive Director complets that exceed fifteen perty appraiser must sment roll.

Signature, property appraiser

## Bradford County Property Appraiser

KENNY CLARK Certified Florida Appraiser

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

June 26, 2025

Mr. Jim Zingale, Executive Director Florida Department of Revenue PO Box 3000 Tallahassee, FL 32315-3000

Dear Mr. Zingale:

Please find enclosed the Initial Recapitulation of the 2025 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.

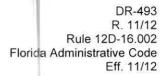
If you need additional information, please contact us.

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.

		Bradford County	Assessment R	oll 20 <u>25</u>
			ot use ditto (") marks. If the use zero for that property	ne property appraiser y 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%
,		INSTRU	ICTIONS	
prope arrivir clear,	rty appraiser to recordeng at assessed value. T	d selling prices or fair he property appraiser tation justifying any eig	market value, based on must provide to the Exe ghth criterion adjustment	adjustments made by the Section 193.011(8), F.S., in cutive Director complete, is that exceed fifteen
			2.001(18), F.S. The prop n the preliminary assess	oerty appraiser must send ment roll.
Witne	ss my hand and signatu	ire at <u>Stark</u> (	2, FL	
on thi	s ale th day of _	June	:	2025
	2	(m	ionth)	(year)
		15 11		

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.

Assessment Roll 20\_25

Brevard County, FI County

		ot use ditto (") marks. If th use zero for that property	ne property appraiser 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).

Witness my hand and signature at _	Brevard County, FI		
on this <u>25TH</u> day of	June (month) Oana Blickly	,	
Signature	e, 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.

		Broward Coun	ty Assessment R	oll 20 <u>25</u>
			o not use ditto (") marks. If the will use zero for that property	
		% 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
		INS	TRUCTIONS	
prope arrivir clear,	erty appraiser to ng at assessed v and accurate do	er must complete this form recorded selling prices or alue. The property appra	stating the eighth criterion a fair market value, based on iser must provide to the Exe y eighth criterion adjustment	Section 193.011(8), F.S., in cutive Director complete,
			192.001(18), F.S. The prop with the preliminary assess	
Witne	ss my hand and	signature atFort Lau	iderdale, Florida	
on thi	s <u>27th</u> day	of	June (month)	2025 (year)



## Carla T. Peacock, CFA

## Calhoun County Property Appraiser

July 1, 2025

Rene Lewis, Director Property Tax Oversight Florida Department of Revenue Tallahassee, FL 32301

Dear Ms. Lewis:

In accordance with section 192.001(18), Florida Statutes (2024), 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 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 let me know.

Sincerely,

Carla T. Peacock, CFA

Calhoun County 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

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

Calhoun	_County	Assessment Roll	2025
			-

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).

Witness my hand and signature at	Blountstown, FL on this 1 day of July , 202	5
	$\cap$	
	Cala Friches Leacord	
	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.

Assessment Roll 2025

CHARLOTTE County

	% 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).

Witness	my hand	and signatur	e at <u>Port Char</u>	· lotte, FL		
on this _	27th	_ day of	June		2025	
			ault Path	(month)	(year)	_
			nature, 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.

		Citrus County	Assessment Ro	oll 20 <u>25</u>
Enter report	the percent of adjustmets an adjustment of zero	ent on each line. Do no , the Department will ι	ot use ditto (") marks. If thuse zero for that property	ne property appraiser 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
'		INSTRI	ICTIONS	
prope arrivir clear,	rty appraiser to recordeing at assessed value. T	complete this form stated d selling prices or fair in the property appraiser tation justifying any eig	ting the eighth criterion a market value, based on s must provide to the Exec ghth criterion adjustments	djustments made by the Section 193.011(8), F.S., in cutive Director complete, s that exceed fifteen
this co	ompleted form to the De ss my hand and signatu	epartment annually with	n the preliminary assessr	perty appraiser must send ment roll.
	Sig	gnature, property appr	aiser	



## OFFICE OF THE CLAY COUNTY PROPERTY APPRAISER

Honorable Tracy S. Drake, CFA, CAE, ASA, RES, AAS State-Certified General Real Estate Appraiser RZ2759

June 24, 2025

Jim Zingale, Executive Director Florida Department of Revenue Post Office Box 6668 Tallahassee, Florida 32314-6668

Re: Form DR-493

Dear Mr. Zingale:

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 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,

Tracy S. Drake, CFA, CAE, ASA, RES, AAS

Property Appraiser

State-Certified General Real Estate Appraiser RZ2759



(year)



## **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, FI County	Assessment Ro	oll 20_25
	justment on each line. Do no of zero, the Department will		
	% 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 8	15%	Use Code 91 – 97	15%
	INSTR	UCTIONS	
property appraiser to a arriving at assessed v clear, and accurate do	er must complete this form streecorded selling prices or fai value. The property appraise ocumentation justifying any e 202(4), Florida Administrative	ir market value, based on er must provide to the Exe eighth criterion adjustment	Section 193.011(8), F.S., in cutive Director complete,
	quired pursuant to Section 19 the Department annually w		
Witness my hand and	signature at	Clay County, FI	
on this _24th d	/	June month)	

Signature, property appraiser

### **COLLIER COUNTY PROPERTY APPRAISER**



**VICKIE A. DOWNS** 

June 27, 2025

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 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.

Yours very truly,

Vickie Downs

Collier County Property Appraiser

Du 2 G Downs



Use Code 06 & 07

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

15

### 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.

Enter the percent of adjustment on each line. Do not use ditto (") marks. If the property appraiser

Assessment Roll 2025

Collier County

15

	% Adjustmen	t	% 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
Jse Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15

#### INSTRUCTIONS

Use Code 91 - 97

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).

Witness my hand and signature at ,	Collier County Floring	da
on this <u>27</u> th day of	June	2025
The	Ci a kenn	(year)
Signatur	e, property appraiser	-

## JEFF HAMPTON, C.F.A.



### Property Appraiser - Columbia County, Florida



June 25, 2025

Florida Department of Revenue Property Tax Oversight – TRIM Section Tallahassee, Florida 323 15-3000

RE: 2025 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,

**Property Appraiser** 

leff Hampton,



## 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 County

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nter the percent of adjustment on each line	Da	 

Assessment Roll 2025

0/ A altrophysical

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	v =====	% 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).

Witness my hand and signature at	Lake City, FL	on this	11	day of	7	,2025
		1	1	1		
		1/1/	1/1	7		
		(JM)	0			
	5	signature pro	perty a	ppraiser		-
		,				



## 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, 2025

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.

Sincarely,

David A. Williams, CFA CCF

Deboto County Property Appraiser

/cg



# 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.

DeSoto	_County	Assessment Roll	_2025_
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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.

\*As to the improvements Only.

#### 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

July 01, 2025

Florida Department of Revenue Jim Zingale Property Tax Oversight P.O. Box 3000 Tallahassee, Fl. 32315-3000

Dear Mr. Zingale:

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





## 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.

•	% Adjustment		% Adjustmen
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%
	1070		
Use Code 06 & 07	15%	Use Code 91 – 97	15%
Use Code 06 & 07  operty appraiser must com by appraiser to recorded set g at assessed value. The pland accurate documentation t (Rule 12D-8.002(4), Flori	nplete this form statelling prices or fair reproperty appraiser on justifying any eigoda Administrative (uant to Section 192)	ing the eighth criterion adjunance to the criterion adjunance on Semust provide to the Execute the criterion adjustments the criterion adjustments.	istments made by ction 193.011(8), ive Director comp hat exceed fifteen



Use Code 05

Use Code 06 & 07

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

15

15

## 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.

Assessment Roll 2025

**DUVAL County** 

15

15

	% 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

Enter the percent of adjustment on each line. Do not use ditto (") marks. If the property appraiser

#### **INSTRUCTIONS**

Use Code 90

Use Code 91 - 97

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).

Witness my hand and	signature at <u>Jacksonville, Florida</u>	
on this 24th day of	June,	2025
	Signature, property appraiser	(year



## 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 2025

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).

Witness	my hand and signature a	tEscambia County	
on this _	26 day of	June (month)	, 
	Days	Jubba Peter	
	Signature, propert	y appraiser	



Flagler

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.

Assessment Roll 20 25

36				
Enter the percent of adjustment on	each line. Do r	not use ditto (") mar	ks. If the property a	ppraiser
reports an adjustment of zero, the I	Department will	use zero for that p	roperty group in its	ratio studies

County

	% 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 completed form to the Department annually with the preliminary a	ssessment roll.
Witness my hand and signature at Bunnell, FL	
on this 27th day of June	2025
Signature, property applaiser	(year)



#### 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

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

Franklin County	County	Assessment Roll	2025
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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).

Witness my hand and signature at	Apalachicola, FL	_on this _	day of	July,	2025
	<u>alun</u> Signa	Ature, proper	ty 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.

Gadsden County	County	Assessment Roll 20_	<u>2</u> 5

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).

Witness my hand and signature at	Gadsden County	
on this _28 day of Signature.	06 (month)	



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

DR-493 R. 11/12 Rule 120-16.002 Florida Administrative Code Eff. 11/12

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

Gilchrist County Assessment Roll 2025

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 \_\_\_\_\_\_\_ renton, FL\_\_\_\_on this \_\_\_\_\_\_ July 1st, 2025 \_\_\_\_ day of \_\_\_\_\_ 7\_\_\_\_, \_\_\_\_ 2025\_\_\_\_\_

Signature, property appraiser



Adjustments

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

## 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	County	Assessment Roll	2025
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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).

Witness my hand and signature at	MOORE HAVEN, FL	_on this19_	day of _	June,	2025
	$\mathcal{D}$ .				
	Mrc	Ward			
	Signature,	, property appraise	r		



#### 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 26, 2025

RE: Form DR-493

To Whom It May Concern:

In accordance with section 192.001(22), Florida Statutes (2022), 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 the 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

DR-493 R. 11/12 Rule 12D-16,002 Florida Administrative Code

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

Gulf County County Assessment Roll 2025

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.

Port St. Joe, FL on this 26th 2025 Witness my hand and signature at June Signature property appraiser



June 30, 2025

#### Attachment to DR-493

In accordance with section 192.001(18), Florida Statutes (2019), 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,

Clayton J. "Clay" Goolsby

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.

	Hamilton	County	_County	Assessment Roll	2025
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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).

Witness my hand and signature at	Jasper, FL on th	is <u>30</u>	day of	<u>6</u>	2025
	$\mathcal{N}$	7///	3		
	Cla	7//			
	Signat	re property	annraiser		



June 26, 2025

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

Re: 2025 Preliminary Recapitulation

Dear Mr. Gordon:

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

- DR-489 Series Tax Roll Certification (School RLE, SWFWMD, Bowling Green, Wauchula, Zolfo Springs, Hardee BCC)
- 2. DR-493 8<sup>th</sup> 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  $\underline{\text{k.crawford@hardeepa.com}}$ .

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.

		Hardee County	Assessment Ro	oll 20 <u>25</u>
			ot use ditto (") marks. If thuse zero for that property	ne property appraiser group in its ratio studies.
		% Adjustment		% Adjustment
Use Code 0	0	15	Use Code 03	0
Use Code 1	0	15	Use Code 08	15
Use Code 4	0	15	Use Code 11 – 39	15
Use Code 9	9	15	Use Code 41 – 49	15
Use Code 0	1	15	Use Code 50 – 69	0 (land) 15 (buildings)
Use Code 0	2	15	Use Code 70 – 79	0
Use Code 0	4	15	Use Code 80 – 89	0
Use Code 0	5	15	Use Code 90	0
Use Code 0	6 & 07	15	Use Code 91 – 97	0
property appraiser to arriving at assessed clear, and accurate percent (Rule 12D-8 This submission is r	o recorded value. Th documenta 3.002(4), Fl equired pu	omplete this form sta selling prices or fair the property appraiser ation justifying any eig lorida Administrative	must provide to the Execution ghth criterion adjustment Code).	Section 193.011(8), F.S., in cutive Director complete, s that exceed fifteen perty appraiser must send
				nent roii.
		e at <u>Wauch</u>	ula, FL	
on this 26th	0	Latty La fornature property app	nonth)	, <u> </u>

June 27, 2024

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 the assessed value and none should be inferred. Any and all adjustments to recorded selling prices in arriving at the assessed value were made in conjunction with the statistical modeling process used in the computer-assisted mass appraisal system.

Sincerely,

Dena R Pittman CFA

Hendry County Property Appraiser

Deua R. PiA

DRP/lch



Florida Administrative Code ADJUSTMENTS MADE TO

RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

DR-493 R. 11/12 Rule 12D-16.002

Eff. 11/12

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

Assessment Roll 2025

Enter the percent of adjustment on each line. Do not use ditto (") ma	arks. If the property appraiser
reports an adjustment of zero, the Department will use zero for that	property group in its ratio studies.
0/ A F - /	27 2

**Hendry County** 

	% 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 27th day of June	2025
(month)	(year)
Days R. P. A	
Signature, property appraiser	

### RANDY MAZOUREK

HERNANDO COUNTY PROPERTY APPRAISER PHONE: (352) 754-4190

WEBSITE: www.hernandopa-fl.us

♦ BROOKSVILLE OFFICE ♦

201 Howell Avenue, Suite 300 Brooksville, FL 34601-2042 Fax Numbers:

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

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 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.

Randy Mazourek

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.

HERN	ANDO	County	Assessment	Roll 20 <u>25</u>
				f the property appraiser rty group in its ratio studies
	% Adju	stment		% Adjustment
Use Code 00	1	5	Use Code 03	15

	70 Adjustinion	•	70 / tajastiriont
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.

(year)
(year)



### 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.

<u>Highlands</u>	County	Assessment Roll	<u>2025</u>

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

#### **INSTRUCTIONS**

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 Sebring, Florida on this 25th day of June 2025.

15

Use Code 06 & 07





### 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

		not use ditto (") marks. If the list is th	
	% 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%
	II.	NSTRUCTIONS	

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.





### 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.

	% Adjustment		% Adjustment
Use Code 00	1 5	Use Code 03	1 5
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
s or fair market value, based utive Director complete, clea le 12D-8.002(4), Florida Adr	d on Section 193 r, and accurate on inistrative Code Section 192.001	.011(8), F.S., in arriving at asse documentation justifying any eige).  (18), F.S. The property apprais	made by the property appraiser to re ssed value. The property appraiser hth criterion adjustments that exceed ser must send this completed form to



Florida Administrative Code ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE

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

IN ARRIVING AT ASSESSED VALUE

### INDIAN RIVER County

Assessment Roll 2025

DR-493 R. 11/12 Rule 12D-16.002

Eff. 11/12

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	t	% 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 har	nd and signature at	Indian River (	Courty
on this 24	day of	(month)	(year)
	Signature	property appraiser	



# Rebecca Morris-Haid, CFA Jackson County Property Appraiser

Post Office Box 1526 Marianna, Florida 32447

"We are here to serve you"

June 30, 2025

PHONE: (850) 482-9646 FAX: (850) 482-9036 rmorrishaid@jcpafl.org

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 2024), 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,

Rebecca Morris-Haid, CFA

Property Appraiser

Jackson County

RMH

Appraiser Responsibility - By state law, it is the responsibility of the Appraiser to locate, identify, and appraise, based upon current market value, all property subject to ad valorem taxes, maintain tax roll equity and process allowable exemptions. The appraiser has no jurisdiction or responsibility for area budgets, tax rates, special assessments or amounts of taxes paid. These matters are handled by the various taxing authorities performing services, such as the County Commission, City Councils, School Board and other taxing districts.



### 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 2025		
	the percent of adjustme s an adjustment of zero				e property appraiser 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
_		INSTRU			
proper arriving clear,	ty appraiser to recorded	d selling prices or fair in the property appraiser that it is a selling prices or fair in the selling and eight and	marke must ghth c	t value, based on S provide to the Exec riterion adjustments	djustments made by the Section 193.011(8), F.S., in cutive Director complete, s that exceed fifteen
this co	mpleted form to the De	partment annually with	the p	reliminary assessr	
Witnes	ss my hand and signatu	re at 11 au	M	na, + Lo	uda
on this	30 day of		onth)		, <u>2005</u> . (vear)



### 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 Cou	· ·	· <del></del> -		
	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 01	15%		
	Use Code 02	15%	Use Code 03	15%		
	Use Code 04	15%	Use Code 05	15%		
	Use Code 06 & 07	15%	Use Code 08	15%		
	Use Code 10	15%	Use Code 11 – 39	15%		
	Use Code 40	15%	Use Code 41 – 49	15%		
	Use Code 50 – 69	15% Improvement only	Use Code 70 – 79	15%		
	Use Code 80 – 89	15%	Use Code 90	15%		
	Use Code 91 – 97	15%	Use Code 99	15%		
	9	INSTRU	CTIONS			
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.						
Witnes	ss my hand and signature	Jefferson	County, Florida			
at on t	at on th <u>is 30th</u> day o <u>f</u> June , 2025 . (month) (year)					



June 30, 2025

### Wayne McCray

### 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 • lafayettepa.com



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 Price 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,

Wayne McCray Property Appraiser

Lafayette County, Florida



### 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.

Lafayette County Assessment Roll 2025

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	Mayo, Florida	on this _	28	day of	,2025
		$\supset$	- 1	1	
	(M)	inne-		Caren	
	-	ignature pr	morty on	project	_



### 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.

		LAKE	County	Assessment Ro	oll 20 <u>25</u>	
	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	
			INSTRI	ICTIONS		
prope arrivir clear,	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 s	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.					
Witne	ss my hand and	d signature a	at	TAVARES, FLORI	DA	
on thi	s30th	day of		UNE	,2025	
			M H	onth)	(year)	
		Signat	ture, property appr	aiser		



### 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 2025

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 30th day of June, 2025.



June 27, 2025

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

ATTN: Ms. Rene Lewis

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, 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. 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,

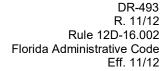
Akin Akinyemi, PhD, RA, CFA, CMS Leon County Property Appraiser

Akin S. Akingemi

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 Rulè 12D-8.002(4), F.Á.C.

Assessment Roll 2025

LEON County

	% Adjustmen	t	% 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
erty appraiser to recorded seng at assessed value. The and accurate documentation (Rule 12D-8.002(4), Flor	nplete this form elling prices or property appra on justifying ar ida Administra	,	Section 193.011(8), I cutive Director complete that exceed fifteen
		n 192.001(18), F.S. The prop y with the preliminary assessr	
ess my hand and signature a			



### Levy County Property Appraiser Jason Whistler

P. O. Box 100 Bronson, Florida 32621

Telephone (352) 486-5222 Map Room (352) 486-5192

7-1-2025

Florida Department of Revenue PO 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 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 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.

Respectfully,

Jason Whistler Property Appraiser

Levy County, Florida

you with



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

Rule 12D-8.002(4), F.A.C.					
	LEVY	, Cour	nty Assessment Ro	oll 20 <u>2</u> 5	
Enter report	the percent of adjustme s an adjustment of zero	ent on each line. Dent on each line. Department	Do not use ditto (") marks. If the will use zero for that property	ne property appraiser group in its ratio studies.	
		% Adjustmen	t	% 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 Imponly	
	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	
		INS	STRUCTIONS		
prope arrivir clear,	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.				
Witne	Witness my hand and signature at Bronson, FI				
on thi	s <b>1</b>	July		2025	
		1	(month)	(year)	
		10 61	10-		



### Chris Rudd Liberty County Property Appraiser 10818 NE SR 20 Bristol, FL 32321

www.libertypa.org chris@libertycountypa.com

July 1, 2025

In accordance with section 192.001(18), Florida Statutes (2024), enclosed is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Liberty 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 further questions or concerns, please reach out to me.

Respectfully,

Chris Rudd

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 County	Assessment Roll _	2025	
	ercent of adjustment on ea t will use zero for that prop		o (") marks. If the property udies.	/ appraiser reports an ac	ljustment of zero, the
		% 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	
		1	NSTRUCTIONS		•
selling price to the Exec	es or fair market value, ba	sed on Section 193.011( lear, and accurate docur	ighth criterion adjustments (8), F.S., in arriving at asse mentation justifying any eig	essed value. The proper	rty appraiser must provide
	ssion is required pursuant t annually with the prelimi		F.S. The property apprais	ser must send this comp	leted form to the
Witness my	y hand and signature at	Bristol, FLon this	s <u>2nd</u> day of	July , 2 <u>025</u>	<u></u> :
			2. 11		



### **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

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

<u>Madison County</u>	County	Assessment Roll	2025
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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).

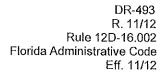
This submission is required pursuant t Department annually with the prelimina		` ''	The pro	perty appra	iiser mus	t send this cor	npleted fo	rm to the
Witness my hand and signature at	Madison, FL	_on this _	1	_ day of	7	2025	<u>_</u> ·	



### **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.

	Mana	tee County	Assessment Ro	oll 20 <u>25</u>		
	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		
		INSTRU	JCTIONS			
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.						
Witne	Witness my hand and signature at <u>Bradenton</u> , <u>Florida</u>					
on thi	s <u>26th</u> day of _		une ponth)	, <u>2025</u> (year)		





### 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.

	% 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%
	mplete this form	TRUCTIONS stating the eighth criterion a	
	property apprais tion justifying any	air market value, based on S ser must provide to the Exec a eighth criterion adjustments ive Code).	utive Director comp that exceed fifteen
nt (Rule 12D-8.002(4), Flo	suant to Section	192,001(18), F.S. The prope	ertv appraiser must
nt (Rule 12D-8.002(4), Flo ubmission is required pur		192.001(18), F.S. The proper with the preliminary assessment	
nt (Rule 12D-8.002(4), Flo ubmission is required pur	artment annually		
nt (Rule 12D-8.002(4), Floor ubmission is required pure ompleted form to the Depa	artment annually	with the preliminary assessn	



### From the office of Jenny Fields, CFA Martin County Property Appraiser

June 18, 2025

Jim Zingale
Executive Director
Florida Department of Revenue
Post Office Box 6668 own of Jupiter Island
Tallahassee, FL. 32314-6668

Re: Form DR-493

Dear Mr. Zingale,

In accordance with section 192.001(18), Florida Statutes (2020), enclosed is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Martin 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,

Jenny Fields, CFA

**Martin County Property Appraiser** 

Jenny Fields

772.288.5618 • jenny.fields@pa.martin.fl.us

3473 SE Willoughby Blvd., Suite 101, Stuart, FL 34994

"We VALUE Martin!"









### 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.

		<u>Martin</u> County	Assessment Ro	oll 20 <u>25</u>
Enter report	the percent of adjustme s an adjustment of zero	ent on each line. Do no , the Department will u	ot use ditto (") marks. If th use zero for that property	e property appraiser 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
		INSTRU	ICTIONS	
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.				
Witne	ss my hand and signatu	ıre at <u>Martin Cou</u>	nty	
on this	s <u>18th</u> day of			, 2025
		(m	onth)	(year)



### 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.

M	iami.	-Dade	County	1
	101111	Daao	Country	200

Assessment Roll 2025

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 m	y hand	and signature a	tMiami-Dade County		
on this	1	day of	July,	2025	_
			Jamaie Negalilo	(year)	
		Signatu	ure, Property Appraiser		



### Scott P. Russell, CFA MONROE COUNTY PROPERTY APPRAISER WWW.MCPAFLORG

June 27, 2025

Rene Lewis, Property Tax Oversight Director Florida Department of Revenue-Property Tax Oversight PO Box 3000 Tallahassee, FL

RE: Form DR-493 for 2025 Tax Roll

Dear Ms. Lewis,

In accordance with Section 192.001(18), Florida Statutes (2024), enclosed is the DR-493 form summarizing "Adjustments made to the Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value"

To clarify the information contained in 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

Scott P. Russell, CFA, RES, AAS, PPS, ASA, CCF

Monroe 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.

	Monr	Oe County	Assessment Ro	oll 20 <u>25</u>		
Enter	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% SP/0% FMV	Use Code 03	15% SP/0% FMV		
	Use Code 10	15% SP/0% FMV	Use Code 08	15% SP/0% FMV		
	Use Code 40	15% SP/0% FMV	Use Code 11 – 39	15% SP/0% FMV		
	Use Code 99	15% SP/0% FMV	Use Code 41 – 49	15% SP/0% FMV		
	Use Code 01	15% SP/0% FMV	Use Code 50 – 69	15% SP/0% FMV		
	Use Code 02	15% SP/0% FMV	Use Code 70 – 79	15% SP/0% FMV		
	Use Code 04	15% SP/0% FMV	Use Code 80 – 89	15% SP/0% FMV		
	Use Code 05	15% SP/0% FMV	Use Code 90	15% SP/0% FMV		
	Use Code 06 & 07	15% SP/0% FMV	Use Code 91 – 97	15% SP/0% FMV		
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.						
Witne	ss my hand and signatu	ure at 500 Whitehead	Street, Key West, FL	33040		
on this	on this 27th day of (month), 2025 (year)					

96135 Nassau Place, Ste. 4 Yulee, FL 32097 Office: 904-491-7300

Fax: 904-491-3629

June 27, 2025

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 2025 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 2025 Preliminary Tax Roll.

Sincerely,

Kevin J. Lilly, A.S.A., CFA

Nassau County Property Appraiser

KJL/dbc Enclosures



## 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.

	Nas	ssauCounty	Assessment Roll 20	025_	
Enter the p	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	
			NSTRUCTIONS	7	,
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 submi Departmen	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 m	y hand and signature at	Nassau County, FL	on this27tho	lay of <u>June</u> ,	2025
1 - 1 000					

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



PLEASE REPLY TO: 1250 Eglin Pkwy N. Ste 201

Shalimar, FL 32579 (850) 651-7240 FAX (850) 651-7244

### MACK BUSBEE OFFICE OF THE OKALOOSA COUNTY PROPERTY APPRAISER

June 6, 2025

Florida Department of Revenue

RE: Form DR-493 (attached)

To Whom It May Concern:

In accordance with section 192.001(19), 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 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.

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.

		Okaloosa County	Assessment Ro	oll 2025		
	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%		
		INSTRU	JCTIONS			
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.						
Witne	Witness my hand and signature at 1250 Eglin Pkwy Shalimar, FL 32579					
on thi	s <u>6th</u> day of		, <u>20:</u> nonth)	25 (year)		

### **OKEECHOBEE COUNTY**

World's Best Fresh Water Fishing (863) 763-4422

Mickey Bandi, CFA
Office of Property Appraiser
Web Site: <a href="https://www.okeechobeepa.com">www.okeechobeepa.com</a>



409 NW 2<sup>nd</sup> Ave, Suite B Okeechobee, Florida 34972 Fax: (863) 763-4745

June 27, 2025

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

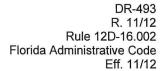
To Whom It May Concern:

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

Property Appraiser Okeechobee County





### 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.

	O	<u>keechobee</u> County	Assessment Ro	oll 20 <u>25</u>	
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	
		INSTRU	JCTIONS		
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.					
Witne	Witness my hand and signature atOKEECHOBEE				
on thi	is <u> </u>	JUNE		<u> </u>	
		(n	nonth)	(year)	
	- Thuber & Blyl				
	Signature, property appraiser				

#### **AMY MERCADO**

#### ORANGE COUNTY PROPERTY APPRAISER



June 27, 2025

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 (2024), 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.

Amy Mercado, MBA

Orange 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.

	% 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
rty appraiser to recorde g at assessed value. T and accurate documen nt (Rule 12D-8.002(4),	complete this form st ed selling prices or fai The property appraise station justifying any e Florida Administrative	92.001(18), F.S. The prope	ection 193.011(8), utive Director com that exceed fifteen erty appraiser mus
impleted form to the De	epartment annually w	ith the preliminary assessing	ICITE TOIL



# KATRINA SCARBOROUGH, CFA, CCF, MCF OSCEOLA COUNTY PROPERTY APPRAISER

June 27, 2025

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,

Katrina S. Scarborough, CFA, CCD, MC Osceola County Property Appraiser



in

### **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.

	OSCEO	_A County	Assessment Ro	oll 20 <u>25</u>
			not use ditto (") marks. If th use zero for that property	
	-	% 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				
prope arrivir clear,	rty appraiser to recorder g at assessed value. T	d selling prices or fair he property appraise tation justifying any e	ating the eighth criterion as market value, based on S r must provide to the Execution adjustments (Code).	Section 193.011(8), F.S., i cutive Director complete,
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 27TH day of \_ JUNE 2025 (month) (year) Signature, property appraiser



Use Code 05

Use Code 06 & 07

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

15%

15%

# 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.

Assessment Roll 2025

Palm Beach County

15%

15%

s an adjustment of zero	, the Department wi	Il use zero for that property	group in its ratio st
	% 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%

Enter the percent of adjustment on each line. Do not use ditto (") marks. If the property appraiser

#### **INSTRUCTIONS**

Use Code 90

Use Code 91 - 97

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	e at <sub>i</sub>	
on this 25 <sup>th</sup> day of	June	2025
	(month)	(year)
	Xlaulin	
Sign	nature, property appraiser	



June 27, 2025

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 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Pasco 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 I, or my staff can be of any assistance, please feel free to contact our nearest office at the address below.

Sincerely,

Mike Wells

MW/gg



## 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 Ro	oll 20 <u>25</u>
			ot use ditto (") marks. If thuse zero for that property	ne property appraiser 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
		INSTRU	JCTIONS	
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.				
Witne	ss my hand and signatu	re at	<u>Dade City, Florida</u>	
on thi	s <u>27th</u> day of _		June	, <u>2025</u> .
		(m <i>MG</i> /	nonth)	(year)



#### 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.

Pi	nellas County	Assessment R	toll 2025	
Enter the percent of adjustn reports an adjustment of zero	nent on each line. Do n			
	% 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	
	INSTRI	ICTIONS		
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 his completed form to the Department annually with the preliminary assessment roll.				
Vitness my hand and signatu	re at Clearw	ater, FL		
n this <u>1st</u> day of	July (mo	onth)	, 	



# 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 193.0	011(8) and 192.001(1	18), Florida Statues R	ule 12D-8.002(4), F.A.C.	
		POLK	County	Assessment Roll 20_25	
and the second second		o not use ditto (") ma	arks. If the property ap	praiser reports an adjustment	of zero, the Department will use
zero for that property	group in its ratio studies.	0/ 0 !		0/ 0 "	
		% Adjustment	T	%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%	
market value, based of	on Section 193.011(8), F.S	n stating the eight crit S., in arriving at asse	ssed value. The prope	de by the property appraiser to erty appraiser must provide to t fifteen percent (Rule 12D-8.00	he Executive Director complete,
This submission is rec the preliminary assess	A CONTRACTOR OF THE CONTRACTOR	n 192.001(18),F.S. Th	ne property appraiser	must send this completed form	to the Department annually with
Witness my hand and	signature at		Bartow, Florid	la	T .
on this1ST	day of	July			2025
		(month)	Condinate (Condinate Condinate Condi		(year)
		(Signature, propert	y appiaisei)		



# Clay A. Davis, C.F.A. Putnam County Property Appraiser

386/329-0286 • pa.putnam-fl.com • appraiser@putnam-fl.gov

#### **MEMORANDUM**

TO:

Jim Zingale, Executive Director

Property Tax Oversight

Florida Department of Revenue

FROM:

Clay A. Davis, CFA

**Putnam County Property Appraiser** 

DATE:

June 30, 2025

RE:

DR-493

In accordance with section 192.001(18), Florida Statutes (2024), 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.



Use Code 06 & 07

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

15

# 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.

Assessment Roll 2025

**PUTNAM County** 

15

Enter report	the percent of adjustments an adjustment of zero	ent on each line. Do no o, the Department will u	ot use ditto (") marks. If thuse zero for that property	ne property appraiser y group in its ratio studies	S.
		% 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	

#### **INSTRUCTIONS**

Use Code 91 - 97

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	, 2025
			(month)	(year)
		Signature	, property appraiser	-





In accordance with section 192.001(18), Florida Statutes (2024), enclosed is the DR-493 form summarizing "Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for <u>St. Johns</u> 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.

	St. Johns	County	Assessment Ro	oll 20 <u>25</u>
Enter report	the percent of adjustments an adjustment of zero	ent on each line. Do no , the Department will u	ot use ditto (") marks. If thuse zero for that property	e property appraiser 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%
		INSTRU	JCTIONS	
prope arrivir clear,	erty appraiser to recorde ng at assessed value.	complete this form sta ed selling prices or fair The property appraiser station justifying any ei	ating the eighth criterion a market value, based on a must provide to the Exe ghth criterion adjustment	Section 193.011(8), F.S., i cutive Director complete,
this c	ompleted form to the De	epartment annually wit	th the preliminary assess	perty appraiser must send ment roll.
Witne	ess my hand and signat			2005
on th	is <u>30th</u> day of _		June nonth)	,2025 , (year)
		//// - (n	HOTET)	(year)



# 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 L	ucie County	Assessment Ro	oll 20 <u>25</u>		
Enter the percent of adjustme reports an adjustment of zero					
	% 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		
	INSTRU	JCTIONS			
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 p this completed form to the De					
Witness my hand and signate	Witness my hand and signature at Saint Lucie County, Florida				
on this 25th day of _	/	June	,2025		
1	(n	nonth)	(year)		

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 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 II, 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.

Santa Rosa County

Assessment Roll 2025

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 Property	Appraiser office, Milton, FL
on this <u>1st</u> day of	JULY (month) Signature, property appraiser	, <u>2025</u> (year)



## 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.

er the percent of adjustme			
orts an adjustment of zero		ot use ditto (") marks. If th use zero for that property	
-	% 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
perty appraiser to recorde ving at assessed value. Tar, and accurate documen cent (Rule 12D-8.002(4), as submission is required procompleted form to the Decompleted form to t	complete this form stand selling prices or fair the property appraise station justifying any e Florida Administrative pursuant to Section 19 epartment annually wi	2.001(18), F.S. The property the the preliminary assessn	Section 193.011(8), F.S. sutive Director complete is that exceed fifteen erty appraiser must sen
ness my hand and signatu	ure at <u>Sarasota, F</u>	<u>L</u>	
this <u>25th</u> day of	June		, 2025



#### 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 2025

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 <u>25th</u> day of	June , 2025	
<u> </u>	(month) (year)	1





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.

	SUMTER	County	Assessment Ro	oll 20 <u>25</u>	
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.					
Witnes	ss my hand and signatu	ire at218 E. MCC	OLLUM AVE, BUSHNEL	L, FL, 33514	
on this	s17TH day of	JUNE		,	
		(m	onth)	(year)	



# County of Suwannee

#### STATE OF FLORIDA



# COUNTY PROPERTY APPRAISER RICKY GAMBLE

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

June 26, 2025

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 (2013), 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 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 at 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 you have any questions, please do not hesitate to contact me.

Sincerely yours,

Ricky Camble, CFA Property Appraiser

RG/scw



## **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 Ro	oll 20 <u>25</u>
	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.				
	<u> </u>	%	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.					
Witne	ss my hand and	signature at _	Suwannee Co	ounty	
on thi	s26th d	ay of	June		
		7/.	(m	nonth)	(year)



Use Code 06 & 07

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.

\_\_\_\_ County Assessment Roll 2025

	% Adjustment	t ,	% Adjustment
Use Code 00	15°%	Use Code 03	15%
Use Code 10	150/0	Use Code 08	15%
Use Code 40	15%	Use Code 11 – 39	150/2
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	150/
Use Code 05	15%	Use Code 90	1501

#### INSTRUCTIONS

Use Code 91 - 97

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 a	nd signatu	re at 108 N. Ju	fferson Stree	& Shite 2019	Perry 12 39347
on this	and	_day of	July (mgr	nth)	, <u><i>8</i>\ba5</u> (year)	·
			Den Lead	<b>L</b>	· · · · · · · · · · · · · · · · · · ·	
		Sig	nature, property apprais	ser		



# **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

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

Union County					
	percent of adjustment on ent will use zero for that pro		to (") marks. If the property udies.	appraiser reports an ac	djustment of zero, the
		% 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	
		1	NSTRUCTIONS		-
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 <u>Lake Butler, FL</u> on this <u>28</u> day of <u>06</u> , <u>2025</u> .					



### 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 2025

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	
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 ar	nd signature at	DeLand, Florida	
on this	1st	_ day of	July (month)	2025 (year)

Volusia County Property Appraiser



# Donnie Sparkman, CFA

#### Wakulla County Property Appraiser

July 1, 2025

In accordance with section 192.001(18), Florida Statutes (2024), 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.

Regards,

Donnie Sparkman, CFA



# **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.

<u>Wakulla</u> County	Assessment Roll 2025
Enter the percent of adjustment on each line. Do not use di Department will use zero for that property group in its ratio s	tto (") marks. If the property appraiser reports an adjustment of zero, the studies.
% Adjustment	% Adjustment

	70 7 tajaotinoni	70 7 (4)404710111	
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 Department annually with the prelimin		3), F.S. The proper	ty appraiser	must send t	his completed form	to the
Witness my hand and signature at	Crawfordville, FL	_on this1	day of	July ,	, 2025 .	
	Sign	ature, property appr	raiser	_		



# OFFICE OF THE WALTON COUNTY PROPERTY APPRAISER

#### GARY J. GREGOR, CFA, AAS 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, 2025

Jim Zingale, Executive Director Property Tax Administration Florida Department of Revenue Post Office Box 3000 Tallahassee, Florida 32315-3000

Dear Dr. Zingale:

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,

Gary J. Gregor, CFA, CCF Property Appraiser

GJG/so



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

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.

			· //				
	V	<u>Valton</u> Count	y Assessment Roll _	2025			
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							
selling price to the Exe	ces or fair market value,	based on Section e, clear, and accura	ng the eighth criterion adjustme 193.011(8), F.S., in arriving at a ate documentation justifying any code).	assessed value. The proper	ty appraiser must provide		
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 <u>DeFuniak Springs, FL</u> on this <u>30th</u> day of <u>Ju</u> ne , <u>20</u> 25 .							
Signature, property appraiser							



Phone: (850) 638-6205

# RENEA PETERS, CFA WASHINGTON COUNTY PROPERTY APPRAISER

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



Website: www.washcofl.com/pa

June 30, 2025

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

In accordance with section 192.001(18), Florida Statutes (2024), 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 the 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,

Renea Peters

Property Appraiser

DR-493



### 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 2025

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.

C	% 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, FL	on this30	day of	06,	2025
(					
	100	100	to to a	<b>%</b> )	
	Por	Signature, proper	tv appraiser		