



11/21
cc: Joe Z
Kathy
Lori
Postcard

BROWARD COUNTY
PROPERTY APPRAISER
RECEIVED

2007 NOV 19 AM 11:09

November 15, 2007

Honorable Lori Parrish, CFA
Broward County Property Appraiser
Broward County Governmental Center
115 S. Andrews Ave., Rm. 111
Fort Lauderdale, Florida 33301

Dear Ms. Parrish:

As you know, your preliminary property assessment roll was approved for 2007. In an effort to provide additional feedback, attached are summary roll approval statistics for 2007. As an in-depth review county, individual strata must be determined to be in substantial compliance with the law as well as the roll as a whole. The overall level of assessment for Broward County was 98.8%. Levels of assessment for individual strata are included on the attached summary.

During the roll approval process, no significant issues were observed. If you have any questions regarding your 2007 assessment roll or the Department's study for 2008, please let me know or contact Charlie Gordon at (850) 922-7951 or gordonc@dor.state.fl.us.

The unsettled real estate market and other distractions have made this a difficult year for assessing property in Florida. The spotlight on property taxation is likely to continue in the coming year. In the assessment roll oversight capacity the Department will continue to maintain its focus on uniformity and equity. Your continued assistance and feedback are appreciated. Property Appraisers are to be commended for their hard work in a challenging job.

Sincerely,

James McAdams, Director
Property Tax Oversight

JM/jw

Attachment

Child Support Enforcement - Ann Coffin, Director • General Tax Administration - Jim Evers, Director
Property Tax Oversight - James McAdams, Director • Administrative Services - Nancy Kelley, Director
Information Services - Tony Powell, Director

www.myflorida.com/dor
Tallahassee, Florida 32399-0100

 * BROWARD - IDS - *

DEPT. OF REVENUE
 DIVISION OF AD VALOREM TAX

= = PRELM = =

OVERALL LEVEL OF ASSESSMENT

WGHTD AVG: ALL	PCNT. TO TOTAL:	100.00%	
1. Assessment Level - Current Year.(WEIGHTED)..		--	98.8
2. Assessment Level - Prior Year.....		--	
3. Estimated Market Value Growth Rate.....		9.22	--
4. Comparable Tax Roll Growth Rate.....		9.90	--

TAX ROLL DATA

	2007 ROLL	2006 ROLL	PERCENT CHANGE
SUM: ALL CLASSES			
ALL PARCELS:			
1. Just Value...(Assd.Val.if Str. 3)...	234,012,455,590	208,814,798,090	12.07
2. New Construction.....	0	1,831,223,056	-100.00
3. Growth Rate Excl.Curr.Yr.New Const..	12.07	--	--
4. Number of Parcels.....	684,535	673,492	1.64
PARCELS NOT CHANGING USE CODE:			
5. Just Value...(Assd.Val.if Str. 3)...	227,457,820,180	206,963,243,710	9.90
6. New Construction.....	0	--	--
7. Growth Rate Excl.Curr.Yr.New Const..	9.90	--	--
8. Number of Parcels.....	671,511	--	--
SALES PARCELS USED TO CALCULATE MARKET GROWTH:			
9. Number of Useable Sales.....	35,557	61,686	-42.36
10. Ratio of Base Year Values to Sales..	69.14	75.51	9.22

REPORT:
 FILE:
 COUNTY: Broward

DEPARTMENT OF REVENUE
 PROPERTY TAX ADMINISTRATION
 SUMMARY REPORT INCLUDING UNTESTED GROUP TOTALS

PAGE: 2
 DATE: 06/28/2007
 * * PRELM * *

8.2.8 Official Level of Assessment - Official Level of Assessment Ratio Study

STRAT	GRP	LOW RANGE	HIGH RANGE	DOR : SAMP	COV	P.A. JUST VALUE	SAMP. VAL LESS 8TH	: TOTAL RATIO	PARCELS	P.A. JUST VALUE	RATIO	DOR VALUE
1Q	1	128,850	242,610	4,351		804,951,850	829,781,170	97.0	236,422	44,387,304,370	97.0	45,760,107,597
1Q	2	242,620	354,160	2,156		624,401,650	630,851,542	99.0	151,419	44,386,713,210	99.0	44,835,063,848
1Q	3	354,170	558,850	1,317		568,614,820	567,055,096	100.3	103,332	44,384,355,220	100.3	44,251,600,418
1Q	4	558,860	68,985,260	693		609,019,070	610,141,475	99.8	47,388	44,380,523,950	99.8	44,469,462,875
1S	5	10	128,840						106,564	9,350,425,800	99.0	9,444,874,545
		Stratum	Total:	8,517	10.29	2,606,987,390	2,637,829,283		645,125	186,889,322,550		188,761,109,283
	COD:	8.2	PRD:	100.4	95%	Conf Intvl	98.7	99.3	Stratum	Ratio:	99.0	
2Q	1	211,310	395,240	155		44,743,870	46,533,675	96.2	10,377	2,980,498,590	96.2	3,098,231,382
2Q	2	395,250	1,346,580	38		23,855,910	24,134,050	98.8	4,825	2,979,675,410	98.8	3,015,865,799
2Q	3	1,348,570	19,024,900	5		12,012,820	12,825,820	93.7	752	2,967,019,680	93.7	3,166,509,797
2A	4	19,126,360	91,823,140	5		183,757,640	176,120,000	104.3	98	2,995,525,510	104.3	2,872,028,293
2S	5	10	211,270						4,248	627,455,670	98.1	639,608,226
		Stratum	Total:	203	10.36	264,370,240	259,613,545		20,300	12,550,174,860		12,792,243,497
	COD:	7.7	PRD:	95.8	95%	Conf Intvl	94.5	101.7	Stratum	Ratio:	98.1	
6S	1	414,240	2,233,630	276		269,478,980	281,445,795	95.7	8,548	8,210,792,150	95.7	8,579,720,114
6S	2	2,233,940	6,725,500	59		238,990,950	244,563,870	97.7	2,144	8,204,596,970	97.7	8,397,745,107
6S	3	6,727,750	17,243,770	29		263,644,310	265,875,580	99.2	793	8,195,572,460	99.2	8,261,665,786
6A	4	17,254,070	299,126,730	6		254,450,060	257,975,000	98.6	213	8,233,424,300	98.6	8,350,328,904
6S	5	10	414,170						7,412	1,728,572,300	97.8	1,767,456,339
		Stratum	Total:	370	11.55	1,026,564,300	1,049,860,245		19,110	34,572,958,180		35,356,916,250
	COD:	5.9	PRD:	100.0	95%	Conf Intvl	96.7	98.9	Stratum	Ratio:	97.8	

REPORT:
FILE:
COUNTY: Broward

DEPARTMENT OF REVENUE
PROPERTY TAX ADMINISTRATION
SUMMARY REPORT INCLUDING UNTESTED GROUP TOTALS
8.2.8 Official Level of Assessment - Official Level of Assessment Ratio Study

PAGE: 3
DATE: 06/28/2007
* * PRELM * *

	: TOTAL	P.A.		
	: PARCELS	JUST VALUE	RATIO	DOR VALUE

1	645,125	186,889,322,550	99.0	188,761,109,283
2	20,300	12,550,174,860	98.1	12,792,243,497
6	19,110	34,572,958,180	97.8	35,356,916,250
Total	684,535	234,012,455,590	98.8	236,910,269,030

REPORT:
 FILE:
 COUNTY: Broward

DEPARTMENT OF REVENUE
 PROPERTY TAX ADMINISTRATION
 SUMMARY REPORT INCLUDING UNTESTED GROUP TOTALS
 3.6 Level Of Assessment - Level of Assessment Ratio Study

PAGE: 2
 DATE: 06/28/2007
 * * PRELM * *

STRAT	GRP	LOW RANGE	HIGH RANGE	QUAL. SALES	COV	P.A. JUST VALUE	SALE PR. LESS 8TH	TOTAL PARCELS	P.A. JUST VALUE	RATIO	DOR VALUE	
1S	1	128,850	242,610	20,753		3,841,216,130	3,982,008,473	96.5	236,422	44,387,304,370	96.5	45,997,206,601
1S	2	242,620	354,160	9,867		2,859,092,320	2,910,907,580	98.2	151,419	44,386,713,210	98.2	45,200,318,951
1S	3	354,170	558,850	5,636		2,431,838,000	2,453,710,517	99.1	103,332	44,384,355,220	99.1	44,787,442,199
1S	4	558,860	68,985,260	2,835		2,538,720,160	2,548,317,959	99.6	47,388	44,380,523,950	99.6	44,558,758,985
1S	5	10	128,840						106,564	9,350,425,800	98.3	9,512,132,044
		Stratum	Total:	39,091	10.	11,670,866,610	11,894,944,529		645,125	186,889,322,550		190,055,858,780
COD:		7.8	PRD:	100.2	95%	Conf Intvl	98.2	98.4	Stratum	Ratio:	98.3	
2S	1	211,310	395,240	756		216,969,730	225,663,525	96.1	10,377	2,980,498,590	96.1	3,101,455,348
2S	2	395,250	1,346,580	243		147,883,570	149,827,715	98.7	4,825	2,979,675,410	98.7	3,018,921,388
2S	3	1,348,570	19,024,900	28		77,309,770	80,160,270	96.4	752	2,967,019,680	96.4	3,077,821,244
2S	4	19,126,360	91,823,140						98	2,995,525,510	97.1	3,084,990,226
2S	5	10	211,270						4,248	627,455,670	97.1	646,195,334
		Stratum	Total:	1,027	9.42	442,163,070	455,651,510		20,300	12,550,174,860		12,929,383,540
COD:		7.0	PRD:	100.4	95%	Conf Intvl	96.6	97.6	Stratum	Ratio:	97.1	
6S	1	414,240	2,233,630	276		269,478,980	281,445,795	95.7	8,548	8,210,792,150	95.7	8,579,720,114
6S	2	2,233,940	6,725,500	59		238,990,950	244,563,870	97.7	2,144	8,204,596,970	97.7	8,397,745,107
6S	3	6,727,750	17,243,770	29		263,644,310	265,875,580	99.2	793	8,195,572,460	99.2	8,261,665,786
6S	4	17,254,070	299,126,730	8		153,386,130	156,534,830	98.0	213	8,233,424,300	98.0	8,401,453,367
6S	5	10	414,170						7,412	1,728,572,300	97.6	1,771,078,176
		Stratum	Total:	372	11.62	925,500,370	948,420,075		19,110	34,572,958,180		35,411,662,550
COD:		6.0	PRD:	100.2	95%	Conf Intvl	95.1	100.1	Stratum	Ratio:	97.6	

REPORT:
FILE:
COUNTY: Broward

DEPARTMENT OF REVENUE
PROPERTY TAX ADMINISTRATION
SUMMARY REPORT INCLUDING UNTESTED GROUP TOTALS
3.6 Level Of Assessment - Level of Assessment Ratio Study

PAGE: 3
DATE: 06/28/2007
* * PRELM * *

	: TOTAL	P.A.		
	: PARCELS	JUST VALUE	RATIO	DOR VALUE
1	645,125	186,889,322,550	98.3	190,055,858,780
2	20,300	12,550,174,860	97.1	12,929,383,540
6	19,110	34,572,958,180	97.6	35,411,662,550
Total	684,535	234,012,455,590	98.2	238,396,904,870

REPORT:
 FILE:
 COUNTY: Broward

DEPARTMENT OF REVENUE
 PROPERTY TAX ADMINISTRATION

PAGE: 5
 DATE: 06/28/2007
 * * PRELM * *

SUMMARY REPORT INCLUDING UNTESTED GROUP TOTALS

3.6 Level Of Assessment - Level of Assessment Ratio Study Fourth Quarter Report

STRAT	GRP	LOW RANGE	HIGH RANGE	QUAL. SALES	COV	P.A. JUST VALUE	SALE PR. LESS 8TH	RATIO	TOTAL PARCELS	P.A. JUST VALUE	RATIO	DOR VALUE
1S	1	128,850	242,610	4,351		804,951,850	829,781,170	97.0	236,422	44,387,304,370	97.0	45,760,107,597
1S	2	242,620	354,160	2,156		624,401,650	630,851,542	99.0	151,419	44,386,713,210	99.0	44,835,063,848
1S	3	354,170	558,850	1,317		568,614,820	567,055,096	100.3	103,332	44,384,355,220	100.3	44,251,600,418
1S	4	558,860	68,985,260	693		609,019,070	610,141,475	99.8	47,388	44,380,523,950	99.8	44,469,462,875
1S	5	10	128,840						106,564	9,350,425,800	99.0	9,444,874,545
		Stratum	Total:	8,517	10.29	2,606,987,390	2,637,829,283		645,125	186,889,322,550		188,761,109,283
	COD:	8.2	PRD:	100.4	95%	Conf Intvl	98.7	99.3	Stratum	Ratio:	99.0	
2S	1	211,310	395,240	155		44,743,870	46,533,675	96.2	10,377	2,980,498,590	96.2	3,098,231,382
2S	2	395,250	1,346,580	38		23,855,910	24,134,050	98.8	4,825	2,979,675,410	98.8	3,015,865,799
2S	3	1,348,570	19,024,900	5		12,012,820	12,825,820	93.7	752	2,967,019,680	93.7	3,166,509,797
2S	4	19,126,360	91,823,140						98	2,995,525,510	96.2	3,113,851,881
2S	5	10	211,270						4,248	627,455,670	96.2	652,240,821
		Stratum	Total:	198	10.35	80,612,600	83,493,545		20,300	12,550,174,860		13,046,699,680
	COD:	7.8	PRD:	100.9	95%	Conf Intvl	94.4	98.0	Stratum	Ratio:	96.2	
6S	1	414,240	2,233,630	58		57,710,080	60,238,990	95.8	8,548	8,210,792,150	95.8	8,570,764,248
6S	2	2,233,940	6,725,500	9		29,515,990	30,371,350	97.2	2,144	8,204,596,970	97.2	8,440,943,384
6S	3	6,727,750	17,243,770	7		55,348,660	54,595,585	101.4	793	8,195,572,460	101.4	8,082,418,599
6S	4	17,254,070	299,126,730						213	8,233,424,300	98.1	8,392,889,194
6S	5	10	414,170						7,412	1,728,572,300	98.1	1,762,051,274
		Stratum	Total:	74	11.01	142,574,730	145,205,925		19,110	34,572,958,180		35,249,066,699
	COD:	5.8	PRD:	103.7	95%	Conf Intvl	95.3	100.9	Stratum	Ratio:	98.1	

REPORT:
FILE:
COUNTY: Broward

DEPARTMENT OF REVENUE
PROPERTY TAX ADMINISTRATION
SUMMARY REPORT INCLUDING UNTESTED GROUP TOTALS
3.6 Level Of Assessment - Level of Assessment Ratio Study Fourth Quarter Report

PAGE: 6
DATE: 06/28/2007
* * PRELM * *

	: TOTAL	P.A.		
	: PARCELS	JUST VALUE	RATIO	DOR VALUE
1	645,125	186,889,322,550	99.0	188,761,109,283
2	20,300	12,550,174,860	96.2	13,046,699,680
6	19,110	34,572,958,180	98.1	35,249,066,699
Total	684,535	234,012,455,590	98.7	237,056,875,662

eof/>