Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

October 1, 2026

Honorable Neil Combee
Polk County Property Appraiser
NeilCombee@polkflpa.gov

Dear Mr. Combee:

The Property Tax Oversight program received notification from the Office of Economic and Demographic Research (EDR) of the Finalized Salaries of County Constitutional Officers for Fiscal Year 2026-27. The salary report is available online at the link below.

https://edr.state.fl.us/content/local-government/reports/finsal26.pdf

The attached budget amendment reflects the changes necessary to adjust for the final salary, FICA, and retirement benefits. If you have any questions concerning this amendment, please feel free to contact me at (850) 617-6114.

Sincerely,

Holly Russell

Holly Russell
Budget Manager
Property Tax Oversight

Enclosure
cc: Board of County Commissioners