



**ADJUSTMENTS MADE TO
 RECORDED SELLING PRICES
 IN ARRIVING AT ASSESSED VALUE**

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

Volusia 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 08	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%

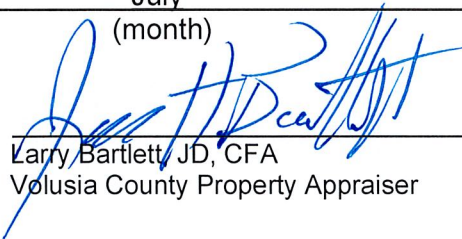
INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices, 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 DeLand, Florida

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



 Larry Bartlett, JD, CFA
 Volusia County Property Appraiser