



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

TAX ROLL CERTIFICATION

I, Neil Combee, Property Appraiser of POLK 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.)



Signature, Property Appraiser

July 1, 2026

Date

FLORIDA DEPARTMENT OF REVENUE

The Tax Roll Certification submitted by you for the 20 26 Tax Roll for Polk 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

07-24-2026

Date



**ADJUSTMENTS MADE TO
RECORDED SELLING PRICES ~~OR FAIR MARKET VALUE~~
IN ARRIVING AT ASSESSED VALUE**

DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

NC

Sections 193.011(8) and 192.001(18), Florida Statutes Rule 12D-8.002(4), F.A.C.

POLK

County

Assessment Roll 2026

Enter the percent of adjustment on each line. Do not use ditto ("") marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

% Adjustment		% Adjustment	
Use Code 00	15%	Use Code 03	15%
Use Code 10	15%	Use Code 18	15%
Use Code 40	15%	Use Code 11 - 39	15%
Use Code 99	15%	Use Code 41 - 49	15%
Use Code 01	15%	Use Code 50 - 69	15%
Use Code 02	15%	Use Code 70 - 79	15%
Use Code 04	15%	Use Code 80 - 89	15%
Use Code 05	15%	Use Code 90	15%
Use Code 06 & 07	15%	Use Code 91 - 97	15%

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Bartow, Florida

on this 1ST day of July, 2026
(month) (year)

(Signature, property appraiser)