



**FINANCE, TAXATION & PERSONNEL COMMITTEE**

**Friday, September 16, 2022  
10:00 a.m. – 2:00 p.m. EDT**

**Cypress 1,2  
Embassy Suites Lake Buena Vista South  
4955 Kyngs Heath Road  
Kissimmee, FL 34746**

**FLC Staff Contact: Amber Hughes**



# Agenda



**Finance, Taxation & Personnel Legislative Policy Committee**  
**Friday, September 16, 2022 ~ 10:00 a.m.—2:00 p.m.**  
**Embassy Suites Lake Buena Vista South**  
**4955 Kyngs Heath Rd, Kissimmee, FL 34746**

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**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. [2022 Legislative Session Recap](#) ..... Amber Hughes, FLC Staff**
- IV. 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. Tourist Development Tax ..... **Maria Puente Mitchell**  
Mayor, City of Miami Springs
- V. Other Business ..... Amber Hughes, FLC Staff**
- VI. Additional Information ..... Amber Hughes, FLC Staff**
- A. Key Legislative Dates
- B. Home Rule Hero Criteria
- C. Key Contacts – Click [HERE](#) to sign-up
- VII. Closing Remarks..... Chair Paul Shalhoub**  
Mayor, Town of Lake Clarke Shores
- VIII. Adjournment**

\*Breakfast and Lunch provided by the Florida League of Cities\*

**WiFi Available**  
**Network: FLC**  
**Password: Policy2022**



# Committee Roster



## 2022-2023 Legislative Policy Committee

### Finance, Taxation & Personnel

*Staffed by: Amber Hughes, Senior Legislative Advocate*

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#### **CHAIR:**

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# 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](mailto:medenfield@flcities.com).



# Property Tax Issues

## **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.<sup>1</sup>

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.<sup>2</sup>

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.

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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.<sup>3</sup>

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.<sup>4</sup>

*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.<sup>5</sup> 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.<sup>6</sup>

*Municipal Millages:*

Municipal government millages are composed of four categories of millage rates.<sup>7</sup>

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.

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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.<sup>8</sup> 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.<sup>9</sup>

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.<sup>10</sup>
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.<sup>11</sup> 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.<sup>12</sup>
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.<sup>13</sup>

*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.<sup>14</sup>

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.

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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.<sup>15</sup> 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.<sup>16</sup>

<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.<sup>17</sup> 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

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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.<sup>18</sup>

**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.<sup>19</sup> 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.<sup>20</sup> 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.<sup>21</sup>

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18. Section 197.383, F.S.

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

20. [http://floridarevenue.com/property/Pages/DataPortal\\_DataBook.aspx](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**

(billions of dollars)	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
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**

(billions of dollars)	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
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



# 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
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
Estero	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

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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
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

# 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
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	9.2521	\$ 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			\$ -	\$ -	\$ -
<b>Statewide Municipal Population</b>		<b>11,015,353</b>	<b>\$ 1,737,123,260,699</b>	<b>\$ 173,501</b>	<b>\$ 1,222,431,201,848</b>	<b>\$ 122,094</b>		<b>\$ 6,052,636,558</b>	<b>\$ 605</b>	<b>\$ 12,224,312,018</b>	<b>\$ 6,171,675,461</b>	<b>\$ 616</b>
# 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](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.-

(1) As used in this section, the term:

(a) "Administering agency" means the governmental agency or entity charged in any category of the General Appropriations Act with administering or disbursing an appropriation.

(b) "General governmental functions" means all the services, other than provision of utility services, provided by a grantee. However, for the purposes of this section, the term does not include administrative and support services provided by the grantee to a government-owned utility under an approved cost allocation plan.

(c) "Government-owned utility" means any electric, water, stormwater, or wastewater utility system owned by a municipality, a county, a rural electric cooperative, or a special district created to own and operate a government-owned utility.

(d) "Grantee" means a county, a municipality, a rural electric cooperative, or a special district created to own and operate a government-owned utility, which applies for funds appropriated by the Legislature in the General Appropriations Act.

(e) "Infrastructure project" means a project related to coastal resiliency, flood control, stormwater management, wastewater management, water supply, or power generation, including the construction, renovation, maintenance, operations 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

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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

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

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



# Local Business Tax Protection

**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.<sup>1</sup> 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.<sup>2</sup>

**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.<sup>3</sup> A number of other conditions for levy are imposed on counties and municipalities.<sup>4</sup>

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.<sup>5</sup> All business tax receipts are sold by the appropriate tax collector beginning July 1<sup>st</sup> of each year. The taxes are due and payable on or before September 30<sup>th</sup> of each year, and the receipts expire on September 30<sup>th</sup> of the succeeding year. In several situations, administrative penalties are also imposed.<sup>6</sup>

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

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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.<sup>7</sup>

Once a local government has a local business tax in place, changes to the tax must satisfy certain statutory requirements.<sup>8</sup> 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.<sup>9</sup> 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.<sup>10</sup> 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.<sup>11</sup> 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.<sup>12</sup> 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.<sup>13</sup>

#### **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.<sup>14</sup> 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.<sup>15</sup>

#### **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.<sup>16</sup> 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.<sup>17</sup>

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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.<sup>18</sup> 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.<sup>19</sup>

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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
Alachua	Alachua	\$ 49,645	\$ 48,398	\$ 48,649	\$ 49,970	\$ 51,497	\$ 47,733
Archer	Alachua	\$ 3,393	\$ 3,260	\$ 2,252	\$ 7,021	\$ -	\$ 1,935
Gainesville	Alachua	\$ 812,107	\$ 833,836	\$ 906,880	\$ 917,679	\$ 897,459	\$ 589,185
Hawthorne	Alachua	\$ 3,597	\$ 3,856	\$ 5,646	\$ 5,692	\$ 5,861	\$ 6,113
High Springs	Alachua	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
La Crosse	Alachua	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Micanopy	Alachua	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Newberry	Alachua	\$ 35,170	\$ 32,530	\$ 205,434	\$ 41,995	\$ 31,093	\$ 28,937
Waldo	Alachua	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Glen St. Mary	Baker	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Macclenny	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
Indialantic	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
Bellevue	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Statewide Total</b>		<b>\$ 146,985,404</b>	<b>\$ 159,069,069</b>	<b>\$ 146,618,517</b>	<b>\$ 151,316,690</b>	<b>\$ 163,881,757</b>	<b>\$ 168,155,134</b>
<b>% Change</b>		<b>2.5%</b>	<b>8.2%</b>	<b>-7.8%</b>	<b>3.2%</b>	<b>8.3%</b>	<b>2.6%</b>
<b># Reporting</b>		<b>297</b>	<b>300</b>	<b>302</b>	<b>304</b>	<b>303</b>	<b>293</b>

## 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>							



# Tourist Development Tax

## **TDT: Proposed Policy Statement by Maria Mitchell**

The FLC supports legislative action in the annual tax package to provide for equitable distribution of local Tourism Development Tax revenues. Currently, a county that levies a TDT may self-administer the tax if the county adopts an ordinance providing for local collection and administration of the tax. In some instances, counties do not equitably distribute those funds to municipal government, despite significant TDT collection in those localities. It is proposed that funds be distributed to municipalities in proportion with revenues collected therefrom.

## **Tourist Development Taxes**

Section 125.0104, Florida Statutes

### **Summary:**

Section 125.0104, F.S., authorizes five separate tourist development taxes that county governments may levy. Depending on a county's eligibility to levy, the tax rate applied to transient rental transactions varies from a minimum of 3 percent to a maximum of 6 percent. The levies are by vote of the county's governing body or referendum approval. The tax proceeds are used generally for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy. During the 2021-22 state fiscal year, the 62 counties levying a tourist development tax will realize an estimated \$1.10 billion in revenue. The 35 counties not currently levying all possible tourist development taxes will allow an estimated \$71 million to go unrealized.

### **General Law Amendments:**

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

### **Authorization to Levy:**

Any county may levy and impose a tourist development tax within its boundaries, except there is no additional levy of a tourist development tax in those municipalities levying the Municipal Resort Tax as authorized in ch. 67-930, L.O.F. Additionally, no county authorized to levy any of the convention development taxes is authorized to levy more than 2 percent of tourist development tax;<sup>1</sup> however, this restriction does not apply to a county's levy of the Professional Sports Franchise Facility Tax<sup>2</sup> and Duval County's levy of the Additional Professional Sports Franchise Facility Tax.<sup>3</sup> A county may elect to levy a tourist development tax in a subcounty special district, and if it does, the district must embrace all or a significant contiguous portion of the county. The county must also assist the Department of Revenue (DOR) in identifying those rental units within the district that are subject to the tax.

These levies require the adoption of an authorizing ordinance by vote of the county's governing body. Additionally, some levies require referendum approval or provide the option that the tax may be approved by referendum. Depending on the particular tax levy, the effective date of the levy and imposition of the tax is the first day on the second month following approval of the ordinance by referendum, as prescribed in s. 125.0104(6), F.S., or the first day of any subsequent month as may be specified in the ordinance. At least 60 days prior to the enactment of the ordinance levying the tax, the county's governing body must adopt a resolution establishing and appointing the members of the county tourist development council and indicating the county's intention to consider the enactment of an ordinance levying and imposing the tax.

The tourist development council, prior the enactment of the ordinance, must prepare and submit to the county's governing body for its approval a plan for tourist development.<sup>4</sup> These provisions regarding the establishment of a county tourist development council and the submission of a tourist development plan apply only to the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., since the other levies are exempted from these requirements. The plan sets forth the anticipated net tax revenue to be derived by the county for two years following the tax levy as well as indicate the tax district in which the tourist development tax is proposed. In addition, the plan

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1. Section 125.0104(3)(b), F.S.

2. Section 125.0104(3)(l)4., F.S.

3. Section 125.0104(3)(n)2., F.S.

4. Section 125.0104(4), F.S.



provides a list, in order of priority, of the proposed uses of the tax revenue by specific project or use as well as the approximate cost or expense allocation for each specific project or use. The governing body adopts the county plan for tourist development as part of the ordinance levying the tax.

**Administrative Procedures:**

It is the Legislature's intent that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, condominium or timeshare resort for a term of six months or less is exercising a taxable privilege, unless such person rents, leases, or lets for consideration any living quarters or accommodations that are exempt according to the provisions of ch. 212, F.S. The tax is charged by the person receiving the consideration for rent or lease at the time of payment, and this person is responsible for receiving, accounting for, and remitting any applicable tax to the DOR. The DOR keeps records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied and promulgates rules and publishes forms as necessary to enforce these taxes.<sup>5</sup>

A county may exempt itself from the requirements that the tax be administered by the DOR, if the county adopts an ordinance providing for local collection and administration. A portion of the tax collections may be retained by the county for its administrative costs; however, that portion cannot exceed 3 percent of collections. A county electing to locally administer the tax adopts an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes or delegating such authority to the DOR.<sup>6</sup>

**Reporting Requirements:**

For each levy, the county is responsible for furnishing the DOR with a certified copy of the ordinance within 10 days after its approval. If applicable, the county also notifies the DOR within 10 days after the ordinance's approval by referendum of the time period during which the tax will be levied.<sup>7</sup>

**Distribution of Proceeds:**

Tax collections received by the DOR, less the costs of administration, are paid monthly to the county, which imposed the particular tax or taxes. The funds are placed in the county tourist development trust fund of the respective county, which is established by each county as a pre-condition to the receipt of such funds.<sup>8</sup>

**Automatic Expiration on Retirement of Bonds:**

If the plan for tourist development approved by the county's governing body, as amended pursuant to s. 125.0104(4)(d), F.S., includes the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned or operated or owned and operated by a not-for-profit organization, the county ordinance levying and imposing the tax automatically expires upon the later of either of the following.

1. The retirement of all bonds issued by the county for financing the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center,

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5. Section 125.0104(3), F.S.

6. Section 125.0104(10), F.S.

7. Section 125.0104(4)(a), F.S.

8. Section 125.0104(3)(i), F.S.

sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned and operated or owned and operated by a not-for-profit organization.

2. The expiration of any agreement by the county for the operation and maintenance, or both, of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum. However, this does not preclude that county from amending the ordinance extending the tax to the extent that the county board determines it necessary to provide funds to operate, maintain, repair, or renew and replace a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum or from enacting an ordinance that takes effect without referendum approval, unless the original referendum required ordinance expiration, pursuant to the provisions re-imposing a tourist development tax, upon or following the expiration of the previous ordinance.<sup>9</sup>

### **Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2020-02	Tourist development tax – tourist industry reps
2019-13	Tourist development tax – for-profit museum
2019-02	Tourist development tax – nature center – road shoulder
2017-06	Funding transit system with tourist development tax
2016-18	Tourist development tax expenditures
2015-14	Tourist development tax – nature centers
2014-02	Counties – tourist development tax - taxation
2013-29	Tourist development tax, tourism
2012-38	Tourist development tax, uses
2010-26	Tourist development tax, subcounty special district
2010-09	Tourist development tax, used to stock lakes with fish
2008-26	Local option tourist development, convention centers
2002-34	Tourist development tax, taxability of boat slips
2001-42	Tourist development tax, purchase of beach property
2000-56	Use of tourist development tax to pay debt service
2000-50	Tourist development tax, welcome signs
2000-29	Tourist development tax, transfer of revenues
2000-25	Tourist development tax revenues
2000-15	Tourist development tax, use of tax for museum parking lot
98-74	Tourist development tax, construction of war memorial
97-64	Tourist development tax, convention development tax
97-48	Tourist development tax revenues for artificial reef
97-13	Tourist development tax, foreign national's residence
96-54	Tourist development tax funds for raceway facility
96-26	Tourist development tax, creation of second district
95-71	Tourist development tax, infrastructure surtax
94-12	County use of tourist development tax revenues for rail trail
92-66	Tourist development tax revenues, purchase of all terrain vehicles

9. Section 125.0104(7), F.S.

92-34	Use of tourist development tax revenue
92-16	Tourist development tax – Concert in the Park
92-03	Clerk of Court’s authority regarding tourist development tax
91-62	Tourist development tax revenues
90-83	Immunity from suit, county tourist development councils
90-59	Tourist development tax, hydrilla and weed control
90-55	Tourist development tax, beach facilities
90-14	Revenues derived from tourist development tax
89-50	Tourist tax revenues used for travel expenses
88-49	Use of tourist development tax
88-37	Local option tourist development tax
87-16	Use of tourist tax to improve shoreline
86-96	Authority to increase tourist development tax
86-87	Funds used for advertising
86-68	Use of tourist development tax to maintain beaches
83-18	Use of tourist tax for convention center
79-30	Tourist development tax, usage
77-81	Counties, tourist development tax

The full texts of these opinions are available via a searchable on-line database.<sup>10</sup> 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.

#### **Tax Rates, Taxable Sales, and Estimates of Realized and Unrealized Revenues:**

Optional tourist taxes can be a valuable revenue source for tourist facilities development and promotion, and the tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from a tourist tax levy. Although these tables are useful in estimating revenues, the user should recognize their limitations. Besides seasonal factors and normal variations due to general economic conditions, county tourist tax revenues can be influenced by a variety of factors such as the value of the dollar, temporary surpluses or shortages in the stock of hotel and motel rooms, and the availability of convention facilities.

The first table to follow provides a historical summary of tourist and convention development tax impositions, expirations, rate changes, and repeals based on information obtained from the DOR.<sup>11</sup> The second table contains estimates of taxable sales reported by transient rental facilities on a county-by-county basis for the state fiscal year ending 2022. In order to calculate a revenue estimate using this table, take the county’s estimate of taxable sales reported by transient rental facilities and multiply it by the county’s applicable or proposed tax rate (i.e., 0.01, 0.02, or 0.03, etc.). The third table summarizes the counties eligible to levy the various local option tourist taxes and shows the applicable 2021 tax rates. The fourth table provides countywide estimates of realized and unrealized revenues during the state fiscal year ending 2022.

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

11. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: July 1, 2021) found at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf>

**Additional Detail:**

Additional information regarding each of the five individual authorizations to levy can be found in the sections immediately following the three tables previously discussed. Additional tourist development tax data can be found on the EDR's website.<sup>12</sup>

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

# History of Local Option Tourist Tax Levies

## Summary of Impositions, Expirations, and Rate Changes

### Active Levies, as of July 1, 2021, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<b>1 or 2 Percent Tax - s. 125.0104(3)(c), F.S.</b>				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jun. 1, 1987</i>	-
<i>Baker</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 2000</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Mar. 1, 1986</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1990</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
Collier	Imposed Levy	2%	Nov. 1, 1990	Nov. 14, 1991
<i>Collier</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>DeSoto</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2011</i>	-
<i>Dixie</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2011</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1979</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Franklin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Gadsden</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Gilchrist</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2007</i>	-
<i>Glades</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2009</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Hamilton</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1996</i>	-
<i>Hardee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2017</i>	-
<i>Hendry</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2003</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1978</i>	-
<i>Holmes</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1987</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Jefferson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2007</i>	-
Lafayette	Imposed Levy	1%	Sep. 1, 1991	Aug. 31, 2006
<i>Lake</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1982</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1988</i>	-
<i>Levy</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1981</i>	-
<i>Marion</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 2002</i>	-
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1978</i>	-
Monroe (Key West only)	Imposed Levy	2%	Dec. 1, 1981	Mar. 31, 1984
<i>Monroe (countywide)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Nassau (Amelia Island only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
<i>Okaloosa (select taxing district only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1989</i>	-
<i>Okeechobee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1978</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1977</i>	-
Palm Beach	Imposed Levy	1%	Oct. 1, 1982	Dec. 31, 1983
<i>Palm Beach</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Jan. 1, 1984</i>	-
<i>Pasco</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1991</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1978</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Putnam</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-

# History of Local Option Tourist Tax Levies

## Summary of Impositions, Expirations, and Rate Changes

### Active Levies, as of July 1, 2021, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<b>Santa Rosa</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Jan. 1, 1992</b>	-
<b>Sarasota</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Nov. 1, 1988</b>	-
<b>Seminole</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Jan. 1, 1989</b>	-
Sumter	Imposed Levy	2%	Jan. 1, 2005	Sep. 30, 2020
<b>Suwannee</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Jan. 1, 1991</b>	-
<b>Taylor</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Dec. 1, 1998</b>	-
<b>Volusia</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>May 1, 1978</b>	-
<b>Wakulla</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Apr. 1, 1995</b>	-
<b>Walton (select zip codes only)</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Oct. 1, 1986</b>	-
<b>Walton (remainder of county)</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Mar. 1, 2021</b>	-
<b>Washington</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Jan. 1, 2001</b>	-
<b>Additional 1 Percent Tax - s. 125.0104(3)(d), F.S.</b>				
<b>Alachua</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1993</b>	-
<b>Baker</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2012</b>	-
<b>Bay (select zip codes only)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1997</b>	-
<b>Bradford</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 2007</b>	-
<b>Brevard</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 1989</b>	-
<b>Broward</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 1987</b>	-
<b>Charlotte</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1993</b>	-
<b>Citrus</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 2002</b>	-
<b>Clay</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 1999</b>	-
Collier	Imposed Levy	1%	Nov. 1, 1990	Nov. 14, 1991
<b>Collier</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1996</b>	-
Columbia	Imposed Levy	1%	May 1, 1991	Jul. 31, 1994
<b>Columbia</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2010</b>	-
<b>DeSoto</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2015</b>	-
<b>Dixie</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 2017</b>	-
<b>Escambia</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 1988</b>	-
<b>Flagler</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 2004</b>	-
<b>Franklin</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 2021</b>	-
<b>Gilchrist</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2020</b>	-
<b>Gulf</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2002</b>	-
<b>Hamilton</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2002</b>	-
<b>Hendry</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 2007</b>	-
<b>Hernando</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 1998</b>	-
<b>Highlands</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 2018</b>	-
<b>Hillsborough</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1986</b>	-
<b>Holmes</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2018</b>	-
<b>Indian River</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Sep. 30, 1993</b>	-
<b>Jackson</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 2004</b>	-
<b>Jefferson</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 2017</b>	-
<b>Lake</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2003</b>	-
<b>Lee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 1988</b>	-
<b>Leon</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1994</b>	-
<b>Levy</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2020</b>	-
<b>Madison</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 2002</b>	-
<b>Manatee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1986</b>	-
<b>Marion</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 2015</b>	-
<b>Martin</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 2008</b>	-
Monroe (Key West only)	Imposed Levy	1%	Nov. 1, 1986	Jun. 30, 1987
<b>Monroe (countywide)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 1987</b>	-
<b>Nassau (Amelia Island only)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 2008</b>	-
<b>Okaloosa (select taxing district only)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 1999</b>	-
<b>Okeechobee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 1996</b>	-
<b>Orange</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 1986</b>	-
<b>Osceola</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 1986</b>	-
<b>Palm Beach</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1989</b>	-
<b>Pasco</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 2017</b>	-
<b>Pinellas</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 1988</b>	-
<b>Polk</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1990</b>	-
<b>Putnam</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2008</b>	-

# History of Local Option Tourist Tax Levies

## Summary of Impositions, Expirations, and Rate Changes

### Active Levies, as of July 1, 2021, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1992</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1988</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1996</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 1997</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1993</i>	-
<i>Suwannee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2011</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2011</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1999</i>	-
<i>Washington</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2006</i>	-
<b>Professional Sports Franchise Facility Tax - s. 125.0104(3)(l), F.S.</b>				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2010</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2009</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2007</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1994</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2017</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2017</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2013</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1994</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1996</i>	<i>Apr. 30, 1999</i>
<i>Escambia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2000</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2010</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2007</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2014</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2018</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1990</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2001</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2004</i>	-
<i>Lake</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2003</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2004</i>	-
<i>Levy</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2020</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2003</i>	-
<i>Marion</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2015</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2008</i>	-
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1991</i>	-
<i>Nassau (Amelia Island only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</i>	-
<i>Okaloosa (select taxing district only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1999</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1995</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 1997</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1994</i>	-
<i>Pasco</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2017</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1994</i>	-
<i>Putnam</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2008</i>	-
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 1997</i>	<i>Dec. 31, 2002</i>
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2003</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2006</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2007</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2009</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2016</i>	-
<i>Volusia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2003</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2012</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2004</i>	-
<b>High Tourism Impact Tax - s. 125.0104(3)(m), F.S.</b>				
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2018</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2019</i>	-

# History of Local Option Tourist Tax Levies

## Summary of Impositions, Expirations, and Rate Changes

### Active Levies, as of July 1, 2021, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<b>Monroe</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 2009</b>	-
<b>Orange</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1989</b>	-
<b>Osceola</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1990</b>	-
<b>Palm Beach</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2015</b>	-
<b>Pinellas</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2016</b>	-
<b>Walton (select zip codes only)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2020</b>	-
<b>Additional Professional Sports Franchise Facility Tax - s. 125.0104(3)(n), F.S.</b>				
<b>Alachua</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 2010</b>	-
<b>Bay (select zip codes only)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2009</b>	-
<b>Brevard</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 2005</b>	-
<b>Broward</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 1996</b>	-
<b>Charlotte</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2007</b>	-
<b>Citrus</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 2017</b>	-
<b>Clay</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 2017</b>	-
<b>Collier</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Sep. 1, 2017</b>	-
<b>Columbia</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 2015</b>	-
<b>Duval</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 1994</b>	-
<b>Escambia</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2021</b>	-
<b>Flagler</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 2017</b>	-
<b>Gulf</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2015</b>	-
<b>Hernando</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 2014</b>	-
<b>Hillsborough</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 1994</b>	-
<b>Lee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2006</b>	-
<b>Leon</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 2009</b>	-
<b>Manatee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 2009</b>	-
<b>Martin</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 2015</b>	-
<b>Nassau (Amelia Island only)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 2018</b>	-
<b>Okaloosa (select taxing district only)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2008</b>	-
<b>Orange</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Sep. 1, 2006</b>	-
<b>Osceola</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 2004</b>	-
<b>Palm Beach</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 2006</b>	-
<b>Pinellas</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 2005</b>	-
<b>Polk</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 2004</b>	-
<b>St. Lucie</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 2003</b>	-
<b>Santa Rosa</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 2014</b>	-
<b>Sarasota</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>May 1, 2010</b>	<b>Apr. 30, 2011</b>
<b>Sarasota</b>	<b>Increased Rate</b>	<b>1%</b>	<b>May 1, 2011</b>	-
<b>Seminole</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2009</b>	-
<b>Taylor</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 2016</b>	-
<b>Walton (select zip codes only)</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Oct. 1, 2009</b>	<b>Sep. 30, 2014</b>
<b>Tourist Impact Tax - s. 125.0108, F.S.</b>				
<b>Monroe</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 1988</b>	-
<b>Consolidated County Convention Development Tax - s. 212.0305(4)(a), F.S.</b>				
<b>Duval</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Nov. 1, 1984</b>	-
<b>Charter County Convention Development Tax - s. 212.0305(4)(b), F.S.</b>				
<b>Miami-Dade (select cities exempt)</b>	<b>Imposed Levy</b>	<b>3%</b>	<b>May 1, 1984</b>	-
<b>Special District Convention Development Tax - s. 212.0305(4)(c), F.S.</b>				
<b>Volusia (portion)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1984</b>	<b>Aug. 31, 1991</b>
<b>Volusia (portion)</b>	<b>Increased Rate</b>	<b>2%</b>	<b>Sep. 1, 1991</b>	<b>Sep. 30, 1995</b>
<b>Volusia (portion)</b>	<b>Increased Rate</b>	<b>3%</b>	<b>Oct. 1, 1995</b>	-
Note: This levy is imposed within the jurisdiction of the Halifax Area Advertising Authority.				
<b>Special Convention Development Tax - s. 212.0305(4)(d), F.S.</b>				
<b>Volusia (portion)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1987</b>	<b>Mar. 31, 1992</b>
<b>Volusia (portion)</b>	<b>Increased Rate</b>	<b>2%</b>	<b>Apr. 1, 1992</b>	<b>Sep. 30, 2000</b>
<b>Volusia (portion)</b>	<b>Increased Rate</b>	<b>3%</b>	<b>Oct. 1, 2000</b>	-
Note: This levy is imposed within the jurisdiction of the Southeast Volusia Advertising Authority.				
<b>Subcounty Convention Development Tax - s. 212.0305(4)(e), F.S.</b>				
<b>Volusia (portion)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1984</b>	<b>Aug. 31, 1991</b>
<b>Volusia (portion)</b>	<b>Increased Rate</b>	<b>2%</b>	<b>Sep. 1, 1991</b>	<b>Sep. 30, 1995</b>
<b>Volusia (portion)</b>	<b>Increased Rate</b>	<b>3%</b>	<b>Oct. 1, 1995</b>	-



# History of Local Option Tourist Tax Levies

## Summary of Impositions, Expirations, and Rate Changes

### Active Levies, as of July 1, 2021, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
Note: This levy is imposed within the jurisdiction of the West Volusia Advertising Authority.				
<b>Local Administration of Tourist Taxes</b>				
County	Effective Date	Termination Date		
<i>Alachua</i>	<i>Jul. 1, 2001</i>			
<i>Baker</i>	<i>May 1, 2000</i>			
<i>Bay</i>	<i>Jan. 1, 1994</i>			
<i>Brevard</i>	<i>Oct. 1, 1992</i>			
<i>Broward</i>	<i>Mar. 1, 1994</i>			
<i>Charlotte</i>	<i>Sep. 1, 1990</i>			
Citrus	Sep. 1, 1991	Dec. 31, 2005		
<i>Clay</i>	<i>Jan. 1, 1989</i>			
<i>Collier</i>	<i>Jan. 1, 1993</i>			
<i>Duval</i>	<i>Dec. 1, 1990</i>			
<i>Escambia</i>	<i>Jun. 1, 1989</i>			
<i>Flagler</i>	<i>Jul. 1, 2018</i>			
<i>Gulf</i>	<i>Jun. 1, 2001</i>			
<i>Hernando</i>	<i>Jan. 1, 1993</i>			
Highlands	Jan. 1, 2014	Mar. 31, 2018		
<i>Hillsborough</i>	<i>Jan. 1, 1992</i>			
<i>Indian River</i>	<i>Oct. 1, 2000</i>			
<i>Lake</i>	<i>Nov. 1, 1998</i>			
<i>Lee</i>	<i>May 1, 1988</i>			
<i>Leon</i>	<i>Oct. 1, 1994</i>			
<i>Manatee</i>	<i>Oct. 1, 1989</i>			
<i>Marion</i>	<i>Apr. 1, 2008</i>			
<i>Martin</i>	<i>Nov. 1, 2002</i>			
<i>Miami-Dade</i>	<i>Apr. 1, 1988</i>			
<i>Monroe (Tourist Development Taxes)</i>	<i>Jan. 1, 1991</i>			
<i>Monroe (Tourist Impact Tax)</i>	<i>Jan. 1, 1996</i>			
<i>Nassau</i>	<i>May 1, 1989</i>			
Okaloosa	Jul. 1, 1992	Feb. 28, 2017		
<i>Orange</i>	<i>Jan. 1, 1992</i>			
<i>Osceola</i>	<i>May 1, 1992</i>			
<i>Palm Beach</i>	<i>Jan. 1, 1993</i>			
<i>Pasco</i>	<i>Oct. 1, 2019</i>			
<i>Pinellas</i>	<i>Oct. 1, 1990</i>			
<i>Polk</i>	<i>Jan. 1, 1994</i>			
<i>Putnam</i>	<i>Apr. 1, 1999</i>			
<i>St. Johns</i>	<i>Aug. 1, 1988</i>			
<i>St. Lucie</i>	<i>May 1, 1991</i>			
<i>Santa Rosa</i>	<i>May 1, 1994</i>			
<i>Sarasota</i>	<i>Jun. 1, 1992</i>			
<i>Seminole</i>	<i>Sep. 1, 1993</i>			
<i>Suwannee</i>	<i>Nov. 1, 2001</i>			
<i>Taylor</i>	<i>Jul. 1, 2006</i>			
<i>Volusia (Tourist Development Taxes)</i>	<i>Apr. 1, 1990</i>			
<i>Volusia (Convention Development Tax)</i>	<i>Apr. 1, 1990</i>			
Wakulla	Dec. 1, 1996	Sep. 30, 2009		
<i>Walton (select zip codes only)</i>	<i>Oct. 1, 1991</i>			

Note: The Miami-Dade municipalities of Bal Harbour and Surfside impose a 4% Municipal Resort Tax and are exempt from the county's levies of the Tourist Development Tax and Convention Development Tax. The municipality of Miami Beach imposes a 4% Municipal Resort Tax and is exempt from the county's Tourist Development Tax levy, but is not exempt from the county's Convention Development Tax levy.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: July 1, 2021) available at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf>

<b>Estimates of Taxable Sales Reported by Transient Rental Facilities</b> <b>State Fiscal Year Ending June 30, 2022</b>	
<b>County</b>	<b>Estimate</b>
Alachua	\$ 117,335,370
Baker	\$ 2,525,272
Bay	\$ 872,107,804
Bradford	\$ 4,860,704
Brevard	\$ 343,033,809
Broward	\$ 1,375,859,977
Calhoun	\$ 175,990
Charlotte	\$ 134,971,173
Citrus	\$ 56,945,745
Clay	\$ 30,103,787
Collier	\$ 872,267,364
Columbia	\$ 37,152,461
DeSoto	\$ 3,201,976
Dixie	\$ 4,963,564
Duval	\$ 454,950,836
Escambia	\$ 422,702,044
Flagler	\$ 87,763,983
Franklin	\$ 121,481,363
Gadsden	\$ 8,070,344
Gilchrist	\$ 6,592,867
Glades	\$ 1,191,891
Gulf	\$ 93,507,950
Hamilton	\$ 1,920,671
Hardee	\$ 3,609,304
Hendry	\$ 11,705,712
Hernando	\$ 37,856,895
Highlands	\$ 32,672,493
Hillsborough	\$ 643,841,564
Holmes	\$ 3,807,929
Indian River	\$ 103,775,412
Jackson	\$ 13,093,233
Jefferson	\$ 1,820,246
Lafayette	\$ 2,619,975
Lake	\$ 87,686,294
Lee	\$ 1,133,080,195
Leon	\$ 109,483,425
Levy	\$ 19,389,096
Liberty	\$ 201,971
Madison	\$ 5,704,205
Manatee	\$ 523,174,001
Marion	\$ 102,900,647
Martin	\$ 87,946,938
Miami-Dade	\$ 2,752,769,094
Monroe	\$ 1,547,675,867
Nassau	\$ 139,738,878
Okaloosa	\$ 804,116,858
Okeechobee	\$ 14,189,235
Orange	\$ 2,385,119,663
Osceola	\$ 817,203,836
Palm Beach	\$ 901,438,530
Pasco	\$ 93,439,011
Pinellas	\$ 1,242,869,922
Polk	\$ 321,818,338
Putnam	\$ 18,123,239
St. Johns	\$ 425,693,339
St. Lucie	\$ 122,197,244
Santa Rosa	\$ 128,229,162
Sarasota	\$ 641,591,592
Seminole	\$ 96,367,652
Sumter	\$ 50,234,587
Suwannee	\$ 10,390,431
Taylor	\$ 13,669,794
Union	\$ 92,197
Volusia	\$ 491,654,118
Wakulla	\$ 6,610,064
Walton	\$ 1,279,530,260
Washington	\$ 4,554,836
<b>Statewide Total</b>	<b>\$ 22,287,374,228</b>

## 2021 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

Local Option Taxes on Transient Rental Transactions													Local Option Food and Beverage Taxes s. 212.0306, F.S.	
County	Tourist Development Taxes s. 125.0104(3), F.S.					Tourist Impact Tax s. 125.0108, F.S. (1%)	Convention Development Taxes s. 212.0305(4), F.S.			Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Tax (up to 1%)	High Tourism Impact Tax (1%)	Additional Professional Sports Franchise Tax (up to 1%)		Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (up to 3%)					
Alachua *	2	1	1		1					5	5	0		
Baker *	2	1								5	3	2		
Bay *	2	1	1		1					5	5	0		
Bradford	2	1	1							5	4	1		
Brevard *	2	1	1		1					5	5	0		
Broward *	2	1	1	1	1					6	6	0		
Calhoun										4	0	4		
Charlotte *	2	1	1		1					5	5	0		
Citrus	2	1	1		1					5	5	0		
Clay *	2	1	1		1					5	5	0		
Collier *	2	1	1		1					5	5	0		
Columbia	2	1	1		1					5	5	0		
DeSoto	2	1								5	3	2		
Dixie	2	1								5	3	2		
Duval *	2		1		1		2			6	6	0		
Escambia *	2	1	1		1					5	5	0		
Flagler *	2	1	1		1					5	5	0		
Franklin	2	1								5	3	2		
Gadsden	2									5	2	3		
Gilchrist	2	1								5	3	2		
Glades	2									5	2	3		
Gulf *	2	1	1		1					5	5	0		
Hamilton	2	1								5	3	2		
Hardee	2									5	2	3		
Hendry	2	1								5	3	2		
Hernando *	2	1	1		1					5	5	0		
Highlands	2	1	1							5	4	1		
Hillsborough *	2	1	1	1	1					6	6	0		
Holmes	2	1								5	3	2		
Indian River *	2	1	1							5	4	1		
Jackson	2	1	1							5	4	1		
Jefferson	2	1								5	3	2		
Lafayette										4	0	4		
Lake *	2	1	1							5	4	1		
Lee *	2	1	1		1					6	5	1		
Leon *	2	1	1		1					5	5	0		
Levy	2	1	1							5	4	1		
Liberty										4	0	4		
Madison	2	1								5	3	2		
Manatee *	2	1	1		1					5	5	0		
Marion *	2	1	1							5	4	1		
Martin *	2	1	1		1					5	5	0		
Miami-Dade *	2		1					3		6	6	0	2	1
Monroe *	2	1		1		1				7	5	2		
Nassau *	2	1	1		1					5	5	0		
Okaloosa	2	1	1		1					5	5	0		
Okeechobee	2	1								5	3	2		
Orange *	2	1	1	1	1					6	6	0		
Osceola *	2	1	1		1					6	6	0		
Palm Beach *	2	1	1	1	1					6	6	0		
Pasco *	2	1								5	4	1		

## 2021 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

Local Option Taxes on Transient Rental Transactions															Local Option Food and Beverage Taxes s. 212.0306, F.S.		
Tourist Development Taxes s. 125.0104(3), F.S.							Convention Development Taxes s. 212.0305(4), F.S.							Food and Beverages in Hotels and Motels (2%)		Food and Beverages in Other Establishments (1%)	
County	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)	Tourist Impact Tax s. 125.0108, F.S. (1%)	Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (up to 3%)	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate					
	Pinellas *	2	1	1	1		1				6	6	0				
Polk *	2	1	1		1					5	5	0					
Putnam *	2	1	1							5	4	1					
St. Johns *	2	1	1							5	4	1					
St. Lucie *	2	1	1		1					5	5	0					
Santa Rosa *	2	1	1		1					5	5	0					
Sarasota *	2	1	1		1					5	5	0					
Seminole *	2	1	1		1					5	5	0					
Sumter										4	0	4					
Suwannee *	2	1								5	3	2					
Taylor *	2	1	1		1					5	5	0					
Union										4	0	4					
Volusia *	2		1						3	6	6	0					
Wakulla	2	1	1							5	4	1					
Walton *	2	1	1	1						6	5	1					
Washington	2	1								5	3	2					
# Eligible to Levy:	67	59	67	9	65	1	1	1	1		67			1	1		
# Levying:	62	56	45	8	31	1	1	1	1		62			1	1		

## Notes:

- County names followed by an asterick indicate those counties that self-administer these taxes, and boxed areas indicate those counties eligible to impose a particular tax.
- Pursuant to s. 125.0104(3)(d), F.S., no county can levy the Additional Tax unless the county has imposed the Original Tax [i.e., s. 125.0104(3)(c), F.S.] for a minimum of three years prior to the effective date of the levy and imposition of the Additional Tax.
- Pursuant to s. 125.0104(3)(b), F.S., no county authorized to levy a convention development tax pursuant to s. 212.0305, F.S., (i.e., Duval, Miami-Dade, and Volusia) is allowed to levy more than 2% of tourist development taxes. However, pursuant to s. 125.0104(3)(l), F.S., this prohibition does not apply to the levy of the Professional Sports Franchise Facility Tax. In addition, this prohibition does not apply in a county authorized to levy the Consolidated County Convention Development Tax if such county also levies the Additional Professional Sports Franchise Facility Tax, pursuant to s. 125.0104(3)(n), F.S. This exemption is applicable only to Duval County.
- Pursuant to s. 125.0104(3)(n), F.S., only a county that has levied the Professional Sports Franchise Facility Tax [i.e., s. 125.0104(3)(l), F.S.] is eligible to levy the Additional Professional Sports Franchise Facility Tax. Consequently, the levy of the Professional Sports Franchise Facility Tax must occur prior to the levy of the Additional Professional Sports Franchise Facility Tax.
- The county-wide tourist development tax rate for Miami-Dade County is 3% except within the municipal jurisdictions of Bal Harbour, Miami Beach, and Surfside, which are eligible to impose the Municipal Resort Tax.
- The tourist development tax levies in Bay, Nassau, Okaloosa, and Walton counties are less than countywide.
- In Santa Rosa County, the countywide tourist development tax rate is 2%. The rate in the special taxing district of Navarre Beach is 3%; however, the funds generated from this levy go to Escambia County pursuant to an agreement adopted when this area was transferred to Santa Rosa County by Escambia County.
- Pursuant to s. 125.0104(3)(m), F.S., a county is considered to be a high tourism impact county after the Department of Revenue has certified to such county that the sales subject to the tax levied pursuant to this section exceeded \$600 million during the previous calendar year or were at least 18% of the county's total taxable sales under Ch. 212, F.S., where the sales subject to the tax levied pursuant to this section were a minimum of \$200 million. No county authorized to levy a Convention Development Tax shall be considered a high tourism impact county. Once a county qualifies as a high tourism impact county, it shall retain this designation for the period of the tax levy. Broward, Hillsborough, Monroe, Orange, Osceola, Palm Beach, Pinellas and Walton counties levy this tax, and each county retains this designation until its tax levy ends. According to the Department's Office of Tax Research, Lee County appears to have had sufficient sales in calendar year 2020 to be eligible to levy the tax in 2021. Lee County has not requested certification by the Department.
- New tax levies for 2021: Effective April 1, 2021, Escambia County's tourist development tax rate increased to 5%. Effective July 1, 2021, Franklin County's tourist development tax rate increased to 3%. Although Walton County's tourist development tax rate is 5% in select zip codes, the countywide tax rate increased to 2%, effective March 1, 2021.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: July 1, 2021) available at <https://floridarevenue.com/taxes/Documents/fliHistorySalesTaxRates.pdf>

## Local Option Tourist Tax Levies in Florida's Counties

### Estimation of Realized and Unrealized Tax Revenues

State Fiscal Year Ending June 30, 2022

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies						Convention Development Tax Levies				
		Maximum Potential Tax Rate	2021 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues		Maximum Potential Tax Rate	2021 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Alachua	\$ 1,173,354	5	5	\$ 5,866,769	0	\$ -				\$ -		\$ -
Baker	\$ 25,253	5	3	\$ 75,758	2	\$ 50,505				\$ -		\$ -
Bay	\$ 8,721,078	5	5	\$ 43,605,390	0	\$ -				\$ -		\$ -
Bradford	\$ 48,607	5	4	\$ 194,428	1	\$ 48,607				\$ -		\$ -
Brevard	\$ 3,430,338	5	5	\$ 17,151,690	0	\$ -				\$ -		\$ -
Broward	\$ 13,758,600	6	6	\$ 82,551,599	0	\$ -				\$ -		\$ -
Calhoun	\$ 1,760	4	0	\$ -	4	\$ 7,040				\$ -		\$ -
Charlotte	\$ 1,349,712	5	5	\$ 6,748,559	0	\$ -				\$ -		\$ -
Citrus	\$ 569,457	5	5	\$ 2,847,287	0	\$ -				\$ -		\$ -
Clay	\$ 301,038	5	5	\$ 1,505,189	0	\$ -				\$ -		\$ -
Collier	\$ 8,722,674	5	5	\$ 43,613,368	0	\$ -				\$ -		\$ -
Columbia	\$ 371,525	5	5	\$ 1,857,623	0	\$ -				\$ -		\$ -
DeSoto	\$ 32,020	5	3	\$ 96,059	2	\$ 64,040				\$ -		\$ -
Dixie	\$ 49,636	5	3	\$ 148,907	2	\$ 99,271				\$ -		\$ -
Duval	\$ 4,549,508	4	4	\$ 18,198,033	0	\$ -	2	2	\$ 9,099,017	0		\$ -
Escambia	\$ 4,227,020	5	5	\$ 21,135,102	0	\$ -				\$ -		\$ -
Flagler	\$ 877,640	5	5	\$ 4,388,199	0	\$ -				\$ -		\$ -
Franklin	\$ 1,214,814	5	3	\$ 3,644,441	2	\$ 2,429,627				\$ -		\$ -
Gadsden	\$ 80,703	5	2	\$ 161,407	3	\$ 242,110				\$ -		\$ -
Gilchrist	\$ 65,929	5	3	\$ 197,786	2	\$ 131,857				\$ -		\$ -
Glades	\$ 11,919	5	2	\$ 23,838	3	\$ 35,757				\$ -		\$ -
Gulf	\$ 935,080	5	5	\$ 4,675,398	0	\$ -				\$ -		\$ -
Hamilton	\$ 19,207	5	3	\$ 57,620	2	\$ 38,413				\$ -		\$ -
Hardee	\$ 36,093	5	2	\$ 72,186	3	\$ 108,279				\$ -		\$ -
Hendry	\$ 117,057	5	3	\$ 351,171	2	\$ 234,114				\$ -		\$ -
Hernando	\$ 378,569	5	5	\$ 1,892,845	0	\$ -				\$ -		\$ -
Highlands	\$ 326,725	5	4	\$ 1,306,900	1	\$ 326,725				\$ -		\$ -
Hillsborough	\$ 6,438,416	6	6	\$ 38,630,494	0	\$ -				\$ -		\$ -
Holmes	\$ 38,079	5	3	\$ 114,238	2	\$ 76,159				\$ -		\$ -
Indian River	\$ 1,037,754	5	4	\$ 4,151,016	1	\$ 1,037,754				\$ -		\$ -
Jackson	\$ 130,932	5	4	\$ 523,729	1	\$ 130,932				\$ -		\$ -
Jefferson	\$ 18,202	5	3	\$ 54,607	2	\$ 36,405				\$ -		\$ -
Lafayette	\$ 26,200	4	0	\$ -	4	\$ 104,799				\$ -		\$ -
Lake	\$ 876,863	5	4	\$ 3,507,452	1	\$ 876,863				\$ -		\$ -
Lee	\$ 11,330,802	6	5	\$ 56,654,010	1	\$ 11,330,802				\$ -		\$ -
Leon	\$ 1,094,834	5	5	\$ 5,474,171	0	\$ -				\$ -		\$ -
Levy	\$ 193,891	5	4	\$ 775,564	1	\$ 193,891				\$ -		\$ -
Liberty	\$ 2,020	4	0	\$ -	4	\$ 8,079				\$ -		\$ -
Madison	\$ 57,042	5	3	\$ 171,126	2	\$ 114,084				\$ -		\$ -
Manatee	\$ 5,231,740	5	5	\$ 26,158,700	0	\$ -				\$ -		\$ -
Marion	\$ 1,029,006	5	4	\$ 4,116,026	1	\$ 1,029,006				\$ -		\$ -
Martin	\$ 879,469	5	5	\$ 4,397,347	0	\$ -				\$ -		\$ -
Miami-Dade	\$ 27,527,691	3	3	\$ 82,583,073	0	\$ -	3	3	\$ 82,583,073	0		\$ -

## Local Option Tourist Tax Levies in Florida's Counties

### Estimation of Realized and Unrealized Tax Revenues

State Fiscal Year Ending June 30, 2022

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies					Convention Development Tax Levies				
		Maximum Potential Tax Rate	2021 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2021 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Monroe	\$ 15,476,759	7	5	\$ 77,383,793	2	\$ 30,953,517			\$ -		\$ -
Nassau	\$ 1,397,389	5	5	\$ 6,986,944	0	\$ -			\$ -		\$ -
Okaloosa	\$ 8,041,169	5	5	\$ 40,205,843	0	\$ -			\$ -		\$ -
Okeechobee	\$ 141,892	5	3	\$ 425,677	2	\$ 283,785			\$ -		\$ -
Orange	\$ 23,851,197	6	6	\$ 143,107,180	0	\$ -			\$ -		\$ -
Osceola	\$ 8,172,038	6	6	\$ 49,032,230	0	\$ -			\$ -		\$ -
Palm Beach	\$ 9,014,385	6	6	\$ 54,086,312	0	\$ -			\$ -		\$ -
Pasco	\$ 934,390	5	4	\$ 3,737,560	1	\$ 934,390			\$ -		\$ -
Pinellas	\$ 12,428,699	6	6	\$ 74,572,195	0	\$ -			\$ -		\$ -
Polk	\$ 3,218,183	5	5	\$ 16,090,917	0	\$ -			\$ -		\$ -
Putnam	\$ 181,232	5	4	\$ 724,930	1	\$ 181,232			\$ -		\$ -
St. Johns	\$ 4,256,933	5	4	\$ 17,027,734	1	\$ 4,256,933			\$ -		\$ -
St. Lucie	\$ 1,221,972	5	5	\$ 6,109,862	0	\$ -			\$ -		\$ -
Santa Rosa	\$ 1,282,292	5	5	\$ 6,411,458	0	\$ -			\$ -		\$ -
Sarasota	\$ 6,415,916	5	5	\$ 32,079,580	0	\$ -			\$ -		\$ -
Seminole	\$ 963,677	5	5	\$ 4,818,383	0	\$ -			\$ -		\$ -
Sumter	\$ 502,346	4	0	\$ -	4	\$ 2,009,383			\$ -		\$ -
Suwannee	\$ 103,904	5	3	\$ 311,713	2	\$ 207,809			\$ -		\$ -
Taylor	\$ 136,698	5	5	\$ 683,490	0	\$ -			\$ -		\$ -
Union	\$ 922	4	0	\$ -	4	\$ 3,688			\$ -		\$ -
Volusia	\$ 4,916,541	3	3	\$ 14,749,624	0	\$ -	3	3	\$ 14,749,624	0	\$ -
Wakulla	\$ 66,101	5	4	\$ 264,403	1	\$ 66,101			\$ -		\$ -
Walton	\$ 12,795,303	6	5	\$ 63,976,513	1	\$ 12,795,303			\$ -		\$ -
Washington	\$ 45,548	5	3	\$ 136,645	2	\$ 91,097			\$ -		\$ -
Statewide	\$ 222,873,742			\$ 1,102,602,090		\$ 70,538,358			\$ 106,431,713		\$ -

**Notes:**

- 1) The shaded cells indicate those counties that are not eligible to levy convention development taxes.
- 2) A county's unrealized tax rate is determined by subtracting its tax rate, as of July 1, 2021, from its maximum potential tax rate.
- 3) The countywide realized and unrealized tax revenues reflect estimates for the entire state fiscal year (i.e., July 1, 2021 through June 30, 2022).

**Data Sources:**

- 1) Office of Economic and Demographic Research, Table: 2021 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties.
- 2) Office of Economic and Demographic Research, Table: Estimates of Taxable Sales Reported by Transient Rental Facilities: SFY 2021-22.

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## **1 or 2 Percent Tax**

Section 125.0104(3)(c), Florida Statutes

### **Summary:**

This tourist development tax may be levied by the county's governing body at a rate of 1 or 2 percent on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance containing the enacted county tourist development plan. The ordinance must be approved in a countywide referendum election or by a majority of voters in the subcounty special tax district affected by the tax.<sup>1</sup> Generally, the tax proceeds are used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance. During the 2021-22 state fiscal year, 62 of the eligible 67 counties currently levying this tax will realize an estimated \$445 million in revenue. The five counties not currently levying this tax at the maximum rate will allow an estimated \$1.1 million to go unrealized.

### **Counties Eligible to Levy:**

All counties are eligible to levy the tax.

### **Authorized Uses of Proceeds:**

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.<sup>2</sup>

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
  - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline

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1. Section 125.0104(6), F.S.

2. Section 125.0104(5), F.S.



protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.

6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
  - a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received.
  - b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
  - c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
  - d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
  - e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

Authorized purposes 1-2 may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.

A county having a total population less than 950,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1<sup>st</sup> of each year.

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement services,

which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

1. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;
2. Have at least three municipalities; and
3. Have an estimated population of less than 225,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 2., and 5., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)5., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board provides.

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## **Additional 1 Percent Tax**

Section 125.0104(3)(d), Florida Statutes

### **Summary:**

In addition to the 1 or 2 percent tax authorized in s. 125.0104(3)(c), F.S., the county's governing body may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by an extraordinary vote of the governing body for the purposes set forth in s. 125.0104(5), F.S., or referendum approval by the registered voters within the county or subcounty special district.

The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax. No county can levy this additional tax unless the county has imposed the 1 or 2 percent tax for a minimum of three years prior to the effective date of the levy and imposition of this additional tax. If the 1 or 2 percent tax is levied within a subcounty special district, then this additional tax can only be levied within the district. Generally, the tax proceeds are used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance. During the 2021-22 state fiscal year, 56 of the eligible 59 counties currently levying this tax will realize an estimated \$185 million in revenue. The three counties not currently levying this tax will allow \$128,715 to go unrealized.

### **Counties Eligible to Levy:**

To be eligible to levy, a county must have levied the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., for a minimum of three years prior to the effective date of the levy and imposition of this additional 1 percent tax.

### **Authorized Uses of Proceeds:**

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.<sup>1</sup>

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
  - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

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1. Section 125.0104(5), F.S.

4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.
6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
  - a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received.
  - b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
  - c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
  - d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
  - e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

Authorized purposes #1-2 may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities. Revenues raised from this tax cannot be used for debt service on or refinancing of existing facilities as specified in authorized purpose #1 above unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing board.<sup>2</sup>

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2. Section 125.0104(3)(d), F.S.

A county having a total population less than 950,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1<sup>st</sup> of each year.

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

1. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;
2. Have at least three municipalities; and
3. Have an estimated population of less than 225,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 2., and 5., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)5., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board provides.

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## **Professional Sports Franchise Facility Tax**

Section 125.0104(3)(l), Florida Statutes

### **Summary:**

In addition to any other tourist development tax imposed, a county may levy up to an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by a majority vote of the county's governing body. The tax proceeds are used to pay the debt service on bonds issued to finance professional sports franchise facilities, retained spring training franchise facilities, and convention centers. In addition, these proceeds can be used to promote tourism in the State of Florida, nationally and internationally.

The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan, are not applicable to this tax. In addition, the provision in s. 125.0104(3)(b), F.S., that prohibits any county authorized to levy a convention development tax from levying more than the 2 percent tourist development tax is not applicable to this tax. During the 2021-22 state fiscal year, 45 of the eligible 67 counties currently levying this tax will realize an estimated \$205 million in revenue. The 22 counties not currently levying this tax at the maximum rate will allow an estimated \$18 million to go unrealized.

### **Counties Eligible to Levy:**

All counties are eligible to levy this tax.

### **Authorized Uses of Proceeds:**

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized in s. 125.0104(3)(l), F.S., is prohibited.<sup>1</sup>

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The proceeds may be used to pay the planning and design costs incurred prior to the issuance of such bonds.
2. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center. The proceeds may be used to pay the planning and design costs incurred prior to the issuance of such bonds.
3. To pay the operation and maintenance costs of a convention center for a period of up to 10 years. Only counties that have elected to levy the tax for the purposes authorized in #2 above, may use the tax proceeds for the purposes described here. Any county that elects to levy the tax for the purposes authorized in #2 above after July 1, 2000, may use the tax proceeds to pay the operation and maintenance costs of a convention center for the life of the bonds.
4. To promote and advertise tourism in Florida, nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

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1. Section 125.0104(5)(d), F.S.



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## High Tourism Impact Tax

Section 125.0104(3)(m), Florida Statutes

### Summary:

In addition to any other tourist development tax imposed, a *high tourism impact* county may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by an extraordinary vote of the county's governing body. The tax proceeds are used for one or more of the authorized uses pursuant to s. 125.0104(5), F.S. The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax.

A county is considered to be a high tourism impact county after the Department of Revenue has certified to the county that its sales subject to the tax exceeded \$600 million during the previous calendar year or were at least 18 percent of the county's total taxable sales under ch. 212, F.S., where the sales subject to the tax were a minimum of \$200 million. No county authorized to levy a convention development tax (i.e., Duval, Miami-Dade, and Volusia) is considered a high tourism impact county. Once a county receives this high tourism impact designation, it retains it for the period of the tax levy.

Eight counties currently levy this tax, and these counties will realize an estimated \$102 million in revenue during the 2021-22 state fiscal year. According to the Department, Lee County is currently eligible or potentially eligible to levy the tax and will allow an estimated \$11 million to go unrealized.

### Counties Eligible to Levy:

Broward, Hillsborough, Monroe, Orange, Osceola, Palm Beach, Pinellas, and Walton counties levy this tax, and each county retains this designation until its tax levy ends. Lee County appears to have had sufficient sales in calendar year 2020 to be eligible to levy the tax in 2021. However, the county has not requested certification by the Department.

### Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.<sup>1</sup>

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
  - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.

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1. Section 125.0104(5), F.S.

3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.
6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
  - a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received.
  - b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
  - c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
  - d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
  - e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

Authorized purposes 1-2 may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.

A county having a total population less than 950,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1<sup>st</sup> of each year.

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

1. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;
2. Have at least three municipalities; and
3. Have an estimated population of less than 225,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 2., and 5., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)5., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board provides.

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## **Additional Professional Sports Franchise Facility Tax**

Section 125.0104(3)(n), Florida Statutes

### **Summary:**

In addition to any other tourist development tax imposed, a county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., may levy an additional tax that is no greater than 1 percent on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by a majority plus one vote of the county's governing body. The tax proceeds are used to pay the debt service on bonds issued to finance professional sports franchise facilities or retained spring training franchise facilities and promote tourism.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax. In addition, the provision in s. 125.0104(3)(b), F.S., that prohibits any county authorized to levy a convention development tax from levying this tax applies only to Miami-Dade and Volusia counties. Any county authorized to levy the Consolidated County Convention Development Tax (i.e., Duval County) pursuant to s. 212.0305(4)(a), F.S., may levy this tax. During the 2021-22 state fiscal year, 31 of the eligible 65 counties currently levying this tax will realize an estimated \$150 million in revenue. The 34 counties not currently levying this tax at the maximum rate will allow an estimated \$40 million to go unrealized.

### **Counties Eligible to Levy:**

With the exception of Miami-Dade and Volusia counties, any county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., is eligible to levy this tax.

### **Authorized Uses of Proceeds:**

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized in s. 125.0104(3)(n), F.S., is prohibited.<sup>1</sup>

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. In addition, the proceeds are used to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162, F.S.
2. To pay the debt service on bonds issued to finance the acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. In addition, the proceeds are used to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.
3. To promote and advertise tourism in Florida, nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

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1. Section 125.0104(5)(d), F.S.

A county imposing this tax may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of a facility for which tax revenues are used pursuant to purposes listed in #1 and #2 above.



# Key Dates





## **2022 - 2023 Key Legislative Dates**

### **September**

16 FLC Legislative Policy Committee Meetings (Round 1), Embassy Suites Lake Buena Vista South, Kissimmee, FL

### **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:

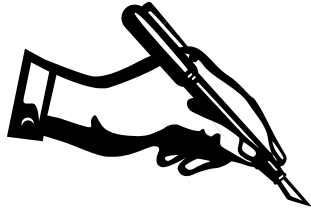
- Attending the Florida League of Cities' Legislative Action Days in Tallahassee and Legislative Conference.
- Testifying before a House or Senate committee on an FLC priority issue, when a call to action has been sent out.
- Participating in FLC's Monday Morning "Call-ins" during session and on FLC's 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](mailto:apayne@flcities.com).





# Notes



## Notes

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