



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

October 7, 2026

Honorable Joyce Morgan
Duval County Property Appraiser
joycemorgan1@coj.net

Dear Ms. Morgan:

Under the statutory parameters outlined in section 195.087, Florida Statutes, the Department of Revenue (Department) has completed its inadequacy and excessiveness review of your office's budget amendment request for Fiscal Year 2026/27 and finds it is adequate to carry on the work of the property appraiser.

Attached is the approved budget amendment #2 for the Duval County Property Appraiser's Fiscal Year 2026/27 budget. The Department will send a copy of this approval to your Board of County Commissioners.

If you have questions about your budget, please contact me at (850) 617-6114.

Sincerely,

Holly Russell
Revenue Program Administrator I
Property Tax Oversight

Enclosure
cc: Board of County Commissioners

			REQUEST	(DOR Use Only) APPROVAL
			Positions _____ Rate	Positions _____ Rate
CATEGORY/LINE ITEM DESCRIPTION	LINE ITEM CODE	JUSTIFICATION	AMOUNT + OR (-)	AMOUNT + OR (-)
EMPLOYEES (REGULAR)	12	This amendment aligns the Property	(\$15,974)	(\$15,974)
SPECIAL PAY	15	Appraiser's budget with the finalized figures	(\$325)	(\$325)
OTHER	2153	provided by the City of Jacksonville Budget	\$29	\$29
OFFICIAL	2251	Office. The City Council approved the budget	\$920	\$920
EMPLOYEE	2252	on September 22, 2026. Supporting	\$110,701	\$110,701
LIFE & HEALTH INSURANCE	23	documentation, including Budget Ordinance	\$580,367	\$580,367
WORKER'S COMPENSATION	24	2026-504-E, is attached.	\$4,654	\$4,654
E.D.P.	3151		(\$85,826)	(\$85,826)
LEGAL	3154		\$38,641	\$38,641
COMMUNICATIONS	41		\$1,380	\$1,380
VEHICLES	4452		(\$21,367)	(\$21,367)
INSURANCE & SURETY	45		\$4,979	\$4,979
VEHICLES	4652		(\$3,907)	(\$3,907)
OTHER	4959		\$20,223	\$20,223
OPERATING SUPPLIES	52		\$7,477	\$7,477
		TOTAL	\$641,972	\$641,972

9/29/2026
DATE

(Approval Pursuant to Section 195.087(1)F.S.)

PROPERTY APPRAISER'S BUDGET FISCAL YEAR 2026-2027									
DUVAL COUNTY									
APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 - DOR 10/1/26	BA #2 10/7/26	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
NUMBER OF POSITIONS	113								113
ANNUAL SALARY RATE	8,125,852	1,123							8,126,975
PERSONNEL SERVICES:									
11 OFFICIAL	209,817	1,123							210,940
12 EMPLOYEES (REGULAR)	7,613,870		(15,974)						7,597,896
13 EMPLOYEES (TEMPORARY)	253,545								253,545
14 OVERTIME	0								0
15 SPECIAL PAY	128,142		(325)						127,817
21 FICA									
2152 FICA - REGULAR	19,572	16							19,588
2153 FICA - OTHER	122,476		29						122,505
22 RETIREMENT									
2251 RETIREMENT - OFFICIAL	116,808	618	920						118,346
2252 RETIREMENT - EMPLOYEE	2,074,182		110,701						2,184,883
2253 SMS/SES	0								0
2254 DROP	0								0
23 LIFE & HEALTH INSURANCE	881,235		580,367						1,461,602
24 WORKER'S COMPENSATION	83,567		4,654						88,221
25 UNEMPLOYMENT COMP.	0								0
TOTAL PERSONNEL SERVICES	\$11,503,214	\$1,757	\$680,372	\$0	\$0	\$0	\$0	\$0	\$12,185,343
OPERATING EXPENSES:									
31 PROFESSIONAL SERVICES									
3151 EDP SERVICES	543,000		(85,826)						457,174
3152 APPRAISAL SERVICES	0								0
3153 MAPPING SERVICES	0								0
3154 LEGAL SERVICES	75,791		38,641						114,432
3159 OTHER PROFESS. SERVICES	0								0

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 - DOR 10/1/26	BA #2 10/7/26	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
32 ACCOUNTING & AUDITING	0								0
33 COURT REPORTER	0								0
34 OTHER CONTR. SERVICES	612,271								612,271
40 TRAVEL & PER DIEM	21,126								21,126
41 COMMUNICATIONS	10,166		1,380						11,546
42 TRANSPORTATION									
4251 POSTAGE	371,820								371,820
4252 FREIGHT	0								0
43 UTILITIES	0								0
44 RENTALS & LEASES									
4451 OFFICE EQUIPMENT	28,330								28,330
4452 VEHICLES	50,971		(21,367)						29,604
4453 OFFICE SPACE	0								0
4454 EDP	0								0
45 INSURANCE	32,086		4,979						37,065
46 REPAIR & MAINTENANCE									
4651 OFFICE EQUIPMENT	0								0
4652 VEHICLES	33,778		(3,907)						29,871
4653 OFFICE SPACE	0								0
4654 EDP	421,220								421,220
47 PRINTING & BINDING	131,110								131,110
49 OTHER CURRENT CHARGES									
4951 LEGAL ADVERTISEMENTS	785								785
4952 AERIAL PHOTOS	0								0
4959 OTHER	327,329		20,223						347,552
51 OFFICE SUPPLIES	9,000								9,000
52 OPERATING SUPPLIES	44,439		7,477						51,916
54 BOOKS/PUBLICATIONS									
5451 BOOKS	1,758								1,758
5452 SUBSCRIPTIONS	3,178								3,178
5453 EDUCATION	27,995								27,995
5454 DUES/MEMBERSHIP	14,630								14,630
TOTAL OPERATING EXPENSES	\$2,760,783	\$0	(\$38,400)	\$0	\$0	\$0	\$0	\$0	\$2,722,383

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 - DOR 10/1/26	BA #2 10/7/26	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
OPERATING CAPITAL OUTLAY:									
64 MACHINERY & EQUIPMENT									
6451 EDP EQUIPMENT	0								0
6452 OFFICE FURNITURE	0								0
6453 OFFICE EQUIPMENT	1								1
6454 VEHICLES	0								0
66 BOOKS	0								0
68 INTANGIBLE ASSETS	0								0
TOTAL OPERATING CAPITAL OUTLAY	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
NON-OPERATING:									
91 EDP CONTRACT RESERVE	0								0
92 OTHER CONTRACT RESERVE	0								0
93 SPECIAL CONTINGENCY	0								0
94 EMERGENCY CONTINGENCY	0								0
TOTAL NON-OPERATING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL AMOUNT	\$14,263,998	\$1,757	\$641,972	\$0	\$0	\$0	\$0	\$0	\$14,907,727



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

October 1, 2026

Honorable Joyce Morgan
Duval County Property Appraiser
joycemorgan1@coj.net

Dear Ms. Morgan:

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
Budget Manager
Property Tax Oversight

Enclosure
cc: Board of County Commissioners

2027 Date 10/1/2026

(Approval Pursuant to Section 195.087(1)F.S.)

PROPERTY APPRAISER'S BUDGET FISCAL YEAR 2026-2027 DUVAL COUNTY									
APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 - DOR 10/1/26	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
NUMBER OF POSITIONS	113								113
ANNUAL SALARY RATE	8,125,852	1,123							8,126,975
PERSONNEL SERVICES:									
11 OFFICIAL	209,817	1,123							210,940
12 EMPLOYEES (REGULAR)	7,613,870								7,613,870
13 EMPLOYEES (TEMPORARY)	253,545								253,545
14 OVERTIME	0								0
15 SPECIAL PAY	128,142								128,142
21 FICA									
2152 FICA - REGULAR	19,572	16							19,588
2153 FICA - OTHER	122,476								122,476
22 RETIREMENT									
2251 RETIREMENT - OFFICIAL	116,808	618							117,426
2252 RETIREMENT - EMPLOYEE	2,074,182								2,074,182
2253 SMS/SES	0								0
2254 DROP	0								0
23 LIFE & HEALTH INSURANCE	881,235								881,235
24 WORKER'S COMPENSATION	83,567								83,567
25 UNEMPLOYMENT COMP.	0								0
TOTAL PERSONNEL SERVICES	\$11,503,214	\$1,757	\$0	\$0	\$0	\$0	\$0	\$0	\$11,504,971
OPERATING EXPENSES:									
31 PROFESSIONAL SERVICES									
3151 EDP SERVICES	543,000								543,000
3152 APPRAISAL SERVICES	0								0
3153 MAPPING SERVICES	0								0
3154 LEGAL SERVICES	75,791								75,791
3159 OTHER PROFESS. SERVICES	0								0

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APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 - DOR 10/1/26	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
OPERATING CAPITAL OUTLAY:									
64 MACHINERY & EQUIPMENT									
6451 EDP EQUIPMENT	0								0
6452 OFFICE FURNITURE	0								0
6453 OFFICE EQUIPMENT	1								1
6454 VEHICLES	0								0
66 BOOKS	0								0
68 INTANGIBLE ASSETS	0								0
TOTAL OPERATING CAPITAL OUTLAY	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
NON-OPERATING:									
91 EDP CONTRACT RESERVE	0								0
92 OTHER CONTRACT RESERVE	0								0
93 SPECIAL CONTINGENCY	0								0
94 EMERGENCY CONTINGENCY	0								0
TOTAL NON-OPERATING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL AMOUNT	\$14,263,998	\$1,757	\$0	\$0	\$0	\$0	\$0	\$0	\$14,265,755



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

August 14, 2026

Honorable Joyce Morgan
Duval County Property Appraiser
joycemorgan1@coj.net

Dear Ms. Morgan:

In accordance with section 195.087, Florida Statutes (F.S.), the Department of Revenue (Department) has made necessary changes to your office's Fiscal Year 2026-27 budget based on review of additional information or testimony you or your county commission provided. The enclosed budget reflects these changes.

The statute provides that this final, Department-approved budget may be amended only through a budget amendment at the property appraiser's request or an appeal to the Governor and Cabinet sitting as the Administration Commission. The Administration Commission may amend the budget if it finds that any aspect of the budget is unreasonable in light of the property appraiser's workload in the county under review. You must file a written request no later than 15 days following the public hearing to finalize your county's budget and adopt millage rates. The property appraiser or the county commission's presiding officer may file appeals. The filing of an appeal does not relieve the county commission of its obligation to fund the Department-approved final budget during the pendency of the appeal.

The 2026-27 salary for the official is not yet available from the Office of Economic and Demographic Research (EDR). Therefore, the Department will make a technical amendment to the budget at a later date to reflect the final salary and any necessary adjustment for matching benefits.

If you have questions about your budget, please contact me at (850) 617-6114.

Sincerely,

Holly Russell
Budget Manager
Property Tax Oversight

Enclosure

cc: Board of County Commissioners

**BUDGET REQUEST FOR PROPERTY APPRAISERS
SUMMARY OF THE 2026-2027 BUDGET BY APPROPRIATION CATEGORY**

**DUVAL
COUNTY**

8/14/2026
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	(INCREASE/DECREASE)		AMOUNT APPROVED 2026-27	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$11,338,300	\$11,206,870	\$5,266,692	\$11,507,449	\$300,579	2.68%	\$11,503,214	\$296,344	2.64%
OPERATING EXPENSES (Sch. II)	\$2,653,737	\$2,699,536	\$1,277,295	\$2,760,783	\$61,247	2.27%	\$2,760,783	\$61,247	2.27%
OPERATING CAPITAL OUTLAY (Sch. III)	\$0	\$1	\$0	\$1	\$0	0.00%	\$1	\$0	0.00%
NON-OPERATING (Sch. IV)		\$0		\$0	\$0	----	\$0	\$0	----
TOTAL AMOUNT	\$13,992,037	\$13,906,407	\$6,543,987	\$14,268,233	\$361,826	2.60%	\$14,263,998	\$357,591	2.57%
NUMBER OF POSITIONS		113		113	0	0.00%	113	0	0.00%
COL (5) - (3)							COL (6) / (3)		

DETAIL OF PERSONNEL SERVICES							
DUVAL				SCHEDULE IA			
OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	209,817	209,817	103,726	214,052	4,235	2.02%	209,817
12 EMPLOYEES (REGULAR)	7,153,925	7,373,688	3,429,463	7,613,870	240,182	3.26%	7,613,870
13 EMPLOYEES (TEMPORARY)	250,763	252,137	110,485	253,545	1,408	0.56%	253,545
14 OVERTIME	2,587	0	0	0	0	----	0
15 SPECIAL PAY	205,489	120,051	64,962	128,142	8,091	6.74%	128,142
21 FICA							
2152 REGULAR	17,455	18,288	7,682	19,572	1,284	7.02%	19,572
2153 OTHER	107,951	117,289	52,431	122,476	5,187	4.42%	122,476
22 RETIREMENT							
2251 OFFICIAL	116,587	112,980	53,761	116,808	3,828	3.39%	116,808
2252 EMPLOYEE	2,335,274	2,029,198	984,522	2,074,182	44,984	2.22%	2,074,182
2253 SMS/SES	0	0	0	0	0	----	0
2254 DROP	0	0	0	0	0	----	0
23 LIFE & HEALTH INSURANCE	851,636	889,855	424,840	881,235	(8,620)	-0.97%	881,235
24 WORKER'S COMPENSATION	86,756	83,567	34,820	83,567	0	0.00%	83,567
25 UNEMPLOYMENT COMP.	60	0	0	0	0	----	0
TOTAL PERSONNEL SERVICES	\$11,338,300	\$11,206,870	\$5,266,692	\$11,507,449	\$300,579	2.68%	\$11,503,214

Post this total to
Col.(2) Ex. A

Post this total to
Col. (3) Ex. A

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Col. (4) Ex. A

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Col. (5) Ex. A

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING EXPENSES							
DUVAL				SCHEDULE II			
OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	562,805	543,000	238,640	543,000	0	0.00%	543,000
3152 APPRAISAL	0	0	0	0	0	----	0
3153 MAPPING	0	0	0	0	0	----	0
3154 LEGAL	99,822	75,791	75,314	75,791	0	0.00%	75,791
3159 OTHER	0	0	0	0	0	----	0
32 ACCOUNTING & AUDITING	0	0	0	0	0	----	0
33 COURT REPORTER	0	0	0	0	0	----	0
34 OTHER CONTRACTUAL	536,937	611,440	269,309	612,271	831	0.14%	612,271
40 TRAVEL	24,030	21,183	6,394	21,126	(57)	-0.27%	21,126
41 COMMUNICATIONS	14,025	10,166	9,668	10,166	0	0.00%	10,166
42 TRANSPORTATION							
4251 POSTAGE	360,609	355,230	111,106	371,820	16,590	4.67%	371,820
4252 FREIGHT	0	0	0	0	0	----	0
43 UTILITIES	0	0	0	0	0	----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	21,127	29,206	11,054	28,330	(876)	-3.00%	28,330
4452 VEHICLES	57,353	50,971	25,486	50,971	0	0.00%	50,971
4453 OFFICE SPACE	0	0	0	0	0	----	0
4454 E.D.P.	0	0	0	0	0	----	0
45 INSURANCE & SURETY	32,586	32,086	16,043	32,086	0	0.00%	32,086

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	0	0			0	----	
4652 VEHICLES	31,925	33,778	13,441	33,778	0	0.00%	33,778
4653 OFFICE SPACE	0	0	0	0	0	----	0
4654 E.D.P.	384,772	398,956	247,419	421,220	22,264	5.58%	421,220
47 PRINTING & BINDING	98,358	107,900	37,928	131,110	23,210	21.51%	131,110
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	669	785	317	785	0	0.00%	785
4952 AERIAL PHOTOS	0	0	0	0	0	----	0
4959 OTHER	325,770	327,329	165,739	327,329	0	0.00%	327,329
51 OFFICE SUPPLIES	7,974	9,500	3,088	9,000	(500)	-5.26%	9,000
52 OPERATING SUPPLIES	51,834	44,439	18,757	44,439	0	0.00%	44,439
54 BOOKS & PUBLICATIONS							
5451 BOOKS	695	2,585	1,364	1,758	(827)	-31.99%	1,758
5452 SUBSCRIPTIONS	2,747	2,924	1,909	3,178	254	8.69%	3,178
5453 EDUCATION	28,355	28,165	12,369	27,995	(170)	-0.60%	27,995
5454 DUES/MEMBERSHIPS	11,344	14,102	11,950	14,630	528	3.74%	14,630
TOTAL OPERATING EXPENSES	\$2,653,737	\$2,699,536	\$1,277,295	\$2,760,783	\$61,247	2.27%	\$2,760,783

Post this total to
Col. (2) Ex. A

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Col. (3) Ex. A

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Col. (4) Ex. A

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Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING CAPITAL OUTLAY

DUVAL

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.	0	0	0	0	0	----	0
6452 OFFICE FURNITURE	0	0	0	0	0	----	0
6453 OFFICE EQUIPMENT	0	1	0	1	0	0.00%	1
6454 VEHICLES	0	0	0	0	0	----	0
66 BOOKS	0	0	0	0	0	----	0
68 INTANGIBLE ASSETS	0	0	0	0	0	----	0
TOTAL OPERATING CAPITAL OUTLAY	\$0	\$1	\$0	\$1	\$0	0.00%	\$1

Post this total to
Col. (2) Ex. A

Post this total to
Col. (3) Ex. A

Post this total to
Col. (4) Ex. A

Post this total to
Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF NON-OPERATING

DUVAL

SCHEDULE IV

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
NON-OPERATING:							
91 E.D.P. CONTRACT RESERVE		0		0	0	----	0
92 OTHER CONTRACT RESERVE		0		0	0	----	0
93 SPECIAL CONTINGENCY		0		0	0	----	0
94 EMERGENCY CONTINGENCY		0		0	0	----	0
TOTAL NON-OPERATING		\$0		\$0	\$0	----	\$0

Post this total to
Col. (3) Ex. A

Post this total to
Col. (5) Ex. A

Col. (5) - (3)

Col. (6) / (3)

FY 2026-2027
DUVAL

DOR USE ONLY

[illegible]