<table>
<thead>
<tr>
<th>County</th>
<th>90% Average Area Purchase Price</th>
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<tbody>
<tr>
<td>BAKER</td>
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<tr>
<td>BROWARD</td>
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<td>CLAY</td>
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<td>DUVAL</td>
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<td>LAKE</td>
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<tr>
<td>MANATEE</td>
<td>268,916</td>
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<td>MARTIN</td>
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<td>NASSAU</td>
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<td>OKALOOSA</td>
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<td>ORANGE</td>
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<td>OSCEOLA</td>
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<td>ST. JOHNS</td>
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<td>ST. LUCIE</td>
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<td>WALTON</td>
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<td>All other areas (floor):</td>
<td>255,574</td>
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<td>IRS Rev. Proclamation 2016-25</td>
<td></td>
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</tbody>
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