



Florida Department of Revenue
Property Tax Oversight

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TO: All Property Appraisers
FROM: Property Tax Oversight
DATE: August 28, 2019
SUBJECT: Methodology Change for 2020 In-depth Study

Beginning with the 2020 tax year, the Department of Revenue will modify the way each stratum group is calculated. Each stratum group will be based on value instead of parcel count. The Department is implementing this change to improve the statistical reliability and representativeness of the study.

The Department changed the process in 2013 to improve the availability of samples in group 4 of each stratum. However, the change caused group 4 to dominate the level of assessment for each stratum. To correct this problem, the Department will change the sampling procedure back to the pre-2013 process. This change will mean the Department will be completing appraisals in some in-depth counties that have not had appraisal work in the past several studies. We will use this grouping methodology for non-in depth counties as well.

The methodology change includes initially partitioning the population into four groups having approximately the same value. Then, the lowest 5 percent of value (1 percent for the agricultural stratum) and any parcel equaling or exceeding 15 percent of the remaining value will be removed. The remaining parcels will be grouped into four equal groups. When groups have insufficient population (fewer than 10), the Department will regroup the available population into two or three value groups, so each group meets the minimum requirement.

A list of the counties under in-depth review this year is attached. We will provide further information about this change in the *Complete Submission and Roll Evaluation Standards* and during association meetings and continuing education workshops. In accordance with chapter 195.096, F.S., the Department will send a letter to counties under the in-depth review to notify you of the pending review.

Thank you for your cooperation with the 2020 in-depth study. If you have any questions on the change of methodology, please contact Charlie Gordon at (850) 617-8901 or charlie.gordon@floridarevenue.com. If you have questions on your county's 2020 in-depth study, please contact Michael Paramore at (850) 718-0155 or michael.paramore@floridarevenue.com.

List of 2020 Tax Year In-depth Review Counties

Bay
Brevard
Calhoun
Charlotte
Citrus
Clay
Columbia
Flagler
Gilchrist
Gulf
Hendry
Highlands
Hillsborough
Holmes
Lafayette
Lee
Leon
Levy
Liberty
Madison
Marion
Martin
Okaloosa
Okeechobee
Palm Beach
Pinellas
Polk
Putnam
St Lucie
Seminole
Suwannee
Union
Volusia