AYESHA SOLOMON
ALACHUA COUNTY
PROPERTY APPRAISER
KNOWLEDGEABLE - COMMUNITY FOCUSED - COMMITTED

July 1, 2026

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,

A Solomon

Ayesha Solomon, CFA, AAS
Property Appraiser

Alachua County Attachment to DR-493, 2026 Tax Roll Submission

DR-493 Price Adjustment:
For any given sale there can be wide discrepancies, and individual sales will have much different percentages of "costs" allocated to them dependent upon whether or not there was an agent involved in the transaction. The following are the trends we have been able to identify in Alachua County.

Use Code 00 (Vacant Residential) 10 - 15%. Closing costs vary greatly depending on the size of the transaction, financing, and agency representation.

Use Code 10 (Vacant Commercial) 5 - 15%. Closing costs vary greatly depending on the size of the transaction, financing, and agency representation.

Use Code 40 (Vacant Industrial) 5 - 15%. Closing costs vary greatly depending on the size of the transaction, financing, and agency representation.

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

Use Code 01 (Single Family) 5 - 15%. Closing costs vary greatly depending on the size of the transaction, financing, and agency representation.

Use Code 02 (Mobile Homes) 5 - 15%. Closing costs vary greatly depending on the size of the transaction, financing, and agency representation.

Use Code 04 (Condominiums) 5 - 15%. Closing costs vary greatly depending on the size of the transaction, financing, and agency representation.

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

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

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

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

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

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

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

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

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

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

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

FLORIDA

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

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

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

ALACHUA County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at GAINESVILLE, FL

on this 1st day of JULY (month), 2026 (year).

S Solomon
Signature, property appraiser

Please see the July 1st, 2026 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 24, 2026

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.

Sincerely,

Timothy P, Sweat, CFA
Baker County Property Appraiser

FLORIDA DEPARTMENT OF REVENUE

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 Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Macclenny, Florida

on this 24th day of June (month), 2026 (year).

Signature, property appraiser

DAN SOWELL, CFA

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

June 29, 2026

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

Dan Sowell, CFA
Bay County Property Appraiser

TELEPHONE: (850) 248-8401 • FAX: (850) 248-8447
Website: http://baypa.net

FLORIDA
DEPARTMENT OF REVENUE

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

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

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

Bay County County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Panama City, FL on this 29 day of June, 2026.

Dan Sowell

Signature, property appraiser

BRADFORD COUNTY
PROPERTY APPRAISER

KENNY CLARK
Certified Florida Appraiser

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

June 29th, 2026

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 2026 Bradford County tax rolls.

In accordance with section 192.001(18), Florida Statutes (2025), 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

PO Box 250 945 N Temple Ave Suite A Starke, FL 32091
www.bradfordappraiser.com

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

FLORIDA DEPARTMENT OF REVENUE

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

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

Bradford County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Starke, FL

on this 29 day of June (month), 2026 (year).

Kenny Clark

Signature, property appraiser

FLORIDA
DEPARTMENT OF REVENUE

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.

Brevard County, Fl County Assessment Roll 20 26

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Brevard County, Fl

on this 24th day of June (month), 2026 (year).

Dana Blickley

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.

Broward County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Fort Lauderdale, Florida

on this 29th day of June (month), 2026 (year)

Signature, property appraiser

FLORIDA
DEPARTMENT OF REVENUE

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.

Calhoun County Assessment Roll 2026

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 Blountstown, FL on this 30 day of June, 2026.

Carla J. Pearock
Signature, property appraiser

FLORIDA DEPARTMENT OF REVENUE

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.

CHARLOTTE County Assessment Roll 2026

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 Port Charlotte, FL

on this 30th day of JUNE (month), 2026 (year).

Paul J Puth

Signature, property appraiser

DEPARTMENT OF REVENUE

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 Roll 2026**

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

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

INSTRUCTIONS

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

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

Witness my hand and official signature at Inverness, Florida

on this 24th day Of June (month), 2026 (year)

Signature, property appraiser

OFFICE OF THE
CLAY COUNTY PROPERTY APPRAISER

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

June 26, 2026

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

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

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

FLORIDA

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

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

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

Clay County Assessment Roll 2026

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 Clay County, Florida

on this 26 day of June (month), 2026 (year).

Signature, property appraiser

COLLIER COUNTY PROPERTY APPRAISER

VICKIE A. DOWNS

June 29, 2026

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 A. Downs

Vickie Downs
Collier County Property Appraiser

3950 Radio Road • Naples, Florida 34104-3750 • (239) 252-8141 • Fax: (239) 252-2071
www.collierappraiser.com

FLORIDA DEPARTMENT OF REVENUE

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.

Collier County Assessment Roll 20 26

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Collier County, Florida

on this 29th day of June (month), 2026 (year).

Signature, property appraiser

COLUMBIA COUNTY
PROPERTY APPRAISER

Jeff Hampton, C.F.A.
Columbia County Property Appraiser

June 25, 2026

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

RE: 2026 Tax Roll

To Whom It May Concern:

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

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

Sincerely,

Jeff Hampton,

Property Appraiser

135 NE Hernando Avenue, Suite 238 • Lake City, Florida 32055
386-758-1083 • Fax: 386-758-2131 • www.ccpafl.com

FLORIDA
DEPARTMENT OF REVENUE

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.

Columbia County County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Lake City, FL on this 1 day of 7, 2026.

Signature, property appraiser

FLORIDA DEPARTMENT OF REVENUE

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

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

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

Miami-Dade County Assessment Roll 20 26

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Miami-Dade County

on this 1st day of July (month), 2026 (year).

Tomás Regalado

Signature, property appraiser

David A. Williams, CFA

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

MEMBER
International Association
of Assessing Officers

Property Appraisers
Association of Florida

July 1, 2026

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

To Whom It May Concern:

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

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

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

Sincerely,

David A. Williams, CFA CCF
DeSoto County Property Appraiser

/cg

FLORIDA Department of Revenue

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.

DeSoto County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Arcadia, FL on this 1st day of July, 2026.

David K. Williams

Signature, property appraiser

Robert A. Lee

Dixie County Property Appraiser

P.O. Box 260

Cross City, Fl. 32628

Phone (352)498-1210 or 1212 **Fax (352)498-1211**

July 01, 2026

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

FLORIDA
DEPARTMENT OF REVENUE

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.

Dixie County County Assessment Roll 2026

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

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

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

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

Witness my hand and signature at Dixie County

on this 01 day of 07 (month), 2026 (year).

Signature, property appraiser

FLORIDA
DEPARTMENT OF REVENUE

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

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

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

DUVAL County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Jacksonville, Florida

on this 24th day of June (month), 2026 (year).

Joyce Morgan
Signature, property appraiser

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

FLORIDA DEPARTMENT OF REVENUE

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 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Escambia County

on this 29 day of June (month) 2026 (year)

Gary "Bubba" Peters

Signature, property appraiser

FLORIDA

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

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

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

Flagler County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Bunnell, Florida

on this 27th day of June (month), 2026 (year).

Signature, property appraiser

FLORIDA DEPARTMENT OF REVENUE

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.

Franklin County County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Apalachicola, FL on this 1 day of July, 2026.

Signature, property appraiser

FLORIDA
DEPARTMENT OF REVENUE

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 25

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 Gadsden County

on this 28 day of 06 (month), 2026 (year).

Signature, property appraiser

FLORIDA DEPARTMENT OF REVENUE

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

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

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

Gilchrist County Assessment Roll 2026

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 Trenton, FL on this 7/1/24 day of 7, 2024.

Signature, property appraiser

FLORIDA
DEPARTMENT OF REVENUE

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.

Glades County County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at MOORE HAVEN, FL on this 1 day of July, 2026.

Signature, property appraiser

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

June 15, 2026

RE: Form DR-493

To Whom It May Concern:

In accordance with section 192.001(25), Florida Statutes (2025), 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

FLORIDA DEPARTMENT OF REVENUE

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.

Gulf County County Assessment Roll 2026

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 Port St. Joe, FL on this 15TH day of June, 2026.

Signature, property appraiser

HAMILTON CO. PROPERTY APPRAISER
CLAYTON J. "CLAY" GOOLSBY

June 30, 2026

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

207 N.E. 1ST STREET, RM 108
JASPER, FL 32052
PHONE - 386-792-2791
FAX - 386-792-0865

FLORIDA
DEPARTMENT OF REVENUE

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.

Hamilton County County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Jasper, FL on this 30 day of 6, 2026.

Signature, property appraiser

KATHY L CRAWFORD
PROPERTY APPRAISER

June 26, 2026

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

Re: 2026 Preliminary Recapitulation

Dear Mr. Gordon:

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

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

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

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

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

Sincerely,

Kathy L Crawford

Kathy L Crawford, CFA
Hardee County Property Appraiser

FLORIDA
DEPARTMENT OF REVENUE

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.

Hardee County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Wauchula, FL

on this 25th day of June (month), 2026 (year).

Kathy R Crawford
Signature, property appraiser

HENDRY COUNTY
PROPERTY APPRAISER
Dena R. Pittman, CFA

Dena R. Pittman

Hendry County Property Appraiser

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

Dena R Pittman CFA
Hendry County Property Appraiser

DRP/lch

Post Office Box 1840 * Labelle, Florida 33975 * (863) 675-5270 / (863) 983-1591
Fax (863) 675-5254
www.hendryprop.com

FLORIDA DEPARTMENT OF REVENUE

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.

Hendry County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Hendry County

on this 25th day of June (month), 2026 (year).

Dena R. Pitt
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

FLORIDA
DEPARTMENT OF REVENUE

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

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

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

HERNANDO County Assessment Roll 20**26**

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 **201 HOWELL AVE, SUITE 300, BROOKSVILLE, FLORIDA**

on this **22ND** day of **June** (month), **2026** (year).

Signature, property appraiser
RANDY MAZOUREK

FLORIDA
DEPARTMENT OF REVENUE

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.

Highlands County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Sebring, Florida on this 23th day of June 2026.

C. Raymond Wright

Signature, property appraiser

FLORIDA
DEPARTMENT OF REVENUE

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

Hillsborough **County** **Assessment Roll 20** 26

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Tampa,Florida
on this 24th day of June, 2026.

Robert F. Henriquez

Signature, property appraiser

FLORIDA Department of Revenue

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

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

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

Holmes County County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Bonifay, FL on this 3 day of 06, 2026.

Bryan A. Bell
Signature, property appraiser

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

FLORIDA DEPARTMENT OF REVENUE

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

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

INDIAN RIVER County Assessment Roll 2026

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 Indian River County

on this 23 day of JUNE (month), 2026 (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"

Certified Florida Appraiser

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

June 29, 2026

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

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.

FLORIDA DEPARTMENT OF REVENUE

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.

Jackson County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Marianna, FL.

on this 29th day of June (month), 2026 (year).

Rebecca Morris Haid
Signature, property appraiser

FLORIDA DEPARTMENT OF REVENUE

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

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

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

Jefferson County Assessment Roll 2026

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%

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 Jefferson County, Florida

at on this 26th day of June (month), 2026 (year).

Angela Gray
Signature, property appraiser



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

June 29, 2026

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

FLORIDA DEPARTMENT OF REVENUE

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.

Lafayette County Assessment Roll 2026

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 29 day of June 2026.

Signature, property appraiser

FLORIDA
DEPARTMENT OF REVENUE

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.

LAKE County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at TAVARES, FLORIDA

on this 30th day of JUNE (month), 2026 (year).

Signature, property appraiser

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

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

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

Lee County Assessment Roll 2026

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, 2026.

Signature, property appraiser

AKIN AKINYEMI, PhD, RA, CFA, CMS
LEON COUNTY PROPERTY APPRAISER
"We VALUE our community"

Mailing Address
P.O. Box 1750, Tallahassee, FL 32302-1750

June 29, 2026

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 S. Akinyemi

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

Enclosure

Appraiser's Responsibility – By state law, it is the responsibility of the Appraiser to locate, identify and appraise all property subject to ad valorem taxes, produce and maintain an equitable assessment roll, and administer allowable exemptions. The Appraiser has no jurisdiction or responsibility for district budgets, tax rates, special assessments or amount of taxes paid. These matters are handled by the various taxing authorities performing services, such as County Government, City Government, School Board and other authorities.

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.

LEON County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at TALLAHASSEE, FLORIDA

on this 29th day of JUNE (month), 2026 (year).

Akin S. Akinyemi
Signature, property appraiser

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

FLORIDA DEPARTMENT OF REVENUE

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

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

LEVY County Assessment Roll 2026

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 IMPROVED ONLY
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

INSTRUCTIONS

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

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

Witness my hand and signature at BRONSON, FL

on this 25th day of JUNE (month), 2026 (year).

Signature, property appraiser

FLORIDA
DEPARTMENT OF REVENUE

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.

Liberty County County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Bristol, FL on this 1st day of July, 2026.

Signature, property appraiser

FLORIDA
DEPARTMENT OF REVENUE

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

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

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

Madison County County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Madison, FL on this 1 day of 7, 2026.

Marie R. Smith
Signature, property appraiser

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

FLORIDA DEPARTMENT OF REVENUE

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

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

Manatee County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Bradenton, Florida

on this 25th day of June (month), 2026 (year).

Chas E. Hattaway

Signature, property appraiser

FLORIDA DEPARTMENT OF REVENUE

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

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

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

MARION County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at OCALA

on this 18TH day of JUNE (month), 2026 (year).

Jimmy H Cowan Jr

Signature, property appraiser

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

June 26, 2026

Jim Zingale
Executive Director
Florida Department of Revenue
Post Office Box 6668
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

Jenny Fields, CFA
Martin County Property Appraiser
772.288.5618 - jfields@pamartinfl.gov
3473 SE Willoughby Blvd., Suite 101, Stuart, FL 34994

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

FLORIDA
DEPARTMENT OF REVENUE

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

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

Martin County Assessment Roll 2026

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 Martin County

on this 26th day of June (month), 2026 (year).

Jenny Fields
Signature, property appraiser

MONROE COUNTY
PROPERTY APPRAISER
PO BOX 1176
KEY WEST, FLORIDA 33041-1176

Scott P. Russell, CFA
MONROE COUNTY PROPERTY APPRAISER
WWW.MCPAFL.ORG

June 30, 2026

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

Re: Form DR-493 for 2026 Tax Roll

Dear Ms. Lewis,

In accordance with Section 192.001(18), Florida Statues (2022), enclosed is the DR-493 form summarizing "Adjustments made to the Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value" for Monroe County.

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

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

FLORIDA DEPARTMENT OF REVENUE

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

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

Monroe County Assessment Roll 2026

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.

Witness my hand and signature at _____

on this 30th day of July (month), 2026 (year).

_____
Signature, property appraiser

KEVIN J. LILLY A.S.A., C.F.A
Nassau County Property Appraiser
Consistent, Fair, Efficient
WWW.NCPAFL.COM

96135 Nassau Place, Ste. 4
Yulee, FL 32097
Office: 904-491-7300
Fax: 904-491-3629

June 26, 2026

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 2026 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 2026 Preliminary Tax Roll.

Sincerely,

Kevin J. Lilly, A.S.A., CFA
Nassau County Property Appraiser

KJL/*dbc*
Enclosures

FLORIDA
DEPARTMENT OF REVENUE

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

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

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

Nassau County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Nassau County, FL on this 26th day of June, 2026.

Signature, property appraiser

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 22, 2026

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

Mack Busbee, CFA

Okaloosa County Property Appraiser

FLORIDA
DEPARTMENT OF REVENUE

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.

Okaloosa County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

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

on this 22th day of June (month), 2026 (year).

Mark Bruner
Signature, property appraiser

OKEECHOBEE COUNTY

World's Best Fresh Water Fishing

(863) 763-4422

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

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

July 1, 2026

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

FLORIDA
DEPARTMENT OF REVENUE

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.

Okeechobee County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at OKEECHOBEE

on this 1st day of JULY (month), 2026 (year).

Signature, property appraiser

AMY MERCADO
ORANGE COUNTY PROPERTY APPRAISER

June 30, 2026

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, 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

FLORIDA DEPARTMENT OF REVENUE

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

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

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

Orange County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Orlando, FL

on this 30 day of June (month), 2026 (year).

Amy Mercado
Signature, property appraiser

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

June 26, 2026

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, MCF
Osceola County Property Appraiser

2505 E IRLO BRONSON MEMORIAL HWY, KISSIMMEE, FL 34744 (407) 742-5000
INFO@PROPERTY-APPRAISER.ORG • PROPERTY-APPRAISER.ORG

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

FLORIDA DEPARTMENT OF REVENUE

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

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

OSCEOLA County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at KISSIMMEE, FLORIDA

on this 26TH day of JUNE (month), 2026 (year).

Patricia Dearbaugh

Signature, property appraiser

FLORIDA DEPARTMENT OF REVENUE

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

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

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

Palm Beach County Assessment Roll 2026

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 Palm Beach County

on this 24th day of June (month), 2026 (year).

Signature, property appraiser

Mike Wells
Property Appraiser
Proudly Serving Pasco County, Florida

June 24, 2026

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

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.

Pasco County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Dade City, Florida

on this 24th day of June (month), 2026 (year).

Mike Wells
Signature, property appraiser

FLORIDA
DEPARTMENT OF REVENUE

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

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

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

Pinellas County

Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Clearwater, FL

on this 1st day of July (month), 2026 (year).

Signature, property appraiser

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

FLORIDA DEPARTMENT OF REVENUE

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

NC

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

POLK County Assessment Roll 20**26**

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

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

INSTRUCTIONS

The property appraiser must complete this form stating the 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 **Bartow, Florida**

on this **1ST** day of **July** (month), **2026** (year).

(Signature, property appraiser)

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 29, 2026

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.

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

FLORIDA DEPARTMENT OF REVENUE

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

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

PUTNAM County Assessment Roll 20 26

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 _____

on this 29th day of JUNE (month), 2026 (year).

_____
Signature, property appraiser

CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION

ST. JOHNS COUNTY
PROPERTY APPRAISER
Eddie Creamer, CFA

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 St. Johns 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.

EDDIE CREAMER, CFA, Property Appraiser
4030 Lewis Speedway, Suite 203 · Saint Augustine, Florida 32084 · Phone (904) 827-5500 · Fax (904) 827-5580 · www.sjcpa.gov

FLORIDA DEPARTMENT OF REVENUE

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 20__

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

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

INSTRUCTIONS

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

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

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

on this 1st day of July (month), 2026 (year).

Signature, property appraiser

FLORIDA DEPARTMENT OF REVENUE

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.

Saint Lucie County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Saint Lucie County, Florida

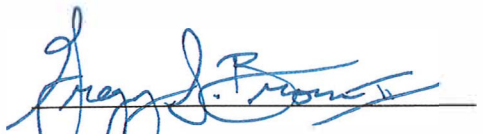
on this 24th day of June (month), 2026 (year).

Michelle Trunk

Signature, property appraiser

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

FLORIDA
DEPARTMENT OF REVENUE

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.

Santa Rosa County Assessment Roll 2026

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 30th day of JUNE (month), 2026 (year).

Signature, property appraiser

FLORIDA
DEPARTMENT OF REVENUE

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.

Sarasota County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Sarasota, FL

on this 26th day of June (month), 2026 (year).

Signature, property appraiser

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

FLORIDA DEPARTMENT OF REVENUE

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 2026**

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 24th day of June , 2026 .
(month) (year)

Signature, Property Appraiser

JOEY HOOTEN

SUMTER COUNTY

PROPERTY APPRAISER

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

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

WWW.SUMTERPA.COM
218 E. McCollum Ave. Bushnell, FL 33513
Phone (352) 569 6800 • Fax: (352) 569 6780

FLORIDA DEPARTMENT OF REVENUE

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

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

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

SUMTER County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at 218 E. MCCOLLUM AVE, BUSHNELL, FL, 33514

on this 19th day of June (month), 2026 (year).

Signature, property appraiser

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

IN GOD WE TRUST

June 24, 2026

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 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. 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 Gamble, CFA
Property Appraiser

RG/scw

FLORIDA DEPARTMENT OF REVENUE

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.

Suwannee County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Suwannee County

on this 24th day of June (month), 2026 (year).

Signature, property appraiser

FLORIDA DEPARTMENT OF REVENUE

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.

Taylor County Assessment Roll 2026

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 Jenna Lindsey

on this 29th day of June (month), 2026 (year).

Signature, property appraiser

FLORIDA
DEPARTMENT OF REVENUE

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.

Union 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.

Witness my hand and signature at Lake Butler, FL on this 29th day of June, 2026.

Signature, property appraiser

FLORIDA
DEPARTMENT OF REVENUE

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

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 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at DeLand, Florida

on this 1st day of July (month), 2026 (year).

Larry Bartlett, JD, CFA
Volusia County Property Appraiser

Donnie Sparkman, CFA
Wakulla County Property Appraiser

June 25, 2026

In accordance with section 192.001(8), Florida Statutes (2025), enclosed is the DR493 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 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 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 computer assisted mass appraisal system.

Regards,

Donnie Sparkman, CFA

3115-A Crawfordville Hwy - P.O. Box 26 - Crawfordville, Florida 32326-0026
(850) 926-0500 - info@mywakullapa.com - www.mywakullapa.com

FLORIDA DEPARTMENT OF REVENUE

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.

Wakulla County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Crawfordville, Florida on this 25th day of June, 2026.

Signature, property appraiser

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 29, 2026

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-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, 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

Gary J. Gregor, CFA, CCF
Property Appraiser

GJG/so

FLORIDA DEPARTMENT OF REVENUE

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

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

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

Walton County Assessment Roll 2026

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 DeFuniak Springs, FL on this 29th day of June, 2026.

Gary J. Gregor
Signature, property appraiser

RENEA PETERS, CFA
WASHINGTON COUNTY PROPERTY APPRAISER

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

Phone: (850) 638-6205

Website: www.washcofl.com/pa

June 29, 2026

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

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

To clarify the information contained on the DR-493, and to avoid any potential misunderstanding, any and all adjustments reflected on the form have been made to recorded selling prices. No adjustments have been made to the fair market value of any parcel or groupings of parcels in arriving at assessed value and none should be inferred. Any and all adjustments to 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

Renea Peters, CFA
Property Appraiser
Washington County, FL

FLORIDA
DEPARTMENT OF REVENUE

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

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

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

Washington County Assessment Roll 2026

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

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

INSTRUCTIONS

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

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

Witness my hand and signature at Chipley, FL on this 29 day of 06, 2026.

Signature, property appraiser