Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

July 30, 2025

Honorable Amy Mercado
Orange County Property Appraiser
200 S. Orange Avenue, Suite 1700
Orlando, FL 32801

Dear Honorable Mercado:

Pursuant to section 193.1142, Florida Statutes (F.S.), the Florida Department of Revenue (Department) has concluded its review of the 2025 Orange 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

FLORIDA

DR-489, R. 6/11
Rule 12D-16.002, FAC

TAX ROLL CERTIFICATION

I, AMY MERCADO, Property Appraiser of ORANGE 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.)

Amy Mercado
Signature, Property Appraiser

06/27/2025
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

7/30/2025
Date