



FINANCE, TAXATION & PERSONNEL COMMITTEE

**Friday, October 7, 2022
10:00 a.m. – 2:00 p.m. EDT**

**If you experience technical difficulties joining the meeting, please call FLC staff for assistance:
Mike Taylor at 321-689-2663 or
Zac Velazquez at 954-226-0203**

FLC Staff Contact: Amber Hughes



Agenda



Finance, Taxation & Personnel Legislative Policy Committee
Friday, October 7, 2022 ~ 10:00 a.m.—2:00 p.m.

AGENDA

- I. Introduction & Opening Remarks** **Chair Paul Shalhoub**
Mayor, Town of Lake Clarke Shores
- II. FLC Policy Committee Process for 2022-2023** **Amber Hughes, FLC Staff**
- III. Potential 2023 Priority and Policy Issues**
- A. Property Tax Issues..... **Amber Hughes, FLC Staff**
 - B. Enterprise Fund Transfers..... **Amber Hughes, FLC Staff**
 - C. Local Business Tax Protection..... **Amber Hughes, FLC Staff**
 - D. FRS Employment After Retirement..... **Lee Garner**
Town Manager, Town of Sneads
- IV. Other Business**..... **Amber Hughes, FLC Staff**
- A. Financial Disclosures - Letter of Support to Municipal Administration
- V. Additional Information** **Amber Hughes, FLC Staff**
- A. Key Legislative Dates
 - B. Home Rule Hero Criteria
 - C. Key Contacts – Click [HERE](#) to sign-up
- VI. Closing Remarks** **Chair Paul Shalhoub**
Mayor, Town of Lake Clarke Shores
- VII. Adjournment**



Committee Roster



2022-2023 Legislative Policy Committee Finance, Taxation & Personnel

Staffed by: Amber Hughes, Senior Legislative Advocate

CHAIR:

The Honorable Paul Shalhoub
Mayor, Town of Lake Clarke Shores

VICE CHAIR:

Darrel Thomas
Chief Financial Officer, City of Weston

MEMBERS:

The Honorable Erik Arroyo
Mayor, City of Sarasota

The Honorable Omar Arroyo
Commissioner, City of Haines City

Terry Atchley
City Manager, City of Wauchula

The Honorable Troy Avera
Vice Mayor, City of Monticello

The Honorable Thomas Barnhorn
Councilor, City of Seminole

The Honorable Timothy Bates
Mayor Pro Tem, City of Clermont

The Honorable Blake Bell
Vice Mayor, City of Brooksville

The Honorable Anthony Bonna
Councilman, City of Port St. Lucie

Brian Bulthuis
City Manager, City of Clermont

John Carroll
Commissioner, City of Largo

Christine Davis
City Clerk, City of Orange City

The Honorable Mark Douglas
Assistant Deputy Mayor, City of Sunrise

The Honorable Brent Eden
Vice Mayor, City of Lake Alfred

Julie Hennessy
City Clerk, City of DeLand

Lori Houghton
Director of Finance, City of Tavares

Patricia Jackson
City Manager, City of Polk City

Antonio Jefferson
City Manager, City of Gretna

The Honorable Lewrissa Johns
Commissioner, City of Chiefland

The Honorable Kenny Johnson
Deputy Mayor, City of Palm Bay

David Keller
Director of Financial Services, City of Hollywood

The Honorable Nathan Kelley
Councilman, City of Fort Walton Beach

Lynne Ladner
Director of Finance, City of Pahokee

The Honorable Barbara Langdon
Vice Mayor, City of North Port

John Lege
Assistant City Manager, City of Fort Myers

Emil Lopez
Town Financial Administrator, Town of Southwest Ranches

Dale Martin

City Manager, City of Fernandina Beach

The Honorable Kevin McCann

Mayor, City of Winter Springs

The Honorable Carol McCormack

Mayor, Town of Palm Shores

The Honorable Tradrick McCoy

Councilperson, City of Riviera Beach

Christopher McCullion

Chief Financial Officer, City of Orlando

The Honorable Fernando Meza

Councilman, City of Jacksonville Beach

The Honorable Mike Miller

Councilmember, City of Sanibel

The Honorable Maria Puente Mitchell

Mayor, City of Miami Springs

The Honorable Wes Morrison

Mayor, City of Cape Canaveral

The Honorable Bill Partington

Mayor, City of Ormond Beach

The Honorable Sara Perez

Commissioner, City of Pahokee

Leslie Porter

City Manager, City of Dade City

The Honorable Michael Radzik

Councilmember, City of Groveland

Francine Ramaglia

Town Manager, Town of Loxahatchee Groves

The Honorable Gary Ready

Councilmember, Village of Palm Springs

Bryan Reardon

Cities Infrastructure Executive, Siemens/Florida Business Watch

The Honorable Patti Reed

Councilwoman, City of Pinellas Park

Brittany Retherford

Assistant City Manager/Support Services Director, City of Satellite Beach

The Honorable Jan Rodusky

Councilwoman, Village of Royal Palm Beach

The Honorable Bill Sanders

Councilman, City of Bradenton

The Honorable Mark Sheldon

Mayor, City of Panama City Beach

Rebecca Spuhler

Finance Director, City of Largo

The Honorable Johnny Streets

Councilman, City of Fort Myers

Mrs. Kelly Rae Strickland

Director of Financial Administration, City of Sarasota

Debra Sullivan

City Administrator, City of Belleair Bluffs

The Honorable Matthew Surrency

Commissioner, City of Hawthorne

Andrew Thompson

Director of Financial Services, City of Oakland Park

Ann Toney-Deal

City Manager, City of Seminole

Nick Walsh

Comptroller, City of Satellite Beach

The Honorable Judy Wertz Strickland

Councilmember, City of Arcadia

William Whitson

City Manager, City of Flagler Beach

The Honorable Robert Yaffe

Councilmember, Town of Bay Harbor
Islands

The Honorable Brian Yates

Commissioner, City of Winter Haven

The Honorable Brandon Young

Councilman, City of South Daytona

The Honorable Molly Young

Mayor, Village of Tequesta



Policy Development Process

2022-2023 FLC Legislative Policy Process

The Florida League of Cities' (FLC) Charter and Bylaws specify that the League shall engage only on legislation that pertains directly to "municipal affairs." "Municipal affairs" means issues that directly pertain to the governmental, corporate and proprietary powers to conduct municipal government, perform municipal functions, render municipal services, and raise and expend revenues. Protecting Florida's cities from egregious far-reaching attacks on Home Rule powers will always be the top priority.

Each year, municipal officials from across the state volunteer to serve on the League's legislative policy committees. Appointments are a one-year commitment and involve developing the League's Legislative Action Agenda. The Action Agenda addresses priority issues of statewide interest that are most likely to affect daily municipal governance and local decision-making during the upcoming legislative session.

Policy committee members also help League staff understand the real-world implications of proposed legislation, and they are asked to serve as advocates throughout the year. To get a broad spectrum of ideas and better understand the impact of League policy proposals on rural, suburban and urban cities of all sizes, it is ideal that each of Florida's cities be represented on one or more of the legislative policy committees.

The Florida Legislature convenes the 2023 Legislative Session on March 7. The League's legislative policy committee meetings commence in September 2022 and meet three times.

There are currently five standing *legislative policy committees*:

Finance, Taxation and Personnel Committee: This committee addresses municipal roles in general finance and tax issues, Home Rule revenues, infrastructure funding, insurance, local option revenues, pension issues, personnel and collective bargaining issues, revenue sharing, tax and budget reform, telecommunications and workers' compensation.

Land Use and Economic Development Committee: This committee addresses policies specific to municipal concerns with community redevelopment, economic development, growth management and land use planning issues, annexation, eminent domain, tort liability, property rights and ethics.



Municipal Administration Committee: This committee addresses municipal concerns with code enforcement, elections, emergency management, gaming, homeland security, public meetings, public property management, public records, public safety and procurement, as well as charter counties and special districts.

Transportation and Intergovernmental Relations Committee: This committee addresses municipal concerns relating to transportation and highway safety, as well as aviation, affordable housing (and homelessness), billboards, building codes, charter schools, rights-of-way and veterans affairs.

Utilities, Natural Resources and Public Works Committee: This committee addresses policies specific to municipal concerns with coastal management, energy, environmental and wetlands permitting, hazardous and toxic wastes, recycling, solid waste collection and disposal, stormwater, wastewater treatment and reuse, water management and water quality and quantity.

At the last meeting, each of the five policy committees adopts ONE legislative priority that will be submitted to the Legislative Committee. The Legislative Committee is composed of:

- ▶ Each legislative policy committee chair and the chairs of the other standing committees
- ▶ The President of each local and regional league
- ▶ The Presidents of several other municipal associations
- ▶ Chairs of the municipal trust boards
- ▶ Several at-large members appointed by the FLC President.

The policy priorities, as adopted by the Legislative Committee, are then recommended to the general membership for approval as the League's Legislative Action Agenda.

In addition, a legislative policy committee may, but is not required to, recommend ONE policy position related to other relevant legislative issues. The policy position must satisfy the same criteria above for legislative priorities. The recommended policy position will be considered by the Legislative Committee. If favorably considered by that committee, it will be considered by the general membership. If adopted by the general membership, the policy position may be published and communicated to legislators and others, as appropriate.

Due to Sunshine Law issues, only one elected official per city can be represented on a committee, but a city could have an elected and a non-elected city official on each of the five policy committees. Appointments are made by the League president based upon a city official's support and advocacy of the Legislative Action Agenda and participation at meetings, Legislative Action Days and other legislative-related activities.

2022 Legislative Policy Committee Meeting Dates

- ▶ September 16, 2022, 10:00 a.m. to 2:00 p.m. at the Embassy Suites Lake Buena Vista South, 4955 Kyngs Heath Road, Kissimmee, FL.
- ▶ October 7, 2022, 10:00 a.m. to 2:00 p.m. at the Embassy Suites Lake Buena Vista South, 4955 Kyngs Heath Road, Kissimmee, FL.
- ▶ December 1, 2022, during the FLC Legislative Conference at the Embassy Suites Lake Buena Vista South, 4955 Kyngs Heath Road, Kissimmee, FL.

If you are interested in serving or learning more, please contact Mary Edenfield at 850.701.3624 or medenfield@flcities.com.



Property Tax Issues

ARE BIG PROPERTY VALUE INCREASES GOING TO MEAN BIG TAX INCREASES?

Florida's housing market is raging, with growth in property values not seen since the housing bubble. Property appraisers certified the state's taxable value for 2022 on July 1 and these values are currently being used by local governments and school districts in setting new property tax rates and developing budgets for FY 2022-23. The growth in property values has set the stage for what could be significant tax increases for Florida's citizens and businesses.

The value of existing homestead property appreciated by 28.0 percent in 2022, even higher than the 2006 peak of 26.0 percent. While the housing market has historically been the driving factor in Florida's total property value growth, in 2022 high growth was the case for all property classes. All property types¹ appreciated by 25.0 percent in 2022, including big increases in the value of vacant and agricultural lands.²

There was also significant new construction, which added another 2.2 percent growth to total property values.

Exemptions (such as the homestead exemptions) and assessment caps (such as Save Our Homes) reduce the just (fair market) value of property for tax purposes. After these are deducted, the result is taxable value. School taxable value is the amount to which school districts' millage rates are applied. On average, school taxes make up just under 40 percent of Floridians' almost \$40 billion total property tax bill. Statewide school taxable value increased by 20.1 percent in 2022. This is more than triple the annual growth of the previous three years and the largest percentage increase since the height of the last housing boom (2006-07). Growth ranged from 42.0 percent in Walton County to 7.4 percent in Liberty County (see table on page 6). All but four counties experienced double-digit growth and nearly a third (22) of Florida's 67 counties had increases above 20 percent.

Statewide, school taxable value rose by \$490.2 billion to reach \$2.933 trillion. Applying current millage rates to this increase would result in \$3.0 billion in additional school property taxes.

¹ Homestead, non-homestead residential, non-residential, and agricultural.

² All data related to 2022 property values are from the Florida Revenue Estimating Conference, Ad Valorem Assessment Conference, August 2022. Available at <http://edr.state.fl.us>

TABLE 1. 2022 INCREASE IN STATEWIDE TAXABLE VALUE AND TAXES IF MILLAGE RATES ARE NOT REDUCED

	AMOUNT	% INCREASE	VALUE IN TAXES*
School Taxable Value Increase	\$490 billion	20.1%	\$3.0 billion
County Taxable Value Increase	\$330 billion	14.6%	\$3.5 billion
Total Increase in Taxes - \$6.5 billion			
* at current (2021) millage rates			

County taxable value is smaller than school taxable value due to more exemptions that apply³. This is the taxable value used by all tax jurisdictions except for schools (counties, cities, and special districts). County taxable value grew by 14.6 percent in 2022. Growth ranged from 22.9 percent in Walton County to 5.3 percent in Liberty County (see table on page 5). Fifty-two counties experienced double-digit growth.

Statewide, county taxable value rose by \$330.2 billion to reach \$2.586 trillion. Applying current millage rates to this increase would result in \$3.5 billion in additional property taxes.

The Revenue Estimating Conference met earlier this month to develop its new property tax forecast, which included the 2022 certified values discussed in this report. The state estimators do not expect the extraordinary growth in property values in 2022 to continue. The low interest rates that helped fuel this growth are (at least for now) becoming a thing of the past. This tightening of federal monetary policy will result in higher mortgage rates, dampening sales, and then price increases.

While perhaps not spectacular, the new forecast predicts continued elevated growth in the short term. County taxable value is estimated to increase by 9.6 percent in 2023 and 8.7 percent in 2024, more than any other post-2006 year.

³ This includes the 2nd homestead exemption, the 10 percent assessment cap for non-homestead property, the senior homestead exemption, historic properties, and economic development exemption. Since 2008, most of the significant property tax relief the Legislature has passed or brought to the voters has not applied to school levies.

PROPERTY TAXES - IMPORTANT DATES

- **July 1**—Property Appraiser certifies property values to taxing authorities
- **August 2**—Taxing authorities notify PA of proposed millage, rolled-back rate, meetings
- **August 24**—PA mails Notice of Proposed Property Taxes (TRIM Notice) to taxpayers
- **September**—Budget and millage rate hearings
- **September 18**—Deadline for Value Adjustment Board petitions
- **October 10**—Taxing authorities finalize millage
- **November 1**—Tax Collector mails tax bills
- **April 1**—Unpaid taxes become delinquent and interest accrues⁴

⁴ Early pay discounts are available in November (4%), December (3%), January (2%), and February (1%).

TRIM NOTICES COMING SOON

Big increases in taxable value mean big property tax increases, or at least the opportunity for local governments to raise taxes. If they keep the same millage rate, or even lower it slightly, significant tax increases are in store.

The state's Truth in Millage (TRIM) law,⁵ provides the process for local government officials to adopt new property tax millage rates and mandates that the starting point is the rolled-back rate. This is the millage rate that would raise the same amount of property tax revenue in the jurisdiction as the previous year, when applied to the new tax roll (minus new construction⁶). If the governing board proposes a millage rate that exceeds the rolled-back rate—even if the proposed rate is the same or lower than the current rate—it must advertise a Notice of Proposed Tax Increase.⁷

In addition, the Notice of Proposed Taxes, known as the TRIM notice, will be mailed to taxpayers soon. This will show what all the millage rates the various taxing jurisdictions are proposing and how they compare to the rolled-back rate. Both the TRIM notice and the Notice of Proposed tax Increase advertisement also provide taxpayers with the date, time, and place of the next public meeting of the governing board to adopt the proposed millage rate.

The rolled-back rate may be adopted by a simple majority vote of the governing board. However, adopting a new rate in excess of the rolled-back rate requires a super majority vote—a two-thirds vote for a rate up to 110 percent to the rolled-back rate and a unanimous vote (or referendum) for a rate that is more than 10 percent above the rolled-back rate.

Because of the huge growth in taxable value this year, many local governments looking to keep the same millage rate may find a unanimous vote is needed.

LOCAL GOVERNMENTS SHOULD CONSIDER THE IMPACT OF NOT ROLLING BACK MILLAGE RATES

Florida TaxWatch has already seen local governments publicizing that they are not increasing their millage rate this year. But with the much higher values, keeping the millage flat still means a big increase in property tax bills.

Owners of homestead property that are in the same home as last year are shielded from much of these increases because of Save Our Homes (SOH), which limits the increase in the assessed value of homestead property to the lesser of 3.0 percent or inflation. But even they would see the biggest

⁵ Chapter 200, Florida Statutes.

⁶ This allows local government some growth revenue when adopting the rolled-back rate.

⁷ Section 200.65(3)(a), Florida Statutes.

increase in their tax bill in a while, since high inflation translates into the maximum 3.0 percent cap for the first time since 2012. Further, not all owners of homestead property get the full SOH benefit⁸, evidenced by the fact that even with the 3.0 percent cap, total homestead taxable value rose 13.4 percent.

As is usually the case, it is non-homestead property that bears the brunt of increasing property taxes. Since SOH does not limit property taxes, but instead limits assessed values on one segment of property taxpayers, it has resulted in a multi-billion tax shift. While non-homestead property has a 10 percent assessment cap, it is not as valuable as the SOH cap, and not just because the cap is higher. The non-homestead cap does not apply to school taxes (almost 40 percent of the average tax bill), does not allow portability, and the recapture provision⁹ makes it difficult to build up cap savings over time.

Rising property taxes also hit renters especially hard, as landlords further increase already escalating rents to cover the increased taxes, making the state's affordable housing crisis even worse. Even farmers and other agricultural property owners could be in store for surprising tax hikes. Agricultural land has its own valuation system (classified use value) that keeps its assessed value well below fair market. However, it has no annual assessment cap. The total taxable value of agricultural land increased by 8.7 percent in 2022, after averaging 3.6 percent growth over the previous nine years.

As local governments continue the process of adopting their property tax millage rates for FY 2022-23, Florida TaxWatch urges their elected officials to consider the impact of increasing property tax bills on Floridians and roll-back millage rates as far as is prudent. This is especially true of those cities and counties that may find their coffers already full from the influx of pandemic-related federal aid and historic sales tax collections. They should also remember the lessons learned during the last housing boom, when millage rates were not rolled-back far enough to avoid Florida's total property tax bill to increase by 67.2 percent in just four years (FY 2003-04 to FY 2006-07).¹⁰ Many local governments did reduce millage rates, as the total average statewide millage rate for all jurisdictions fell by 9.8 percent over this period. But it was not enough. Many property taxpayers suffered and, when the bubble burst, budgets swollen by this windfall were severely strained.

Florida has 67 counties, more than 400 municipalities, and more than 200 special districts and each one is unique. Some have circumstances that may not make a full roll-back feasible. The citizens that

8 New construction and first-time homebuyers are assessed at full value and houses are reassessed at full value when sold or significantly improved. Owners that have been receiving the homestead exemption and buy another home as their new homestead can transfer at least some of their old home's SOH benefit to the new home ("portability").

9 The recapture provision provides that, as long as the assessed value does not exceed the just value, an assessment will rise by 10 percent, regardless of the change in market value. So, if the just value rises by less than 10 percent, or even, decreases, the assessment will increase by 10%. SOH also has the recapture provision, but because the cap is so low (usually less than 3.0 percent) it does not come into play as often.

10 Florida Revenue Estimating Conference, The 2021 Florida Tax Handbook.

live in these jurisdictions are the only ones that can truly assess if the taxes they pay are reasonable for the services they and their neighbors receive. When the TRIM notices arrive later this month, taxpayers can see what their elected officials are planning and they will have the opportunity to voice their opinions.

TABLE 2. COUNTY TAXABLE VALUE--2022 INCREASE IN TAXABLE VALUE AND INCREASE IN PROPERTY TAXES WITH NO REDUCTION IN RATES

Increase in Taxable Value			Increase in Taxes*	Increase in Taxable Value			Increase in Taxes*
County	Million \$	Percent	Million \$	County	Million \$	Percent	Million \$
Alachua	\$1,989.20	11.6%	\$28.8	Lee	\$17,360.20	18.1%	\$161.7
Baker	\$144.70	12.9%	\$1.4	Leon	\$1,880.00	9.6%	\$22.6
Bay	\$2,991.60	15.4%	\$19.2	Levy	\$256.70	11.4%	\$2.8
Bradford	\$82.90	7.6%	\$0.9	Liberty	\$17.00	5.4%	\$0.2
Brevard	\$6,995.00	14.9%	\$68.2	Madison	\$100.00	12.5%	\$1.1
Broward	\$25,641.40	11.7%	\$343.1	Manatee	\$7,769.70	17.3%	\$68.9
Calhoun	\$31.90	7.1%	\$0.3	Marion	\$3,723.70	16.9%	\$37.5
Charlotte	\$3,549.70	17.6%	\$35.7	Martin	\$3,011.40	12.0%	\$33.9
Citrus	\$1,010.60	9.0%	\$9.2	Miami-Dade	\$44,443.30	13.3%	\$539.6
Clay	\$1,667.60	12.8%	\$15.1	Monroe	\$5,146.30	16.3%	\$28.5
Collier	\$17,633.80	16.8%	\$108.7	Nassau	\$1,627.10	14.7%	\$17.6
Columbia	\$335.80	10.4%	\$3.2	Okaloosa	\$2,980.80	14.1%	\$20.7
DeSoto	\$178.40	8.8%	\$2.1	Okeechobee	\$224.60	7.7%	\$2.1
Dixie	\$64.40	10.8%	\$0.9	Orange	\$20,891.10	13.0%	\$207.6
Duval	\$10,825.90	13.7%	\$127.0	Osceola	\$5,758.50	16.9%	\$53.8
Escambia	\$3,474.60	16.6%	\$31.2	Palm Beach	\$33,676.90	15.2%	\$398.9
Flagler	\$1,937.50	18.0%	\$23.9	Pasco	\$5,859.70	16.7%	\$60.6
Franklin	\$310.80	13.3%	\$2.2	Pinellas	\$12,900.50	13.2%	\$168.5
Gadsden	\$162.70	10.0%	\$1.7	Polk	\$7,572.80	17.3%	\$78.4
Gilchrist	\$87.40	9.2%	\$1.0	Putnam	\$579.60	11.9%	\$6.7
Glades	\$143.50	18.9%	\$1.9	St. Johns	\$6,169.00	17.8%	\$48.8
Gulf	\$463.20	22.7%	\$3.8	St. Lucie	\$4,557.00	17.8%	\$72.9
Hamilton	\$78.30	7.6%	\$0.9	Santa Rosa	\$1,961.90	16.0%	\$13.5
Hardee	\$199.40	10.9%	\$2.0	Sarasota	\$12,534.30	17.9%	\$84.8
Hendry	\$444.90	16.7%	\$5.7	Seminole	\$5,042.80	12.6%	\$47.2
Hernando	\$1,931.70	17.8%	\$19.2	Sumter	\$2,608.10	17.1%	\$18.6
Highlands	\$688.60	12.1%	\$6.8	Suwannee	\$177.20	8.4%	\$1.9
Hillsborough	\$18,763.60	15.4%	\$239.3	Taylor	\$112.70	6.9%	\$1.1
Holmes	\$46.50	9.5%	\$0.4	Union	\$19.20	6.5%	\$0.2
Indian River	\$2,775.90	13.5%	\$23.0	Volusia	\$6,089.40	14.3%	\$81.7
Jackson	\$164.30	9.3%	\$1.4	Wakulla	\$245.50	16.2%	\$2.0
Jefferson	\$76.30	10.7%	\$0.7	Walton	\$5,826.00	22.9%	\$29.0
Lafayette	\$27.70	9.4%	\$0.3	Washington	\$103.00	10.3%	\$1.0
Lake	\$4,063.50	15.4%	\$38.1	Statewide	\$330,209.30	14.6%	\$3,481.9

County taxable value is smaller than school taxable due to more exemptions that apply.

TABLE 3. SCHOOL TAXABLE VALUE—2022 INCREASE IN TAXABLE VALUE AND INCREASE IN PROPERTY TAXES WITH NO REDUCTION IN RATES

County	Increase in Taxable Value		Increase in Taxes*	County	Increase in Taxable Value		Increase in Taxes*
	Million \$	Percent	Million \$		Million \$	Percent	Million \$
Alachua	\$3,215.20	16.5%	\$22.00	Lee	\$29,135.30	27.8%	\$171.64
Baker	\$227.90	18.5%	\$1.32	Leon	\$2,083.60	9.9%	\$12.24
Bay	\$4,556.00	21.8%	\$26.64	Levy	\$424.70	16.8%	\$2.50
Bradford	\$136.80	11.5%	\$0.81	Liberty	\$24.60	7.4%	\$0.14
Brevard	\$10,860.10	21.0%	\$63.53	Madison	\$161.70	18.6%	\$0.94
Broward	\$30,264.50	12.8%	\$195.57	Manatee	\$12,406.70	26.1%	\$85.31
Calhoun	\$40.10	8.1%	\$0.23	Marion	\$5,112.80	20.8%	\$27.62
Charlotte	\$6,156.90	27.6%	\$42.17	Martin	\$4,318.70	16.2%	\$27.31
Citrus	\$1,627.90	13.2%	\$9.47	Miami-Dade	\$62,722.50	17.1%	\$439.62
Clay	\$2,161.80	15.0%	\$14.65	Monroe	\$10,365.30	30.3%	\$34.04
Collier	\$32,769.10	30.0%	\$160.21	Nassau	\$2,258.50	18.8%	\$13.28
Columbia	\$442.90	12.6%	\$2.61	Okaloosa	\$4,393.10	19.5%	\$26.11
DeSoto	\$383.80	17.7%	\$2.22	Okeechobee	\$467.00	13.1%	\$2.73
Dixie	\$101.90	16.2%	\$0.60	Orange	\$30,495.20	17.7%	\$205.45
Duval	\$14,513.40	17.0%	\$84.29	Osceola	\$7,756.40	21.2%	\$45.74
Escambia	\$4,283.70	18.4%	\$24.23	Palm Beach	\$52,391.90	22.3%	\$360.19
Flagler	\$3,089.20	25.7%	\$18.12	Pasco	\$7,429.00	18.9%	\$43.16
Franklin	\$622.70	24.7%	\$3.15	Pinellas	\$19,079.20	18.0%	\$120.68
Gadsden	\$245.20	13.3%	\$1.44	Polk	\$11,091.10	22.8%	\$64.65
Gilchrist	\$129.00	12.4%	\$0.75	Putnam	\$956.50	18.3%	\$5.53
Glades	\$210.90	25.2%	\$1.24	St. Johns	\$8,581.70	23.1%	\$49.88
Gulf	\$873.30	38.0%	\$5.42	St. Lucie	\$7,359.30	25.4%	\$50.43
Hamilton	\$113.00	10.6%	\$0.68	Santa Rosa	\$2,687.70	19.6%	\$15.87
Hardee	\$248.40	12.5%	\$1.45	Sarasota	\$20,175.80	27.0%	\$135.36
Hendry	\$805.60	27.5%	\$4.67	Seminole	\$6,672.90	15.4%	\$38.87
Hernando	\$3,154.30	25.6%	\$21.38	Sumter	\$3,207.80	19.3%	\$16.51
Highlands	\$1,256.00	20.3%	\$7.38	Suwannee	\$363.20	16.6%	\$2.17
Hillsborough	\$25,711.20	19.4%	\$150.38	Taylor	\$177.60	10.0%	\$1.08
Holmes	\$53.10	9.4%	\$0.31	Union	\$51.70	16.7%	\$0.31
Indian River	\$3,875.80	17.7%	\$24.29	Volusia	\$8,450.80	17.8%	\$49.03
Jackson	\$236.30	12.5%	\$1.27	Wakulla	\$339.30	19.7%	\$1.99
Jefferson	\$108.20	13.9%	\$0.63	Walton	\$11,375.00	42.0%	\$54.42
Lafayette	\$34.50	10.8%	\$0.20	Washington	\$160.00	14.5%	\$0.90
Lake	\$5,064.90	17.2%	\$33.39	Statewide	\$490,250.20	20.1%	\$3,032.40

School taxable value is larger than county taxable value due to fewer exemptions that apply.

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Ad Valorem Tax

Article VII, Section 9, Florida Constitution
Chapters 192-197 and 200, Florida Statutes

Summary:

The ability of local governments to raise revenue for governmental operations is limited by the state constitution.

Counties, school districts, and municipalities shall, and special districts may, be authorized by law to levy ad valorem taxes and may be authorized by general law to levy other taxes, for their respective purposes, except ad valorem taxes on intangible personal property and taxes prohibited by this constitution.¹

Ad valorem taxes, exclusive of taxes levied for the payment of bonds and taxes levied for periods not longer than two years when authorized by vote of the electors who are the owners of freeholds therein not wholly exempt from taxation, shall not be levied in excess of the following millages upon the assessed value of real estate and tangible personal property: for all county purposes, ten mills; for all municipal purposes, ten mills; for all school purposes, ten mills; for water management purposes for the northwest portion of the state lying west of the line between ranges two and three east, 0.05 mill; for water management purposes for the remaining portions of the state, 1.0 mill; and for all other special districts a millage authorized by law approved by vote of the electors who are owners of freeholds therein not wholly exempt from taxation. A county furnishing municipal services may, to the extent authorized by law, levy additional taxes within the limits fixed for municipal purposes.²

With the exception of the ad valorem tax and constitutionally and statutorily authorized home-rule revenue sources (i.e., fees and assessments), local governments are dependent on the Legislature for the authority to levy other forms of taxation. Therefore, the relative importance of the ad valorem tax as a local government revenue source is increased.

To summarize, local governments may levy ad valorem taxes subject to the following limitations.

1. Ten mills for county purposes.
2. Ten mills for municipal purposes.
3. Ten mills for school purposes.
4. A millage fixed by law for a county furnishing municipal services.
5. A millage authorized by law and approved by voters for special districts.

As mentioned, the state constitution provides two exceptions to the ten-mill cap. The exceptions include a voted debt service millage and a voted millage not to exceed a period of two years. Additionally, no property may be subject to more than twenty mills of ad valorem tax for municipal and county purposes without elector approval, regardless of the property's location, under the state constitution. Duval County-City of Jacksonville is a consolidated government; therefore, it has a twenty-mill cap since it operates as both a county and municipal government.

1. Article VII, s. 9(a), Fla. Const.

2. Article VII, s. 9(b), Fla. Const.

County Millages:

County government millages are composed of four categories of millage rates.³

1. County general millage is the nonvoted millage rate set by the county's governing body.
2. County debt service millage is the rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to Article VII, s. 12, Fla. Const.
3. County voted millage is the rate set by the county's governing body as authorized by a vote of the electors pursuant to Article VII, s. 9(b), Fla. Const.
4. County dependent special district millage is set by the county's governing body pursuant to s. 200.001(5), F.S., and added to the county's millage to which the district is dependent. A dependent special district is defined as a special district that meets at least one of four criteria specified in law.⁴

County Furnishing Municipal Services:

General law implements the constitutional provision authorizing a county furnishing municipal services to levy additional taxes within the limits fixed for municipal purposes via the establishment of municipal service taxing or benefit units.⁵ The distinction between a municipal service taxing unit (MSTU) and a municipal service benefit unit (MSBU) is that a MSTU is the correct terminology when the mechanism used to fund the county services is derived through taxes rather than service charges or special assessments (i.e., MSBU). The MSTU may encompass the entire unincorporated area, a portion of the unincorporated area, or all or part of the boundaries of a municipality. However, the inclusion of municipal boundaries within the MSTU is subject to the consent by ordinance of the governing body of the affected municipality given either annually or for a term of years.

The creation of a MSTU allows the county's governing body to place the burden of ad valorem taxes upon property in a geographic area that is less than countywide in order to fund municipal-type services. The MSTU is used in a county budget to separate those ad valorem taxes levied within the taxing unit itself to ensure that the funds derived from the tax levy are used within the boundaries of the taxing unit for the contemplated services. If ad valorem taxes are levied to provide these municipal services, counties may levy up to ten mills.⁶

Municipal Millages:

Municipal government millages are composed of four categories of millage rates.⁷

1. Municipal general millage is the nonvoted millage rate set by the municipality's governing body.
2. Municipal debt service millage is the rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to Article VII, s. 12, Fla. Const.
3. Municipal voted millage is the rate set by the municipality's governing body as authorized by a vote of the electors pursuant to Article VII, s. 9(b), Fla. Const.
4. Municipal dependent special district millage is set by the municipality's governing body pursuant to s. 200.001(5), F.S., and added to the municipality's millage to which the district is dependent and included as municipal millage for the purpose of the ten-mill cap.

3. Section 200.001(1), F.S.

4. Section 189.012(2), F.S.

5. Section 125.01(1)(q), F.S.

6. Section 200.071(3), F.S.

7. Section 200.001(2), F.S.

School District Millages:

As previously stated, the state constitution restricts the levy of nonvoted ad valorem tax levies for school purposes to ten mills.⁸ The voted levies, which are constitutionally available to counties and municipalities as well as school districts, do not count toward the ten-mill cap. School district millage rates are composed of five categories.⁹

1. Nonvoted required school operating millage necessary to meet Required Local Effort (RLE) is determined by the Commissioner of Education and set by the school board. For operating purposes, it is imposed pursuant to s. 1011.60(6), F.S., and reflects the minimum financial effort required for support of the Florida Education Finance Program (FEFP) as prescribed in the current year's General Appropriations Act.
2. Nonvoted discretionary school operating millage is the rate set by the school board for operating purposes other than the required local effort millage rate imposed pursuant to s. 1011.60(6), F.S., and the nonvoted capital improvement millage rate imposed pursuant to s. 1011.71(2), F.S. The Legislature annually prescribes in the appropriations act the maximum amount of millage a district may levy.¹⁰
3. Nonvoted district school capital improvement millage is the rate set by the school board for capital improvements as authorized in s. 1011.71(2), F.S. General law limits the maximum rate at 1.5 mills.¹¹ However, a district school board is authorized to levy an additional millage of up to 0.25 mills for fixed capital outlay under certain circumstances.¹²
4. Voted district school operating millage is the rate set by the school board for current operating purposes as authorized by a vote of the electors pursuant to Section 9(b), Art. VII, State Constitution.
5. Voted district school debt service millage is the rate set by the school board as authorized by a vote of the electors pursuant to Section 12, Art. VII, State Constitution.

The Florida Department of Education's *2020-21 Funding for Florida School Districts*, provides an overview of school district funding and discussion of school district millages.¹³

Independent Special District Millages:

Independent special district millages are the rates set by the district's governing body, and the following issues must be addressed.¹⁴

1. Whether the millage authorized by a special act is approved by the electors pursuant to Article VII, s. 9(b), Fla. Const.; authorized pursuant to Article XII, s. 15, Fla. Const.; or otherwise authorized.
2. Whether the tax is to be levied countywide, less than countywide, or on a multicounty basis.

8. Counties, municipalities, and school districts may levy taxes in excess of the ten-mill limit to pay bonds or for periods no longer than two years when authorized by a vote of the electorate, pursuant to Article VII, s. 9(b), Fla. Const. In addition to the maximum millage levied pursuant to s. 1011.71, F.S., and the General Appropriations Act, a school district may levy, by local referendum or in a general election, additional millage for school operational purposes up to an amount that, when combined with nonvoted millage levied under this section, does not exceed the 10-mill limit established in Article VII, s. 9(b), Fla. Const. Any such levy shall be for a maximum of 4 years and shall be counted as part of the 10-mill limit.

9. Section 200.001(3), F.S.

10. Section 1011.71(1), F.S.

11. Section 1011.71(2), F.S.

12. Section 1011.71(3), F.S.

13. <https://www.fldoe.org/core/fileparse.php/7507/urlt/Fefpdist.pdf>

14. Section 200.001(4), F.S.

Adjustments to the Tax Base:

The ad valorem taxable base is the fair market value of locally assessed real estate, tangible personal property, and state assessed railroad property, less certain exclusions, differentials, exemptions, credits and deferrals.¹⁵ Intangible personal property is excluded because it is separately assessed and taxed by the state. Exclusions are specific types of property constitutionally or statutorily removed from ad valorem taxation. Differentials are reductions in assessments that result from a valuation standard other than fair market value. Exemptions are deductions from the assessed value that are typically specified as a dollar amount (e.g., homestead exemption of \$25,000). Credits are deductions from the tax liability of a particular taxpayer and may take the form of allowances, discounts, and rebates. Deferrals allow for changes in the timing of payments but do not reduce the taxpayer’s overall tax liability.

General Law Amendments:

The list below represents the legislation enacted during the 2021 Regular Legislative Session that amended provisions in one or more of the following chapters of the Florida Statutes, which address the ad valorem tax, its administration, and other relevant issues: Chapter 192, general provisions of taxation; Chapter 193, assessments; Chapter 194, administrative and judicial review of property taxes; Chapter 195, administration of property assessments; Chapter 196, exemptions; Chapter 197, tax collections, sales, and liens; and Chapter 200, determination of millage. These chapter laws are available via the Department of State’s Division of Elections website.¹⁶

<u>Chapter Law #</u>	<u>Subject</u>
2021-7	Farming Operations
2021-17	Legal Notices
2021-31	Taxation
2021-116	Clerks of the Circuit Court
2021-208	Homestead Exemption for Seniors 65 and Older
2021-209	Petition for Objection to Assessment

Eligibility Requirements:

Florida’s constitution authorizes counties, municipalities, and school districts to levy ad valorem taxes. At its discretion, the Legislature may authorize special districts to levy ad valorem taxes. Millage rates are fixed only by ordinance or resolution of the taxing authority’s governing body in the manner specifically provided by general law or special law.¹⁷ Millage rates vary among local governments subject to constitutional, statutory, and political limitations.

Administrative Procedures:

The DOR and units of local government administer the ad valorem tax. Two county constitutional officers, the property appraiser and tax collector, have primary responsibility for the administration and collection of ad valorem taxes at the local level. The property appraiser is charged with determining the fair market value, the assessed value, and the values of applicable exemptions to arrive at the taxable value of all property within the county, pursuant to constitutional and statutory requirements. The property appraiser is also tasked with maintaining appropriate records related to the valuation of such property. The tax collector is charged with the

15. See the Florida Revenue Estimating Conference’s *2021 Florida Tax Handbook Including Fiscal Impact of Potential Change*, pp. 200-213 at <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2021.pdf> for additional detail.

16. <http://laws.flrules.org/>

17. Section 200.001(7), F.S.

collection of ad valorem taxes levied by the county, school district, all municipalities within the county, and any special taxing districts within the county.

The DOR has general supervision of the assessment and valuation of property so that all property is placed on the tax rolls and valued according to its just valuation. Additionally, the DOR prescribes and furnishes all forms as well as prescribes rules and regulations to be used by property appraisers, tax collectors, clerks of circuit court, and value adjustment boards in administering and collecting ad valorem taxes.

Distribution of Proceeds:

The tax collector distributes taxes to each taxing authority.¹⁸

Authorized Uses:

Ad valorem taxes are considered general revenue for general-purpose local governments (i.e., county, municipality, or consolidated city-county government) as well as for school districts. An independent special district may be restricted in the expenditure of the revenue for the purpose associated with the district's creation. If ad valorem taxes are levied within a municipal service taxing unit (MSTU), the expenditure of those funds may be restricted to those services specified in s. 125.01(1)(q), F.S.

Attorney General Opinions:

Florida's Attorney General has issued hundreds of legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.¹⁹ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase *ad valorem tax*. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

The DOR annually publishes online its *Florida Property Valuations & Tax Data*, which details property valuations and tax data by local jurisdiction.²⁰ Using data obtained from these annual reports, several summaries that profile historical millage rates and ad valorem taxes levied by counties, municipalities, and school districts have been compiled.²¹

18. Section 197.383, F.S.

19. <http://myfloridalegal.com/ago.nsf/Opinions>

20. http://floridarevenue.com/property/Pages/DataPortal_DataBook.aspx

21. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

**Revenue Estimating Conference
Ad Valorem Assessments
August 3, 2022
Executive Summary**

Estimates of the statewide property tax roll are primarily used in the appropriations process to calculate the Required Local Effort (RLE) millage rates. These are the expected rates local school districts must levy in order to generate the required local funding for participation in the Florida Education Finance Program. The 2022 certified school taxable value came in at \$2,933.44 billion or \$304.17 billion higher than expected. Largely embedding this unexpected increase, the new projection for 2023 is \$3,170.98 billion or \$387.78 billion higher than the previous estimate for 2023. While not as strong as 2022's 20.07% growth, the new estimate still represents growth of 8.10% over the prior year. At 96 percent, the value of one mil is now projected to be \$3,044.14 million.

Conditions in Florida's housing market are still important to the overall forecast, but they are not the singular driving factors they once were. While homestead appreciation grew 28.04% and topped the prior peak of 26.04% seen in 2006 during the housing boom, appreciation across all property types was 24.99%. This included significant increases in vacant land values and the just value of agricultural property. The Conference does not expect this level of just value increases to continue. Just as record low interest rates brought on the most recent buying surge, tightening monetary policy and elevated mortgage rates will soon bring a halt to the spree—introducing a dampening effect on price increases. This expectation is in line with the forecast adopted by the Florida Economic Estimating Conference.

County (non-school) taxable value is lower than school taxable value due to the greater number of exemptions available to property owners. In recent years, the Revenue Estimating Conference has been forecasting county taxable value separately from school taxable value. County taxable value on January 1, 2022 came in at \$2,585.94 billion. The new projection for 2023 is \$2,834.87 billion. This represents a year-over-year increase of \$248.93 billion or a 9.63 percent increase from the 2022 actual. The revised estimate is \$238.10 billion higher than the previous estimate for 2023 adopted in January 2022.

July 1, 2023 Certified School Taxable Value

	Actual July 1, 2022 Certified School Taxable Value	Jan 2022 Estimate of July 1, 2023 Certified School Taxable Value	Aug 2022 Estimate of July 1, 2023 Certified School Taxable Value	Change in Estimates (Aug. 22 vs Jan. 22)	Change from 2022 Actual	Percentage Change from 2022 Actual
<i>(billions of dollars)</i>						
School Taxable Value	2,933.44	2,783.21	3,170.98	387.78	237.55	8.10%
Real Property	2,784.04	2,630.92	3,007.79	376.86	223.75	8.04%
Personal Property	147.91	150.31	152.34	2.03	4.43	3.00%
Centrally Assessed Property	1.91	1.97	1.98	0.01	0.07	3.50%
Value of one mill at 96 percent	2.82	2.67	3.04	0.37	0.23	8.10%

**Total school taxable value includes Value Adjustment Board changes and other tax roll adjustments. Components may not add up to the total.*

January 1, 2023 County Taxable Value

	Actual January 1, 2022 County Taxable Value	Jan 2022 Estimate of January 1, 2023 County Taxable Value	Aug 2022 Estimate of January 1, 2023 County Taxable Value	Change in Estimates (Aug. 22 vs Jan. 22)	Change from 2022 Actual	Percentage Change from 2022 Actual
<i>(billions of dollars)</i>						
County Taxable Value	2,585.94	2,596.77	2,834.87	238.10	248.93	9.63%
Real Property	2,436.12	2,444.49	2,680.55	236.06	244.43	10.03%
Personal Property	147.91	150.31	152.34	2.03	4.43	3.00%
Centrally Assessed Property	1.91	1.97	1.98	0.01	0.07	3.50%

**Total county taxable value includes Value Adjustment Board changes and other tax roll adjustments. Components may not add up to the total.*

CERTIFIED SCHOOL TAXABLE VALUE GROWTH RATES		
Year	January 2022	August 2022
2022	7.62%	20.07%
2023	5.85%	8.10%
2024	5.54%	6.78%
2025	5.18%	5.76%
2026	5.03%	5.65%
2027	4.89%	5.34%
2028	n/a	5.24%

2021 Florida Municipal Ad Valorem Tax Profile

Municipality	County	2021 Population Estimates	Municipal Just and Taxable Values				Municipal Government Levies			Estimates of Unrealized Tax Revenues		
			Just Value	Per Capita Just Value	Taxable Value	Per Capita Taxable Value	Millage Rate	Total Taxes Levied	Per Capita Total Taxes Levied	Total Taxes Levied @ 10 Mills	Total Unrealized Tax Revenues	Per Capita Unrealized Tax Revenues
Alachua	Alachua	10,756	\$ 1,556,579,807	\$ 144,717	\$ 975,571,163	\$ 90,700	5.3900	\$ 5,258,329	\$ 489	\$ 9,755,712	\$ 4,497,383	\$ 418
Archer	Alachua	1,149	\$ 92,790,144	\$ 80,757	\$ 45,154,460	\$ 39,299	5.5176	\$ 249,144	\$ 217	\$ 451,545	\$ 202,400	\$ 176
Gainesville	Alachua	143,835	\$ 17,915,791,608	\$ 124,558	\$ 8,086,350,133	\$ 56,220	5.5000	\$ 44,474,926	\$ 309	\$ 80,863,501	\$ 36,388,576	\$ 253
Hawthorne	Alachua	1,468	\$ 121,546,235	\$ 82,797	\$ 52,716,256	\$ 35,910	5.3194	\$ 280,419	\$ 191	\$ 527,163	\$ 246,744	\$ 168
High Springs	Alachua	6,496	\$ 602,707,071	\$ 92,781	\$ 354,955,855	\$ 54,642	5.9900	\$ 2,126,186	\$ 327	\$ 3,549,559	\$ 1,423,373	\$ 219
La Crosse	Alachua	314	\$ 22,737,325	\$ 72,412	\$ 11,715,897	\$ 37,312	6.5410	\$ 76,634	\$ 244	\$ 117,159	\$ 40,525	\$ 129
Micanopy	Alachua	654	\$ 63,255,669	\$ 96,721	\$ 37,043,974	\$ 56,642	5.2281	\$ 193,670	\$ 296	\$ 370,440	\$ 176,770	\$ 270
Newberry	Alachua	7,684	\$ 1,073,361,967	\$ 139,688	\$ 547,658,440	\$ 71,273	5.9999	\$ 3,285,896	\$ 428	\$ 5,476,584	\$ 2,190,689	\$ 285
Waldo	Alachua	861	\$ 50,364,564	\$ 58,495	\$ 31,499,817	\$ 36,585	7.5180	\$ 236,816	\$ 275	\$ 314,998	\$ 78,183	\$ 91
Glen St. Mary	Baker	476	NO JUST OR TAXABLE VALUES REPORTED				NO MILLAGE RATE REPORTED			\$ -	\$ -	\$ -
Macclenny	Baker	7,522	\$ 537,132,050	\$ 71,408	\$ 319,654,380	\$ 42,496	3.6000	\$ 1,150,756	\$ 153	\$ 3,196,544	\$ 2,045,788	\$ 272
Callaway	Bay	13,081	\$ 806,037,983	\$ 61,619	\$ 567,844,010	\$ 43,410	2.7500	\$ 1,561,571	\$ 119	\$ 5,678,440	\$ 4,116,869	\$ 315
Lynn Haven	Bay	18,810	\$ 1,793,171,287	\$ 95,331	\$ 1,246,766,588	\$ 66,282	4.1000	\$ 5,111,743	\$ 272	\$ 12,467,666	\$ 7,355,923	\$ 391
Mexico Beach	Bay	1,037	\$ 516,794,758	\$ 498,356	\$ 413,146,777	\$ 398,406	7.0000	\$ 2,892,027	\$ 2,789	\$ 4,131,468	\$ 1,239,440	\$ 1,195
Panama City	Bay	34,698	\$ 3,670,829,520	\$ 105,794	\$ 2,461,552,808	\$ 70,942	4.8999	\$ 12,061,363	\$ 348	\$ 24,615,528	\$ 12,554,165	\$ 362
Panama City Beach	Bay	18,783	NO JUST OR TAXABLE VALUES REPORTED				NO MILLAGE RATE REPORTED			\$ -	\$ -	\$ -
Parker	Bay	4,027	NO JUST OR TAXABLE VALUES REPORTED				NO MILLAGE RATE REPORTED			\$ -	\$ -	\$ -
Springfield	Bay	8,109	\$ 381,326,778	\$ 47,025	\$ 223,582,714	\$ 27,572	4.4650	\$ 998,297	\$ 123	\$ 2,235,827	\$ 1,237,530	\$ 153
Brooker	Bradford	327	\$ 17,469,418	\$ 53,423	\$ 9,922,328	\$ 30,344	0.2800	\$ 2,778	\$ 8	\$ 99,223	\$ 96,445	\$ 295
Hampton	Bradford	436	\$ 16,137,365	\$ 37,012	\$ 9,854,137	\$ 22,601	1.2500	\$ 12,318	\$ 28	\$ 98,541	\$ 86,224	\$ 198
Lawtey	Bradford	643	\$ 29,783,718	\$ 46,320	\$ 18,349,790	\$ 28,538	1.6414	\$ 30,119	\$ 47	\$ 183,498	\$ 153,379	\$ 239
Starke	Bradford	5,800	\$ 328,696,874	\$ 56,672	\$ 221,424,954	\$ 38,177	5.0909	\$ 1,127,252	\$ 194	\$ 2,214,250	\$ 1,086,997	\$ 187
Cape Canaveral	Brevard	9,959	\$ 1,976,743,016	\$ 198,488	\$ 1,530,922,568	\$ 153,723	3.5291	\$ 5,402,779	\$ 543	\$ 15,309,226	\$ 9,906,447	\$ 995
Cocoa	Brevard	19,653	\$ 1,959,585,202	\$ 99,709	\$ 1,228,411,094	\$ 62,505	6.4532	\$ 7,927,182	\$ 403	\$ 12,284,111	\$ 4,356,928	\$ 222
Cocoa Beach	Brevard	11,346	\$ 3,338,420,441	\$ 294,238	\$ 2,327,091,970	\$ 205,102	5.9544	\$ 13,856,436	\$ 1,221	\$ 23,270,920	\$ 9,414,483	\$ 830
Grant-Valkaria	Brevard	4,612	\$ 779,794,012	\$ 169,079	\$ 480,644,198	\$ 104,216	1.3038	\$ 626,664	\$ 136	\$ 4,806,442	\$ 4,179,778	\$ 906
Indialantic	Brevard	3,003	\$ 696,938,572	\$ 232,081	\$ 479,167,895	\$ 159,563	6.0923	\$ 2,919,235	\$ 972	\$ 4,791,679	\$ 1,872,444	\$ 624
Indian Harbour Beach	Brevard	9,017	\$ 1,570,361,227	\$ 174,156	\$ 1,081,997,436	\$ 119,995	5.6401	\$ 6,102,574	\$ 677	\$ 10,819,974	\$ 4,717,401	\$ 523
Malabar	Brevard	2,993	\$ 483,736,273	\$ 161,623	\$ 304,073,181	\$ 101,595	2.4899	\$ 757,112	\$ 253	\$ 3,040,732	\$ 2,283,620	\$ 763
Melbourne	Brevard	85,800	\$ 10,155,842,692	\$ 118,366	\$ 6,101,154,049	\$ 71,109	7.0519	\$ 43,024,728	\$ 501	\$ 61,011,540	\$ 17,986,812	\$ 210
Melbourne Beach	Brevard	3,236	\$ 734,733,332	\$ 227,050	\$ 481,818,980	\$ 148,893	4.6865	\$ 2,258,045	\$ 698	\$ 4,818,190	\$ 2,560,145	\$ 791
Melbourne Village	Brevard	695	\$ 90,191,033	\$ 129,771	\$ 54,752,953	\$ 78,781	9.8103	\$ 537,143	\$ 773	\$ 547,530	\$ 10,387	\$ 15
Palm Bay	Brevard	122,765	\$ 9,979,625,093	\$ 81,290	\$ 5,358,640,791	\$ 43,650	7.5995	\$ 40,722,991	\$ 332	\$ 53,586,408	\$ 12,863,417	\$ 105
Palm Shores	Brevard	1,203	NO JUST OR TAXABLE VALUES REPORTED				NO MILLAGE RATE REPORTED			\$ -	\$ -	\$ -
Rockledge	Brevard	27,824	\$ 3,056,156,289	\$ 109,839	\$ 1,789,281,182	\$ 64,307	5.9900	\$ 10,717,794	\$ 385	\$ 17,892,812	\$ 7,175,018	\$ 258
Satellite Beach	Brevard	11,332	\$ 1,886,200,113	\$ 166,449	\$ 1,146,813,355	\$ 101,201	8.6312	\$ 9,898,375	\$ 873	\$ 11,468,134	\$ 1,569,758	\$ 139
Titusville	Brevard	49,085	\$ 4,316,744,410	\$ 87,944	\$ 2,422,077,955	\$ 49,345	7.2145	\$ 17,474,081	\$ 356	\$ 24,220,780	\$ 6,746,698	\$ 137
West Melbourne	Brevard	28,127	\$ 3,119,656,731	\$ 110,913	\$ 2,147,876,040	\$ 76,363	2.4228	\$ 5,203,874	\$ 185	\$ 21,478,760	\$ 16,274,886	\$ 579
Coconut Creek	Broward	57,871	\$ 7,444,312,150	\$ 128,636	\$ 4,821,786,606	\$ 83,320	6.4463	\$ 31,082,683	\$ 537	\$ 48,217,866	\$ 17,135,183	\$ 296
Cooper City	Broward	34,397	\$ 5,464,217,756	\$ 158,857	\$ 3,384,526,268	\$ 98,396	6.1250	\$ 20,730,223	\$ 603	\$ 33,845,263	\$ 13,115,039	\$ 381
Coral Springs	Broward	134,558	\$ 17,031,737,816	\$ 126,575	\$ 11,745,176,790	\$ 87,287	6.0232	\$ 70,743,549	\$ 526	\$ 117,451,768	\$ 46,708,219	\$ 347
Dania Beach	Broward	31,837	\$ 6,032,704,935	\$ 189,487	\$ 4,630,598,394	\$ 145,447	5.9998	\$ 27,782,664	\$ 873	\$ 46,305,984	\$ 18,523,320	\$ 582
Davie	Broward	106,199	\$ 17,131,606,978	\$ 161,316	\$ 11,331,719,389	\$ 106,703	5.6250	\$ 63,740,922	\$ 600	\$ 113,317,194	\$ 49,576,272	\$ 467
Deerfield Beach	Broward	87,106	\$ 11,815,748,679	\$ 135,648	\$ 8,516,958,964	\$ 97,777	6.0018	\$ 51,117,084	\$ 587	\$ 85,169,590	\$ 34,052,505	\$ 391
Fort Lauderdale	Broward	186,076	\$ 58,358,806,868	\$ 313,629	\$ 43,610,039,386	\$ 234,367	4.1193	\$ 179,642,835	\$ 965	\$ 436,100,394	\$ 256,457,559	\$ 1,378
Hallandale Beach	Broward	41,157	\$ 7,484,458,142	\$ 181,851	\$ 6,022,303,088	\$ 146,325	7.0000	\$ 42,156,122	\$ 1,024	\$ 60,223,031	\$ 18,066,909	\$ 439
Hillsboro Beach	Broward	1,986	\$ 1,834,283,077	\$ 923,607	\$ 1,537,787,986	\$ 774,314	3.5000	\$ 5,382,258	\$ 2,710	\$ 15,377,880	\$ 9,995,622	\$ 5,033
Hollywood	Broward	153,854	\$ 26,910,403,255	\$ 174,909	\$ 18,903,215,362	\$ 122,865	7.4810	\$ 141,414,954	\$ 919	\$ 189,032,154	\$ 47,617,199	\$ 309

2021 Florida Municipal Ad Valorem Tax Profile

Municipality	County	2021 Population Estimates	Municipal Just and Taxable Values				Municipal Government Levies			Estimates of Unrealized Tax Revenues		
			Just Value	Per Capita Just Value	Taxable Value	Per Capita Taxable Value	Millage Rate	Total Taxes Levied	Per Capita Total Taxes Levied	Total Taxes Levied @ 10 Mills	Total Unrealized Tax Revenues	Per Capita Unrealized Tax Revenues
Lauderdale Lakes	Broward	36,647	\$ 2,560,582,656	\$ 69,872	\$ 1,491,641,131	\$ 40,703	8.6000	\$ 12,828,114	\$ 350	\$ 14,916,411	\$ 2,088,298	\$ 57
Lauderdale-By-The-Sea	Broward	6,203	\$ 3,338,608,487	\$ 538,225	\$ 2,789,034,293	\$ 449,627	3.3923	\$ 9,461,241	\$ 1,525	\$ 27,890,343	\$ 18,429,102	\$ 2,971
Lauderhill	Broward	74,538	\$ 5,461,002,573	\$ 73,265	\$ 3,256,176,216	\$ 43,685	8.1999	\$ 26,700,319	\$ 358	\$ 32,561,762	\$ 5,861,443	\$ 79
Lazy Lake	Broward	33	\$ 11,886,941	\$ 360,210	\$ 8,354,159	\$ 253,156	6.5000	\$ 54,302	\$ 1,646	\$ 83,542	\$ 29,240	\$ 886
Lighthouse Point	Broward	10,499	\$ 3,725,366,666	\$ 354,831	\$ 2,744,666,119	\$ 261,422	3.5893	\$ 9,851,430	\$ 938	\$ 27,446,661	\$ 17,595,231	\$ 1,676
Margate	Broward	58,714	\$ 6,057,557,580	\$ 103,171	\$ 3,753,972,312	\$ 63,937	7.1171	\$ 26,717,396	\$ 455	\$ 37,539,723	\$ 10,822,327	\$ 184
Miramar	Broward	136,007	\$ 17,121,211,929	\$ 125,885	\$ 11,344,165,692	\$ 83,409	7.1172	\$ 80,738,696	\$ 594	\$ 113,441,657	\$ 32,702,961	\$ 240
North Lauderdale	Broward	44,855	\$ 3,251,986,588	\$ 72,500	\$ 1,868,674,642	\$ 41,660	7.4000	\$ 13,828,192	\$ 308	\$ 18,686,746	\$ 4,858,554	\$ 108
Oakland Park	Broward	44,296	\$ 6,109,902,097	\$ 137,933	\$ 3,998,551,376	\$ 90,269	5.8890	\$ 23,547,469	\$ 532	\$ 39,985,514	\$ 16,438,045	\$ 371
Parkland	Broward	35,440	\$ 7,759,742,140	\$ 218,954	\$ 6,059,240,094	\$ 170,972	4.2979	\$ 26,042,008	\$ 735	\$ 60,592,401	\$ 34,550,393	\$ 975
Pembroke Park	Broward	6,222	\$ 1,026,412,200	\$ 164,965	\$ 874,666,211	\$ 140,576	8.5000	\$ 7,434,663	\$ 1,195	\$ 8,746,662	\$ 1,311,999	\$ 211
Pembroke Pines	Broward	170,857	\$ 22,941,229,131	\$ 134,272	\$ 14,820,658,041	\$ 86,743	5.6690	\$ 84,018,310	\$ 492	\$ 148,206,580	\$ 64,188,270	\$ 376
Plantation	Broward	92,628	\$ 15,234,039,593	\$ 164,465	\$ 10,630,616,555	\$ 114,767	5.8000	\$ 61,657,576	\$ 666	\$ 106,306,166	\$ 44,648,590	\$ 482
Pompano Beach	Broward	113,144	\$ 20,785,693,929	\$ 183,710	\$ 15,296,377,578	\$ 135,194	5.1875	\$ 79,349,959	\$ 701	\$ 152,963,776	\$ 73,613,817	\$ 651
Sea Ranch Lakes	Broward	535	\$ 389,571,291	\$ 728,171	\$ 245,306,848	\$ 458,517	7.2500	\$ 1,778,475	\$ 3,324	\$ 2,453,068	\$ 674,594	\$ 1,261
Southwest Ranches	Broward	7,675	\$ 2,677,943,256	\$ 348,918	\$ 1,678,533,268	\$ 218,701	4.2500	\$ 7,133,766	\$ 929	\$ 16,785,333	\$ 9,651,566	\$ 1,258
Sunrise	Broward	97,359	\$ 13,011,040,010	\$ 133,640	\$ 8,648,223,019	\$ 88,828	6.0543	\$ 52,358,937	\$ 538	\$ 86,482,230	\$ 34,123,294	\$ 350
Tamarac	Broward	72,509	\$ 7,748,178,244	\$ 106,858	\$ 4,734,792,882	\$ 65,299	7.2000	\$ 34,090,509	\$ 470	\$ 47,347,929	\$ 13,257,420	\$ 183
West Park	Broward	15,229	\$ 1,329,112,084	\$ 87,275	\$ 711,189,565	\$ 46,700	8.5000	\$ 6,045,111	\$ 397	\$ 7,111,896	\$ 1,066,784	\$ 70
Weston	Broward	68,305	\$ 12,881,360,792	\$ 188,586	\$ 9,530,696,252	\$ 139,531	3.3464	\$ 31,893,522	\$ 467	\$ 95,306,963	\$ 63,413,441	\$ 928
Wilton Manors	Broward	11,560	\$ 2,470,753,672	\$ 213,733	\$ 1,685,840,812	\$ 145,834	5.8360	\$ 9,838,567	\$ 851	\$ 16,858,408	\$ 7,019,841	\$ 607
Altha	Calhoun	494	NO JUST OR TAXABLE VALUES REPORTED				NO MILLAGE RATE REPORTED			\$ -	\$ -	\$ -
Blountstown	Calhoun	2,273	\$ 118,273,578	\$ 52,034	\$ 67,869,406	\$ 29,859	1.5000	\$ 101,804	\$ 45	\$ 678,694	\$ 576,890	\$ 254
Punta Gorda	Charlotte	19,637	\$ 4,916,089,885	\$ 250,348	\$ 3,662,518,955	\$ 186,511	3.9500	\$ 14,466,950	\$ 737	\$ 36,625,190	\$ 22,158,240	\$ 1,128
Crystal River	Citrus	3,429	\$ 715,724,077	\$ 208,727	\$ 540,098,320	\$ 157,509	6.5900	\$ 3,559,248	\$ 1,038	\$ 5,400,983	\$ 1,841,735	\$ 537
Inverness	Citrus	7,765	\$ 859,720,336	\$ 110,717	\$ 532,312,419	\$ 68,553	7.8211	\$ 4,163,269	\$ 536	\$ 5,323,124	\$ 1,159,856	\$ 149
Green Cove Springs	Clay	9,959	\$ 873,657,433	\$ 87,725	\$ 557,077,843	\$ 55,937	3.8000	\$ 2,116,896	\$ 213	\$ 5,570,778	\$ 3,453,883	\$ 347
Keystone Heights	Clay	1,454	\$ 125,772,519	\$ 86,501	\$ 75,183,997	\$ 51,708	4.2901	\$ 322,547	\$ 222	\$ 751,840	\$ 429,293	\$ 295
Orange Park	Clay	9,126	\$ 1,015,049,490	\$ 111,226	\$ 656,381,424	\$ 71,924	5.8781	\$ 3,858,276	\$ 423	\$ 6,563,814	\$ 2,705,539	\$ 296
Penney Farms	Clay	826	\$ 44,696,104	\$ 54,112	\$ 17,699,187	\$ 21,428	4.4535	\$ 78,823	\$ 95	\$ 176,992	\$ 98,169	\$ 119
Everglades	Collier	363	\$ 142,060,631	\$ 391,352	\$ 99,695,971	\$ 274,645	5.7694	\$ 575,186	\$ 1,585	\$ 996,960	\$ 421,774	\$ 1,162
Marco Island	Collier	16,086	\$ 13,653,128,649	\$ 848,758	\$ 11,852,774,416	\$ 736,838	1.7088	\$ 20,254,021	\$ 1,259	\$ 118,527,744	\$ 98,273,723	\$ 6,109
Naples	Collier	19,186	\$ 32,975,895,054	\$ 1,718,748	\$ 26,866,404,146	\$ 1,400,313	1.1500	\$ 30,896,365	\$ 1,610	\$ 268,664,041	\$ 237,767,677	\$ 12,393
Fort White	Columbia	631	NO JUST OR TAXABLE VALUES REPORTED				NO MILLAGE RATE REPORTED			\$ -	\$ -	\$ -
Lake City	Columbia	12,400	\$ 1,255,921,012	\$ 101,284	\$ 865,492,284	\$ 69,798	4.9000	\$ 4,240,912	\$ 342	\$ 8,654,923	\$ 4,414,011	\$ 356
Arcadia	DeSoto	7,479	\$ 438,573,605	\$ 58,641	\$ 232,001,062	\$ 31,020	8.3231	\$ 1,930,968	\$ 258	\$ 2,320,011	\$ 389,043	\$ 52
Cross City	Dixie	1,710	\$ 80,579,300	\$ 47,122	\$ 40,053,108	\$ 23,423	5.0492	\$ 202,236	\$ 118	\$ 400,531	\$ 198,295	\$ 116
Horseshoe Beach	Dixie	166	\$ 59,594,305	\$ 359,002	\$ 50,323,417	\$ 303,153	2.0000	\$ 100,647	\$ 606	\$ 503,234	\$ 402,587	\$ 2,425
Atlantic Beach	Duval	13,519	\$ 2,956,743,391	\$ 218,710	\$ 2,029,211,230	\$ 150,101	3.2285	\$ 6,551,308	\$ 485	\$ 20,292,112	\$ 13,740,804	\$ 1,016
Baldwin	Duval	1,394	\$ 102,445,780	\$ 73,491	\$ 54,745,966	\$ 39,273	2.5826	\$ 141,387	\$ 101	\$ 547,460	\$ 406,073	\$ 291
Jacksonville	Duval	970,562	PLEASE REFER TO THE 2021 FLORIDA COUNTY AD VALOREM TAX PROFILE								\$ -	\$ -
Jacksonville Beach	Duval	24,075	\$ 6,251,524,671	\$ 259,669	\$ 4,248,615,848	\$ 176,474	3.9947	\$ 16,971,946	\$ 705	\$ 42,486,158	\$ 25,514,213	\$ 1,060
Neptune Beach	Duval	7,259	\$ 1,574,546,613	\$ 216,910	\$ 1,031,695,787	\$ 142,126	3.3656	\$ 3,472,275	\$ 478	\$ 10,316,958	\$ 6,844,683	\$ 943
Century	Escambia	1,732	\$ 73,221,375	\$ 42,276	\$ 45,251,209	\$ 26,127	0.9204	\$ 41,649	\$ 24	\$ 452,512	\$ 410,863	\$ 237
Pensacola	Escambia	54,490	\$ 7,773,900,224	\$ 142,667	\$ 4,725,533,160	\$ 86,723	4.2895	\$ 20,270,174	\$ 372	\$ 47,255,332	\$ 26,985,157	\$ 495
Beverly Beach	Flagler	479	\$ 123,818,404	\$ 258,494	\$ 90,256,121	\$ 188,426	1.3640	\$ 123,109	\$ 257	\$ 902,561	\$ 779,452	\$ 1,627
Bunnell	Flagler	3,495	\$ 587,838,747	\$ 168,194	\$ 252,091,804	\$ 72,129	7.4300	\$ 1,873,042	\$ 536	\$ 2,520,918	\$ 647,876	\$ 185
Palm Coast	Flagler	92,866	\$ 10,269,018,557	\$ 110,579	\$ 6,396,639,746	\$ 68,880	4.6100	\$ 29,488,509	\$ 318	\$ 63,966,397	\$ 34,477,888	\$ 371

2021 Florida Municipal Ad Valorem Tax Profile

Municipality	County	2021 Population Estimates	Municipal Just and Taxable Values				Municipal Government Levies			Estimates of Unrealized Tax Revenues		
			Just Value	Per Capita Just Value	Taxable Value	Per Capita Taxable Value	Millage Rate	Total Taxes Levied	Per Capita Total Taxes Levied	Total Taxes Levied @ 10 Mills	Total Unrealized Tax Revenues	Per Capita Unrealized Tax Revenues
Marineland	Flagler/St. Johns	15	\$ 18,343,462	\$ 1,222,897	\$ 11,949,213	\$ 796,614	10.0000	\$ 119,492	\$ 7,966	\$ 119,492	\$ -	\$ -
Flagler Beach	Flagler/Volusia	5,205	\$ 1,210,424,663	\$ 232,550	\$ 848,990,908	\$ 163,111	5.4200	\$ 4,601,531	\$ 884	\$ 8,489,909	\$ 3,888,378	\$ 747
Apalachicola	Franklin	2,370	\$ 321,900,971	\$ 135,823	\$ 187,490,296	\$ 79,110	9.0001	\$ 1,687,431	\$ 712	\$ 1,874,903	\$ 187,472	\$ 79
Carrabelle	Franklin	2,548	\$ 194,591,096	\$ 76,370	\$ 135,281,405	\$ 53,093	8.3847	\$ 1,134,294	\$ 445	\$ 1,352,814	\$ 218,520	\$ 86
Chattahoochee	Gadsden	2,741	\$ 224,828,643	\$ 82,024	\$ 31,355,186	\$ 11,439	0.9855	\$ 30,901	\$ 11	\$ 313,552	\$ 282,651	\$ 103
Greensboro	Gadsden	471	\$ 22,671,397	\$ 48,135	\$ 8,349,977	\$ 17,728	5.0000	\$ 41,750	\$ 89	\$ 83,500	\$ 41,750	\$ 89
Gretna	Gadsden	1,365	\$ 51,192,868	\$ 37,504	\$ 29,714,336	\$ 21,769	4.7030	\$ 139,747	\$ 102	\$ 297,143	\$ 157,397	\$ 115
Havana	Gadsden	1,777	\$ 113,669,603	\$ 63,967	\$ 74,149,010	\$ 41,727	1.8500	\$ 137,176	\$ 77	\$ 741,490	\$ 604,314	\$ 340
Midway	Gadsden	3,617	\$ 272,391,140	\$ 75,309	\$ 191,451,670	\$ 52,931	4.6839	\$ 896,740	\$ 248	\$ 1,914,517	\$ 1,017,776	\$ 281
Quincy	Gadsden	7,886	\$ 546,727,869	\$ 69,329	\$ 253,651,777	\$ 32,165	5.2470	\$ 1,330,911	\$ 169	\$ 2,536,518	\$ 1,205,607	\$ 153
Bell	Gilchrist	515	\$ 48,233,375	\$ 93,657	\$ 20,909,711	\$ 40,601	3.0000	\$ 62,729	\$ 122	\$ 209,097	\$ 146,368	\$ 284
Trenton	Gilchrist	2,065	\$ 141,160,067	\$ 68,358	\$ 76,385,477	\$ 36,991	2.2500	\$ 171,867	\$ 83	\$ 763,855	\$ 591,987	\$ 287
Fanning Springs	Gilchrist/Levy	1,218	\$ 88,728,752	\$ 72,848	\$ 47,567,590	\$ 39,054	3.0000	\$ 142,703	\$ 117	\$ 475,676	\$ 332,973	\$ 273
Moore Haven	Glades	1,530	\$ 127,282,565	\$ 83,191	\$ 46,750,260	\$ 30,556	4.3869	\$ 205,089	\$ 134	\$ 467,503	\$ 262,414	\$ 172
Port St. Joe	Gulf	3,547	\$ 601,141,627	\$ 169,479	\$ 371,419,383	\$ 104,714	3.5914	\$ 1,333,916	\$ 376	\$ 3,714,194	\$ 2,380,278	\$ 671
Wewahitchka	Gulf	2,124	\$ 116,871,723	\$ 55,024	\$ 62,282,717	\$ 29,323	6.1133	\$ 380,753	\$ 179	\$ 622,827	\$ 242,074	\$ 114
Jasper	Hamilton	3,592	\$ 110,029,572	\$ 30,632	\$ 52,330,185	\$ 14,569	7.9490	\$ 415,973	\$ 116	\$ 523,302	\$ 107,329	\$ 30
Jennings	Hamilton	749	\$ 22,352,269	\$ 29,843	\$ 13,112,803	\$ 17,507	4.9500	\$ 64,908	\$ 87	\$ 131,128	\$ 66,220	\$ 88
White Springs	Hamilton	762	\$ 38,583,023	\$ 50,634	\$ 18,902,590	\$ 24,807	5.5000	\$ 103,964	\$ 136	\$ 189,026	\$ 85,062	\$ 112
Bowling Green	Hardee	2,395	\$ 92,842,065	\$ 38,765	\$ 45,571,654	\$ 19,028	7.5500	\$ 344,066	\$ 144	\$ 455,717	\$ 111,651	\$ 47
Wauchula	Hardee	4,872	\$ 296,658,048	\$ 60,890	\$ 143,137,981	\$ 29,380	5.5532	\$ 794,874	\$ 163	\$ 1,431,380	\$ 636,506	\$ 131
Zolfo Springs	Hardee	1,734	\$ 70,166,245	\$ 40,465	\$ 34,252,885	\$ 19,754	8.5540	\$ 292,999	\$ 169	\$ 342,529	\$ 49,530	\$ 29
Clewiston	Hendry	7,368	\$ 638,387,676	\$ 86,643	\$ 287,064,292	\$ 38,961	6.5314	\$ 1,874,932	\$ 254	\$ 2,870,643	\$ 995,711	\$ 135
LaBelle	Hendry	5,019	\$ 549,739,349	\$ 109,532	\$ 261,210,085	\$ 52,044	3.8868	\$ 1,015,271	\$ 202	\$ 2,612,101	\$ 1,596,829	\$ 318
Brooksville	Hernando	9,165	\$ 1,157,932,538	\$ 126,343	\$ 517,363,056	\$ 56,450	5.9000	\$ 3,052,442	\$ 333	\$ 5,173,631	\$ 2,121,189	\$ 231
Avon Park	Highlands	9,721	\$ 690,349,950	\$ 71,016	\$ 343,767,319	\$ 35,363	2.2400	\$ 770,039	\$ 79	\$ 3,437,673	\$ 2,667,634	\$ 274
Lake Placid	Highlands	2,367	\$ 356,366,654	\$ 150,556	\$ 248,733,149	\$ 105,084	3.2500	\$ 808,383	\$ 342	\$ 2,487,331	\$ 1,678,949	\$ 709
Sebring	Highlands	10,894	\$ 1,130,053,537	\$ 103,732	\$ 766,398,590	\$ 70,351	5.8184	\$ 4,459,214	\$ 409	\$ 7,663,986	\$ 3,204,772	\$ 294
Plant City	Hillsborough	40,183	\$ 4,482,791,009	\$ 111,559	\$ 3,025,964,196	\$ 75,305	5.7157	\$ 17,295,504	\$ 430	\$ 30,259,642	\$ 12,964,138	\$ 323
Tampa	Hillsborough	391,800	\$ 66,932,088,973	\$ 170,832	\$ 43,777,098,794	\$ 111,733	6.2076	\$ 271,750,718	\$ 694	\$ 437,770,988	\$ 166,020,269	\$ 424
Temple Terrace	Hillsborough	27,005	\$ 2,922,062,311	\$ 108,204	\$ 2,115,532,497	\$ 78,339	6.5550	\$ 13,867,316	\$ 514	\$ 21,155,325	\$ 7,288,009	\$ 270
Bonifay	Holmes	2,783	NO JUST OR TAXABLE VALUES REPORTED				NO MILLAGE RATE REPORTED			\$ -	\$ -	\$ -
Esto	Holmes	348	\$ 12,326,301	\$ 35,420	\$ 6,541,564	\$ 18,798	2.7500	\$ 17,989	\$ 52	\$ 65,416	\$ 47,426	\$ 136
Noma	Holmes	220	\$ 4,903,857	\$ 22,290	\$ 2,231,583	\$ 10,144	1.0106	\$ 2,255	\$ 10	\$ 22,316	\$ 20,061	\$ 91
Ponce de Leon	Holmes	502	\$ 27,615,649	\$ 55,011	\$ 15,021,523	\$ 29,923	1.0000	\$ 15,022	\$ 30	\$ 150,215	\$ 135,194	\$ 269
Westville	Holmes	275	NO JUST OR TAXABLE VALUES REPORTED				NO MILLAGE RATE REPORTED			\$ -	\$ -	\$ -
Fellsmere	Indian River	4,824	\$ 476,785,899	\$ 98,836	\$ 124,902,235	\$ 25,892	5.3226	\$ 664,805	\$ 138	\$ 1,249,022	\$ 584,218	\$ 121
Indian River Shores	Indian River	4,264	\$ 4,317,096,568	\$ 1,012,452	\$ 3,639,692,883	\$ 853,587	1.3349	\$ 4,858,626	\$ 1,139	\$ 36,396,929	\$ 31,538,303	\$ 7,396
Orchid	Indian River	518	\$ 548,445,216	\$ 1,058,775	\$ 471,436,137	\$ 910,108	1.4000	\$ 660,011	\$ 1,274	\$ 4,714,361	\$ 4,054,351	\$ 7,827
Sebastian	Indian River	25,454	\$ 2,782,660,723	\$ 109,321	\$ 1,583,535,136	\$ 62,212	3.0043	\$ 4,757,415	\$ 187	\$ 15,835,351	\$ 11,077,937	\$ 435
Vero Beach	Indian River	16,402	\$ 4,632,629,372	\$ 282,443	\$ 3,373,482,518	\$ 205,675	2.5000	\$ 8,433,706	\$ 514	\$ 33,734,825	\$ 25,301,119	\$ 1,543
Alford	Jackson	478	\$ 18,285,907	\$ 38,255	\$ 11,055,722	\$ 23,129	1.5802	\$ 17,470	\$ 37	\$ 110,557	\$ 93,087	\$ 195
Bascom	Jackson	82	NO JUST OR TAXABLE VALUES REPORTED				NO MILLAGE RATE REPORTED			\$ -	\$ -	\$ -
Campbellton	Jackson	193	\$ 16,355,942	\$ 84,746	\$ 10,218,883	\$ 52,948	2.9399	\$ 30,042	\$ 156	\$ 102,189	\$ 72,146	\$ 374
Cottondale	Jackson	844	\$ 34,505,250	\$ 40,883	\$ 17,772,578	\$ 21,058	4.2500	\$ 75,533	\$ 89	\$ 177,726	\$ 102,192	\$ 121
Graceville	Jackson	2,159	\$ 137,225,532	\$ 63,560	\$ 91,188,517	\$ 42,236	4.0000	\$ 364,754	\$ 169	\$ 911,885	\$ 547,131	\$ 253
Grand Ridge	Jackson	882	NO JUST OR TAXABLE VALUES REPORTED				NO MILLAGE RATE REPORTED			\$ -	\$ -	\$ -
Greenwood	Jackson	551	\$ 28,261,348	\$ 51,291	\$ 14,496,015	\$ 26,309	1.0000	\$ 14,496	\$ 26	\$ 144,960	\$ 130,464	\$ 237

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			Just Value	Per Capita Just Value	Taxable Value	Per Capita Taxable Value	Millage Rate	Total Taxes Levied	Per Capita Total Taxes Levied	Total Taxes Levied @ 10 Mills	Total Unrealized Tax Revenues	Per Capita Unrealized Tax Revenues
Jacob City	Jackson	219	\$ 8,814,079	\$ 40,247	\$ 4,518,570	\$ 20,633	3.9879	\$ 18,020	\$ 82	\$ 45,186	\$ 27,166	\$ 124
Malone	Jackson	1,244	\$ 49,910,623	\$ 40,121	\$ 16,945,769	\$ 13,622	1.0000	\$ 16,946	\$ 14	\$ 169,458	\$ 152,512	\$ 123
Marianna	Jackson	6,549	\$ 496,534,093	\$ 75,818	\$ 264,824,513	\$ 40,437	2.9985	\$ 794,076	\$ 121	\$ 2,648,245	\$ 1,854,169	\$ 283
Sneads	Jackson	1,707	\$ 67,732,486	\$ 39,679	\$ 37,048,459	\$ 21,704	2.5883	\$ 95,893	\$ 56	\$ 370,485	\$ 274,592	\$ 161
Monticello	Jefferson	2,623	\$ 178,887,255	\$ 68,199	\$ 103,769,393	\$ 39,561	6.7984	\$ 705,466	\$ 269	\$ 1,037,694	\$ 332,228	\$ 127
Mayo	Lafayette	1,064	\$ 47,130,654	\$ 44,296	\$ 25,312,984	\$ 23,790	7.0000	\$ 177,191	\$ 167	\$ 253,130	\$ 75,939	\$ 71
Astatula	Lake	1,945	\$ 122,596,792	\$ 63,032	\$ 71,133,453	\$ 36,572	7.5000	\$ 533,501	\$ 274	\$ 711,335	\$ 177,834	\$ 91
Clermont	Lake	44,687	\$ 5,239,594,784	\$ 117,251	\$ 3,718,492,642	\$ 83,212	4.2061	\$ 15,640,352	\$ 350	\$ 37,184,926	\$ 21,544,575	\$ 482
Eustis	Lake	23,407	\$ 1,857,244,312	\$ 79,346	\$ 1,223,418,659	\$ 52,267	7.5810	\$ 9,274,737	\$ 396	\$ 12,234,187	\$ 2,959,450	\$ 126
Fruitland Park	Lake	8,675	\$ 1,176,082,485	\$ 135,571	\$ 857,729,335	\$ 98,874	3.9134	\$ 3,356,638	\$ 387	\$ 8,577,293	\$ 5,220,655	\$ 602
Groveland	Lake	20,197	\$ 1,840,680,647	\$ 91,136	\$ 1,275,569,461	\$ 63,156	5.2000	\$ 6,632,961	\$ 328	\$ 12,755,695	\$ 6,122,733	\$ 303
Howey-in-the-Hills	Lake	1,680	\$ 198,852,652	\$ 118,365	\$ 128,386,399	\$ 76,420	7.5000	\$ 962,898	\$ 573	\$ 1,283,864	\$ 320,966	\$ 191
Lady Lake	Lake	16,042	\$ 1,886,255,105	\$ 117,582	\$ 1,351,315,024	\$ 84,236	3.3962	\$ 4,589,336	\$ 286	\$ 13,513,150	\$ 8,923,814	\$ 556
Leesburg	Lake	28,234	\$ 2,604,055,359	\$ 92,231	\$ 1,707,674,882	\$ 60,483	4.0192	\$ 6,863,487	\$ 243	\$ 17,076,749	\$ 10,213,262	\$ 362
Mascotte	Lake	7,321	\$ 422,104,410	\$ 57,657	\$ 244,524,132	\$ 33,400	5.7500	\$ 1,406,014	\$ 192	\$ 2,445,241	\$ 1,039,228	\$ 142
Minneola	Lake	15,038	\$ 1,300,492,926	\$ 86,480	\$ 855,836,923	\$ 56,912	5.9000	\$ 5,049,438	\$ 336	\$ 8,558,369	\$ 3,508,931	\$ 233
Montverde	Lake	1,693	\$ 206,970,409	\$ 122,251	\$ 119,344,527	\$ 70,493	2.8300	\$ 337,745	\$ 199	\$ 1,193,445	\$ 855,700	\$ 505
Mount Dora	Lake	16,688	\$ 1,944,077,390	\$ 116,496	\$ 1,387,806,063	\$ 83,162	5.9603	\$ 8,271,740	\$ 496	\$ 13,878,061	\$ 5,606,320	\$ 336
Tavares	Lake	19,600	\$ 2,022,203,174	\$ 103,174	\$ 1,136,789,454	\$ 57,999	6.7579	\$ 7,682,309	\$ 392	\$ 11,367,895	\$ 3,685,585	\$ 188
Umatilla	Lake	3,785	\$ 292,647,593	\$ 77,318	\$ 180,454,097	\$ 47,676	7.1089	\$ 1,282,830	\$ 339	\$ 1,804,541	\$ 521,711	\$ 138
Bonita Springs	Lee	54,746	\$ 15,072,883,996	\$ 275,324	\$ 12,486,354,701	\$ 228,078	0.8173	\$ 10,205,098	\$ 186	\$ 124,863,547	\$ 114,658,449	\$ 2,094
Cape Coral	Lee	201,554	\$ 26,901,595,966	\$ 133,471	\$ 18,343,753,318	\$ 91,012	6.2500	\$ 114,648,458	\$ 569	\$ 183,437,533	\$ 68,789,075	\$ 341
Eestero	Lee	37,213	\$ 8,858,331,054	\$ 238,044	\$ 7,190,380,842	\$ 193,222	0.7700	\$ 5,536,593	\$ 149	\$ 71,903,808	\$ 66,367,215	\$ 1,783
Fort Myers	Lee	91,544	\$ 12,518,652,922	\$ 136,750	\$ 8,625,844,148	\$ 94,226	7.5875	\$ 65,448,592	\$ 715	\$ 86,258,441	\$ 20,809,849	\$ 227
Fort Myers Beach	Lee	5,584	\$ 4,600,127,486	\$ 823,805	\$ 3,886,776,743	\$ 696,056	0.9500	\$ 3,692,438	\$ 661	\$ 38,867,767	\$ 35,175,330	\$ 6,299
Sanibel	Lee	6,443	\$ 6,180,581,464	\$ 959,271	\$ 5,413,118,602	\$ 840,155	1.8922	\$ 10,242,703	\$ 1,590	\$ 54,131,186	\$ 43,888,483	\$ 6,812
Tallahassee	Leon	198,371	\$ 22,705,619,099	\$ 114,460	\$ 13,263,221,007	\$ 66,861	4.1000	\$ 54,379,206.13	\$ 274	\$ 132,632,210	\$ 78,253,004	\$ 394
Bronson	Levy	1,147	\$ 95,498,281	\$ 83,259	\$ 46,401,249	\$ 40,454	5.5815	\$ 258,989	\$ 226	\$ 464,012	\$ 205,024	\$ 179
Cedar Key	Levy	685	\$ 229,796,157	\$ 335,469	\$ 167,978,079	\$ 245,223	4.7440	\$ 796,888	\$ 1,163	\$ 1,679,781	\$ 882,893	\$ 1,289
Chiefland	Levy	2,328	\$ 209,765,347	\$ 90,105	\$ 148,889,237	\$ 63,956	7.9075	\$ 1,177,342	\$ 506	\$ 1,488,892	\$ 311,551	\$ 134
Inglis	Levy	1,483	\$ 113,552,184	\$ 76,569	\$ 73,491,910	\$ 49,556	5.0000	\$ 367,460	\$ 248	\$ 734,919	\$ 367,460	\$ 248
Otter Creek	Levy	110	\$ 11,860,361	\$ 107,821	\$ 7,818,102	\$ 71,074	7.1028	\$ 55,530	\$ 505	\$ 78,181	\$ 22,651	\$ 206
Williston	Levy	3,041	\$ 216,884,087	\$ 71,320	\$ 118,328,549	\$ 38,911	6.7500	\$ 798,718	\$ 263	\$ 1,183,285	\$ 384,568	\$ 126
Yankeetown	Levy	587	\$ 102,944,331	\$ 175,374	\$ 67,214,603	\$ 114,505	2.8119	\$ 189,001	\$ 322	\$ 672,146	\$ 483,145	\$ 823
Bristol	Liberty	954	\$ 64,165,971	\$ 67,260	\$ 26,747,515	\$ 28,037	6.3878	\$ 170,858	\$ 179	\$ 267,475	\$ 96,617	\$ 101
Greenville	Madison	756	\$ 21,635,274	\$ 28,618	\$ 11,620,076	\$ 15,370	10.0000	\$ 116,201	\$ 154	\$ 116,201	\$ 0	\$ 0
Lee	Madison	385	\$ 22,494,086	\$ 58,426	\$ 10,782,847	\$ 28,007	7.0000	\$ 75,480	\$ 196	\$ 107,828	\$ 32,349	\$ 84
Madison	Madison	2,977	\$ 163,944,100	\$ 55,070	\$ 97,600,317	\$ 32,785	7.0000	\$ 683,202	\$ 229	\$ 976,003	\$ 292,801	\$ 98
Anna Maria	Manatee	976	\$ 1,742,921,481	\$ 1,785,780	\$ 1,446,216,552	\$ 1,481,779	2.0500	\$ 2,964,744	\$ 3,038	\$ 14,462,166	\$ 11,497,422	\$ 11,780
Bradenton	Manatee	56,442	\$ 6,262,205,077	\$ 110,949	\$ 4,526,650,877	\$ 80,200	5.8976	\$ 26,696,376	\$ 473	\$ 45,266,509	\$ 18,570,133	\$ 329
Bradenton Beach	Manatee	900	\$ 879,293,929	\$ 976,993	\$ 735,012,499	\$ 816,681	2.3329	\$ 1,714,711	\$ 1,905	\$ 7,350,125	\$ 5,635,414	\$ 6,262
Holmes Beach	Manatee	3,017	\$ 2,742,741,843	\$ 909,096	\$ 2,354,389,091	\$ 780,374	2.1144	\$ 4,978,120	\$ 1,650	\$ 23,543,891	\$ 18,565,771	\$ 6,154
Palmetto	Manatee	13,348	\$ 1,548,517,478	\$ 116,011	\$ 1,040,995,404	\$ 77,989	5.9671	\$ 6,211,724	\$ 465	\$ 10,409,954	\$ 4,198,230	\$ 315
Longboat Key	Manatee/Sarasota	7,519	\$ 7,339,144,135	\$ 976,080	\$ 6,470,513,773	\$ 860,555	1.1240	\$ 11,681,847	\$ 1,554	\$ 64,705,138	\$ 53,023,291	\$ 7,052
Bellevue	Marion	5,591	\$ 406,799,637	\$ 72,760	\$ 266,797,638	\$ 47,719	5.0000	\$ 1,333,988	\$ 239	\$ 2,667,976	\$ 1,333,988	\$ 239
Dunnellon	Marion	1,934	\$ 294,452,131	\$ 152,250	\$ 195,911,622	\$ 101,299	6.5000	\$ 1,273,426	\$ 658	\$ 1,959,116	\$ 685,691	\$ 355
McIntosh	Marion	462	\$ 41,426,797	\$ 89,668	\$ 22,985,881	\$ 49,753	2.5000	\$ 57,465	\$ 124	\$ 229,859	\$ 172,394	\$ 373
Ocala	Marion	64,243	\$ 7,854,578,184	\$ 122,264	\$ 5,600,116,125	\$ 87,171	6.6177	\$ 37,059,888	\$ 577	\$ 56,001,161	\$ 18,941,273	\$ 295

2021 Florida Municipal Ad Valorem Tax Profile

Municipality	County	2021 Population Estimates	Municipal Just and Taxable Values				Municipal Government Levies			Estimates of Unrealized Tax Revenues		
			Just Value	Per Capita Just Value	Taxable Value	Per Capita Taxable Value	Millage Rate	Total Taxes Levied	Per Capita Total Taxes Levied	Total Taxes Levied @ 10 Mills	Total Unrealized Tax Revenues	Per Capita Unrealized Tax Revenues
Reddick	Marion	461	NO JUST OR TAXABLE VALUES REPORTED				NO MILLAGE RATE REPORTED			\$ -	\$ -	\$ -
Indiantown	Martin	6,580	\$ 2,295,984,665	\$ 348,934	\$ 2,060,086,268	\$ 313,083	1.6304	\$ 3,358,765	\$ 510	\$ 20,600,863	\$ 17,242,098	\$ 2,620
Jupiter Island	Martin	800	\$ 3,099,856,976	\$ 3,874,821	\$ 2,697,135,952	\$ 3,371,420	2.6216	\$ 7,070,812	\$ 8,839	\$ 26,971,360	\$ 19,900,548	\$ 24,876
Ocean Breeze	Martin	325	\$ 49,402,618	\$ 152,008	\$ 47,845,960	\$ 147,218	1.4000	\$ 66,984	\$ 206	\$ 478,460	\$ 411,475	\$ 1,266
Sewall's Point	Martin	1,997	\$ 895,679,228	\$ 448,512	\$ 736,690,940	\$ 368,899	3.2688	\$ 2,408,095	\$ 1,206	\$ 7,366,909	\$ 4,958,814	\$ 2,483
Stuart	Martin	17,684	\$ 3,494,522,963	\$ 197,609	\$ 2,381,313,329	\$ 134,659	5.0000	\$ 11,906,567	\$ 673	\$ 23,813,133	\$ 11,906,567	\$ 673
Aventura	Miami-Dade	40,371	\$ 11,679,339,892	\$ 289,300	\$ 10,463,857,804	\$ 259,192	1.7261	\$ 18,061,665	\$ 447	\$ 104,638,578	\$ 86,576,913	\$ 2,145
Bal Harbour	Miami-Dade	3,084	\$ 5,788,851,047	\$ 1,877,059	\$ 5,267,068,387	\$ 1,707,869	1.9654	\$ 10,351,896	\$ 3,357	\$ 52,670,684	\$ 42,318,788	\$ 13,722
Bay Harbor Islands	Miami-Dade	5,975	\$ 1,818,745,397	\$ 304,393	\$ 1,378,178,108	\$ 230,657	3.6245	\$ 4,995,207	\$ 836	\$ 13,781,781	\$ 8,786,575	\$ 1,471
Biscayne Park	Miami-Dade	3,119	\$ 442,341,501	\$ 141,822	\$ 269,858,430	\$ 86,521	9.7000	\$ 2,617,627	\$ 839	\$ 2,698,584	\$ 80,958	\$ 26
Coral Gables	Miami-Dade	50,193	\$ 24,144,004,892	\$ 481,023	\$ 18,140,071,441	\$ 361,406	5.5590	\$ 100,840,657	\$ 2,009	\$ 181,400,714	\$ 80,560,057	\$ 1,605
Cutler Bay	Miami-Dade	45,478	\$ 4,621,087,097	\$ 101,611	\$ 2,911,937,041	\$ 64,030	2.8332	\$ 8,250,100	\$ 181	\$ 29,119,370	\$ 20,869,270	\$ 459
Doral	Miami-Dade	80,703	\$ 17,811,255,187	\$ 220,701	\$ 14,943,612,914	\$ 185,168	1.9000	\$ 28,392,865	\$ 352	\$ 149,436,129	\$ 121,043,265	\$ 1,500
El Portal	Miami-Dade	1,991	\$ 362,770,816	\$ 182,205	\$ 195,625,801	\$ 98,255	8.3000	\$ 1,623,694	\$ 816	\$ 1,956,258	\$ 332,564	\$ 167
Florida City	Miami-Dade	13,857	\$ 1,087,678,932	\$ 78,493	\$ 697,230,019	\$ 50,316	7.2946	\$ 5,086,014	\$ 367	\$ 6,972,300	\$ 1,886,286	\$ 136
Golden Beach	Miami-Dade	955	\$ 1,552,228,434	\$ 1,625,370	\$ 1,204,302,234	\$ 1,261,049	8.1363	\$ 9,798,564	\$ 10,260	\$ 12,043,022	\$ 2,244,458	\$ 2,350
Hialeah	Miami-Dade	225,493	\$ 21,053,012,011	\$ 93,364	\$ 13,589,693,181	\$ 60,267	6.3018	\$ 85,639,528	\$ 380	\$ 135,896,932	\$ 50,257,403	\$ 223
Hialeah Gardens	Miami-Dade	23,055	\$ 2,558,357,990	\$ 110,968	\$ 1,593,252,198	\$ 69,107	5.1613	\$ 8,223,253	\$ 357	\$ 15,932,522	\$ 7,709,269	\$ 334
Homestead	Miami-Dade	81,110	\$ 5,791,662,758	\$ 71,405	\$ 3,754,602,314	\$ 46,290	6.2055	\$ 23,299,185	\$ 287	\$ 37,546,023	\$ 14,246,838	\$ 176
Indian Creek	Miami-Dade	84	\$ 952,241,552	\$ 11,336,209	\$ 730,257,814	\$ 8,693,545	6.3000	\$ 4,600,624	\$ 54,769	\$ 7,302,578	\$ 2,701,954	\$ 32,166
Key Biscayne	Miami-Dade	14,815	\$ 9,462,019,494	\$ 638,678	\$ 8,273,534,316	\$ 558,457	3.1990	\$ 26,467,036	\$ 1,787	\$ 82,735,343	\$ 56,268,307	\$ 3,798
Medley	Miami-Dade	1,047	\$ 3,303,506,435	\$ 3,155,211	\$ 2,832,741,855	\$ 2,705,580	3.9000	\$ 11,047,693	\$ 10,552	\$ 28,327,419	\$ 17,279,725	\$ 16,504
Miami	Miami-Dade	449,747	\$ 90,959,419,309	\$ 202,246	\$ 65,864,962,092	\$ 146,449	7.6665	\$ 504,953,732	\$ 1,123	\$ 658,649,621	\$ 153,695,889	\$ 342
Miami Beach	Miami-Dade	82,785	\$ 51,108,927,992	\$ 617,369	\$ 41,893,236,301	\$ 506,049	5.7626	\$ 241,413,964	\$ 2,916	\$ 418,932,363	\$ 177,518,400	\$ 2,144
Miami Gardens	Miami-Dade	112,508	\$ 9,681,110,382	\$ 86,048	\$ 5,729,093,283	\$ 50,922	6.9363	\$ 39,738,710	\$ 353	\$ 57,290,933	\$ 17,552,223	\$ 156
Miami Lakes	Miami-Dade	30,857	\$ 5,303,008,815	\$ 171,858	\$ 3,768,352,277	\$ 122,123	2.3127	\$ 8,715,068	\$ 282	\$ 37,683,523	\$ 28,968,454	\$ 939
Miami Shores	Miami-Dade	11,548	\$ 2,208,983,611	\$ 191,287	\$ 1,317,421,583	\$ 114,082	7.9000	\$ 10,407,631	\$ 901	\$ 13,174,216	\$ 2,766,585	\$ 240
Miami Springs	Miami-Dade	13,851	\$ 1,981,338,330	\$ 143,047	\$ 1,341,048,589	\$ 96,820	7.2095	\$ 9,668,290	\$ 698	\$ 13,410,486	\$ 3,742,196	\$ 270
North Bay Village	Miami-Dade	8,211	\$ 1,339,055,534	\$ 163,081	\$ 1,120,170,555	\$ 136,423	5.8484	\$ 6,551,205	\$ 798	\$ 11,201,706	\$ 4,650,500	\$ 566
North Miami	Miami-Dade	60,175	\$ 6,342,166,776	\$ 105,395	\$ 3,990,041,104	\$ 66,307	7.5000	\$ 29,925,308	\$ 497	\$ 39,900,411	\$ 9,975,103	\$ 166
North Miami Beach	Miami-Dade	43,749	\$ 5,128,624,055	\$ 117,228	\$ 3,662,249,679	\$ 83,710	6.2000	\$ 22,705,948	\$ 519	\$ 36,622,497	\$ 13,916,549	\$ 318
Opa-locka	Miami-Dade	16,570	\$ 2,124,688,091	\$ 128,225	\$ 1,314,579,762	\$ 79,335	9.6500	\$ 12,685,695	\$ 766	\$ 13,145,798	\$ 460,103	\$ 28
Palmetto Bay	Miami-Dade	24,499	\$ 4,999,451,708	\$ 204,068	\$ 3,386,324,182	\$ 138,223	2.4000	\$ 8,127,178	\$ 332	\$ 33,863,242	\$ 25,736,064	\$ 1,050
Pinecrest	Miami-Dade	18,419	\$ 7,190,830,339	\$ 390,403	\$ 5,380,789,641	\$ 292,133	2.3500	\$ 12,644,856	\$ 687	\$ 53,807,896	\$ 41,163,041	\$ 2,235
South Miami	Miami-Dade	12,071	\$ 3,052,747,743	\$ 252,899	\$ 2,111,151,907	\$ 174,895	4.3000	\$ 9,077,953	\$ 752	\$ 21,111,519	\$ 12,033,566	\$ 997
Sunny Isles Beach	Miami-Dade	22,655	\$ 13,614,369,714	\$ 600,943	\$ 12,643,635,558	\$ 558,095	2.1000	\$ 26,551,635	\$ 1,172	\$ 126,436,356	\$ 99,884,721	\$ 4,409
Surfside	Miami-Dade	5,593	\$ 3,920,748,531	\$ 701,010	\$ 3,279,130,441	\$ 586,292	4.2000	\$ 13,772,348	\$ 2,462	\$ 32,791,304	\$ 19,018,957	\$ 3,400
Sweetwater	Miami-Dade	19,941	\$ 2,737,092,269	\$ 137,260	\$ 2,062,509,421	\$ 103,431	3.9948	\$ 8,239,313	\$ 413	\$ 20,625,094	\$ 12,385,782	\$ 621
Virginia Gardens	Miami-Dade	2,371	\$ 439,778,413	\$ 185,482	\$ 348,714,992	\$ 147,075	4.9000	\$ 1,708,703	\$ 721	\$ 3,487,150	\$ 1,778,446	\$ 750
West Miami	Miami-Dade	7,275	\$ 988,724,034	\$ 135,907	\$ 733,388,490	\$ 100,809	6.8858	\$ 5,049,966	\$ 694	\$ 7,333,885	\$ 2,283,918	\$ 314
Islamorada	Monroe	7,116	\$ 5,281,961,623	\$ 742,266	\$ 4,285,768,529	\$ 602,272	3.0000	\$ 12,857,306	\$ 1,807	\$ 42,857,685	\$ 30,000,380	\$ 4,216
Key Colony Beach	Monroe	793	\$ 913,623,344	\$ 1,152,110	\$ 828,845,201	\$ 1,045,202	2.8726	\$ 2,380,941	\$ 3,002	\$ 8,288,452	\$ 5,907,511	\$ 7,450
Key West	Monroe	26,687	\$ 13,034,223,549	\$ 488,411	\$ 8,276,977,793	\$ 310,150	2.1360	\$ 17,679,625	\$ 662	\$ 82,769,778	\$ 65,090,153	\$ 2,439
Layton	Monroe	211	\$ 97,997,623	\$ 464,444	\$ 78,945,797	\$ 374,151	2.5532	\$ 201,564	\$ 955	\$ 789,458	\$ 587,894	\$ 2,786
Marathon	Monroe	9,915	\$ 3,851,288,257	\$ 388,430	\$ 3,109,528,073	\$ 313,619	2.7700	\$ 8,613,393	\$ 869	\$ 31,095,281	\$ 22,481,888	\$ 2,267
Callahan	Nassau	1,609	\$ 227,309,886	\$ 141,274	\$ 124,527,926	\$ 77,395	2.2800	\$ 283,924	\$ 176	\$ 1,245,279	\$ 961,356	\$ 597
Fernandina Beach	Nassau	13,051	\$ 4,511,852,629	\$ 345,709	\$ 3,026,241,408	\$ 231,878	5.3330	\$ 16,138,945	\$ 1,237	\$ 30,262,414	\$ 14,123,469	\$ 1,082
Hilliard	Nassau	3,047	\$ 386,926,274	\$ 126,986	\$ 116,359,730	\$ 38,188	2.5000	\$ 290,899	\$ 95	\$ 1,163,597	\$ 872,698	\$ 286

2021 Florida Municipal Ad Valorem Tax Profile

Municipality	County	2021 Population Estimates	Municipal Just and Taxable Values				Municipal Government Levies			Estimates of Unrealized Tax Revenues		
			Just Value	Per Capita Just Value	Taxable Value	Per Capita Taxable Value	Millage Rate	Total Taxes Levied	Per Capita Total Taxes Levied	Total Taxes Levied @ 10 Mills	Total Unrealized Tax Revenues	Per Capita Unrealized Tax Revenues
Cinco Bayou	Okaloosa	457	\$ 78,155,696	\$ 171,019	\$ 60,153,337	\$ 131,627	3.0000	\$ 180,460	\$ 395	\$ 601,533	\$ 421,073	\$ 921
Crestview	Okaloosa	27,366	\$ 2,047,753,385	\$ 74,828	\$ 1,418,153,425	\$ 51,822	6.9466	\$ 9,851,345	\$ 360	\$ 14,181,534	\$ 4,330,190	\$ 158
Destin	Okaloosa	14,217	\$ 7,123,459,439	\$ 501,052	\$ 6,082,722,208	\$ 427,849	1.6150	\$ 9,823,596	\$ 691	\$ 60,827,222	\$ 51,003,626	\$ 3,588
Fort Walton Beach	Okaloosa	20,948	\$ 2,494,885,384	\$ 119,099	\$ 1,636,487,931	\$ 78,121	5.3293	\$ 8,721,335	\$ 416	\$ 16,364,879	\$ 7,643,544	\$ 365
Laurel Hill	Okaloosa	624	\$ 38,064,610	\$ 61,001	\$ 21,554,100	\$ 34,542	3.5000	\$ 75,439	\$ 121	\$ 215,541	\$ 140,102	\$ 225
Mary Esther	Okaloosa	4,027	\$ 500,904,726	\$ 124,387	\$ 331,194,007	\$ 82,243	5.0261	\$ 1,664,614	\$ 413	\$ 3,311,940	\$ 1,647,326	\$ 409
Niceville	Okaloosa	16,040	\$ 2,071,387,297	\$ 129,139	\$ 1,335,496,911	\$ 83,260	3.7000	\$ 4,941,339	\$ 308	\$ 13,354,969	\$ 8,413,631	\$ 525
Shalimar	Okaloosa	763	\$ 162,799,764	\$ 213,368	\$ 111,836,739	\$ 146,575	1.8000	\$ 201,306	\$ 264	\$ 1,118,367	\$ 917,061	\$ 1,202
Valparaiso	Okaloosa	4,793	\$ 494,135,146	\$ 103,095	\$ 295,524,247	\$ 61,657	5.0240	\$ 1,484,714	\$ 310	\$ 2,955,242	\$ 1,470,529	\$ 307
Okeechobee	Okeechobee	5,284	\$ 535,782,502	\$ 101,397	\$ 351,992,688	\$ 66,615	7.6018	\$ 2,675,778	\$ 506	\$ 3,519,927	\$ 844,149	\$ 160
Apopka	Orange	56,727	\$ 6,349,506,846	\$ 111,931	\$ 4,210,624,012	\$ 74,226	4.1876	\$ 17,632,409	\$ 311	\$ 42,106,240	\$ 24,473,831	\$ 431
Bay Lake	Orange	29	\$ 9,808,977,590	\$ 338,240,607	\$ 9,178,415,244	\$ 316,497,077	2.1244	\$ 19,498,625	\$ 672,366	\$ 91,784,152	\$ 72,285,527	\$ 2,492,604
Belle Isle	Orange	7,027	\$ 1,274,961,167	\$ 181,437	\$ 878,763,046	\$ 125,055	4.4018	\$ 3,868,139	\$ 550	\$ 8,787,630	\$ 4,919,491	\$ 700
Eatonville	Orange	2,344	\$ 364,910,668	\$ 155,679	\$ 254,921,668	\$ 108,755	7.2938	\$ 1,859,348	\$ 793	\$ 2,549,217	\$ 689,869	\$ 294
Edgewood	Orange	2,683	\$ 572,562,142	\$ 213,404	\$ 425,741,413	\$ 158,681	5.2500	\$ 2,235,142	\$ 833	\$ 4,257,414	\$ 2,022,272	\$ 754
Lake Buena Vista	Orange	24	\$ 2,849,160,268	\$ 118,715,011	\$ 2,541,116,781	\$ 105,879,866	2.1366	\$ 5,429,350	\$ 226,223	\$ 25,411,168	\$ 19,981,818	\$ 832,576
Maitland	Orange	19,545	\$ 4,408,012,832	\$ 225,531	\$ 3,547,473,125	\$ 181,503	4.3453	\$ 15,414,835	\$ 789	\$ 35,474,731	\$ 20,059,896	\$ 1,026
Oakland	Orange	3,895	\$ 613,110,353	\$ 157,410	\$ 461,369,636	\$ 118,452	6.4000	\$ 2,952,766	\$ 758	\$ 4,613,696	\$ 1,660,931	\$ 426
Ocoee	Orange	48,202	\$ 5,366,301,972	\$ 111,329	\$ 3,612,327,280	\$ 74,941	5.0500	\$ 18,242,253	\$ 378	\$ 36,123,273	\$ 17,881,020	\$ 371
Orlando	Orange	314,506	\$ 62,338,652,282	\$ 198,211	\$ 38,979,729,328	\$ 123,940	6.6500	\$ 259,215,200	\$ 824	\$ 389,797,293	\$ 130,582,093	\$ 415
Windermere	Orange	3,051	\$ 1,031,091,861	\$ 337,952	\$ 800,486,587	\$ 262,369	3.7425	\$ 2,995,821	\$ 982	\$ 8,004,866	\$ 5,009,045	\$ 1,642
Winter Garden	Orange	47,475	\$ 6,190,140,140	\$ 130,387	\$ 4,400,250,867	\$ 92,686	4.5000	\$ 19,801,129	\$ 417	\$ 44,002,509	\$ 24,201,380	\$ 510
Winter Park	Orange	30,019	\$ 9,972,645,874	\$ 332,211	\$ 6,966,393,366	\$ 232,066	4.0923	\$ 28,508,572	\$ 950	\$ 69,663,934	\$ 41,155,362	\$ 1,371
Kissimmee	Osceola	80,999	\$ 6,889,178,048	\$ 85,053	\$ 4,347,052,498	\$ 53,668	4.6253	\$ 20,106,422	\$ 248	\$ 43,470,525	\$ 23,364,103	\$ 288
St. Cloud	Osceola	61,033	\$ 5,292,906,597	\$ 86,722	\$ 3,115,845,860	\$ 51,052	5.1128	\$ 15,930,697	\$ 261	\$ 31,158,459	\$ 15,227,762	\$ 250
Atlantis	Palm Beach	2,145	\$ 738,762,582	\$ 344,411	\$ 608,982,432	\$ 283,908	7.5300	\$ 4,585,638	\$ 2,138	\$ 6,089,824	\$ 1,504,187	\$ 701
Belle Glade	Palm Beach	16,893	\$ 772,163,850	\$ 45,709	\$ 409,235,094	\$ 24,225	6.5419	\$ 2,677,175	\$ 158	\$ 4,092,351	\$ 1,415,176	\$ 84
Boca Raton	Palm Beach	98,046	\$ 35,186,302,873	\$ 358,875	\$ 27,096,423,532	\$ 276,364	3.5789	\$ 96,975,390	\$ 989	\$ 270,964,235	\$ 173,988,845	\$ 1,775
Boynton Beach	Palm Beach	81,011	\$ 9,923,407,613	\$ 122,495	\$ 6,942,367,053	\$ 85,697	7.8900	\$ 54,775,276	\$ 676	\$ 69,423,671	\$ 14,648,394	\$ 181
Briny Breezes	Palm Beach	499	\$ 93,994,362	\$ 188,365	\$ 65,847,477	\$ 131,959	10.0000	\$ 658,475	\$ 1,320	\$ 658,475	\$ -	\$ -
Cloud Lake	Palm Beach	136	NO JUST OR TAXABLE VALUES REPORTED				NO MILLAGE RATE REPORTED			\$ -	\$ -	\$ -
Delray Beach	Palm Beach	66,948	\$ 16,426,264,710	\$ 245,359	\$ 12,511,398,671	\$ 186,882	6.6611	\$ 83,339,678	\$ 1,245	\$ 125,113,987	\$ 41,774,309	\$ 624
Glen Ridge	Palm Beach	217	NO JUST OR TAXABLE VALUES REPORTED				NO MILLAGE RATE REPORTED			\$ -	\$ -	\$ -
Golf	Palm Beach	257	\$ 270,203,394	\$ 1,051,375	\$ 205,560,117	\$ 799,845	6.5452	\$ 1,345,432	\$ 5,235	\$ 2,055,601	\$ 710,169	\$ 2,763
Greenacres	Palm Beach	44,549	\$ 3,586,935,462	\$ 80,517	\$ 2,256,917,751	\$ 50,661	6.4000	\$ 14,444,274	\$ 324	\$ 22,569,178	\$ 8,124,904	\$ 182
Gulf Stream	Palm Beach	949	\$ 1,584,288,332	\$ 1,669,429	\$ 1,259,779,984	\$ 1,327,482	3.6724	\$ 4,626,416	\$ 4,875	\$ 12,597,800	\$ 7,971,384	\$ 8,400
Haverhill	Palm Beach	2,193	\$ 196,618,359	\$ 89,657	\$ 115,996,490	\$ 52,894	4.5000	\$ 521,984	\$ 238	\$ 1,159,965	\$ 637,981	\$ 291
Highland Beach	Palm Beach	4,300	\$ 3,210,738,649	\$ 746,683	\$ 2,754,126,163	\$ 640,494	3.2294	\$ 8,894,175	\$ 2,068	\$ 27,541,262	\$ 18,647,087	\$ 4,337
Hypoluxo	Palm Beach	2,686	\$ 528,603,167	\$ 196,799	\$ 404,991,443	\$ 150,779	3.2000	\$ 1,295,973	\$ 482	\$ 4,049,914	\$ 2,753,942	\$ 1,025
Juno Beach	Palm Beach	3,862	\$ 2,114,666,240	\$ 547,557	\$ 1,740,510,317	\$ 450,676	1.9236	\$ 3,348,046	\$ 867	\$ 17,405,103	\$ 14,057,058	\$ 3,640
Jupiter	Palm Beach	61,121	\$ 16,814,071,826	\$ 275,095	\$ 12,486,465,315	\$ 204,291	2.4633	\$ 30,757,910	\$ 503	\$ 124,864,653	\$ 94,106,743	\$ 1,540
Jupiter Inlet Colony	Palm Beach	403	\$ 581,986,571	\$ 1,444,135	\$ 420,111,588	\$ 1,042,461	5.5600	\$ 2,335,820	\$ 5,796	\$ 4,201,116	\$ 1,865,295	\$ 4,629
Lake Clarke Shores	Palm Beach	3,562	\$ 508,525,197	\$ 142,764	\$ 300,771,805	\$ 84,439	6.2798	\$ 1,888,787	\$ 530	\$ 3,007,718	\$ 1,118,931	\$ 314
Lake Park	Palm Beach	9,039	\$ 1,118,263,918	\$ 123,715	\$ 822,554,005	\$ 91,001	5.3474	\$ 4,398,525	\$ 487	\$ 8,225,540	\$ 3,827,015	\$ 423
Lake Worth Beach	Palm Beach	42,572	\$ 3,591,759,046	\$ 84,369	\$ 2,337,696,368	\$ 54,912	5.4945	\$ 12,844,473	\$ 302	\$ 23,376,964	\$ 10,532,491	\$ 247
Lantana	Palm Beach	11,579	\$ 1,911,845,975	\$ 165,113	\$ 1,327,967,571	\$ 114,688	3.5000	\$ 4,647,886	\$ 401	\$ 13,279,676	\$ 8,631,789	\$ 745
Loxahatchee Groves	Palm Beach	3,379	\$ 743,980,769	\$ 220,178	\$ 387,276,074	\$ 114,613	3.0000	\$ 1,161,828	\$ 344	\$ 3,872,761	\$ 2,710,933	\$ 802
Manalapan	Palm Beach	419	\$ 1,740,533,682	\$ 4,154,018	\$ 1,493,905,182	\$ 3,565,406	3.1695	\$ 4,734,932	\$ 11,301	\$ 14,939,052	\$ 10,204,119	\$ 24,354

2021 Florida Municipal Ad Valorem Tax Profile

Municipality	County	2021 Population Estimates	Municipal Just and Taxable Values				Municipal Government Levies			Estimates of Unrealized Tax Revenues		
			Just Value	Per Capita Just Value	Taxable Value	Per Capita Taxable Value	Millage Rate	Total Taxes Levied	Per Capita Total Taxes Levied	Total Taxes Levied @ 10 Mills	Total Unrealized Tax Revenues	Per Capita Unrealized Tax Revenues
Mangonia Park	Palm Beach	2,142	\$ 305,829,830	\$ 142,778	\$ 249,408,076	\$ 116,437	9.9000	\$ 2,469,140	\$ 1,153	\$ 2,494,081	\$ 24,941	\$ 12
North Palm Beach	Palm Beach	13,167	\$ 3,670,276,845	\$ 278,748	\$ 2,626,109,789	\$ 199,446	7.0500	\$ 18,514,074	\$ 1,406	\$ 26,261,098	\$ 7,747,024	\$ 588
Ocean Ridge	Palm Beach	1,828	\$ 1,474,676,464	\$ 806,716	\$ 1,149,644,346	\$ 628,908	5.5000	\$ 6,323,044	\$ 3,459	\$ 11,496,443	\$ 5,173,400	\$ 2,830
Pahokee	Palm Beach	5,580	\$ 264,568,336	\$ 47,414	\$ 99,248,732	\$ 17,787	6.5419	\$ 649,275	\$ 116	\$ 992,487	\$ 343,212	\$ 62
Palm Beach	Palm Beach	9,253	\$ 28,186,568,170	\$ 3,046,209	\$ 21,676,697,466	\$ 2,342,667	2.8966	\$ 62,788,722	\$ 6,786	\$ 216,766,975	\$ 153,978,253	\$ 16,641
Palm Beach Gardens	Palm Beach	59,755	\$ 17,159,450,448	\$ 287,163	\$ 13,536,646,491	\$ 226,536	5.5500	\$ 75,128,388	\$ 1,257	\$ 135,366,465	\$ 60,238,077	\$ 1,008
Palm Beach Shores	Palm Beach	1,330	\$ 727,970,439	\$ 547,346	\$ 635,353,055	\$ 477,709	6.3500	\$ 4,034,492	\$ 3,033	\$ 6,353,531	\$ 2,319,039	\$ 1,744
Palm Springs	Palm Beach	26,904	\$ 2,194,129,626	\$ 81,554	\$ 1,484,654,617	\$ 55,183	3.5000	\$ 5,196,291	\$ 193	\$ 14,846,546	\$ 9,650,255	\$ 359
Riviera Beach	Palm Beach	38,125	\$ 8,206,632,196	\$ 215,256	\$ 6,344,937,134	\$ 166,425	8.4520	\$ 53,627,409	\$ 1,407	\$ 63,449,371	\$ 9,821,963	\$ 258
Royal Palm Beach	Palm Beach	39,144	\$ 5,003,959,888	\$ 127,835	\$ 3,395,982,457	\$ 86,756	1.9200	\$ 6,520,286	\$ 167	\$ 33,959,825	\$ 27,439,538	\$ 701
South Bay	Palm Beach	4,924	\$ 196,032,427	\$ 39,812	\$ 75,615,569	\$ 15,357	6.3089	\$ 477,051	\$ 97	\$ 756,156	\$ 279,105	\$ 57
South Palm Beach	Palm Beach	1,472	\$ 536,145,298	\$ 364,229	\$ 458,575,870	\$ 311,533	3.5000	\$ 1,605,016	\$ 1,090	\$ 4,585,759	\$ 2,980,743	\$ 2,025
Tequesta	Palm Beach	6,152	\$ 1,871,668,556	\$ 304,237	\$ 1,294,696,716	\$ 210,451	6.6290	\$ 8,582,545	\$ 1,395	\$ 12,946,967	\$ 4,364,423	\$ 709
Wellington	Palm Beach	61,768	\$ 13,390,833,714	\$ 216,792	\$ 9,277,967,263	\$ 150,207	2.4700	\$ 22,916,579	\$ 371	\$ 92,779,673	\$ 69,863,093	\$ 1,131
West Palm Beach	Palm Beach	119,255	\$ 22,117,603,979	\$ 185,465	\$ 15,573,387,526	\$ 130,589	8.3465	\$ 129,983,279	\$ 1,090	\$ 155,733,875	\$ 25,750,596	\$ 216
Westlake	Palm Beach	1,757	\$ 603,648,098	\$ 343,568	\$ 350,973,918	\$ 199,757	5.1250	\$ 1,798,741	\$ 1,024	\$ 3,509,739	\$ 1,710,998	\$ 974
Dade City	Pasco	7,541	\$ 733,306,061	\$ 97,243	\$ 339,633,298	\$ 45,038	7.1400	\$ 2,424,982	\$ 322	\$ 3,396,333	\$ 971,351	\$ 129
New Port Richey	Pasco	16,812	\$ 1,259,635,287	\$ 74,925	\$ 724,944,078	\$ 43,121	8.5000	\$ 6,162,025	\$ 367	\$ 7,249,441	\$ 1,087,416	\$ 65
Port Richey	Pasco	3,185	\$ 447,329,973	\$ 140,449	\$ 337,391,839	\$ 105,932	6.4000	\$ 2,159,308	\$ 678	\$ 3,373,918	\$ 1,214,611	\$ 381
San Antonio	Pasco	1,297	\$ 146,238,338	\$ 112,751	\$ 82,030,864	\$ 63,247	4.0200	\$ 329,764	\$ 254	\$ 820,309	\$ 490,545	\$ 378
St. Leo	Pasco	2,363	\$ 76,953,814	\$ 32,566	\$ 11,348,867	\$ 4,803	0.7000	\$ 7,944	\$ 3	\$ 113,489	\$ 105,544	\$ 45
Zephyrhills	Pasco	17,788	\$ 1,496,332,002	\$ 84,120	\$ 947,422,720	\$ 53,262	6.3500	\$ 6,016,134	\$ 338	\$ 9,474,227	\$ 3,458,093	\$ 194
Belleair	Pinellas	4,324	\$ 1,344,634,947	\$ 310,970	\$ 950,491,086	\$ 219,818	6.5000	\$ 6,178,192	\$ 1,429	\$ 9,504,911	\$ 3,326,719	\$ 769
Belleair Beach	Pinellas	1,632	\$ 879,087,957	\$ 538,657	\$ 640,117,385	\$ 392,229	2.0394	\$ 1,305,455	\$ 800	\$ 6,401,174	\$ 5,095,718	\$ 3,122
Belleair Bluffs	Pinellas	2,317	\$ 417,240,403	\$ 180,078	\$ 283,293,171	\$ 122,267	5.3500	\$ 1,515,618	\$ 654	\$ 2,832,932	\$ 1,317,313	\$ 569
Belleair Shore	Pinellas	74	\$ 241,521,917	\$ 3,263,810	\$ 195,904,524	\$ 2,647,358	0.5450	\$ 106,768	\$ 1,443	\$ 1,959,045	\$ 1,852,277	\$ 25,031
Clearwater	Pinellas	117,800	\$ 19,874,688,856	\$ 168,716	\$ 13,405,609,514	\$ 113,800	5.9550	\$ 79,830,405	\$ 678	\$ 134,056,095	\$ 54,225,690	\$ 460
Dunedin	Pinellas	36,116	\$ 5,582,437,188	\$ 154,570	\$ 3,314,008,709	\$ 91,760	4.1345	\$ 13,701,769	\$ 379	\$ 33,140,087	\$ 19,438,318	\$ 538
Gulfport	Pinellas	11,777	\$ 1,936,084,668	\$ 164,395	\$ 1,192,693,980	\$ 101,273	4.0390	\$ 4,817,291	\$ 409	\$ 11,926,940	\$ 7,109,649	\$ 604
Indian Rocks Beach	Pinellas	3,696	\$ 1,880,879,582	\$ 508,896	\$ 1,435,252,636	\$ 388,326	1.8326	\$ 2,630,244	\$ 712	\$ 14,352,526	\$ 11,722,282	\$ 3,172
Indian Shores	Pinellas	1,193	\$ 1,323,305,666	\$ 1,109,225	\$ 1,158,733,818	\$ 971,277	1.8700	\$ 2,166,832	\$ 1,816	\$ 11,587,338	\$ 9,420,506	\$ 7,896
Kenneth City	Pinellas	5,034	\$ 373,319,847	\$ 74,160	\$ 214,666,050	\$ 42,643	5.4374	\$ 1,167,225	\$ 232	\$ 2,146,661	\$ 979,435	\$ 195
Largo	Pinellas	83,071	\$ 8,741,692,636	\$ 105,232	\$ 5,980,304,385	\$ 71,990	5.5800	\$ 33,370,098	\$ 402	\$ 59,803,044	\$ 26,432,945	\$ 318
Madeira Beach	Pinellas	3,886	\$ 2,032,250,078	\$ 522,967	\$ 1,555,767,607	\$ 400,352	2.7500	\$ 4,278,361	\$ 1,101	\$ 15,557,676	\$ 11,279,315	\$ 2,903
North Redington Beach	Pinellas	1,493	\$ 741,895,972	\$ 496,916	\$ 607,550,866	\$ 406,933	1.0000	\$ 607,551	\$ 407	\$ 6,075,509	\$ 5,467,958	\$ 3,662
Oldsmar	Pinellas	14,905	\$ 2,379,907,929	\$ 159,672	\$ 1,670,965,227	\$ 112,108	4.0500	\$ 6,767,409	\$ 454	\$ 16,709,652	\$ 9,942,243	\$ 667
Pinellas Park	Pinellas	54,239	\$ 6,500,489,277	\$ 119,849	\$ 4,466,014,551	\$ 82,340	5.4900	\$ 24,518,420	\$ 452	\$ 44,660,146	\$ 20,141,726	\$ 371
Redington Beach	Pinellas	1,372	\$ 786,270,488	\$ 573,083	\$ 593,708,956	\$ 432,732	1.8149	\$ 1,077,522	\$ 785	\$ 5,937,090	\$ 4,859,567	\$ 3,542
Redington Shores	Pinellas	2,180	\$ 1,086,485,077	\$ 498,388	\$ 846,993,022	\$ 388,529	1.6896	\$ 1,431,079	\$ 656	\$ 8,469,930	\$ 7,038,851	\$ 3,229
Safety Harbor	Pinellas	17,105	\$ 2,802,442,149	\$ 163,838	\$ 1,574,455,051	\$ 92,046	3.9500	\$ 6,219,097	\$ 364	\$ 15,744,551	\$ 9,525,453	\$ 557
Seminole	Pinellas	19,358	\$ 2,783,675,295	\$ 143,800	\$ 1,805,711,320	\$ 93,280	2.4793	\$ 4,476,900	\$ 231	\$ 18,057,113	\$ 13,580,213	\$ 702
South Pasadena	Pinellas	5,359	\$ 965,332,802	\$ 180,133	\$ 729,595,472	\$ 136,144	4.2474	\$ 3,098,884	\$ 578	\$ 7,295,955	\$ 4,197,071	\$ 783
St. Pete Beach	Pinellas	8,867	\$ 4,714,407,708	\$ 531,680	\$ 3,614,116,007	\$ 407,592	3.1500	\$ 11,384,465	\$ 1,284	\$ 36,141,160	\$ 24,756,695	\$ 2,792
St. Petersburg	Pinellas	260,778	\$ 40,724,328,946	\$ 156,165	\$ 24,634,392,944	\$ 94,465	6.6550	\$ 163,941,885	\$ 629	\$ 246,343,929	\$ 82,402,044	\$ 316
Tarpon Springs	Pinellas	25,359	\$ 3,501,295,463	\$ 138,069	\$ 2,183,258,424	\$ 86,094	5.3700	\$ 11,724,098	\$ 462	\$ 21,832,584	\$ 10,108,487	\$ 399
Treasure Island	Pinellas	6,570	\$ 2,931,848,811	\$ 446,248	\$ 2,231,964,647	\$ 339,721	3.8129	\$ 8,510,258	\$ 1,295	\$ 22,319,646	\$ 13,809,388	\$ 2,102
Auburndale	Polk	16,539	\$ 2,204,016,857	\$ 133,262	\$ 1,614,005,949	\$ 97,588	4.2515	\$ 6,861,946	\$ 415	\$ 16,140,059	\$ 9,278,113	\$ 561
Bartow	Polk	19,539	\$ 1,658,712,737	\$ 84,892	\$ 842,156,325	\$ 43,101	4.0000	\$ 3,368,625	\$ 172	\$ 8,421,563	\$ 5,052,938	\$ 259

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			Just Value	Per Capita Just Value	Taxable Value	Per Capita Taxable Value	Millage Rate	Total Taxes Levied	Per Capita Total Taxes Levied	Total Taxes Levied @ 10 Mills	Total Unrealized Tax Revenues	Per Capita Unrealized Tax Revenues
Davenport	Polk	10,552	\$ 773,698,282	\$ 73,322	\$ 545,540,511	\$ 51,700	7.5000	\$ 4,091,554	\$ 388	\$ 5,455,405	\$ 1,363,851	\$ 129
Dundee	Polk	5,551	\$ 430,851,267	\$ 77,617	\$ 251,458,999	\$ 45,300	7.9000	\$ 1,986,526	\$ 358	\$ 2,514,590	\$ 528,064	\$ 95
Eagle Lake	Polk	3,191	\$ 232,126,866	\$ 72,744	\$ 127,679,012	\$ 40,012	7.6516	\$ 976,949	\$ 306	\$ 1,276,790	\$ 299,841	\$ 94
Fort Meade	Polk	5,107	\$ 297,226,723	\$ 58,200	\$ 150,618,501	\$ 29,493	8.6306	\$ 1,299,928	\$ 255	\$ 1,506,185	\$ 206,257	\$ 40
Frostproof	Polk	2,944	\$ 288,068,575	\$ 97,849	\$ 157,985,066	\$ 53,663	6.5530	\$ 1,035,276	\$ 352	\$ 1,579,851	\$ 544,575	\$ 185
Haines City	Polk	29,179	\$ 2,469,693,589	\$ 84,639	\$ 1,700,187,002	\$ 58,267	7.5895	\$ 12,903,569	\$ 442	\$ 17,001,870	\$ 4,098,301	\$ 140
Highland Park	Polk	252	\$ 22,296,044	\$ 88,476	\$ 14,202,378	\$ 56,359	9.9759	\$ 141,682	\$ 562	\$ 142,024	\$ 342	\$ 1
Hillcrest Heights	Polk	249	\$ 25,301,119	\$ 101,611	\$ 17,240,175	\$ 69,238	0.8580	\$ 14,792	\$ 59	\$ 172,402	\$ 157,610	\$ 633
Lake Alfred	Polk	6,568	\$ 460,702,470	\$ 70,143	\$ 259,054,154	\$ 39,442	7.2390	\$ 1,875,293	\$ 286	\$ 2,590,542	\$ 715,249	\$ 109
Lake Hamilton	Polk	1,568	\$ 156,913,109	\$ 100,072	\$ 98,297,575	\$ 62,690	8.4276	\$ 828,413	\$ 528	\$ 982,976	\$ 154,563	\$ 99
Lake Wales	Polk	17,001	\$ 1,433,564,063	\$ 84,322	\$ 891,183,288	\$ 52,419	6.7697	\$ 6,033,044	\$ 355	\$ 8,911,833	\$ 2,878,789	\$ 169
Lakeland	Polk	116,421	\$ 12,693,093,491	\$ 109,028	\$ 8,277,300,691	\$ 71,098	5.4323	\$ 44,964,781	\$ 386	\$ 82,773,007	\$ 37,808,226	\$ 325
Mulberry	Polk	4,011	\$ 368,936,224	\$ 91,981	\$ 250,964,522	\$ 62,569	6.4400	\$ 1,616,212	\$ 403	\$ 2,509,645	\$ 893,434	\$ 223
Polk City	Polk	2,902	\$ 278,847,452	\$ 96,088	\$ 199,018,412	\$ 68,580	5.7000	\$ 1,134,405	\$ 391	\$ 1,990,184	\$ 855,779	\$ 295
Winter Haven	Polk	51,126	\$ 4,735,057,211	\$ 92,615	\$ 3,059,421,194	\$ 59,841	6.7900	\$ 20,773,470	\$ 406	\$ 30,594,212	\$ 9,820,742	\$ 192
Crescent City	Putnam	1,662	\$ 146,330,249	\$ 88,045	\$ 80,950,674	\$ 48,707	8.5914	\$ 695,480	\$ 418	\$ 809,507	\$ 114,027	\$ 69
Interlachen	Putnam	1,443	\$ 131,189,373	\$ 90,914	\$ 64,977,225	\$ 45,029	7.9282	\$ 515,152	\$ 357	\$ 649,772	\$ 134,620	\$ 93
Palatka	Putnam	10,468	\$ 1,048,049,776	\$ 100,119	\$ 516,969,105	\$ 49,386	6.4000	\$ 3,308,602	\$ 316	\$ 5,169,691	\$ 1,861,089	\$ 178
Pomona Park	Putnam	781	\$ 58,305,829	\$ 74,655	\$ 36,999,580	\$ 47,375	5.0493	\$ 186,822	\$ 239	\$ 369,996	\$ 183,174	\$ 235
Welaka	Putnam	719	\$ 93,463,048	\$ 129,990	\$ 64,479,617	\$ 89,680	5.5050	\$ 354,960	\$ 494	\$ 644,796	\$ 289,836	\$ 403
Gulf Breeze	Santa Rosa	6,359	\$ 1,506,962,498	\$ 236,981	\$ 960,597,691	\$ 151,061	1.9723	\$ 1,894,587	\$ 298	\$ 9,605,977	\$ 7,711,390	\$ 1,213
Jay	Santa Rosa	547	\$ 66,525,842	\$ 121,619	\$ 44,354,385	\$ 81,087	3.8000	\$ 168,547	\$ 308	\$ 443,544	\$ 274,997	\$ 503
Milton	Santa Rosa	10,160	\$ 736,747,291	\$ 72,514	\$ 415,866,232	\$ 40,932	2.9900	\$ 1,243,440	\$ 122	\$ 4,158,662	\$ 2,915,222	\$ 287
North Port	Sarasota	78,129	\$ 8,870,230,408	\$ 113,533	\$ 5,772,979,693	\$ 73,890	3.7667	\$ 21,745,083	\$ 278	\$ 57,729,797	\$ 35,984,714	\$ 461
Sarasota	Sarasota	55,386	\$ 17,845,604,560	\$ 322,204	\$ 12,456,717,891	\$ 224,907	3.1372	\$ 39,079,215	\$ 706	\$ 124,567,179	\$ 85,487,964	\$ 1,543
Venice	Sarasota	26,103	\$ 6,409,790,653	\$ 245,558	\$ 4,843,152,349	\$ 185,540	4.3600	\$ 21,116,144	\$ 809	\$ 48,431,523	\$ 27,315,379	\$ 1,046
Altamonte Springs	Seminole	46,735	\$ 5,271,436,120	\$ 112,794	\$ 3,800,528,926	\$ 81,321	3.1000	\$ 11,781,640	\$ 252	\$ 38,005,289	\$ 26,223,650	\$ 561
Casselberry	Seminole	29,571	\$ 2,600,453,345	\$ 87,939	\$ 1,818,194,234	\$ 61,486	2.9990	\$ 5,452,765	\$ 184	\$ 18,181,942	\$ 12,729,178	\$ 430
Lake Mary	Seminole	16,867	\$ 3,632,074,459	\$ 215,336	\$ 2,894,066,321	\$ 171,582	3.5895	\$ 10,388,251	\$ 616	\$ 28,940,663	\$ 18,552,412	\$ 1,100
Longwood	Seminole	15,496	\$ 2,009,687,604	\$ 129,691	\$ 1,376,461,281	\$ 88,827	5.5000	\$ 7,570,537	\$ 489	\$ 13,764,613	\$ 6,194,076	\$ 400
Oviedo	Seminole	40,073	\$ 4,864,925,246	\$ 121,402	\$ 3,320,913,492	\$ 82,872	5.1275	\$ 17,027,984	\$ 425	\$ 33,209,135	\$ 16,181,151	\$ 404
Sanford	Seminole	62,045	\$ 4,864,925,246	\$ 78,410	\$ 3,320,913,492	\$ 53,524	5.1275	\$ 17,027,984	\$ 274	\$ 33,209,135	\$ 16,181,151	\$ 261
Winter Springs	Seminole	38,767	\$ 4,252,149,014	\$ 109,685	\$ 2,860,325,999	\$ 73,782	2.4100	\$ 6,893,386	\$ 178	\$ 28,603,260	\$ 21,709,874	\$ 560
St. Augustine	St. Johns	14,976	\$ 3,429,911,854	\$ 229,027	\$ 2,163,607,035	\$ 144,472	7.5000	\$ 16,227,053	\$ 1,084	\$ 21,636,070	\$ 5,409,018	\$ 361
St. Augustine Beach	St. Johns	6,888	\$ 1,933,501,367	\$ 280,706	\$ 1,531,981,755	\$ 222,413	2.4500	\$ 3,753,355	\$ 545	\$ 15,319,818	\$ 11,566,462	\$ 1,679
Fort Pierce	St. Lucie	48,038	\$ 4,899,692,531	\$ 101,996	\$ 2,932,140,304	\$ 61,038	6.9000	\$ 20,231,768	\$ 421	\$ 29,321,403	\$ 9,089,635	\$ 189
Port St. Lucie	St. Lucie	214,514	\$ 22,610,765,378	\$ 105,405	\$ 13,310,261,247	\$ 62,048	4.8807	\$ 64,963,392	\$ 303	\$ 133,102,612	\$ 68,139,220	\$ 318
St. Lucie Village	St. Lucie	611	\$ 119,377,559	\$ 195,381	\$ 76,837,197	\$ 125,756	1.7200	\$ 132,160	\$ 216	\$ 768,372	\$ 636,212	\$ 1,041
Bushnell	Sumter	3,253	\$ 275,032,028	\$ 84,547	\$ 178,513,450	\$ 54,877	3.5692	\$ 637,150	\$ 196	\$ 1,785,135	\$ 1,147,984	\$ 353
Center Hill	Sumter	849	\$ 67,225,154	\$ 79,182	\$ 38,048,338	\$ 44,815	4.0114	\$ 152,627	\$ 180	\$ 380,483	\$ 227,856	\$ 268
Coleman	Sumter	642	\$ 41,305,205	\$ 64,338	\$ 21,999,893	\$ 34,268	3.9000	\$ 85,800	\$ 134	\$ 219,999	\$ 134,199	\$ 209
Webster	Sumter	794	\$ 42,761,330	\$ 53,856	\$ 27,795,302	\$ 35,007	8.0000	\$ 222,362	\$ 280	\$ 277,953	\$ 55,591	\$ 70
Wildwood	Sumter	20,909	\$ 3,745,479,264	\$ 179,132	\$ 3,034,902,126	\$ 145,148	3.2478	\$ 9,856,755	\$ 471	\$ 30,349,021	\$ 20,492,266	\$ 980
Branford	Suwannee	724	\$ 42,231,061	\$ 58,330	\$ 25,621,165	\$ 35,388	7.5000	\$ 192,159	\$ 265	\$ 256,212	\$ 64,053	\$ 88
Live Oak	Suwannee	6,794	\$ 364,853,007	\$ 53,702	\$ 240,038,893	\$ 35,331	5.2521	\$ 2,220,864	\$ 327	\$ 2,400,389	\$ 179,525	\$ 26
Perry	Taylor	6,910	\$ 480,732,662	\$ 69,571	\$ 277,056,406	\$ 40,095	6.5473	\$ 1,813,971	\$ 263	\$ 2,770,564	\$ 956,593	\$ 138
Lake Butler	Union	2,017	\$ 77,442,122	\$ 38,395	\$ 39,569,157	\$ 19,618	2.7500	\$ 108,815	\$ 54	\$ 395,692	\$ 286,876	\$ 142
Raiford	Union	231	NO JUST OR TAXABLE VALUES REPORTED				NO MILLAGE RATE REPORTED			\$ -	\$ -	\$ -

2021 Florida Municipal Ad Valorem Tax Profile

Municipality	County	2021 Population Estimates	Municipal Just and Taxable Values				Municipal Government Levies			Estimates of Unrealized Tax Revenues		
			Just Value	Per Capita Just Value	Taxable Value	Per Capita Taxable Value	Millage Rate	Total Taxes Levied	Per Capita Total Taxes Levied	Total Taxes Levied @ 10 Mills	Total Unrealized Tax Revenues	Per Capita Unrealized Tax Revenues
Worthington Springs	Union	405	\$ 14,593,858	\$ 36,034	\$ 8,081,211	\$ 19,954	1.7295	\$ 13,976	\$ 35	\$ 80,812	\$ 66,836	\$ 165
Daytona Beach	Volusia	74,113	\$ 9,949,010,434	\$ 134,241	\$ 6,252,434,834	\$ 84,364	5.5300	\$ 34,575,965	\$ 467	\$ 62,524,348	\$ 27,948,384	\$ 377
Daytona Beach Shores	Volusia	5,253	\$ 2,060,451,870	\$ 392,243	\$ 1,757,180,195	\$ 334,510	4.9356	\$ 8,672,739	\$ 1,651	\$ 17,571,802	\$ 8,899,063	\$ 1,694
DeBary	Volusia	23,014	\$ 3,563,599,286	\$ 154,845	\$ 2,457,604,554	\$ 106,787	2.9247	\$ 7,187,756	\$ 312	\$ 24,576,046	\$ 17,388,290	\$ 756
DeLand	Volusia	38,342	\$ 3,943,375,487	\$ 102,847	\$ 2,293,935,088	\$ 59,828	6.7841	\$ 15,562,285	\$ 406	\$ 22,939,351	\$ 7,377,066	\$ 192
Deltona	Volusia	94,953	\$ 7,003,931,802	\$ 73,762	\$ 3,367,752,847	\$ 35,468	7.8500	\$ 26,436,860	\$ 278	\$ 33,677,528	\$ 7,240,669	\$ 76
Edgewater	Volusia	23,310	\$ 2,226,879,569	\$ 95,533	\$ 1,259,883,815	\$ 54,049	6.7000	\$ 8,441,222	\$ 362	\$ 12,598,838	\$ 4,157,617	\$ 178
Holly Hill	Volusia	12,971	\$ 1,076,979,187	\$ 83,030	\$ 736,821,966	\$ 56,805	6.2500	\$ 4,605,137	\$ 355	\$ 7,368,220	\$ 2,763,082	\$ 213
Lake Helen	Volusia	2,913	\$ 253,167,218	\$ 86,909	\$ 129,273,787	\$ 44,378	6.8500	\$ 885,525	\$ 304	\$ 1,292,738	\$ 407,212	\$ 140
New Smyrna Beach	Volusia	30,962	\$ 7,113,057,284	\$ 229,735	\$ 4,901,064,790	\$ 158,293	3.7421	\$ 18,340,275	\$ 592	\$ 49,010,648	\$ 30,670,373	\$ 991
Oak Hill	Volusia	2,025	\$ 272,124,609	\$ 134,383	\$ 149,428,274	\$ 73,792	5.6820	\$ 849,051	\$ 419	\$ 1,494,283	\$ 645,231	\$ 319
Orange City	Volusia	13,483	\$ 1,394,381,396	\$ 103,418	\$ 905,624,424	\$ 67,168	7.7900	\$ 7,054,814	\$ 523	\$ 9,056,244	\$ 2,001,430	\$ 148
Ormond Beach	Volusia	44,046	\$ 6,065,163,383	\$ 137,701	\$ 4,127,938,609	\$ 93,719	3.9128	\$ 16,151,798	\$ 367	\$ 41,279,386	\$ 25,127,588	\$ 570
Pierson	Volusia	1,547	\$ 153,569,519	\$ 99,269	\$ 62,993,903	\$ 40,720	5.8358	\$ 367,620	\$ 238	\$ 629,939	\$ 262,319	\$ 170
Ponce Inlet	Volusia	3,382	\$ 1,312,047,023	\$ 387,950	\$ 1,007,377,679	\$ 297,864	5.9000	\$ 5,943,528	\$ 1,757	\$ 10,073,777	\$ 4,130,248	\$ 1,221
Port Orange	Volusia	63,275	\$ 6,236,246,505	\$ 98,558	\$ 3,992,441,944	\$ 63,097	4.9072	\$ 19,591,711	\$ 310	\$ 39,924,419	\$ 20,332,708	\$ 321
South Daytona	Volusia	13,140	\$ 1,096,905,710	\$ 83,478	\$ 698,212,950	\$ 53,136	7.7500	\$ 5,411,150	\$ 412	\$ 6,982,130	\$ 1,570,979	\$ 120
Sopchoppy	Wakulla	431	NO JUST OR TAXABLE VALUES REPORTED				NO MILLAGE RATE REPORTED			\$ -	\$ -	\$ -
St. Marks	Wakulla	282	\$ 49,385,145	\$ 175,125	\$ 32,278,525	\$ 114,463	5.5195	\$ 178,161	\$ 632	\$ 322,785	\$ 144,624	\$ 513
DeFuniak Springs	Walton	5,940	\$ 416,887,808	\$ 70,183	\$ 271,506,415	\$ 45,708	5.5000	\$ 1,493,285	\$ 251	\$ 2,715,064	\$ 1,221,779	\$ 206
Freeport	Walton	7,320	\$ 802,585,999	\$ 109,643	\$ 597,643,134	\$ 81,645	4.7302	\$ 2,826,972	\$ 386	\$ 5,976,431	\$ 3,149,460	\$ 430
Paxton	Walton	556	NO JUST OR TAXABLE VALUES REPORTED				NO MILLAGE RATE REPORTED			\$ -	\$ -	\$ -
Caryville	Washington	290	NO JUST OR TAXABLE VALUES REPORTED				NO MILLAGE RATE REPORTED			\$ -	\$ -	\$ -
Chipley	Washington	3,631	\$ 257,896,835	\$ 71,026	\$ 160,473,935	\$ 44,196	7.0000	\$ 1,123,318	\$ 309	\$ 1,604,739	\$ 481,422	\$ 133
Ebro	Washington	242	NO JUST OR TAXABLE VALUES REPORTED				NO MILLAGE RATE REPORTED			\$ -	\$ -	\$ -
Vernon	Washington	756	\$ 49,839,755	\$ 65,926	\$ 20,048,777	\$ 26,520	4.9442	\$ 99,125	\$ 131	\$ 200,488	\$ 101,363	\$ 134
Wausau	Washington	385	NO JUST OR TAXABLE VALUES REPORTED				NO MILLAGE RATE REPORTED			\$ -	\$ -	\$ -
Statewide Municipal Population		11,015,353	\$ 1,737,123,260,699	\$ 173,501	\$ 1,222,431,201,848	\$ 122,094		\$ 6,052,636,558	\$ 605	\$ 12,224,312,018	\$ 6,171,675,461	\$ 616
# Reporting an Operating Millage Rate:		391										

Notes:

- 1) This table does not include data for the consolidated City of Jacksonville/Duval County government. Refer to the separate county ad valorem tax profile.
- 2) The term, Just Value, means the market value of real, personal, and railroad properties within the municipal jurisdiction. The term, Taxable Value, means the assessed value of real, personal, and railroad property within the municipal jurisdiction minus the amount of any applicable exemptions provided under s. 3 or s. 6, Art. VII of the State Constitution and Chapter 196, F.S.
- 3) Each municipality's Estimate of Unrealized Tax Revenues was calculated using the following methodology. First, the total possible ad valorem tax revenue was calculated by multiplying each municipality's Taxable Value by 10 mills. Second, the Unrealized Tax Revenue was calculated by subtracting the municipality's Total Taxes Levied figure from the Total Taxes Levied @ 10 Mills figure.

Data Sources:

Ad Valorem Data: Florida Department of Revenue, Florida Property Tax Data Portal, 2021 Florida Ad Valorem Valuation and Tax Data, http://floridarevenue.com/property/Pages/DataPortal_DataBook.aspx.
 Population Estimates: "Florida Estimates of Population 2021" Bureau of Economic and Business Research, University of Florida (2021).



Enterprise Fund Transfers

**Infrastructure Project Funding/Transfers of Utility Revenues
(Opposed)**

HB 621 (Fine) and **SB 1162** (Broxson) would have prohibited specified state agencies and water management districts from disbursing state funds (including grants) for local government infrastructure, water and resiliency projects if the local government transferred its utility revenues (other than the costs of administrative and support services under a cost allocation plan) for use in providing general government functions and services. (Branch)

HB 621

2022

1 A bill to be entitled

2 An act relating to infrastructure project funding;
3 creating s. 216.3492, F.S.; providing definitions;
4 prohibiting an administering agency from disbursing
5 funds from any category of the General Appropriations
6 Act for infrastructure projects under certain
7 conditions; requiring a grantee to use the revenues
8 for infrastructure projects for certain activities;
9 amending s. 373.501, F.S.; prohibiting water
10 management districts from disbursing funds to grantees
11 for water-related projects unless certain conditions
12 are met; prohibiting potential grantees from seeking
13 funds for water-related projects under certain
14 conditions; amending s. 403.885, F.S.; prohibiting
15 certain entities from applying for water project
16 grant funding; prohibiting applicants from seeking
17 water project grant funding under certain conditions;
18 providing an effective date.

19
20 Be It Enacted by the Legislature of the State of Florida:

21
22 Section 1. Section 216.3492, Florida Statutes, is created
23 to read:

24 216.3492 Limitation on disbursements to certain local
25 governments and special districts for infrastructure projects.-

- 26 (1) As used in this section, the term:
- 27 (a) "Administering agency" means the governmental agency
 28 or entity charged in any category of the General Appropriations
 29 Act with administering or disbursing an appropriation.
- 30 (b) "General governmental functions" means all the
 31 services, other than provision of utility services, provided by
 32 a grantee. However, for the purposes of this section, the term
 33 does not include administrative and support services provided by
 34 the grantee to a government-owned utility under an approved cost
 35 allocation plan.
- 36 (c) "Government-owned utility" means any electric, water,
 37 stormwater, or wastewater utility system owned by a
 38 municipality, a county, a rural electric cooperative, or a
 39 special district created to own and operate a government-owned
 40 utility.
- 41 (d) "Grantee" means a county, a municipality, a rural
 42 electric cooperative, or a special district created to own and
 43 operate a government-owned utility, which applies for funds
 44 appropriated by the Legislature in the General Appropriations
 45 Act.
- 46 (e) "Infrastructure project" means a project related to
 47 coastal resiliency, flood control, stormwater management,
 48 wastewater management, water supply, or power generation,
 49 including the construction, renovation, maintenance, operations
 50 or repair of building or facility, fixtures and equipment.

51 (2) An administering agency may not disburse funds from
52 any category of the General Appropriations Act related to
53 infrastructure projects to a grantee if the grantee uses any
54 revenues collected in providing utility services to finance the
55 grantee's general governmental functions or to lend money to
56 finance the grantee's general governmental functions. To be
57 eligible for a disbursement of an appropriation or a grant by an
58 administering agency, the grantee must use the revenues of the
59 government-owned utility exclusively for construction,
60 operations, maintenance, and administrative costs directly
61 associated with providing utility services to its customers.

62 Section 2. Subsection (3) is added to section 373.501,
63 Florida Statutes, to read:

64 373.501 Appropriation of funds to water management
65 districts; appropriation of funds from water management
66 districts.-

67 (3) A water management district may not appropriate or
68 disburse funds to a grantee from any source for any water-
69 related project, including, but not limited to, a coastal
70 resiliency, flood control, stormwater management, wastewater
71 management, or water supply project, if the recipient uses
72 revenues it collects in providing utility services to finance
73 the grantee's general governmental functions or to lend money to
74 finance the grantee's general governmental functions, as defined
75 in s. 216.3492(1)(b). A potential grantee may not seek funds if

76 any of the revenues it collects in providing utility services
 77 are transferred to another fund to finance the grantee's general
 78 governmental functions or if the revenues collected are used to
 79 provide loans to finance its general governmental functions. For
 80 purposes of this subsection, the term "grantee" means a county
 81 or municipality that provides water, stormwater, or wastewater
 82 services, or a special district created to own and operate a
 83 utility that provides water, stormwater, or wastewater services.

84 Section 3. Subsection (1) of section 403.885, Florida
 85 Statutes, is amended to read:

86 403.885 Water Projects Grant Program.—

87 (1) The Department of Environmental Protection shall
 88 administer a grant program to use funds appropriated by the
 89 Legislature for water quality improvement, stormwater
 90 management, wastewater management, and water restoration and
 91 other water projects as specifically appropriated by the
 92 Legislature. Eligible recipients of such grants include
 93 counties, municipalities, water management districts, and
 94 special districts that have legal responsibilities for water
 95 quality improvement, water management, stormwater management,
 96 wastewater management, lake and river water restoration
 97 projects, and drinking water projects pursuant to this section.
 98 To be eligible for grant funding, a recipient of grant funds
 99 must verify to the department that it will use the revenues
 100 received exclusively for construction, operations, maintenance

HB 621

2022

101 or administrative costs directly associated with providing
102 utility services to its customers. A recipient may not apply for
103 grant funding if any of the revenues it collects from providing
104 utility services are transferred to any other fund to finance
105 the recipient's general governmental functions, as defined in s.
106 216.3492(1)(b), or if the revenues collected are used to lend
107 funds to finance the recipient's general governmental functions.

108 Section 4. This act shall take effect July 1, 2022.



Local Business Tax Protection



Local Business Tax Preservation

Policy Position Statement:

The Florida League of Cities SUPPORTS legislation that preserves general revenues collected from the local business tax. These revenues are used to fund essential municipal services such as public safety, and constructing and maintaining roads and bridges, public parks and open spaces. Maintaining a diversified revenue base also strengthens the fiscal stability of municipalities and improves their respective ability to serve citizens and businesses.

Background:

Currently, a municipality may impose a local business tax for the privilege of engaging in or managing a business, profession or occupation within its jurisdiction. The amount of the tax, as well as the occupations and businesses on which the tax is imposed, are determined by the local government. Local business tax revenues collected by municipalities assist funding of services critical to business, such as zoning, permitting, code enforcement, and police and fire.

Local governments may also use business tax revenues to help fund other vital services, such as economic development programs that directly benefit businesses through the marketing of local areas. These revenues may be used for any public purpose, including pledging the revenues to secure bonds. Collections for municipal local business tax revenues are approximately \$163 million annually. Reducing this vital source of general revenue would require municipalities to increase taxes, fees and millage or cut services to make up for this financial loss.

Local Business Tax
(Including Panama City and Panama City Beach's Local Business Taxes on the Gross Sales of
Retail and Wholesale Merchants)
Chapter 205, Florida Statutes

Summary:

The local business tax represents the taxes charged and the method by which a local government grants the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction. Counties and municipalities may levy a business tax, and the tax proceeds are considered general revenue for the local government. This tax does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Eligibility Requirements:

County and municipal governments are eligible to levy, by appropriate resolution or ordinance, a business tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction.¹ If adopted by ordinance prior to January 1, 1995, a county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) or any adjacent county (i.e., Broward, Collier, and Monroe counties) is authorized to levy and collect an additional business tax up to 50 percent of the appropriate business tax imposed under s. 205.033(1), F.S.²

Administrative Procedures:

In order to levy a business tax, the governing body must first give at least 14 days of public notice between the first and last reading of the resolution or ordinance by publishing a notice in a newspaper of general circulation within its jurisdiction. The public notice must contain the proposed classifications and rates applicable to the business tax.³ A number of other conditions for levy are imposed on counties and municipalities.⁴

The governing body of a municipality that levies the tax may request that the county in which the municipality is located issue the municipal receipt and collect the tax. The governing body of a county that levies the tax may request that municipalities within the county issue the county receipt and collect the tax. However, before any local government issues any business receipts on behalf of another local government, appropriate agreements must be entered into by the affected local governments.⁵ All business tax receipts are sold by the appropriate tax collector beginning July 1st of each year. The taxes are due and payable on or before September 30th of each year, and the receipts expire on September 30th of the succeeding year. In several situations, administrative penalties are also imposed.⁶

A county or municipality that has not adopted a business tax ordinance or resolution may adopt a business tax ordinance. The tax rate structure and classifications in the adopted ordinance must be reasonable and based upon the rate structure and classifications prescribed in ordinances adopted by adjacent local governments that

1. Sections 205.032, .042, F.S.
2. Section 205.033(6), F.S.
3. Sections 205.032, .042, F.S.
4. Sections 205.033, .043, F.S.
5. Section 205.045, F.S.
6. Section 205.053, F.S.

have implemented s. 205.0535, F.S. If no adjacent local government has implemented s. 205.0535, F.S., or if the governing body of the county or municipality finds that the rate structures or classifications of adjacent local governments are unreasonable, then an alternative method is authorized. In such a case, the rate structure or classifications prescribed in the ordinance of the local government seeking to impose the tax may be based upon those prescribed in ordinances adopted by local governments that have implemented s. 205.0535, F.S., in counties or municipalities that have a comparable population.⁷

Once a local government has a local business tax in place, changes to the tax must satisfy certain statutory requirements.⁸ A county or municipality may pass an ordinance repealing or decreasing a local business tax by majority vote of the governing body, as long as the ordinance does not result in an increase of local business taxes for any taxpayer.⁹ However, before passing an ordinance that reclassifies businesses, professions, and occupations, or establishes new rate structures, a county or municipality must establish an equity study commission to recommend appropriate classifications and rate structures.¹⁰ After the study is complete, a county or municipality may pass a reclassification and revision ordinance by majority vote; however, there are statutory limits on any tax increases.¹¹ After a reclassification ordinance is passed, a county or municipality may increase or decrease its tax rates by up to five percent, every other year; however, an ordinance that increases the tax must be passed by a majority vote plus one of the governing body.¹² State law exempts, or allows local governments to exempt, certain individuals from all or some portion of local business taxes. State law also regulates the issuance of local business tax receipts to certain individuals or businesses.¹³

Distribution of Proceeds:

The revenues derived from the business tax imposed by county governments, exclusive of the costs of collection and credit given for municipal business taxes, are apportioned between the county's unincorporated area and the incorporated municipalities located within the county by a ratio derived by dividing their respective populations by the county's total population.¹⁴ Within 15 days following the month of receipt, the apportioned revenues are sent to each governing authority; however, this provision does not apply to counties that established a new rate structure pursuant to s. 205.0535, F.S.¹⁵

Authorized Uses:

The tax proceeds are considered general revenue for the county or municipality. Additionally, the county business tax proceeds may be used for overseeing and implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.¹⁶ The proceeds of the additional county business tax imposed pursuant to s. 205.033(6), F.S., are distributed by the county's governing body to a designated organization or agency for the purpose of implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.¹⁷

7. Section 205.0315, F.S.

8. Section 205.0535, F.S.

9. Section 205.0535(5), F.S.

10. Section 205.0535(2), F.S.

11. Section 205.0535(3), F.S.

12. Section 205.0535(4), F.S.

13. See Sections 205.054 – 205.192, F.S.

14. Section 205.033(4), F.S.

15. Section 205.033(5), F.S.

16. Section 205.033(7), F.S.

17. Section 205.033(6)(b), F.S.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2019-04	Local business tax – E-Verify
2014-11	Taxation, business tax, occupational license tax
2011-20	Business license tax, firearms, municipalities
2010-41	Local business tax, reclassify/exempt businesses
2010-23	Local business taxes, amendment of ordinance

Interested persons can also access numerous opinions issued under the revenue source's prior name *occupational license tax*. The full texts of these opinions are available via a searchable on-line database.¹⁸ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

A summary of prior years' revenues reported by local governments is available.¹⁹

18. <http://myfloridalegal.com/ago.nsf/Opinions>

19. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Summary of Reported Municipal Local Business Tax Revenues

Municipality	County	2015	2016	2017	2018	2019	2020
Achua	Achua	\$ 49,645	\$ 48,398	\$ 48,649	\$ 49,970	\$ 51,497	\$ 47,733
Archer	Achua	\$ 3,393	\$ 3,260	\$ 2,252	\$ 7,021	\$ -	\$ 1,935
Gainesville	Achua	\$ 812,107	\$ 833,836	\$ 906,880	\$ 917,679	\$ 897,459	\$ 589,185
Hawthorne	Achua	\$ 3,597	\$ 3,856	\$ 5,646	\$ 5,692	\$ 5,861	\$ 6,113
High Springs	Achua	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
La Crosse	Achua	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Micanopy	Achua	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Newberry	Achua	\$ 35,170	\$ 32,530	\$ 205,434	\$ 41,995	\$ 31,093	\$ 28,937
Waldo	Achua	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Glen St. Mary	Baker	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maccleddy	Baker	\$ 46,790	\$ 45,285	\$ 42,797	\$ 40,601	\$ 43,362	\$ 43,243
Callaway	Bay	\$ 15,717	\$ 17,545	\$ 19,545	\$ 19,790	\$ 16,402	\$ 17,599
Lynn Haven	Bay	\$ 123,176	\$ 124,264	\$ 112,897	\$ 116,703	\$ 97,310	\$ 96,058
Mexico Beach	Bay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Panama City	Bay	\$ 9,163,515	\$ 9,361,261	\$ 9,573,480	\$ 10,013,624	\$ 9,650,287	\$ 10,164,936
Panama City Beach	Bay	\$ 10,093,445	\$ 10,541,781	\$ 11,198,381	\$ 12,047,880	\$ 14,110,783	\$ 12,475,943
Parker	Bay	\$ 26,606	\$ 21,025	\$ 28,824	\$ 26,580	\$ 16,077	\$ 16,694
Springfield	Bay	\$ 45,087	\$ 12,304	\$ 27,515	\$ 15,170	\$ 13,467	\$ 17,023
Brooker	Bradford	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hampton	Bradford	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lawtey	Bradford	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Starke	Bradford	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,660
Cape Canaveral	Brevard	\$ 61,371	\$ 72,839	\$ 81,116	\$ 70,509	\$ 73,040	\$ 99,851
Cocoa	Brevard	\$ 172,454	\$ 174,425	\$ 172,705	\$ 159,609	\$ 165,152	\$ 146,640
Cocoa Beach	Brevard	\$ 142,938	\$ 173,032	\$ 162,013	\$ 158,528	\$ 156,620	\$ 135,442
Grant-Valkaria	Brevard	\$ 1,599	\$ 1,009	\$ 2,120	\$ 1,694	\$ 1,025	\$ 1,547
Indianalantic	Brevard	\$ 31,329	\$ 30,188	\$ 30,787	\$ 31,038	\$ 29,173	\$ 30,602
Indian Harbour Beach	Brevard	\$ 39,581	\$ 39,918	\$ 38,527	\$ 35,682	\$ 34,940	\$ 33,842
Malabar	Brevard	\$ 19,466	\$ 21,063	\$ 20,720	\$ 19,122	\$ 18,633	\$ 20,963
Melbourne	Brevard	\$ 1,044,875	\$ 1,040,402	\$ 1,049,559	\$ 1,053,892	\$ 1,026,588	\$ 1,006,898
Melbourne Beach	Brevard	\$ 16,219	\$ 17,584	\$ 14,873	\$ 11,146	\$ -	\$ 12,866
Melbourne Village	Brevard	\$ 4,356	\$ 5,070	\$ 5,166	\$ 5,229	\$ 4,290	\$ -
Palm Bay	Brevard	\$ 538,311	\$ 549,226	\$ 550,188	\$ 566,239	\$ 563,298	\$ 553,645
Palm Shores	Brevard	\$ 13,822	\$ 15,737	\$ 18,119	\$ 16,653	\$ 16,775	\$ 19,836
Rockledge	Brevard	\$ 202,309	\$ 48,140	\$ 169,644	\$ 182,797	\$ 252,914	\$ 166,338
Satellite Beach	Brevard	\$ 50,817	\$ 40,597	\$ 48,583	\$ 42,674	\$ 49,651	\$ 31,444
Titusville	Brevard	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
West Melbourne	Brevard	\$ 219,249	\$ 253,317	\$ 234,465	\$ 245,338	\$ 244,094	\$ 232,289

Summary of Reported Municipal Local Business Tax Revenues

Municipality	County	2015	2016	2017	2018	2019	2020
Coconut Creek	Broward	\$ 298,203	\$ 292,600	\$ 299,366	\$ 286,661	\$ 349,674	\$ 291,780
Cooper City	Broward	\$ 498,936	\$ 475,610	\$ 487,291	\$ 526,722	\$ 487,455	\$ 417,894
Coral Springs	Broward	\$ 1,075,826	\$ 1,137,568	\$ 1,127,204	\$ 1,175,659	\$ 1,283,248	\$ 1,175,550
Dania Beach	Broward	\$ 851,699	\$ 625,080	\$ 680,893	\$ 661,667	\$ 702,400	\$ 629,179
Davie	Broward	\$ 981,726	\$ 980,397	\$ 1,051,268	\$ 1,126,180	\$ 1,184,787	\$ 1,236,303
Deerfield Beach	Broward	\$ 921,090	\$ 439,720	\$ 688,530	\$ 695,877	\$ 720,653	\$ 1,212,036
Fort Lauderdale	Broward	\$ 2,404,236	\$ 2,968,455	\$ 2,910,633	\$ 3,013,524	\$ 3,159,476	\$ 2,945,726
Hallandale Beach	Broward	\$ 435,455	\$ 344,885	\$ 390,064	\$ 398,253	\$ 395,623	\$ 424,292
Hillsboro Beach	Broward	\$ 2,005	\$ 1,964	\$ 1,826	\$ 2,039	\$ 1,994	\$ 2,071
Hollywood	Broward	\$ 1,991,371	\$ 2,050,848	\$ 2,162,226	\$ 2,400,528	\$ 2,379,533	\$ 2,253,753
Lauderdale Lakes	Broward	\$ 162,156	\$ 236,762	\$ 192,157	\$ 268,858	\$ 264,165	\$ 186,962
Lauderdale-by-the-Sea	Broward	\$ 68,016	\$ 59,992	\$ 78,146	\$ 84,376	\$ 85,379	\$ 85,765
Lauderhill	Broward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lazy Lake	Broward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lighthouse Point	Broward	\$ 67,587	\$ 74,103	\$ 74,038	\$ 75,257	\$ 84,813	\$ 81,038
Margate	Broward	\$ 306,117	\$ 306,019	\$ 299,776	\$ 303,225	\$ 306,981	\$ 307,156
Miramar	Broward	\$ 1,573,527	\$ 1,788,184	\$ 2,072,694	\$ 2,037,554	\$ 2,108,978	\$ 2,126,283
North Lauderdale	Broward	\$ 287,181	\$ 245,219	\$ 366,650	\$ 463,701	\$ 299,818	\$ 448,627
Oakland Park	Broward	\$ 327,226	\$ 319,944	\$ 345,017	\$ 358,905	\$ 369,616	\$ 324,299
Parkland	Broward	\$ 45,385	\$ 42,494	\$ 45,251	\$ 60,669	\$ 50,706	\$ 56,189
Pembroke Park	Broward	\$ 145,491	\$ -	\$ -	\$ -	\$ -	\$ -
Pembroke Pines	Broward	\$ 3,378,223	\$ 3,455,361	\$ 3,541,780	\$ 3,609,836	\$ 3,588,457	\$ 3,586,587
Plantation	Broward	\$ 824,904	\$ 839,120	\$ 858,661	\$ 875,749	\$ 886,524	\$ 861,288
Pompano Beach	Broward	\$ 2,134,279	\$ 2,184,088	\$ 2,167,235	\$ 2,232,173	\$ 2,181,550	\$ 2,120,326
Sea Ranch Lakes	Broward	\$ 6,208	\$ 6,480	\$ 10,963	\$ 4,645	\$ 5,945	\$ 3,305
Southwest Ranches	Broward	\$ 7,883	\$ 7,729	\$ 7,191	\$ 8,183	\$ 7,918	\$ 8,088
Sunrise	Broward	\$ 2,217,511	\$ 2,313,203	\$ 2,334,836	\$ 2,257,857	\$ 2,208,339	\$ 1,750,490
Tamarac	Broward	\$ 763,315	\$ 750,566	\$ 775,914	\$ 783,872	\$ 722,362	\$ 666,883
West Park	Broward	\$ 105,688	\$ 122,046	\$ 162,655	\$ 150,168	\$ 162,399	\$ 231,984
Weston	Broward	\$ 1,008,525	\$ 1,111,450	\$ 1,089,712	\$ 1,268,736	\$ 1,279,749	\$ 1,202,892
Wilton Manors	Broward	\$ 106,829	\$ 103,600	\$ 112,216	\$ 107,403	\$ 110,567	\$ 105,981
Altha	Calhoun	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Blountstown	Calhoun	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Punta Gorda	Charlotte	\$ 91,822	\$ 98,758	\$ 105,080	\$ 93,235	\$ 119,135	\$ 100,970
Crystal River	Citrus	\$ 27,717	\$ 50,521	\$ 46,404	\$ 44,699	\$ 46,182	\$ 48,378
Inverness	Citrus	\$ 58,190	\$ 49,891	\$ 56,330	\$ 56,019	\$ 60,980	\$ 60,657
Green Cove Springs	Clay	\$ 39,142	\$ 33,470	\$ 35,390	\$ 39,833	\$ 36,451	\$ 38,898
Keystone Heights	Clay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Summary of Reported Municipal Local Business Tax Revenues

Municipality	County	2015	2016	2017	2018	2019	2020
Orange Park	Clay	\$ 83,456	\$ 81,483	\$ 85,884	\$ 80,947	\$ 84,517	\$ 74,507
Penney Farms	Clay	\$ -	\$ -	\$ 12	\$ -	\$ 12	\$ 12
Everglades City	Collier	\$ -	\$ -	\$ -	\$ 3,498	\$ 4,465	\$ 3,792
Marco Island	Collier	\$ 27,593	\$ 27,763	\$ 38,674	\$ 42,223	\$ 28,632	\$ 53,151
Naples	Collier	\$ 215,039	\$ 304,435	\$ 302,857	\$ 256,858	\$ 251,348	\$ 265,391
Fort White	Columbia	\$ 2,870	\$ 3,446	\$ 2,278	\$ 3,567	\$ 4,280	\$ 3,233
Lake City	Columbia	\$ 102,280	\$ 102,730	\$ 109,944	\$ 100,807	\$ 107,386	\$ 107,897
Arcadia	DeSoto	\$ 48,291	\$ 49,050	\$ 38,222	\$ 43,770	\$ 39,849	\$ 47,951
Cross City	Dixie	\$ 1,513	\$ 1,809	\$ 1,644	\$ 1,461	\$ 1,136	\$ 1,180
Horseshoe Beach	Dixie	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Atlantic Beach	Duval	\$ 89,915	\$ 121,314	\$ 101,879	\$ 88,764	\$ 97,612	\$ 134,893
Baldwin	Duval	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jacksonville	Duval	\$ 7,323,712	\$ 7,171,847	\$ 7,080,634	\$ 7,091,172	\$ 7,320,410	\$ 7,121,740
Jacksonville Beach	Duval	\$ 272,156	\$ 299,796	\$ 244,199	\$ 263,805	\$ 262,208	\$ 264,461
Neptune Beach	Duval	\$ 67,445	\$ 64,096	\$ 62,553	\$ 64,367	\$ -	\$ -
Century	Escambia	\$ 3,107	\$ 5,865	\$ 6,102	\$ 4,753	\$ 6,981	\$ 4,830
Pensacola	Escambia	\$ 909,056	\$ 914,773	\$ 902,333	\$ 915,792	\$ 939,973	\$ 944,046
Beverly Beach	Flagler	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bunnell	Flagler	\$ 84,200	\$ 90,931	\$ 85,631	\$ 91,296	\$ 90,407	\$ 95,809
Palm Coast	Flagler	\$ 448,611	\$ 431,683	\$ 400,099	\$ 426,105	\$ 520,733	\$ 470,029
Marineland	Flagler/St. Johns	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flagler Beach	Flagler/Volusia	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,969
Apalachicola	Franklin	\$ 32,618	\$ 30,598	\$ 33,889	\$ 36,708	\$ 17,306	\$ -
Carrabelle	Franklin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chattahoochee	Gadsden	\$ 5,655	\$ 5,249	\$ 5,502	\$ 5,343	\$ 4,545	\$ -
Greensboro	Gadsden	\$ -	\$ -	\$ 260	\$ 130	\$ 240	\$ 220
Gretna	Gadsden	\$ -	\$ -	\$ 2,602	\$ 2,450	\$ -	\$ -
Havana	Gadsden	\$ 8,039	\$ 7,916	\$ 8,188	\$ 6,912	\$ 7,031	\$ -
Midway	Gadsden	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Quincy	Gadsden	\$ 23,879	\$ 26,029	\$ 29,039	\$ 18,714	\$ 16,755	\$ 6,711
Bell	Gilchrist	\$ -	\$ -	\$ 2,640	\$ 3,575	\$ 3,200	\$ -
Trenton	Gilchrist	\$ 6,212	\$ 6,991	\$ -	\$ -	\$ 7,255	\$ 10,558
Fanning Springs	Gilchrist/Levy	\$ 928	\$ 1,015	\$ 56,964	\$ -	\$ -	\$ -
Moore Haven	Glades	\$ 4,763	\$ 2,466	\$ 2,950	\$ 2,597	\$ 4,040	\$ 3,562
Port St. Joe	Gulf	\$ 17,536	\$ -	\$ -	\$ -	\$ -	\$ -
Wewahitchka	Gulf	\$ -	\$ -	\$ -	\$ -	\$ 10,186	\$ -
Jasper	Hamilton	\$ 10,391	\$ 10,356	\$ 9,936	\$ 9,571	\$ 10,611	\$ 11,277
Jennings	Hamilton	\$ 1,166	\$ 1,127	\$ 289	\$ 1,285	\$ -	\$ -

Summary of Reported Municipal Local Business Tax Revenues

Municipality	County	2015	2016	2017	2018	2019	2020
White Springs	Hamilton	\$ 2,954	\$ 2,336	\$ 2,844	\$ 2,403	\$ -	\$ -
Bowling Green	Hardee	\$ 2,741	\$ 2,268	\$ 2,355	\$ 2,004	\$ 3,556	\$ 2,736
Wauchula	Hardee	\$ 12,477	\$ 11,602	\$ 11,667	\$ 12,792	\$ 13,675	\$ 12,166
Zolfo Springs	Hardee	\$ 1,999	\$ 2,768	\$ 2,524	\$ 2,419	\$ 1,848	\$ 2,381
Clewiston	Hendry	\$ 39,698	\$ 40,379	\$ 40,641	\$ 37,963	\$ 37,979	\$ 26,713
LaBelle	Hendry	\$ 18,477	\$ 17,560	\$ 16,779	\$ 16,849	\$ 14,269	\$ 20,214
Brooksville	Hernando	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Weeki Wachee	Hernando	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Avon Park	Highlands	\$ 29,080	\$ 28,896	\$ 17,433	\$ 29,473	\$ 24,677	\$ 26,330
Lake Placid	Highlands	\$ 18,141	\$ 15,212	\$ 16,068	\$ 13,624	\$ 16,588	\$ 15,433
Sebring	Highlands	\$ -	\$ -	\$ -	\$ -	\$ 56,839	\$ 49,710
Plant City	Hillsborough	\$ 590,707	\$ 588,709	\$ 530,728	\$ 549,350	\$ 559,898	\$ 597,790
Tampa	Hillsborough	\$ 10,059,725	\$ 10,300,973	\$ 10,423,495	\$ 10,538,691	\$ 10,552,758	\$ 10,787,036
Temple Terrace	Hillsborough	\$ 248,608	\$ 253,525	\$ 276,176	\$ 249,115	\$ 250,743	\$ 253,716
Bonifay	Holmes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Esto	Holmes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Noma	Holmes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ponce de Leon	Holmes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Westville	Holmes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fellsmere	Indian River	\$ 21,945	\$ 22,589	\$ 22,692	\$ 24,589	\$ 25,351	\$ 25,920
Indian River Shores	Indian River	\$ 11,799	\$ 11,508	\$ 12,694	\$ 12,026	\$ 12,453	\$ 9,496
Orchid	Indian River	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sebastian	Indian River	\$ 92,905	\$ 83,085	\$ 87,530	\$ 93,132	\$ 88,292	\$ 79,564
Vero Beach	Indian River	\$ 162,185	\$ 147,699	\$ 155,127	\$ 147,250	\$ 153,864	\$ 147,256
Alford	Jackson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bascom	Jackson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Campbellton	Jackson	\$ 1,442	\$ 2,800	\$ 1,670	\$ 3,300	\$ 670	\$ 4,212
Cottondale	Jackson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Graceville	Jackson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Ridge	Jackson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Greenwood	Jackson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jacob City	Jackson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Malone	Jackson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Marianna	Jackson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sneads	Jackson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monticello	Jefferson	\$ 184,513	\$ -	\$ 6,875	\$ -	\$ -	\$ -
Mayo	Lafayette	\$ 5,850	\$ 5,420	\$ 4,150	\$ 5,550	\$ 5,250	\$ 5,180
Astatula	Lake	\$ 1,747	\$ 1,276	\$ 2,133	\$ 2,457	\$ 2,578	\$ 1,000

Summary of Reported Municipal Local Business Tax Revenues

Municipality	County	2015	2016	2017	2018	2019	2020
Clermont	Lake	\$ 129,620	\$ 140,411	\$ 132,541	\$ 160,234	\$ 157,103	\$ 161,849
Eustis	Lake	\$ -	\$ 67,973	\$ 70,260	\$ 104,156	\$ 71,988	\$ -
Fruitland Park	Lake	\$ 24,162	\$ 42,940	\$ (2,246)	\$ 21,581	\$ 23,408	\$ 18,317
Groveland	Lake	\$ 22,339	\$ 23,857	\$ 25,079	\$ 28,017	\$ 31,923	\$ 20,349
Howey-in-the-Hills	Lake	\$ 3,865	\$ 4,128	\$ 3,833	\$ 4,211	\$ 3,270	\$ 2,609
Lady Lake	Lake	\$ 49,067	\$ 49,429	\$ 49,976	\$ 51,874	\$ 47,852	\$ 48,190
Leesburg	Lake	\$ 203,751	\$ 205,591	\$ 195,834	\$ 194,480	\$ 186,457	\$ 172,703
Mascotte	Lake	\$ 14,475	\$ 12,115	\$ 13,229	\$ 9,607	\$ 16,067	\$ 13,865
Minneola	Lake	\$ 49,607	\$ 49,730	\$ 52,702	\$ 53,915	\$ 52,659	\$ 52,065
Montverde	Lake	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mount Dora	Lake	\$ 21,976	\$ 25,756	\$ 25,939	\$ 23,808	\$ 24,138	\$ 33,339
Tavares	Lake	\$ 44,569	\$ 48,191	\$ 46,507	\$ 50,995	\$ 44,388	\$ 44,383
Umatilla	Lake	\$ 6,461	\$ 7,384	\$ 6,647	\$ 12,356	\$ 6,482	\$ 5,394
Bonita Springs	Lee	\$ 35,399	\$ 34,139	\$ 33,979	\$ 35,690	\$ 36,315	\$ 34,839
Cape Coral	Lee	\$ 916,554	\$ 823,928	\$ 895,658	\$ 772,131	\$ 896,290	\$ 1,027,965
Estero	Lee	\$ 6,242	\$ 22,640	\$ 22,028	\$ 22,561	\$ 23,047	\$ 19,624
Fort Myers	Lee	\$ 2,056,561	\$ 2,225,678	\$ 2,404,177	\$ 2,470,388	\$ 2,702,307	\$ 2,778,895
Fort Myers Beach	Lee	\$ 9,402	\$ 6,572	\$ 6,170	\$ 7,159	\$ 4,202	\$ 3,701
Sanibel	Lee	\$ 294,163	\$ 283,506	\$ 291,040	\$ 291,847	\$ 279,820	\$ 272,045
Tallahassee	Leon	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bronson	Levy	\$ 2,218	\$ 2,880	\$ 1,872	\$ 1,775	\$ 2,480	\$ 5,493
Cedar Key	Levy	\$ 4,475	\$ 4,925	\$ 8,675	\$ 5,225	\$ 5,125	\$ 6,455
Chiefland	Levy	\$ 12,746	\$ 12,530	\$ 11,954	\$ 12,129	\$ 14,386	\$ 12,260
Inglis	Levy	\$ 9,743	\$ 7,860	\$ 8,143	\$ 7,922	\$ 6,905	\$ 8,727
Otter Creek	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Williston	Levy	\$ 23,442	\$ 25,152	\$ 23,587	\$ 22,689	\$ 17,905	\$ 21,351
Yankeetown	Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bristol	Liberty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Greenville	Madison	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lee	Madison	\$ 1,493	\$ 1,571	\$ 1,312	\$ 1,561	\$ 844	\$ 1,414
Madison	Madison	\$ -	\$ -	\$ -	\$ 20,848	\$ -	\$ -
Anna Maria	Manatee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bradenton	Manatee	\$ 222,589	\$ 214,175	\$ 199,607	\$ 151,061	\$ 184,906	\$ 190,812
Bradenton Beach	Manatee	\$ 50,839	\$ 70,641	\$ 64,107	\$ 185,203	\$ 179,542	\$ 147,376
Holmes Beach	Manatee	\$ 40,220	\$ 45,768	\$ 49,139	\$ 41,230	\$ 50,856	\$ 43,022
Palmetto	Manatee	\$ 6,196	\$ 50,610	\$ 65,298	\$ 71,103	\$ 85,397	\$ 69,014
Longboat Key	Manatee/Sarasota	\$ 152,704	\$ 156,420	\$ 157,626	\$ 128,155	\$ 122,760	\$ 144,375
Belleview	Marion	\$ 29,432	\$ 31,831	\$ 32,457	\$ 31,846	\$ 33,493	\$ 31,658

Summary of Reported Municipal Local Business Tax Revenues

Municipality	County	2015	2016	2017	2018	2019	2020
Dunnellon	Marion	\$ 24,156	\$ 23,948	\$ 24,030	\$ -	\$ -	\$ -
McIntosh	Marion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ocala	Marion	\$ 431,434	\$ 423,056	\$ 427,041	\$ 462,434	\$ 399,566	\$ 393,300
Reddick	Marion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indiantown	Martin	\$ -	\$ -	\$ -	\$ -	\$ 7,492	\$ -
Jupiter Island	Martin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ocean Breeze	Martin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewall's Point	Martin	\$ 8,890	\$ 4,116	\$ 3,962	\$ 2,756	\$ 6,055	\$ 1,477
Stuart	Martin	\$ 600,558	\$ 605,617	\$ 631,900	\$ 640,363	\$ 632,338	\$ 614,948
Aventura	Miami-Dade	\$ 942,846	\$ 916,367	\$ 862,661	\$ 850,910	\$ 794,566	\$ 881,889
Bal Harbour	Miami-Dade	\$ 682,135	\$ 721,443	\$ 740,089	\$ 718,760	\$ 705,576	\$ 701,991
Bay Harbor Islands	Miami-Dade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Biscayne Park	Miami-Dade	\$ 6,900	\$ -	\$ -	\$ -	\$ -	\$ -
Coral Gables	Miami-Dade	\$ 3,255,125	\$ 3,496,840	\$ 3,365,902	\$ 3,608,199	\$ 3,347,817	\$ 3,445,502
Cutler Bay	Miami-Dade	\$ 109,872	\$ 93,699	\$ 114,598	\$ 129,394	\$ 122,855	\$ 112,217
Doral	Miami-Dade	\$ 1,149,336	\$ 1,253,098	\$ 1,149,353	\$ 1,038,145	\$ 1,078,998	\$ 1,148,619
El Portal	Miami-Dade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Florida City	Miami-Dade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golden Beach	Miami-Dade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hialeah	Miami-Dade	\$ 9,512,980	\$ 16,370,723	\$ -	\$ -	\$ 6,856,500	\$ 6,262,734
Hialeah Gardens	Miami-Dade	\$ 800,734	\$ 737,798	\$ 405,506	\$ 653,022	\$ 1,014,371	\$ 506,041
Homestead	Miami-Dade	\$ 387,193	\$ 372,781	\$ 415,661	\$ 352,101	\$ 449,925	\$ 397,707
Indian Creek	Miami-Dade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Key Biscayne	Miami-Dade	\$ 157,868	\$ 143,178	\$ 183,707	\$ 161,477	\$ 224,310	\$ 181,644
Medley	Miami-Dade	\$ 193,794	\$ 208,861	\$ 187,596	\$ 213,170	\$ 252,641	\$ 227,050
Miami	Miami-Dade	\$ 7,842,726	\$ 8,022,887	\$ 8,301,914	\$ 8,980,993	\$ 8,816,116	\$ 8,014,186
Miami Beach	Miami-Dade	\$ 4,629,996	\$ 4,963,225	\$ 5,029,396	\$ 5,592,363	\$ 5,455,327	\$ 5,381,019
Miami Gardens	Miami-Dade	\$ 948,856	\$ 903,665	\$ 933,639	\$ 894,914	\$ 1,049,912	\$ 897,458
Miami Lakes	Miami-Dade	\$ 152,625	\$ 146,988	\$ 139,877	\$ 165,394	\$ 115,543	\$ 96,827
Miami Shores	Miami-Dade	\$ 86,463	\$ 82,581	\$ 81,065	\$ 88,101	\$ 79,475	\$ 73,180
Miami Springs	Miami-Dade	\$ 101,864	\$ 98,496	\$ 90,696	\$ 92,647	\$ 103,286	\$ 88,180
North Bay	Miami-Dade	\$ 53,427	\$ 79,612	\$ 108,207	\$ 93,063	\$ 86,933	\$ 108,297
North Miami	Miami-Dade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
North Miami Beach	Miami-Dade	\$ 950,005	\$ 776,768	\$ 905,977	\$ 909,985	\$ 895,704	\$ 800,106
Opa-locka	Miami-Dade	\$ -	\$ 237,679	\$ -	\$ 562,105	\$ 526,978	\$ -
Palmetto Bay	Miami-Dade	\$ 97,721	\$ 95,829	\$ 98,688	\$ 105,659	\$ 97,374	\$ 86,946
Pinecrest	Miami-Dade	\$ 114,079	\$ 122,659	\$ 130,546	\$ 126,353	\$ 132,945	\$ 133,042
South Miami	Miami-Dade	\$ 710,137	\$ 726,641	\$ 678,671	\$ 666,807	\$ 656,815	\$ 676,521

Summary of Reported Municipal Local Business Tax Revenues

Municipality	County	2015	2016	2017	2018	2019	2020
Sunny Isles Beach	Miami-Dade	\$ 234,406	\$ 249,480	\$ 217,692	\$ 263,289	\$ 358,903	\$ 305,081
Surfside	Miami-Dade	\$ 85,810	\$ 103,370	\$ 107,457	\$ 107,225	\$ 120,420	\$ 66,662
Sweetwater	Miami-Dade	\$ 25,469	\$ 25,094	\$ 27,473	\$ 29,170	\$ 43,968	\$ 33,678
Virginia Gardens	Miami-Dade	\$ 58,937	\$ 59,298	\$ 50,841	\$ 48,521	\$ 54,370	\$ 82,379
West Miami	Miami-Dade	\$ 57,570	\$ 33,649	\$ 26,218	\$ 42,538	\$ 31,976	\$ 55,394
Islamorada	Monroe	\$ -	\$ -	\$ -	\$ 37,425	\$ 34,442	\$ 31,716
Key Colony Beach	Monroe	\$ 304,877	\$ 351,291	\$ 190,247	\$ 423,879	\$ 382,056	\$ 361,982
Key West	Monroe	\$ 1,317,902	\$ 1,335,514	\$ 1,366,519	\$ 1,313,225	\$ 1,353,929	\$ 9,357,322
Layton	Monroe	\$ 1,947	\$ 3,248	\$ 1,069	\$ 634	\$ 995	\$ 1,109
Marathon	Monroe	\$ 38,023	\$ 47,412	\$ 44,139	\$ 50,556	\$ 46,655	\$ 43,049
Callahan	Nassau	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fernandina Beach	Nassau	\$ 156,515	\$ 162,323	\$ 152,537	\$ 178,922	\$ 142,466	\$ 190,265
Hilliard	Nassau	\$ 26,535	\$ 25,810	\$ 27,892	\$ 25,157	\$ 25,854	\$ 26,874
Cinco Bayou	Okaloosa	\$ -	\$ 5,300	\$ 7,786	\$ 5,967	\$ 5,565	\$ 4,800
Crestview	Okaloosa	\$ 128,334	\$ 121,731	\$ 133,157	\$ 126,673	\$ 126,123	\$ 117,474
Destin	Okaloosa	\$ 170,457	\$ 166,317	\$ 143,231	\$ 140,392	\$ 138,563	\$ 132,649
Fort Walton Beach	Okaloosa	\$ 173,100	\$ 166,166	\$ 192,219	\$ 156,666	\$ 183,186	\$ 188,204
Laurel Hill	Okaloosa	\$ 1,083	\$ 1,010	\$ 1,072	\$ 1,125	\$ 1,011	\$ -
Mary Esther	Okaloosa	\$ 135,313	\$ 128,449	\$ 123,037	\$ 121,656	\$ 115,303	\$ 112,492
Niceville	Okaloosa	\$ 94,616	\$ 97,831	\$ 82,841	\$ 103,759	\$ 105,100	\$ 102,506
Shalimar	Okaloosa	\$ -	\$ 12,580	\$ 13,462	\$ 13,336	\$ 12,128	\$ 9,718
Valparaiso	Okaloosa	\$ 25,831	\$ 35,882	\$ 34,370	\$ 31,750	\$ 25,048	\$ 16,579
Okeechobee	Okeechobee	\$ 74,812	\$ 76,208	\$ 78,212	\$ 71,230	\$ 73,537	\$ 70,387
Apopka	Orange	\$ 195,781	\$ 180,681	\$ 316,830	\$ 148,328	\$ 247,904	\$ 130,451
Bay Lake	Orange	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Belle Isle	Orange	\$ 15,534	\$ 14,873	\$ 18,019	\$ 14,591	\$ 18,079	\$ 17,143
Eatonville	Orange	\$ 16,341	\$ 19,127	\$ 18,298	\$ 18,720	\$ 17,342	\$ -
Edgewood	Orange	\$ 36,808	\$ 37,074	\$ 37,845	\$ 34,889	\$ 35,958	\$ 36,682
Lake Buena Vista	Orange	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maitland	Orange	\$ 249,326	\$ 282,046	\$ 303,699	\$ 316,826	\$ 342,688	\$ 338,820
Oakland	Orange	\$ -	\$ 16,275	\$ 10,211	\$ 13,197	\$ 17,722	\$ 17,024
Ocoee	Orange	\$ 404,805	\$ 394,284	\$ 338,746	\$ 347,366	\$ 375,324	\$ 437,741
Orlando	Orange	\$ 8,434,995	\$ 9,741,683	\$ 9,948,074	\$ 9,774,170	\$ 9,879,688	\$ 10,448,288
Windermere	Orange	\$ 9,747	\$ 8,637	\$ 7,490	\$ 8,967	\$ 8,067	\$ 9,639
Winter Garden	Orange	\$ 229,132	\$ 204,322	\$ 203,452	\$ 257,642	\$ 249,981	\$ 245,645
Winter Park	Orange	\$ 496,973	\$ 484,845	\$ 473,755	\$ 466,792	\$ 462,601	\$ 465,358
Kissimmee	Osceola	\$ 176,000	\$ 200,816	\$ 292,320	\$ 271,232	\$ 265,643	\$ 269,650
St. Cloud	Osceola	\$ 230,999	\$ 239,626	\$ 210,501	\$ 239,619	\$ 192,417	\$ 167,684

Summary of Reported Municipal Local Business Tax Revenues

Municipality	County	2015	2016	2017	2018	2019	2020
Atlantis	Palm Beach	\$ 111,691	\$ 115,714	\$ 127,798	\$ 160,387	\$ 122,648	\$ 110,684
Belle Glade	Palm Beach	\$ 135,547	\$ 158,522	\$ 143,254	\$ 183,612	\$ 159,541	\$ 149,487
Boca Raton	Palm Beach	\$ 1,631,200	\$ 1,655,840	\$ 1,621,330	\$ 1,644,694	\$ 1,799,929	\$ 1,705,627
Boynton Beach	Palm Beach	\$ 1,594,879	\$ 1,639,756	\$ 1,662,205	\$ 1,753,678	\$ 1,966,141	\$ 1,863,221
Briny Breezes	Palm Beach	\$ 6,841	\$ 2,672	\$ 3,903	\$ 5,265	\$ 4,222	\$ 3,596
Cloud Lake	Palm Beach	\$ 650	\$ 650	\$ 450	\$ 675	\$ 352	\$ 1,025
Delray Beach	Palm Beach	\$ 786,579	\$ 839,208	\$ 911,668	\$ 890,153	\$ 1,006,428	\$ 902,895
Glen Ridge	Palm Beach	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf	Palm Beach	\$ 19,107	\$ 17,390	\$ 23,951	\$ 22,377	\$ 20,891	\$ -
Greenacres	Palm Beach	\$ 267,372	\$ 259,650	\$ 278,617	\$ 305,731	\$ 337,709	\$ 322,668
Gulf Stream	Palm Beach	\$ 17,351	\$ 14,797	\$ 13,341	\$ -	\$ -	\$ -
Haverhill	Palm Beach	\$ 7,804	\$ 9,323	\$ 8,419	\$ 8,528	\$ 8,757	\$ 8,474
Highland Beach	Palm Beach	\$ -	\$ 1,551	\$ -	\$ -	\$ -	\$ -
Hypoluxo	Palm Beach	\$ 17,035	\$ -	\$ -	\$ -	\$ -	\$ -
Juno Beach	Palm Beach	\$ 57,413	\$ 60,050	\$ 62,379	\$ 64,346	\$ 60,513	\$ 65,414
Jupiter	Palm Beach	\$ 535,845	\$ 327,056	\$ 495,217	\$ 413,288	\$ 404,316	\$ 473,321
Jupiter Inlet Colony	Palm Beach	\$ 2,966	\$ 3,868	\$ -	\$ -	\$ -	\$ -
Lake Clarke Shores	Palm Beach	\$ 28,790	\$ 31,717	\$ 24,095	\$ 22,321	\$ 23,237	\$ 21,859
Lake Park	Palm Beach	\$ 351,056	\$ 355,674	\$ 353,149	\$ 332,080	\$ 373,345	\$ 335,739
Lake Worth Beach	Palm Beach	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 991,292
Lantana	Palm Beach	\$ 226,005	\$ 241,997	\$ 239,559	\$ 280,457	\$ 271,152	\$ 271,050
Loxahatchee Groves	Palm Beach	\$ -	\$ -	\$ -	\$ 26,636	\$ 50,819	\$ 67,736
Manalapan	Palm Beach	\$ 29,495	\$ 25,628	\$ 31,130	\$ 18,033	\$ 43,449	\$ 34,394
Mangonia Park	Palm Beach	\$ 80,964	\$ 74,080	\$ 60,636	\$ 69,151	\$ 54,749	\$ -
North Palm Beach	Palm Beach	\$ 278,643	\$ 290,409	\$ 269,108	\$ 261,846	\$ 293,783	\$ 328,860
Ocean Ridge	Palm Beach	\$ 2,666	\$ 2,194	\$ 378	\$ 948	\$ 2,368	\$ 770
Pahokee	Palm Beach	\$ 11,793	\$ 12,216	\$ 7,853	\$ 20,757	\$ 8,966	\$ -
Palm Beach	Palm Beach	\$ 682,428	\$ 723,649	\$ 713,710	\$ 771,499	\$ 773,039	\$ 813,903
Palm Beach Gardens	Palm Beach	\$ 1,642,308	\$ 1,600,232	\$ 1,608,214	\$ 1,530,796	\$ 1,538,888	\$ 1,590,949
Palm Beach Shores	Palm Beach	\$ 16,998	\$ 15,628	\$ 17,223	\$ 14,855	\$ 18,677	\$ 13,935
Palm Springs	Palm Beach	\$ 309,652	\$ 343,981	\$ 362,931	\$ 395,733	\$ 386,375	\$ 394,669
Riviera Beach	Palm Beach	\$ 1,192,255	\$ 1,434,734	\$ 1,485,984	\$ 1,522,909	\$ 1,505,373	\$ 1,611,608
Royal Palm Beach	Palm Beach	\$ 704,682	\$ 695,591	\$ 693,524	\$ 686,297	\$ 645,288	\$ 651,866
South Bay	Palm Beach	\$ -	\$ -	\$ -	\$ 15,775	\$ 15,599	\$ 15,973
South Palm Beach	Palm Beach	\$ 9,434	\$ 8,519	\$ 2,592	\$ -	\$ -	\$ -
Tequesta	Palm Beach	\$ 90,081	\$ 94,652	\$ 98,928	\$ 93,940	\$ 92,290	\$ 95,398
Wellington	Palm Beach	\$ 839,202	\$ 945,538	\$ 944,494	\$ 948,776	\$ 933,235	\$ 864,066
West Palm Beach	Palm Beach	\$ 3,248,221	\$ 3,500,548	\$ 3,492,257	\$ 3,252,467	\$ 3,558,120	\$ 3,566,706

Summary of Reported Municipal Local Business Tax Revenues

Municipality	County	2015	2016	2017	2018	2019	2020
Westlake	Palm Beach	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dade City	Pasco	\$ 28,384	\$ 35,151	\$ 27,893	\$ 36,967	\$ 32,612	\$ 34,498
New Port Richey	Pasco	\$ 148,522	\$ 164,515	\$ 171,880	\$ 155,613	\$ 200,754	\$ 238,815
Port Richey	Pasco	\$ -	\$ 62,008	\$ 52,654	\$ 62,781	\$ 61,997	\$ 67,705
San Antonio	Pasco	\$ 1,643	\$ 2,310	\$ 1,602	\$ 1,705	\$ 2,030	\$ 3,910
St. Leo	Pasco	\$ 302	\$ 165	\$ 185	\$ 169	\$ 521	\$ 213
Zephyrhills	Pasco	\$ 98,819	\$ 93,076	\$ 85,704	\$ 297,370	\$ 87,430	\$ 103,816
Belleair	Pinellas	\$ 23,815	\$ 24,364	\$ 20,064	\$ 24,159	\$ 24,652	\$ 23,514
Belleair Beach	Pinellas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Belleair Bluffs	Pinellas	\$ 31,497	\$ 33,739	\$ 27,115	\$ 39,572	\$ 31,173	\$ 31,114
Belleair Shore	Pinellas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clearwater	Pinellas	\$ 2,028,722	\$ 661,982	\$ 1,913,492	\$ 1,956,325	\$ 2,077,054	\$ 2,027,827
Dunedin	Pinellas	\$ 127,169	\$ 127,061	\$ 114,834	\$ 112,689	\$ 136,426	\$ 132,516
Gulfport	Pinellas	\$ 49,484	\$ 44,234	\$ 46,126	\$ 47,585	\$ 50,351	\$ 18,665
Indian Rocks Beach	Pinellas	\$ 42,036	\$ 42,914	\$ 33,100	\$ 39,277	\$ 38,243	\$ 36,861
Indian Shores	Pinellas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Kenneth City	Pinellas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Largo	Pinellas	\$ 635,672	\$ 628,913	\$ 630,457	\$ 611,919	\$ 705,698	\$ 661,241
Madeira Beach	Pinellas	\$ -	\$ 81,474	\$ 82,679	\$ 74,413	\$ 72,591	\$ 59,631
North Redington Beach	Pinellas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Oldsmar	Pinellas	\$ 177,728	\$ 184,924	\$ 184,525	\$ 172,719	\$ 183,699	\$ 160,885
Pinellas Park	Pinellas	\$ 739,489	\$ 732,834	\$ 747,246	\$ 745,946	\$ 742,499	\$ 751,361
Redington Beach	Pinellas	\$ 6,600	\$ 4,985	\$ 2,190	\$ 2,026	\$ 1,560	\$ 2,293
Redington Shores	Pinellas	\$ 15,195	\$ 14,684	\$ 15,408	\$ 15,629	\$ 13,055	\$ 13,874
Safety Harbor	Pinellas	\$ 162,446	\$ 141,389	\$ 140,393	\$ 149,597	\$ 144,019	\$ 141,507
Seminole	Pinellas	\$ 133,285	\$ 144,471	\$ 154,764	\$ 169,542	\$ 172,158	\$ 171,136
South Pasadena	Pinellas	\$ 105,754	\$ 87,309	\$ 97,102	\$ 105,383	\$ 104,819	\$ 107,872
St. Pete Beach	Pinellas	\$ 93,846	\$ 98,804	\$ 98,295	\$ 95,068	\$ 94,527	\$ 88,957
St. Petersburg	Pinellas	\$ -	\$ 2,461,341	\$ 2,500,872	\$ 2,563,310	\$ 2,568,483	\$ 2,533,473
Tarpon Springs	Pinellas	\$ 161,021	\$ 161,569	\$ 160,636	\$ 141,876	\$ 151,605	\$ 138,677
Treasure Island	Pinellas	\$ 68,561	\$ 80,636	\$ 74,681	\$ 80,081	\$ 83,008	\$ 74,699
Auburndale	Polk	\$ 33,148	\$ 34,978	\$ 33,286	\$ 29,111	\$ 33,047	\$ 30,456
Bartow	Polk	\$ -	\$ -	\$ 22,330	\$ 21,586	\$ 22,906	\$ 24,078
Davenport	Polk	\$ -	\$ -	\$ 9,680	\$ 10,480	\$ 9,480	\$ 15,430
Dundee	Polk	\$ -	\$ -	\$ 9,131	\$ 8,733	\$ 13,245	\$ 15,696
Eagle Lake	Polk	\$ 8,167	\$ 8,604	\$ 7,306	\$ 7,750	\$ 8,640	\$ 9,074
Fort Meade	Polk	\$ 6,455	\$ 9,938	\$ 8,290	\$ 7,247	\$ 7,576	\$ 8,663
Frostproof	Polk	\$ 27,725	\$ 28,354	\$ 32,319	\$ 28,121	\$ 23,068	\$ 21,780

Summary of Reported Municipal Local Business Tax Revenues

Municipality	County	2015	2016	2017	2018	2019	2020
Haines City	Polk	\$ 75,354	\$ 73,739	\$ 76,336	\$ 81,157	\$ 96,828	\$ 39,371
Highland Park	Polk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hillcrest Heights	Polk	\$ 137	\$ 146	\$ 155	\$ 157	\$ 160	\$ 176
Lake Alfred	Polk	\$ 11,316	\$ 10,266	\$ 10,159	\$ 11,227	\$ 12,454	\$ 11,638
Lake Hamilton	Polk	\$ 2,479	\$ 2,092	\$ 2,398	\$ 2,186	\$ 1,805	\$ 2,368
Lake Wales	Polk	\$ 72,034	\$ 70,015	\$ 72,316	\$ 68,133	\$ 67,280	\$ 61,772
Lakeland	Polk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mulberry	Polk	\$ 18,965	\$ 15,138	\$ 18,914	\$ 18,182	\$ 19,996	\$ 17,045
Polk City	Polk	\$ 11,889	\$ 12,994	\$ 6,161	\$ 19,009	\$ 6,604	\$ 14,756
Winter Haven	Polk	\$ 223,856	\$ 220,567	\$ 236,612	\$ 201,569	\$ 160,075	\$ 204,749
Crescent City	Putnam	\$ 11,240	\$ 7,865	\$ 5,195	\$ 8,630	\$ 6,700	\$ 8,758
Interlachen	Putnam	\$ 6,159	\$ 8,773	\$ 5,763	\$ -	\$ -	\$ -
Palatka	Putnam	\$ 91,723	\$ -	\$ -	\$ -	\$ 80,256	\$ 64,199
Pomona Park	Putnam	\$ 3,206	\$ 2,984	\$ 1,482	\$ -	\$ -	\$ -
Welaka	Putnam	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gulf Breeze	Santa Rosa	\$ 64,722	\$ 62,092	\$ 65,468	\$ 67,101	\$ 54,499	\$ 57,602
Jay	Santa Rosa	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Milton	Santa Rosa	\$ 128,205	\$ 121,495	\$ 121,479	\$ 126,777	\$ 112,665	\$ 119,557
North Port	Sarasota	\$ 136,049	\$ 142,197	\$ 118,613	\$ 137,009	\$ 130,086	\$ 133,248
Sarasota	Sarasota	\$ 893,134	\$ 948,941	\$ 880,237	\$ 981,692	\$ 950,143	\$ 928,899
Venice	Sarasota	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Altamonte Springs	Seminole	\$ 869,701	\$ 848,938	\$ 857,650	\$ 850,989	\$ 843,241	\$ 869,901
Casselberry	Seminole	\$ 200,310	\$ 215,313	\$ 211,414	\$ 232,928	\$ 235,938	\$ 222,468
Lake Mary	Seminole	\$ 121,639	\$ 126,095	\$ 126,894	\$ 130,074	\$ 134,181	\$ 138,749
Longwood	Seminole	\$ 169,748	\$ 171,546	\$ 171,155	\$ 157,862	\$ 210,221	\$ 185,913
Oviedo	Seminole	\$ 137,830	\$ 136,035	\$ 139,955	\$ 142,545	\$ 150,558	\$ 130,740
Sanford	Seminole	\$ 640,224	\$ 647,645	\$ 658,219	\$ 645,003	\$ 627,958	\$ 687,048
Winter Springs	Seminole	\$ 119,965	\$ 124,703	\$ 122,517	\$ 125,834	\$ 122,362	\$ 112,450
Hastings	St. Johns	\$ 2,764	\$ 2,129	\$ 2,989	\$ 673	\$ -	\$ -
St. Augustine	St. Johns	\$ 128,644	\$ 98,805	\$ 122,836	\$ 115,281	\$ 108,097	\$ 91,273
St. Augustine Beach	St. Johns	\$ 27,974	\$ 27,248	\$ 30,221	\$ 31,732	\$ 29,092	\$ 31,083
Fort Pierce	St. Lucie	\$ 277,379	\$ 263,811	\$ 257,429	\$ 347,273	\$ 299,030	\$ 305,633
Port St. Lucie	St. Lucie	\$ -	\$ -	\$ -	\$ -	\$ 2,030,504	\$ 2,054,518
St. Lucie Village	St. Lucie	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bushnell	Sumter	\$ 15,897	\$ 12,291	\$ 13,747	\$ 13,894	\$ 3,797	\$ -
Center Hill	Sumter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Coleman	Sumter	\$ -	\$ -	\$ -	\$ 1,572	\$ 1,764	\$ 2,072
Webster	Sumter	\$ -	\$ -	\$ -	\$ 11,534	\$ 7,876	\$ 7,427

Summary of Reported Municipal Local Business Tax Revenues

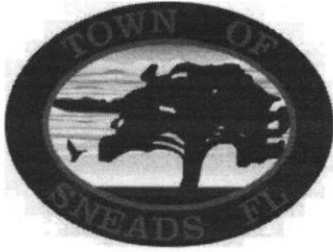
Municipality	County	2015	2016	2017	2018	2019	2020
Wildwood	Sumter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Branford	Suwannee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Live Oak	Suwannee	\$ 103,398	\$ 87,946	\$ 102,537	\$ 97,135	\$ 100,503	\$ 109,420
Perry	Taylor	\$ 48,819	\$ 49,725	\$ 47,459	\$ 76,484	\$ 45,048	\$ 81,817
Lake Butler	Union	\$ 7,045	\$ 10,011	\$ 5,049	\$ 11,306	\$ -	\$ -
Raiford	Union	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Worthington Springs	Union	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Daytona Beach	Volusia	\$ 990,019	\$ 1,086,533	\$ 1,062,351	\$ 978,939	\$ 1,142,848	\$ 1,043,931
Daytona Beach Shores	Volusia	\$ 102,000	\$ 103,000	\$ 102,000	\$ 101,000	\$ 102,000	\$ 99,000
DeBary	Volusia	\$ 46,414	\$ 46,963	\$ 48,541	\$ 48,228	\$ 52,086	\$ 52,497
DeLand	Volusia	\$ 256,339	\$ 261,428	\$ 259,495	\$ 255,543	\$ 255,667	\$ 270,840
Deltona	Volusia	\$ 261,200	\$ 268,155	\$ 241,901	\$ 272,002	\$ 271,315	\$ 229,964
Edgewater	Volusia	\$ 112,240	\$ 116,078	\$ 115,359	\$ 99,338	\$ 116,199	\$ 122,692
Holly Hill	Volusia	\$ 184,139	\$ 188,926	\$ 238,401	\$ 198,676	\$ 201,421	\$ 183,467
Lake Helen	Volusia	\$ 8,018	\$ 7,729	\$ 2,315	\$ 4,030	\$ 4,478	\$ 6,712
New Smyrna Beach	Volusia	\$ 233,983	\$ 227,350	\$ 227,661	\$ 243,119	\$ 254,543	\$ 259,872
Oak Hill	Volusia	\$ 4,736	\$ 6,898	\$ 7,487	\$ 7,003	\$ 6,109	\$ 7,622
Orange City	Volusia	\$ 146,525	\$ 150,123	\$ 149,192	\$ 155,889	\$ 155,290	\$ 161,344
Ormond Beach	Volusia	\$ 283,000	\$ 289,676	\$ 342,090	\$ 294,366	\$ 297,440	\$ 282,893
Pierson	Volusia	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ponce Inlet	Volusia	\$ 7,105	\$ 6,966	\$ 6,587	\$ 7,413	\$ 9,732	\$ 8,483
Port Orange	Volusia	\$ 113,499	\$ 148,250	\$ 120,151	\$ 128,522	\$ 120,210	\$ 129,057
South Daytona	Volusia	\$ 187,108	\$ 191,182	\$ 188,940	\$ 184,290	\$ 172,646	\$ 191,444
Sopchoppy	Wakulla	\$ 1,283	\$ 1,206	\$ 944	\$ 1,461	\$ 1,286	\$ 1,088
St. Marks	Wakulla	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DeFuniak Springs	Walton	\$ -	\$ -	\$ -	\$ 49,883	\$ 43,012	\$ 31,032
Freeport	Walton	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paxton	Walton	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Caryville	Washington	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chipley	Washington	\$ 41,708	\$ 42,771	\$ 43,617	\$ 44,600	\$ 45,830	\$ 48,745
Ebro	Washington	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vernon	Washington	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wausau	Washington	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Statewide Total		\$ 146,985,404	\$ 159,069,069	\$ 146,618,517	\$ 151,316,690	\$ 163,881,757	\$ 168,155,134
% Change		2.5%	8.2%	-7.8%	3.2%	8.3%	2.6%
# Reporting		297	300	302	304	303	293

Summary of Reported Municipal Local Business Tax Revenues

Municipality	County	2015	2016	2017	2018	2019	2020
<p>Note: This summary reflects aggregate revenues reported across all fund types within current Uniform Accounting System (UAS) Revenue Code 316.000 - Local Business Tax or 321.000 - Occupational License Tax in prior fiscal</p> <p>Data Source: Florida Department of Financial Services.</p>							



FRS Employment After Retirement



Town of Sneads

PO Drawer 159

Sneads, Florida 32460

PH (850) 593-6636 Fax (850)593-5079

Email: Sneadsmgr@sneadsfl.com

September 20, 2022

Mr. Casey Cook
Legislative Coordinator
Florida League of Cities, Inc.
301 S. Bronough Street, Suite 300
Tallahassee, Florida 32302-1757

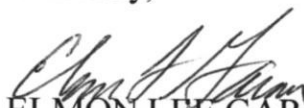
Dear Casey:

Sneads and other rural panhandle towns have many elected council/commission members that are employed by a Florida Retirement System employer in their day job. When these folks go to retire from their day job with an FRS employer, it is very questionable as to whether these folks also have to resign from their post as an elected municipal official when that municipality is part of the FRS. "Questionable" really may be a stretch, because as far as I know they have to resign or they will have to forfeit their retirement benefits from the state. They can retire from their day job, resign from their elected post with a municipality that is also an FRS employer, and then at the next election cycle (must be at least 1 year) they can run again.

This does not work for the many rural municipalities in Florida. This also does not work for bigger cities who participate in FRS such as Gainesville, Melbourne, many cities in Broward County, City of Coral Gables, and the list goes on. The legislature could create an exception to Florida's retirement statutes so that someone who is eligible to retire...can...without having to resign from their elected positions (even if it is unpaid).

Sheriffs and municipal law enforcement agencies would also greatly benefit from a similar statutory change. I think this may be the year that the Florida Sheriffs Association asks for this sort of change and municipalities can be included on and support that request. However, the FLC would need to make it one of their priorities. Could this topic be discussed at the FLC October policy meeting?

Sincerely,


ELMON LEE GARNER, TOWN MANAGER

Statute Titles > Title 10 > Ch. 122 > Sec. 122.16

122.16 - Employment after retirement.

(1) Any person who is retired under this chapter, except under the disability retirement provisions of ss. 122.09 and 122.34, may be employed by an employer that does not participate in a state-administered retirement system and may receive compensation from such employment without limiting or restricting in any way the retirement benefits payable to such person.

(2)(a) Any person retired under this chapter, except under the disability retirement provisions of ss. 122.09 and 122.34, may be reemployed by any private or public employer after retirement and receive retirement benefits and compensation from his or her employer without limitation, except that no person may receive both a salary from reemployment with any agency participating in the Florida Retirement System and retirement benefits under this chapter for a period of 12 months immediately subsequent to the date of retirement.

(b) Any person to whom the limitation in paragraph (a) applies who violates such reemployment limitation and is reemployed with any agency participating in the Florida Retirement System prior to completion of the 12-month limitation period shall give timely notice of this fact in writing to his or her employer and to the department; and his or her retirement benefits shall be suspended for the balance of the 12-month limitation period. Any person employed in violation of this subsection and any employing agency which knowingly employs or appoints such person without notifying the department to suspend retirement benefits shall be jointly and severally liable for reimbursement to the retirement trust fund of any benefits paid during the reemployment limitation period. To avoid liability, such employing agency shall have a written statement from the retiree that he or she is not retired from a state-administered retirement system. Any retirement benefits received by such person while he or she is reemployed during this reemployment limitation period shall be repaid to the retirement trust fund, and his or her retirement benefits shall remain suspended until such repayment has been made. Any benefits suspended beyond the reemployment limitation period shall apply toward the repayment of benefits received in violation of the reemployment limitation.

(c) The employment by an employer of any retiree of a state-administered retirement system shall have no effect on the average final compensation or years of creditable service of such retiree. Prior to July 1, 1991, upon employment of any person, other than an elected officer as provided in s. 121.053, who has been retired under a state-administered retirement program, the employer shall pay retirement contributions in an amount equal to the unfunded actuarial accrued liability portion of the employer contribution which would be required for a regular member of the Florida Retirement System. Effective July 1, 1991, contributions shall be made as provided in s. 121.122 for renewed membership.

(d) The limitations of this subsection apply to reemployment in any capacity with an employer as defined in s. 121.021(10), irrespective of the category of funds from which the person is compensated.

History.—s. 17, ch. 29801, 1955; s. 6, ch. 57-364; s. 1, ch. 57-803; s. 1, ch. 57-1982; s. 2, ch. 61-119; s. 8, ch. 65-484; ss. 31, 35, ch. 69-106; s. 1, ch. 72-335; s. 3, ch. 72-345; s. 3, ch. 80-126; s. 7, ch. 81-307; s. 21, ch. 84-266; s. 20, ch. 90-274; s. 15, ch. 92-122; s. 790, ch. 95-147; s. 64, ch. 99-255.



FLORIDA RETIREMENT SYSTEM

**PARTICIPATING
EMPLOYERS
FOR FISCAL YEAR 2022-23**



Rev (9/2022)

STATE AGENCIES –

EXECUTIVE BRANCH

Agency for Health Care Administration
Agency for Persons with Disabilities
Department of Agriculture and Consumer Services
Department of Business and Professional Regulation
Department of Children and Families
Department of Citrus
Department of Corrections
Department of Economic Opportunity
Department of Education
Department of Elder Affairs
Department of Environmental Protection
Department of Financial Services
Department of Health
Department of Highway Safety and Motor Vehicles
Department of Juvenile Justice
Department of Law Enforcement
Department of Legal Affairs
Department of Lottery
Department of Management Services
Department of Military Affairs
Department of Revenue
Department of State
Department of Transportation
Department of Veterans' Affairs
Executive Office of the Governor
Fish and Wildlife Conservation Commission
Florida Commission on Offender Review
Florida Gaming Control Commission
Justice Administrative Commission
State Board of Administration
Vending Facilities Operators
Volunteer Florida

LEGISLATIVE BRANCH

Auditor General
Commission on Ethics
The Legislature
Public Service Commission

JUDICIAL BRANCH

Capital Collateral Regional Counsels
Florida Board of Bar Examiners
Guardian Ad Litem
Public Defenders
State Attorneys
State Courts - Circuit Courts
State Courts - County Courts
State Courts - District Courts of Appeal
State Courts - Supreme Court

STATE UNIVERSITIES –

Florida A&M University
Florida Atlantic University
Florida Gulf Coast University
Florida International University
Florida Polytechnic University
Florida State University

New College
University of Central Florida
University of Florida
University of North Florida
University of South Florida
University of West Florida
STATE COLLEGES –
Broward College
Chipola College
College of Central Florida
Daytona State College
Eastern Florida State College
Florida Gateway College
Florida SouthWestern State College
Florida State College at Jacksonville
Gulf Coast State College
Hillsborough Community College
Indian River State College
Lake-Sumter State College
Miami Dade College
North Florida College
Northwest Florida State College
Palm Beach State College
Pasco-Hernando State College
Pensacola State College
Polk State College
Saint Johns River State College
Saint Petersburg College
Santa Fe College
Seminole State College of Florida
South Florida State College
State College of Florida, Manatee-Sarasota
Tallahassee Community College
The College of the Florida Keys
Valencia College

LOCAL AGENCIES –

ALACHUA COUNTY

Alachua County Library District
Alachua MYcroSchool of Integrated Academics and Technologies
Board of County Commissioners
Boulevard Springs Charter School⁴
Caring and Sharing Learning School
Children's Trust of Alachua County
City of Alachua^{1,4}
City of Archer⁴
City of Gainesville³
City of High Springs^{1,2,4}
City of Newberry^{2,4}
Clerk of Circuit Court
Genesis Preparatory School of Gainesville, Inc.
Micanopy Middle School, Inc.
Property Appraiser
School Board
Sheriff
SIATech Gainesville
Supervisor of Elections

Tax Collector

BAKER COUNTY

Board of County Commissioners
City of MacClenny^{2,3,4}
Clerk of Circuit Court
New River Solid Waste Association
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tax Collector
Town of Glen St Mary^{3,4}

BAY COUNTY

Bay Haven Charter Academy Elementary School
Bay Haven Charter Academy Middle School
Beach Mosquito Control District
Board of County Commissioners
Central High School
Chautauqua Learn and Serve Charter School
City of Callaway^{2,3,4}
City of Mexico Beach^{1,2,4}
City of Parker
City of Springfield
Clerk of Circuit Court
North Bay Haven Charter Career School
North Bay Haven Charter Elementary School
North Bay Haven Charter Middle School
Palm Bay Elementary School
Palm Bay Preparatory Academy
Panama City Port Authority
Property Appraiser
Rising Leader Academy, Inc.
School Board
Sheriff
Supervisor of Elections
Tax Collector
University Academy, Inc.
BRADFORD COUNTY
Board of County Commissioners
Clerk of Circuit Court
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tax Collector

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BREVARD COUNTY

Board of County Commissioners
City of Cocoa ⁴
City of Indian Harbour Beach ⁴
City of Melbourne ^{1,3,4}
City of Palm Bay ³
City of West Melbourne ⁴
Clerk of Circuit Court
Indian River Lagoon Council
Merritt Island Public Library Tax District
Property Appraiser
School Board
Sebastian Inlet District
Sheriff
Space Coast Transportation Planning
Organization
Supervisor of Elections
Tax Collector
Town of Malabar
Town of Melbourne Beach ⁴

BROWARD COUNTY

Board of County Commissioners
Broward County Housing Authority
Broward Metropolitan Planning
Organization
Central Broward Water Control District
Central Charter School
Charter School of Excellence Davie 1
Campus
Charter School of Excellence Fort
Lauderdale 1 Campus
Children's Services Council of Broward
City of Coconut Creek
City of Cooper City ⁴
City of Dania Beach ^{3,4}
City of Deerfield Beach ³
City of Fort Lauderdale ^{3,4}
City of Hallandale Beach ⁴
City of Hollywood ³
City of Lighthouse Point ^{1,4}
City of Margate
City of Miramar ³
City of North Lauderdale ²
City of Oakland Park ^{2,4}
City of Pembroke Pines Charter Elementary
School
City of Pembroke Pines Charter High
School
City of Pembroke Pines Charter Middle
School
City of Pembroke Pines FSU Charter School
City of Pompano Beach ³
City of Weston ³
City of West Park ^{3,4}
City of Wilton Manors ^{1,3,4}
Clerk of Circuit and County Courts
Hillsborough Inlet Improvement and
Maintenance
North Springs Improvement District
Old Plantation Water Control District

Plantation Acres Improvement District
Property Appraiser
School Board
Sheriff
South Broward Drainage District
South Florida Regional Planning
Council
Supervisor of Elections
Tax Collector
Town of Hillsboro Beach ^{1,4}
Town of Lauderdale-by-the-Sea ^{3,4}
Town of Pembroke Park ^{1,4}
Tri-County Commuter Rail

CALHOUN COUNTY

Apalachee Regional Planning Council
Board of County Commissioners
City of Blountstown ^{1,2,4}
Clerk of Circuit Court
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tax Collector
Town of Altha ^{1,4}

CHARLOTTE COUNTY

Board of County Commissioners
Charlotte County Airport Authority
Clerk of Circuit Court
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tax Collector

CITRUS COUNTY

Board of County Commissioners
Citrus County Mosquito Control
District
Citrus MYcroSchool of Integrated
Academics and Technologies, Inc.
City of Crystal River
City of Inverness ^{2,3,4}
Clerk of Circuit Court
Homosassa Special Water District
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tax Collector

CLAY COUNTY

Board of County Commissioners
City of Green Cove Springs ^{3,4}
Clerk of Circuit Court
First Coast Workforce Consortium
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tax Collector

COLLIER COUNTY

Board of County Commissioners
Clerk of Circuit Court
Collier County Soil and Water
Conservation District
Collier Mosquito Control District
Greater Naples Fire Rescue District
Immokalee Fire Control District
Marco Island Academy
Marco Island Charter Middle School
North Collier Fire Rescue District
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tax Collector

COLUMBIA COUNTY

Board of County Commissioners
City of Lake City ^{3,4}
Clerk of Circuit Court
Lake Shore Hospital Authority
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tax Collector

DADE COUNTY

See Miami-Dade County

DE SOTO COUNTY

Board of County Commissioners
Clerk of Circuit Court
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tax Collector

DIXIE COUNTY

Board of County Commissioners
Clerk of Circuit Court
Kinder Cub School, Inc.
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Suwannee Water and Sewer District
Tax Collector
Three Rivers Regional Library System
Town of Cross City

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DUVAL COUNTY

Biscayne High School
 Duval MYcroSchool of Integrated
 Academics and Technologies
 Jacksonville Aviation Authority
 Jacksonville Seaport Authority
 Jacksonville Transportation Authority
 Lone Star High School
 Northeast Florida Regional Planning
 Council
 North Florida Transportation Planning
 Organization
 River City Science Academy
 River City Science Academy Elementary
 River City Science Academy Innovation
 River City Science Academy Intracoastal
 River City Science Academy at Mandarin
 School Board
 SIATech Jacksonville

ESCAMBIA COUNTY

Board of County Commissioners
 Byrneville Elementary School, Inc.
 Clerk of Circuit and County Courts
City of Pensacola ^{1,3,4}
Emerald Coast Utility Authority
 Pensacola Beach Elementary School
 Property Appraiser
 School Board
 Sheriff
 Supervisor of Elections
Tax Collector
 West Florida Regional Planning Council

FLAGLER COUNTY

Board of County Commissioners
 City of Bunnell
 Clerk of Circuit Court
 East Flagler Mosquito Control District
 Flagler County Housing Authority
 Property Appraiser
 School Board
 Sheriff
 Supervisor of Elections
 Tax Collector

FRANKLIN COUNTY

Apalachicola Housing Authority
 Board of County Commissioners
 City of Apalachicola ^{1,4}
 City of Carrabelle ^{1,3,4}
 Clerk of Circuit Court
 Eastpoint Water and Sewer District
 Property Appraiser
 School Board
 Sheriff
 Supervisor of Elections
 Tax Collector

GADSDEN COUNTY

Board of County Commissioners
 City of Chattahoochee ^{1,3,4}
 City of Gretna

City of Midway ^{1,3,4}
 Clerk of Circuit Court
 Northwest Florida Water Management
 District
 Property Appraiser
 School Board
 Sheriff
 Supervisor of Elections
 Tax Collector
 Town of Greensboro ^{1,4}
 Town of Havana ^{1,4}

GILCHRIST COUNTY

Board of County Commissioners
 City of Trenton ^{1,3,4}
 Clerk of Circuit Court
 Property Appraiser
 School Board
 Sheriff
 Supervisor of Elections
 Tax Collector

GLADES COUNTY

Board of County Commissioners
 City of Moore Haven ⁴
 Clerk of Circuit Court
 Moore Haven Mosquito Control District
 Pemayetv Emahakv, Inc.
 Property Appraiser
 School Board
 Sheriff
 Supervisor of Elections
 Tax Collector

GULF COUNTY

Board of County Commissioners
 City of Port Saint Joe
 Clerk of Circuit Court
 Property Appraiser
 School Board
 Sheriff
 Supervisor of Elections
 Tax Collector

HAMILTON COUNTY

Board of County Commissioners
 City of Jasper
 Clerk of Circuit Court
 Property Appraiser
 School Board
 Sheriff
 Supervisor of Elections
 Tax Collector
 Town of Jennings ^{1,2,4}

HARDEE COUNTY

Board of County Commissioners
 Clerk of Circuit Court
 Property Appraiser
 School Board
 Sheriff
 Supervisor of Elections
 Tax Collector

HENDRY COUNTY

Barron Water Control District
 Board of County Commissioners
 Central County Water Control District
 City of Clewiston ¹
 City of La Belle ^{3,4}
 Clerk of Circuit Court
 Hendry Soil and Water Conservation
 District
 Port La Belle Community Development
 District
 Property Appraiser
 School Board
 Sheriff
 Supervisor of Elections
 Tax Collector

HERNANDO COUNTY

Board of County Commissioners
 City of Brooksville ^{3,4}
 Clerk of Circuit Court
 Hernando County Housing Authority
 Property Appraiser
 School Board
 Sheriff
 Southwest Florida Water Management
 District
 Supervisor of Elections
 Tax Collector

HIGHLANDS COUNTY

Board of County Commissioners
 City of Avon Park ^{3,4}
 City of Sebring ^{1,2,4}
 Clerk of Circuit Court
 Highlands Soil and Water Conservation
 District
 Property Appraiser
 School Board
 Sebring Airport Authority
 Sheriff
 Supervisor of Elections
 Tax Collector
 Town of Lake Placid ^{1,3,4}

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HILLSBOROUGH COUNTY

Board of County Commissioners
Children's Board of Hillsborough County
Clerk of Circuit Court
Hillsborough Area Regional Transit
Hillsborough County Aviation Authority
Hillsborough County Civil Service Board
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tampa Bay Area Regional Transit Authority
Tampa Bay Estuary Program
Tampa-Hillsborough County Expressway
Authority
Tampa Port Authority
Tampa Sports Authority
Tax Collector

HOLMES COUNTY

Board of County Commissioners
Clerk of Circuit Court
Holmes County Housing Authority
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tax Collector

INDIAN RIVER COUNTY

Board of County Commissioners
Clerk of Circuit Court
Fellsmere Water Control District
Indian River Farms Water Control District
Indian River Mosquito Control District
Property Appraiser
Saint Johns Water Control District
School Board
Sheriff
Supervisor of Elections
Tax Collector

JACKSON COUNTY

Board of County Commissioners
City of Graceville ^{1,4}
City of Marianna ⁴
Clerk of Circuit Court
Jackson Soil and Water Conservation
District
Northwest Florida Regional Housing
Authority
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tax Collector
Town of Alford ⁴
Town of Grand Ridge ⁴
Town of Sneads ^{1,4}

JEFFERSON COUNTY

Board of County Commissioners
City of Monticello ⁴

Clerk of Circuit Court
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tax Collector

LAFAYETTE COUNTY

Board of County Commissioners
Clerk of Circuit Court
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tax Collector
Town of Mayo ^{3,4}

LAKE COUNTY

Board of County Commissioners
City of Fruitland Park ^{1,4}
City of Minneola ^{2,4}
City of Tavares ^{1, 2,4}
City of Umatilla ⁴
Clerk of Circuit Court
Mascotte Charter School, Inc.
Minneola Charter Schools, Inc⁴
Lake County Water Authority
Property Appraiser
School Board
Sheriff
Spring Creek Charter School
Supervisor of Elections
Tax Collector
Town of Astatula
Town of Montverde ⁴

LEE COUNTY

Alva Fire and Rescue Service District
Bayshore Fire Protection and Rescue
Service District
Board of County Commissioners
Bonita Springs Fire and Rescue
Cape Coral Charter School
Captiva Fire Control District
City of Bonita Springs
Clerk of Circuit Court
Fort Myers Beach Fire Control District
Fort Myers Beach Library District
Fort Myers Beach Mosquito Control
Fort Myers Shores Fire Department
Hyacinth Control District
Iona McGregor Fire Protection and
Rescue Service
Lee County Metropolitan Planning
Organization
Lee County Mosquito Control District
Lehigh Acres Fire Control and Rescue
District
Lehigh Acres Municipal Services
Improvement District
Matlacha-Pine Fire District
North Fort Myers Fire Control District

Property Appraiser
Public Risk Management of Florida
San Carlos Fire Protection and Rescue
District
Sanibel Fire Control District
School Board
Sheriff
South Trail Protection and Rescue Service
District
Southwest Florida Regional Planning
Council
Supervisor of Elections
Tax Collector
Tice Fire and Rescue District

LEON COUNTY

Board of County Commissioners
Children's Services Council of Leon
County ⁴
Clerk of Circuit Court
Florida Clerk of Court Operations
Corporation
Property Appraiser
The School of Arts and Sciences
Foundation, Inc.
School Board
Sheriff
Stars Middle School
Supervisor of Elections
Tallahassee Housing Authority
Tax Collector

LEVY COUNTY

Board of County Commissioners
City of Cedar Key ¹
City of Chiefland
City of Fanning Springs
City of Williston ²
Clerk of Circuit Court
Levy County Housing Authority
Nature Coast Middle School
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tax Collector
Town of Inglis ^{1,4}
Town of Yankeetown ⁴
Whispering Winds Charter School

LIBERTY COUNTY

Board of County Commissioners
City of Bristol ⁴
Clerk of Circuit Court
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tax Collector

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MADISON COUNTY

Aucilla Area Solid Waste Administration
 Board of County Commissioners
 Clerk of Circuit Court
 James Madison Preparatory High School
 Madison Creative Arts Academy, Inc.
 Property Appraiser
 School Board
 Sheriff
 Supervisor of Elections
 Tax Collector
 Town of Greenville ⁴

MANATEE COUNTY

Board of County Commissioners
 Braden River Fire Control and Rescue
 Cedar Hammock Fire Control District
 City of Anna Maria
 City of Bradenton ^{3,4}
 City of Holmes Beach ⁴
 Clerk of Circuit Court
 Lincoln Memorial Academy
 Manatee County Housing Authority
 Manatee County Mosquito Control District
 Palmetto Charter School, Inc.
 Parrish Fire Control District
 Peace River/Manasota Regional Water
 Supply Authority
 Property Appraiser
 School Board
 Sheriff
 Supervisor of Elections
 Tax Collector
 Town of Longboat Key ²
 William Monroe Rowlett Academy for the
 Arts and Communication
 William Monroe Rowlett Middle Academy

MARION COUNTY

Board of County Commissioners
 Clerk of Circuit Court
 Francis Marion Military Academy
 Marion Charter School
 Property Appraiser
 Rainbow Lakes Municipal Service
 School Board
 Sheriff
 Supervisor of Elections
 Tax Collector

MARTIN COUNTY

Board of County Commissioners
 City of Stuart
 Clerk of Circuit Court
 Property Appraiser
 School Board
 Sheriff
 Supervisor of Elections
 Tax Collector
 Village of Indiantown ^{3,4}

MIAMI - DADE COUNTY

Bal Harbour Village ¹

The Children's Trust
 City of Coral Gables ³
 City of Doral ¹
 City of Florida City ^{1,4}
 City of Miami Gardens ^{1,3,4}
 City of North Bay Village ^{1,4}
 City of North Miami ^{1,3,4}
 City of North Miami Beach ³
 City of Opa-Locka ^{1,4}
 City of Sunny Isles Beach
 City of West Miami ^{1,4}
 Clerk of Circuit Court
 Coral Reef Montessori Charter School
 Dade County Industrial Development
 Authority
 Miami Beach Housing Authority
 Miami-Dade County
 Miami-Dade County Expressway
 Authority
 Property Appraiser
 School Board
 Supervisor of Elections
 Tax Collector
 Town of Cutler Bay
 Town of Miami Lakes ^{1,3,4}
 Village of Biscayne Park ^{1,4}
 Village of El Portal ^{1,4}
 Village of Pinecrest ¹

MONROE COUNTY

Board of County Commissioners
 City of Key Colony Beach ^{1,4}
 City of Marathon ³
 Clerk of Circuit Court
 Florida Keys Aqueduct Authority
 Florida Keys Mosquito Control District
 Islamorada, Village of Islands
 Property Appraiser
 School Board
 Sheriff
 Supervisor of Elections
 Tax Collector

NASSAU COUNTY

Amelia Island Mosquito Control
 Board of County Commissioners
 City of Fernandina Beach ³
 Clerk of Circuit Court
 Property Appraiser
 School Board
 Sheriff
 Supervisor of Elections
 Tax Collector
 Town of Callahan ^{3,4}
 Town of Hilliard ^{3,4}

OKALOOSA COUNTY

Board of County Commissioners
 City of Niceville ^{1,2,4}
 Clerk of Circuit Court
 Liza Jackson Preparatory School
 Property Appraiser

School Board
 Sheriff
 Supervisor of Elections
 Tax Collector

OKEECHOBEE COUNTY

Board of County Commissioners
 Clerk of Circuit Court
 Coquina Water Control District
 Okeechobee Soil and Water Conservation
 District
 Property Appraiser
 School Board
 Sheriff
 Supervisor of Elections
 Tax Collector

ORANGE COUNTY

Board of County Commissioners
 Central Florida Expressway Authority
 City of Edgewood
 Clerk of Circuit Court
 Florida Virtual High School
 Greater Orlando Aviation Authority ²
 Lake Apopka Natural Gas District
 Nap Ford Community School
 Office of the Comptroller
 Orlando Science Elementary School
 Orlando Science Middle/High School
 Property Appraiser
 Reedy Creek Improvement District
 School Board
 Sheriff
 Supervisor of Elections
 Tax Collector

OSCEOLA COUNTY

Board of County Commissioners
 Clerk of Circuit Court
 New Dimensions High School
 Property Appraiser
 School Board
 Sheriff
 Supervisor of Elections
 Tax Collector

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PALM BEACH COUNTY

Board of County Commissioners
City of Atlantis ^{1,4}
City of Boca Raton ³
City of Boynton Beach ³
City of Palm Beach Gardens ^{3,4}
City of Riviera Beach
City of South Bay ³
Clerk of Circuit Court
Florida Inland Navigation District
G-STAR School of the Arts for Motion
Pictures and Television
Gulf Stream Goodwill Academies, Inc.
Indian Trail Improvement District
Inlet Grove Community High School, Inc.
Lake Worth Drainage District
Loxahatchee Groves Water Control District
Palm Beach County Solid Waste Authority
Palm Beach Metropolitan Planning
Organization
Palm Beach Soil and Water Conservation
Palm Beach Workforce Development
Consortium
Port of Palm Beach
Property Appraiser
School Board
Shawano Drainage District
Sheriff
South Florida Conservancy
South Florida Water Management District
South Tech Charter Academy, Inc.
Supervisor of Elections
Tax Collector
Town of Haverhill ⁴
Town of Highland Beach ^{1,3,4}
Town of Juno Beach ^{1,4}
Town of Jupiter ^{3,4}
Town of Loxahatchee Groves ⁴
Town of Mangonia Park ⁴
Town of Ocean Ridge ^{1,3,4}
Town of Palm Beach Shores ^{1,2,4}
Town of South Palm Beach ^{1,4}
Village of Palm Springs ^{1,3,4}
Village of Royal Palm Beach ^{3,4}
Village of Wellington ^{3,4}
Western Academy Charter School

PASCO COUNTY

Board of County Commissioners
City of New Port Richey ⁴
City of Port Richey
City of San Antonio ⁴
City of Zephyrhills ^{1,2,4}
Clerk of Circuit Court
Learning Lodge Academy, Inc.
Pasco County Mosquito Control District
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tax Collector

PINELLAS COUNTY

Board of County Commissioners
City of Madeira Beach ^{2,4}
City of Oldsmar ²
City of Seminole ^{3,4}
City of South Pasadena ⁴
City of Treasure Island ^{1,2}
Clerk of Court
Juvenile Welfare Board
Lealman Special Fire Control District
Palm Harbor Special Fire Control
District
Pinellas County Planning Council
Pinellas Housing Authority
Pinellas MYcroSchool of Integrated
Academics and Technologies
Pinellas Park Water Management
District
Pinellas Suncoast Fire and Rescue
District
Pinellas-Suncoast Transit Authority
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tampa Bay Regional Planning Council
Tampa Bay Water
Tax Collector
Town of Indian Shores ³
Town of Kenneth City ¹
Town of North Redington Beach ⁴
Town of Redington Shores ^{3,4}

POLK COUNTY

Berkley Accelerated Middle School
Berkley Charter School
Board of County Commissioners
Clerk of Circuit Court
Compass Charter Middle School
Dale R. Fair Babson Park Elementary
School
Discovery Academy of Lake Alfred
Edward W. Bok Academy, Inc.
Edward W. Bok Academy North
Hillcrest Elementary School
Janie Howard Wilson Elementary
School
Lakeland Area Mass Transit District
Lake Wales Charter School, Inc.
Lake Wales Senior High School
Language and Literacy Academy of
Learning, Inc.
New Beginnings High School, Inc.
Our Children's Academy
Polk Avenue Elementary School
Property Appraiser
Ridgeview Global Studies Academy
School Board
Sheriff
Supervisor of Elections
Tax Collector

The Schools of McKeel Academy
Town of Polk City ⁴
Village of Highland Park ⁴

PUTNAM COUNTY

Board of County Commissioners
Clerk of Circuit Court
Property Appraiser
Putnam Academy of Arts and Sciences
Putnam Edge High School
Saint Johns River Water Management
District
School Board
Sheriff
Supervisor of Elections
Tax Collector

SAINT JOHNS COUNTY

Anastasia Mosquito Control District
Board of County Commissioners
City of Saint Augustine Beach
Clerk of Circuit Court
Property Appraiser
Saint Augustine-Saint Johns County
Airport Authority
School Board
Sheriff
Supervisor of Elections
Tax Collector

SAINT LUCIE COUNTY

Board of County Commissioners
Children's Service Council of Saint Lucie
City of Port Saint Lucie ³
Clerk of Circuit Court
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tax Collector

SANTA ROSA COUNTY

Avalon Fire Rescue District
Board of County Commissioners
Clerk of Circuit Court
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tax Collector
Town of Jay ^{3,4}

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SARASOTA COUNTY

Board of County Commissioners
City of North Port ^{3,4}
City of Sarasota ^{3,4}
City of Venice
Clerk of Circuit Court
Englewood Area Fire Control District
Englewood Water District
Florida PACE Funding Agency
Property Appraiser
Sarasota Bay Estuary Program
Sarasota-Manatee Metropolitan Planning Organization
Sarasota Military Academy
Sarasota Military Academy Prep
Sarasota Suncoast Academy
School Board
Sheriff
Student Leadership Academy of Venice, Inc.
Supervisor of Elections
Tax Collector
West Coast Inland Navigation District

SEMINOLE COUNTY

Board of County Commissioners
City of Sanford
Clerk of Circuit Court
Property Appraiser
School Board
Seminole Science Charter School
Sheriff
Supervisor of Elections
Tax Collector

SUMTER COUNTY

Board of County Commissioners
City of Center Hill ^{1,4}
City of Coleman ^{1,3,4}
City of Webster ^{1,3,4}
City of Wildwood
Clerk of Circuit Court
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tax Collector

SUWANNEE COUNTY

Board of County Commissioners
City of Live Oak
Clerk of Circuit Court
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Suwannee River Water Management District
Suwannee Valley Transit Authority
Tax Collector

TAYLOR COUNTY

Big Bend Water Authority
Board of County Commissioners

City of Perry ^{3,4}
Clerk of Circuit Court
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tax Collector
Taylor Coastal Water and Sewer District
Taylor County Development Authority

UNION COUNTY

Board of County Commissioners
City of Lake Butler ^{3,4}
Clerk of Circuit Court
New River Library Cooperative
PAL Public Library Cooperative
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tax Collector
Union County Housing Authority

VOLUSIA COUNTY

Board of County Commissioners
City of Daytona Beach ^{3,4}
City of Daytona Beach Shores ^{1,2,4}
City of Deltona ⁴
City of Holly Hill ⁴
City of Lake Helen
City of New Smyrna Beach ³
City of Oak Hill ^{1,4}
City of Orange City
City of South Daytona ^{1,2,4}
Clerk of Circuit Court
Property Appraiser
River to Sea Transportation Planning Organization
School Board
Sheriff
Southeast Volusia Hospital District
Supervisor of Elections
Tax Collector
Town of Pierson ⁴
Town of Ponce Inlet ^{1,2,4}
Volusia County Law Library

WAKULLA COUNTY

Board of County Commissioners
City of Sopchoppy ⁴
Clerk of Circuit Court
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tax Collector
Wilderness Coast Libraries
WALTON COUNTY
Board of County Commissioners
City of DeFuniak Springs
City of Freeport ^{2,3,4}
Clerk of Circuit Court

Property Appraiser
School Board
Seaside Neighborhood Charter School
Sheriff
South Walton Mosquito Control District
Supervisor of Elections
Tax Collector
Walton Academy

WASHINGTON COUNTY

Board of County Commissioners
City of Chipley
City of Vernon ^{3,4}
Clerk of Circuit Court
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tax Collector
Town of Wausau ^{3,4}

SUMMARY

State Agencies	45
State Universities	12
State Colleges	28
County Agencies	396
School Boards	67
Cities	180
Independent Hospitals	2
Special Districts	153
Charter Schools	95
Housing Authorities	12
Total	990

¹ This agency participates in the FRS for its police employees.

² This agency participates in the FRS for its fire employees.

³ This agency participates in the FRS for its elected officials.

⁴ This agency participates in the FRS for its general employees.

Non-Participating Employers

The following list of 44 employers report existing FRS members only; new employees are not eligible to participate in the FRS.

Bay County – City of Panama City
Brevard County – Canaveral Port Authority
Broward County – City of Lauderdale Lakes
Broward County – Fort Lauderdale Downtown Development Authority
Broward County – Memorial Healthcare District
Broward County – North Broward Hospital District
Citrus County – Citrus County Hospital Board
Clay County – Clay County Utility Authority
Collier County – City of Marco Island
DeSoto County – Joshua Water Control District
Flagler County – City of Palm Coast
Hendry County – Hendry County Hospital Authority
Hillsborough County – City of Temple Terrace
Jackson County – Jackson Hospital
Lake County – City of Eustis
Leon County – City of Tallahassee
Manatee County – West Manatee Fire and Rescue District
Marion County – City of Dunnellon
Miami-Dade County – Public Health Trust Jackson Memorial
Okaloosa County – City of Valparaiso
Okaloosa County – Okaloosa County Gas District
Okaloosa County – Town of Shalimar
Orange County – City of Maitland
Orange County – Orange-Seminole-Osceola Transit Authority
Palm Beach County – Acme Improvement District
Palm Beach County – City of Greenacres
Palm Beach County – City of Pahokee
Palm Beach County – Palm Beach County Health Care District
Palm Beach County – South Indian River Water Control District
Palm Beach County – Village of Tequesta
Pasco County – City of Dade City
Pinellas County – City of Belleair Beach
Pinellas County – City of Dunedin
Pinellas County – City of Indian Rocks Beach
Pinellas County – City of Safety Harbor
Pinellas County – Town of Redington Beach
Saint Lucie County – North Saint Lucie River Water Management District
Santa Rosa County – City of Gulf Breeze
Seminole County – City of Altamonte Springs
Seminole County – City of Casselberry
Seminole County – City of Longwood
Seminole County – South Seminole-North Orange Wastewater Authority
Sumter County – City of Bushnell
Volusia County – New Smyrna Beach Utilities Commission



Key Dates



2022 - 2023 Key Legislative Dates

October

7 FLC Legislative Policy Committee Meetings (Round 2), Embassy Suites Lake Buena Vista South, Kissimmee, FL

November

8 Florida's General Election

30 – December 2 FLC Legislative Conference, Embassy Suites Lake Buena Vista South, Kissimmee, FL (Legislative Policy Committees meet December 1)

16-19 NLC City Summit, Kansas City, MO

March

7 Regular Legislative Session Convenes

26-28 NLC Congressional City Conference, Washington, D.C.

April

4-5 FLC Legislative Action Days, Tallahassee, FL

May

5 Last Day of Regular Legislative Session



Home Rule Hero Criteria

Do you want to become a **HOME RULE HERO?**

AS THE ADAGE GOES, "ALL POLITICS IS LOCAL." Successful advocacy starts at home, not in Tallahassee. No one – not even a professional lobbyist – can tell your community's story better than you. Your involvement helps the League's legislative team turn the abstract into concrete. It is essential to help legislators understand how their decisions may impact their communities back home.

The League appreciates the individual advocacy efforts undertaken by municipal officials throughout the state. Each year, there are some League members who make an extraordinary effort; people who stand out for their high level of participation and effectiveness. The Home Rule Hero Award was created to acknowledge and thank them for their efforts. Hundreds of municipal officials have been recognized as "Home Rule Heroes" since the award's inception in 2009, and we thank you!

Home Rule Hero Award recipients are selected by the League's legislative team following each legislative session.

For the award, the most important criteria are timely responses and actions to FLC's Legislative Alerts, and notifying FLC staff of communications with your legislators.

Other exceptional efforts are:

- Attending the Florida League of Cities' Legislative Action Days in Tallahassee and Legislative Conference.
- Testifying before a House or Senate committee on an FLC priority issue, when a call to action has been sent out.
- Participating in FLC's Monday Morning "Call-ins" during session and on FLC's pre-and post-legislative session webinars.
- Participating in FLC's Legislator "Key Contact" program.
- Meeting legislators in their districts or in Tallahassee.
- Responding to FLC requests for information and data about how proposed legislation will specifically impact your city (telling your city's "story").
- Speaking at local legislative delegation meetings to discuss FLC municipal issues.
- Setting up opportunities for legislators and their staff to attend a city council meeting or special event; tour a park, project or facility; and attend a local league meeting.
- Serving on a FLC legislative policy committee.
- Participating in a Federal Action Strike Team fly-in to Washington, D.C.
- During an election year, providing opportunities for candidates for legislative offices to learn about your city and its issues, and introducing candidates to key city stakeholders or those in your professional network.

For more information on these activities and ways to step up your advocacy game, please contact Allison Payne at apayne@flcities.com.





Notes

