



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

July 30, 2025

Honorable Gregory S. Brown, II
Santa Rosa County Property Appraiser
6495 Caroline Street, Suite K
Milton, FL 32570

Dear Honorable Brown:

Pursuant to section 193.1142, Florida Statutes (F.S.), the Florida Department of Revenue (Department) has concluded its review of the 2025 Santa Rosa County assessment roll and determined the assessment roll met all appropriate requirements of law relating to form and just value.

Pursuant to s. 195.097, F.S., the Department is now required to perform a post-roll approval analysis, which includes a comprehensive statistical review of the 2025 assessment roll. Based upon this review, a post-roll analysis (PRA) report will be distributed to each county by early December 2025.

If you have any concerns or questions, please contact Walter Sackett at walter.sackett@floridarevenue.com or (850) 617-8912.

Sincerely,

Jim Zingale
Executive Director
Florida Department of Revenue

TAX ROLL CERTIFICATION

I, Gregory S. Brown II, PROPERTY APPRAISER OF Santa Rosa COUNTY, FLORIDA, HEREBY 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 OF THE FOLLOWING

- (A) A BRIEF DESCRIPTION OF THE PROPERTY FOR PURPOSE OF LOCATION.
- (B) THE JUST VALUE (USING THE FACTORS SET OUT IN 193.011, F.S.) OF ALL PROPERTY.
- (C) WHEN PROPERTY IS WHOLLY OR PARTIALLY EXEMPT, A CATEGORIZATION OF SUCH EXEMPTION (I.E., IDENTIFICATION BY CATEGORY).
- (D) WHEN PROPERTY IS CLASSIFIED SO THAT IT IS ASSESSED OTHER THAN UNDER 193.011, F.S., THE VALUE ACCORDING TO ITS CLASSIFIED USE AND ITS VALUE AS ASSESSED UNDER 193.011, F.S.
- (E) THE OWNER OR FIDUCIARY RESPONSIBLE FOR PAYMENT OF TAXES ON THE PROPERTY, HIS ADDRESS, AND AN INDICATION OF ANY FIDUCIARY CAPACITY (SUCH AS EXECUTOR, ADMINISTRATOR, TRUSTEE, ETC.) AS APPROPRIATE.
- *(F) THE MILLAGES LEVIED ON THE PROPERTY.
- *(G) THE TAX DETERMINED BY MULTIPLYING THE MILLAGES BY THE ASSESSED VALUE FOR TAXATION.
- (H) A CODE AS PRESCRIBED BY THE DEPARTMENT UNDER SECTION 195.073, F.S., INDICATING THE USE OF THE PROPERTY.

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 OF THE FOLLOWING

- (A) A CODE REFERENCE TO THE TAX RETURNS SHOWING THE PROPERTY.
- (B) THE JUST VALUE (USING THE FACTORS SET OUT IN 193.011, F.S.) OF ALL SUCH PROPERTY.
- (C) WHEN PROPERTY IS WHOLLY OR PARTIALLY EXEMPT, A CATEGORIZATION OF SUCH EXEMPTION (I.E., IDENTIFICATION BY CATEGORY).
- (D) THE OWNER OR FIDUCIARY RESPONSIBLE FOR PAYMENT OF TAXES ON THE PROPERTY, HIS ADDRESS, AND AN INDICATION OF ANY FIDUCIARY CAPACITY (SUCH AS EXECUTOR, ADMINISTRATOR, TRUSTEE, ETC.) AS APPROPRIATE.
- *(E) THE MILLAGES LEVIED ON THE PROPERTY.
- *(F) THE TAX DETERMINED BY MULTIPLYING THE MILLAGES BY THE ASSESSED VALUE FOR TAXATION.
- (G) A CODE AS PRESCRIBED BY THE DEPARTMENT UNDER SECTION 195.073, F.S., INDICATING THE USE OF THE PROPERTY.

THIS FORM SHALL BE SUBMITTED TO THE DEPARTMENT OF REVENUE FOR REVIEW ON OR BEFORE JULY 1. 193.1142(1), F.S.

*THESE REQUIREMENTS HAVE NOT BEEN COMPLETED AT THIS TIME, HOWEVER, THE TAX ROLLS ARE DESIGNED TO REFLECT THESE REQUIREMENTS. THE TAX ROLLS OF THIS COUNTY WILL BE IN COMPLIANCE WITH ALL REQUIREMENTS OF LAW BEFORE I SHALL ATTACH THE NECESSARY AND PROPER CERTIFICATES TO THE TAX ROLL AS SPECIFIED BY 193.122(2), F.S.

WITNESS MY HAND AND OFFICIAL SIGNATURE AT
THE 1st DAY OF July

Milton, Florida THIS

2025
Gregory S. Brown II
PROPERTY APPRAISER

STATE OF FLORIDA, DEPARTMENT OF REVENUE
TALLAHASSEE, FLORIDA

THE TAX ROLL CERTIFICATION SUBMITTED BY YOU FOR THE TAX ROLL FOR COUNTY, FLORIDA, AND THAT OF THE TAXING AUTHORITIES THEREIN, INCLUDED IN THESE RECAPITULATIONS, CONTAINING TOTAL ASSESSED VALUATION OF ALL PROPERTIES AS REQUIRED BY FLORIDA STATUTES AND DEPARTMENT OF REVENUE RULES AND REGULATIONS, IN SAID COUNTY IS APPROVED, SUBJECT TO CONDITIONS LISTED IN THE ATTACHED LETTER, IF ANY.
DATED AT TALLAHASSEE, THE CAPITOL, THIS THE 30th DAY OF July, 2025

Jim Gansel
FOR DEPARTMENT OF REVENUE