



## TAX ROLL CERTIFICATION

I, \_\_\_\_\_, Property Appraiser of \_\_\_\_\_ County certify that:

The real property tax roll of this county and that of the taxing authorities therein, included in these recapitulations, complies with all statutory and regulatory requirements and reflects all the following:

- a. A brief description of the property for purposes of location.
- b. The just value (using the factors in section 193.011, F.S.) of all property.
- c. When property is wholly or partially exempt, a categorization of such exemptions (i.e., identification by category).
- d. When property is classified so it is assessed other than under s. 193.011, F.S., the value according to its classified use and its value as assessed under s. 193.011, F.S.
- e. Other data as required by s.193.114, F.S., and s.193.1142, F.S., in the form and format required by the Department of Revenue.

The personal property tax roll of this county and that of the taxing authorities therein, included in these recapitulations, complies with all statutory and regulatory requirements and reflects all the following:

- a. A code reference to the tax returns showing the property.
- b. The just value (using the factors in s.193.011, F.S.) for all property.
- c. When property is wholly or partially exempt, a categorization of exemptions identified by category.
- d. Other data as required by s.193.114, F.S., and s.193.1142, F.S., in the form and format required by the Department of Revenue.

Submit this form to the Department of Revenue by July 1. (s. 193.1142(1), F.S.)

\_\_\_\_\_  
Signature, Property Appraiser

\_\_\_\_\_  
Date

### FLORIDA DEPARTMENT OF REVENUE

The Tax Roll Certification submitted by you for the 20 \_\_\_\_ Tax Roll for \_\_\_\_\_ County, Florida and that of the taxing authorities therein, included in these recapitulations, containing total assessment valuation of all properties as required by Florida Statutes and Department of Revenue Rules and Regulations in said county is approved, subject to conditions in the attached letter, if any.

\_\_\_\_\_  
Signature for Department of Revenue

\_\_\_\_\_  
Date

The 2026 Preliminary Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: \_\_\_\_\_

County: \_\_\_\_\_

Date Certified: \_\_\_\_\_

Check one of the following:

- County                       Municipality  
 School District             Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
<b>Just Value</b>						
1	Just Value (193.011, F.S.)				0	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)				0	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *				0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)				0	4
5	Just Value of Pollution Control Devices (193.621, F.S.)				0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0	6
7	Just Value of Historically Significant Property (193.505, F.S.)				0	7
8	Just Value of Homestead Property (193.155, F.S.)				0	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)				0	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)				0	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)				0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)				0	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)				0	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)				0	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)				0	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *				0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)				0	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)				0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)				0	20
21	Assessed Value of Homestead Property (193.155, F.S.)				0	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)				0	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)				0	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)				0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	0	0	0	0	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)				0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)				0	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *				0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)				0	29
30	Governmental Exemption (196.199, 196.1993, F.S.)				0	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.19781, 196.19782, 196.1979, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)				0	31
32	Widows / Widowers Exemption (196.202, F.S.)				0	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)				0	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)				0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *				0	35
36	Economic Development Exemption (196.1995, F.S.) *				0	36
37	Lands Available for Taxes (197.502, F.S.)				0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)				0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)				0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)				0	40
41	Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *				0	41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)				0	42
<b>Total Exempt Value</b>						
43	Total Exempt Value (add lines 26 through 42)	0	0	0	0	43
<b>Total Taxable Value</b>						
44	Total Taxable Value (line 25 minus 43)	0	0	0	0	44

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

**The 2026 Preliminary Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts**

County: \_\_\_\_\_

Date Certified: \_\_\_\_\_

Taxing Authority: \_\_\_\_\_

**Additions/Deletions**

		Just Value	Taxable Value
1	New Construction		
2	Additions		
3	Annexations		
4	Deletions		
5	Rehabilitative Improvements Increasing Assessed Value by at Least 100%		
6	Total TPP Taxable Value in Excess of 115% of Previous Year Total TPP Taxable Value		
7	Net New Value (1 + 2 + 3 - 4 + 5 + 6 = 7)	0	0

**Selected Just Values**

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	
9	Just Value of Centrally Assessed Railroad Property Value	
10	Just Value of Centrally Assessed Private Car Line Property Value	

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

**Homestead Portability**

11	# of Parcels Receiving Transfer of Homestead Differential	
12	Value of Transferred Homestead Differential	

**Total Parcels or Accounts**

		Column 1	Column 2
		Real Property	Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts		

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)		
15	Land Classified High-Water Recharge (193.625, F.S.) *		
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)		
17	Pollution Control Devices (193.621, F.S.)		
18	Historic Property used for Commercial Purposes (193.503, F.S.) *		
19	Historically Significant Property (193.505, F.S.)		
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)		
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)		
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)		
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)		

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)		
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)		
26	Disabled Veterans' Homestead Discount (196.082, F.S.)		

\* Applicable only to County or Municipal Local Option Levies

The 2026 Ad Valorem Assessment Rolls Exemption Breakdown of \_\_\_\_\_ County, Florida

Date Certified: \_\_\_\_\_

(Every Space must be filled in. Where there are spaces that are not applicable to your county, write "NONE" or "0" in that space.)

Statutory Authority	Property Roll Affected	Type of Exemption	Real Property		Personal Property			
			Number of Exemptions	Value of Exemption	Number of Exemptions	Value of Exemption		
1	§ 196.031(1)(a)	Real	\$25,000 Homestead Exemption					1
2	§ 196.031(1)(b)	Real	Additional \$25,000 Homestead Exemption					2
3	§ 196.075	Real	Additional Homestead Exemption Age 65 and Older					3
4	§ 196.081	Real	Totally & Permanently Disabled Veterans & Surviving Spouse					4
5	§ 196.091	Real	Totally Disabled Veterans Confined to Wheelchairs					5
6	§ 196.101	Real	Quadriplegic, Paraplegic, Hemiplegic & Totally & Permanently Disabled & Blind (Meeting Income Test)					6
7	§ 196.183	Personal	\$25,000 Tangible Personal Property Exemption					7
8	§ 196.196	Real & Personal	Constitutional Charitable, Religious, Scientific or Literary					8
9	§ 196.1961	Real	Historic Property for Commercial or Nonprofit Purposes					9
10	§ 196.197	Real & Personal	Charitable Hospitals, Nursing Homes & Homes for Special Services					10
11	§ 196.1975	Real & Personal	Charitable Homes for the Aged					11
12	§ 196.1977	Real	Proprietary Continuing Care Facilities					12
13	§ 196.1978(1)(a) & (2)	Real & Personal	Affordable Housing Property					13
14	§ 196.198	Real & Personal	Educational Property					14
15	§ 196.1983	Real & Personal	Charter School					15
16	§ 196.1985	Real	Labor Union Education Property					16
17	§ 196.1986	Real	Community Center					17
18	§ 196.1987	Real & Personal	Biblical History Display Property					18
19	§ 196.199(1)(a)	Real & Personal	Federal Government Property					19
20	§ 196.199(1)(b)	Real & Personal	State Government Property					20
21	§ 196.199(1)(c)	Real & Personal	Local Government Property					21
22	§ 196.199(2)	Real & Personal	Leasehold Interests in Government Property					22
23	§ 196.1993	Real	Agreements with Local Governments for use of Public Property					23
24	§ 196.1995	Real & Personal	Parcels Granted Economic Development Exemption					24
25	§ 196.1997	Real	Historic Property Improvements					25
26	§ 196.1998	Real	Historic Property Open to the Public					26
27	§ 196.1999	Personal	Space Laboratories & Carriers					27
28	§ 196.2001	Real & Personal	Non-for-Profit Sewer & Water Company					28
29	§ 196.2002	Real & Personal	Non-for-Profit Water & Waste Water Systems Corporation					29
30	§ 196.202	Real & Personal	Blind Exemption					30
31	§ 196.202	Real & Personal	Total & Permanent Disability Exemption					31
32	§ 196.202	Real & Personal	Widow's Exemption					32
33	§ 196.202	Real & Personal	Widower's Exemption					33
34	§ 196.24	Real & Personal	Disabled Ex-Service Member Exemption					34
35	§ 196.26(2)	Real	Land Dedicated in Perpetuity for Conservation Purposes (100%)					35
36	§ 196.26(3)	Real	Land Dedicated in Perpetuity for Conservation Purposes (50%)					36
37	§ 196.173	Real	Deployed Service Member's Homestead Exemption					37
38	§ 196.075	Real	Additional Homestead Exemption Age 65 and Older and 25 yr Residence					38
39	§ 196.102	Real	Totally & Permanently Disabled First Responders & Surviving Spouse					39
40	§ 196.182	Personal	Renewable Energy Source Devices (80% exemption)					40
41	§ 196.1978(3)	Real & Personal	Affordable Housing Property (State), Newly Constructed					41
42	§ 196.1978(1)(b)	Real	Leased Land for Affordable Housing					42
43	§ 196.1979	Real & Personal	Affordable Housing Property (County)					43
44	§ 196.19781	Real & Personal	Affordable Housing Property (Owned by this state)					44
45	§ 196.19782	Real & Personal	Affordable Housing Property on Governmental Property					45

Note: Centrally assessed property exemptions should be included in this table.

THE VALUE AND NUMBER OF PARCELS ON THE REAL PROPERTY COUNTYWIDE ASSESSMENT ROLL BY CATEGORY  
 \_\_\_\_\_ County, Florida Date Certified: \_\_\_\_\_

(Locally assessed real property only. Do not include personal property or centrally assessed property.)

		<b>Code 00</b> Vacant Residential	<b>Code 01</b> Single Family Residential	<b>Code 02</b> Mobile Homes	<b>Code 08</b> Multi-Family Less than 10 Units	<b>Code 03</b> Multi-Family 10 Units or More	<b>Code 04</b> Condominiums		
1	Just Value	\$							
2	Taxable Value for Operating Purposes	\$							
3	Number of Parcels	#							
		<b>Code 05</b> Cooperatives	<b>Code 06, 07, and 09</b> Ret. Homes and Misc. Res.	<b>Code 10</b> Vacant Commercial	<b>Code 11-39</b> Improved Commercial	<b>Code 40</b> Vacant Industrial	<b>Code 41-49</b> Improved Industrial		
4	Just Value	\$							
5	Taxable Value for Operating Purposes	\$							
6	Number of Parcels	#							
		<b>Code 50-69</b> Agricultural	<b>Code 70-79</b> Institutional	<b>Code 80-89</b> Government	<b>Code 90</b> Leasehold Interests	<b>Code 91-97</b> Miscellaneous	<b>Code 99</b> Non-Agricultural Acreage		
7	Just Value	\$							
8	Taxable Value for Operating Purposes	\$							
9	Number of Parcels	#							
10	<b>Total Real Property:</b>	Just Value	0	:	Taxable Value for Operating Purposes	0	:	Parcels	0
			(Sum lines 1, 4, and 7)			(Sum lines 2, 5, and 8)			(Sum lines 3, 6, and 9)

Note: "Total real property Just Value above should equal page 1 of County form DR-489V, column I, line 1; Taxable value should equal page 1 of County form DR-489V, column I, line 43; Parcels should equal page 2 of County form DR-489V, column 1, line 13.

\* The following entries are for informational purposes only and are optional. Value amounts and parcel counts should be reported under the proper code above.

		<b>Code H.</b> Header	<b>Code N.</b> Notes	<b>Code S.</b> Spaces
11	Just Value	\$		
12	Taxable Value for Operating Purposes	\$		
13	Number of Parcels	#		
		<b>Time Share Fee</b>	<b>Time Share Non-Fee</b>	<b>Common Area</b>
14	Just Value	\$		
15	Taxable Value for Operating Purposes	\$		
16	Number of Parcels	#		
17	Number of Units per year	#		