Florida Department of Revenue
Office of Inspector General

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

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March 13, 2026

MEMORANDUM

TO: Jim Zingale, Executive Director JZ

FROM: Angie Welch, Inspector General AW

SUBJECT: Six-Month Update on Auditor General Report Number 2026-028, Administration of the Ad Valorem Tax Program.

As required by *section* 20.055(6)(h), Florida Statutes, attached is the Florida Department of Revenue (Department's) six-month status update for corrective actions taken in response to Auditor General report No. 2026-028, Administration of the Ad Valorem Tax Program.

The Property Tax Oversight (PTO) program provided corrective action taken to address the following finding:

Finding No. 1: As similarly noted in our report No. 2023-014, Department appraisal records did not always reasonably support property values.

Recommendation: We again recommend that Department management take steps to ensure that appraisal records reasonably support the value estimates of all properties.

Status: Corrected - The PTO updated the *Real Property Field Manual* and the *Uniform Department of Revenue Appraisal Report* template to provide clarity and guidance. The PTO provided trainings to employees on the changes. See Attachment A for PTO's detailed response.

If you have any questions, please contact me at (850) 617-8152, or Stacey Emminger, Audit Director, at (850) 717-6710.

AW/se

cc:
Alec Yarger, Deputy Executive Director/Chief of Staff
Rene Lewis, PTO Program Director
Joint Legislative Auditing Committee

Attachment A

Michael Paramore, Process Manager, Compliance Determination - Field Services, Property Tax Oversight (PTO), provided the following, response on February 20, 2026.

The Department updated the *Real Property Field Manual* (Manual) in August 2025 to:

- Provide clarity and guidance when voiding multi-parcel subjects (pg. 54 section 8.3.2).
- Address multi-use parcels with significantly different property types (pg. 54 section 8.3.2).
- Apply the appropriate treatment of additional features such as holding ponds (pg. 64 section 10.6).
- Classify tangible personal property (TPP), including large generators (Memorandum dated August 2025).
- State the Department's position on interior inspections by field staff. For safety precautions and to reduce liability, staff are not permitted to enter single-family homes, multi-family apartments, or condominiums (pg. 60 section 9.5).

The Department aligned the *Uniform Department of Revenue Appraisal Report* (UDORAR) template with the Manual. Specifically, the Department's position on interior inspections of single-family homes, multi-family apartments, and condominiums has been included under the scope of work section (Scope Tab, Extraordinary Assumption Language in Blue).

On September 8, 2025, to provide further clarity, the Department provided a new training session on the void process, which all field staff were required to attend with their regional service center manager (RSCM) and regional manager (RM).

On February 11, 2026, the Department provided a Best Practices training for the Marianna, Tallahassee, and Ft. Myers service centers; on February 12, 2026 for the Lake City service center; on February 13, 2026 for the Tampa service center; and on February 18, 2026 for the Orlando service center. The RSCMs presented the Best Practices training that included:

- Document efforts to obtain income information or local sales data and ensure out-of-market sales or omitted value approaches are fully justified in the appraisal report.
- Reinforce the importance of carefully reviewing deeds and parcel maps.

- Emphasize the correct treatment of sub-areas, such as garden centers within home improvement centers and other common property types, when applying the cost approach.
- Reinforce proper units of comparisons in both sales and income approaches, especially when appraising multi-family subject properties.