



The Florida House of Representatives
Economic Development & Community Affairs Policy Council
Military & Local Affairs Policy Committee

Larry Cretul
Speaker

Dorothy L. Hukill
Chair

October 6, 2009
116 Knott Building
1:30 PM – 2:30 PM

MEETING PACKET



The Florida House of Representatives
Economic Development & Community Affairs Policy Council
Military & Local Affairs Policy Committee

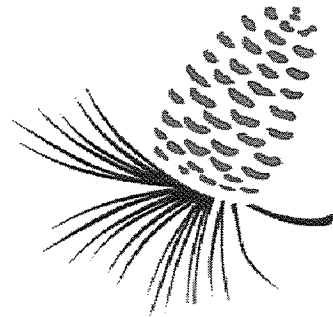
Larry Cretul
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AGENDA

October 6, 2009
116 Knott Building
1:30 PM – 2:30 PM

- I. Welcome and Opening Comments by the Chair
- II. Member Introductions and Comments
- III. Presentation by Chris Lyon, Attorney, Lewis Longman Walker, PA., Florida Association of Special Districts
- IV. Presentation by Rebecca O'Hara, Legislative Director, Florida League of Cities
- V. Presentation by John Smith, Legislative Director, Florida Association of Counties
- VI. Closing Remarks



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A T T O R N E Y S A T L A W

OVERVIEW OF SPECIAL DISTRICTS

by
Chris Lyon

October 6, 2009

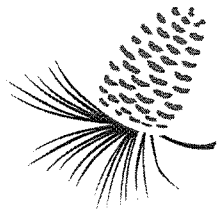
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I. OVERVIEW OF SPECIAL DISTRICTS

- A. All special districts are special purpose local governments.
- B. Special districts are defined as political subdivisions of the State of Florida by general law. Section 1.01(8), Florida Statutes.
- C. Special districts are creatures of statute created by special act of the Florida Legislature or authorized by a general law.
- D. Special districts have the limited purposes specified in the special act or general law that authorizes creation.
- E. The Office of Special District Information, identifies 59 different types of special district by function.

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I. OVERVIEW OF SPECIAL DISTRICTS (cont'd)

- F. There are 1631 active districts in the State of Florida.
- G. All 67 counties in the State have at least one special district.
- H. Currently, Hillsborough County leads the pack with 138 districts, followed closely by Miami-Dade County with 103 and Lee County with 98.



I. OVERVIEW OF SPECIAL DISTRICTS (cont'd)

- I. Districts are either independent or dependent.
- J. An independent special district has an independent governing board (either elected or appointed) which establishes its own budget and collects taxes, assessments or fees and spends them without oversight by a county or city.
- K. Dependent districts functionally operate as an arm of either a city, county or state agency.
- L. There are 1014 independent districts and 617 dependent districts in the State of Florida. To compare, there are 67 counties and less than 500 cities in the State of Florida.

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I. OVERVIEW OF SPECIAL DISTRICTS (cont'd)

- M. Districts do not have “local home rule” power that has been granted to general purpose governments.
- N. Districts have only the explicit authority granted by statute. Roach v. Loxahatchee Groves Water Control District, 417 So. 2d 814 (Fla. 4th DCA 1982).
- O. Cities and counties may perform any activity not specifically prohibited by the Florida Constitution or general law.
- P. A special district may only do those things explicitly authorized by the Constitution, general law or special act.



SPECIAL DISTRICTS

A Special District is not a...

- School District or Community College
- Municipal Service Taxing or Benefit Unit (MSTU/MSBU)
- Board providing electrical service that is a political subdivision of a municipality or part of a municipality

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SPECIAL DISTRICTS

TOTALS BY FUNCTION AND STATUTORY AUTHORITY (09/29/2009)

Special districts are categorized by function. The following summarizes these functions, the number of special districts with that function, and the statutory authority, if any. Since many special districts have more than one function, adding the number of special districts will not provide accurate state totals.

Functions / (State Total)	Statutory Authority
Affordable Housing (1)	Section 189.4041, F.S.
Airport/Aviation (27)	Chapter 332, F.S.
Aquatic Plant Control (1)	None
Arts (2)	None
Beach and Shore (5)	Section 161.31, F.S.
Beautification (1)	None
Capital Finance (4)	None
Children/Welfare (10)	Section 125.901, F.S.
Civic Center (6)	None
Community Development (582)	Chapter 190, F.S.
Community Redevelopment (201)	Chapter 163, Part III, F.S.
Conservation and Erosion (9)	None
County Development (11)	None

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SPECIAL DISTRICTS TOTALS BY FUNCTIONS (cont'd)

Functions / (State Total)

Distribution Pipelines (3)

Downtown Development (17)

Drainage and Water Control (96)

Economic Development (10)

Education/Research/Training (1)

Educational Facilities (Higher) (12)

Educational Facilities Benefit (3)

Emergency Medical Services (6)

Environmental Protection (7)

Expressways and Bridges (21)

Fire Control and Rescue (67)

Health Care (6)

Health Facilities (32)

Historic Preservation (1)

Hospital (34)

Housing Authority (93)

Housing Finance (27)

Statutory Authority

Section 403.9405, F.S.

None

Section 298.01, F.S.

None

None

Chapter 243, Part II, F.S.

Section 1013.355, F.S.

None

None

Chapter 348, F.S.

Chapter 191; Section 633.15, F.S.

Section 154.331, F.S.

Chapter 154, Part III, F.S.

Chapter 266, F.S.

Chapter 155, F.S.

Chapter 421, F.S.

Section 159.604, F.S.

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SPECIAL DISTRICTS TOTALS BY FUNCTIONS (cont'd)

Functions / (State Total)

Industrial Development (26)
Information Systems (1)
Infrastructure Provision (8)
Inlet Maintenance (3)
Juvenile Welfare (6)
Library (32)
Lighting (3)
Mobile Home Parks (4)
Mosquito Control (18)
Municipal Services/Improvements (21)
Navigation (12)
Neighborhood Improvement (33)
Nursing Home (1)
Parking (1)
Personnel (2)

Statutory Authority

Chapter 159, Part III, F.S.
Chapter 163, F.S., Part VI
None
None
Section 125.901, F.S.
None
None
Section 418.30, F.S.
Section 388.021, F.S.
None
Chapter 374, F.S.
Chapter 163, Part IV, F.S.
None
None
None



SPECIAL DISTRICTS TOTALS BY FUNCTIONS (cont'd)

Functions / (State Total)	Statutory Authority
Planning and Zoning (2)	None
Port (15)	Chapter 315, F.S.
Recreation/Parks (24)	Chapter 418.20, F.S.
Research and Development (5)	Chapter 159, Part V, F.S.
Soil and Water Conservation (63)	Chapter 582, F.S.
Solid Waste (8)	None
Sports (4)	None
Subdivision (54)	Section 189.4041, F.S.
Transportation (14)	Chapter 163, F.S.
Utility (8)	None
Wastewater Treatment (5)	Chapter 381, F.S.
Water Management (5)	Section 373.069, F.S.
Water Supply (19)	None
Water and Sewer (26)	Section 153.53, F.S.

* Office of Special District Information, Official List of Special Districts

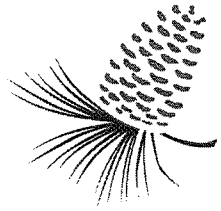
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I. OVERVIEW OF SPECIAL DISTRICTS (cont'd)

Dependent Status

- At least one of the following applies: A single county or single municipality . . .
 - Has an identical governing board
 - Appoints the governing board
 - May remove governing board members at will during unexpired terms
 - Approves the budget
 - May veto the budget



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I. OVERVIEW OF SPECIAL DISTRICTS (cont'd)

Independent Status

- Do not have any dependent characteristics
- May be multi-county

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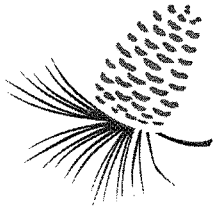


I. OVERVIEW OF SPECIAL DISTRICTS (cont'd)

Statewide Totals

- Total Independent: 1014
- Total Dependent: 617
- Total Multicounty: 69
- Total Single County: 1562

Total Special Districts in Florida: 1631



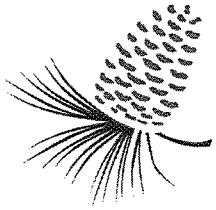
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SPECIAL DISTRICTS BY COUNTY

County	Single Counties	Multi Counties	Ind	Dep	Total
Alachua	Single: 15	Multis: 2	Ind: 6	Dep: 11	Total: 17
Baker	Single: 4	Multis: 5	Ind: 8	Dep: 1	Total: 9
Bay	Single: 21	Multis: 3	Ind: 12	Dep: 12	Total: 24
Bradford	Single: 4	Multis: 4	Ind: 6	Dep: 2	Total: 8
Brevard	Single: 55	Multis: 4	Ind: 26	Dep: 33	Total: 59
Broward	Single: 87	Multis: 5	Ind: 43	Dep: 49	Total: 92
Calhoun	Single: 3	Multis: 5	Ind: 6	Dep: 2	Total: 8
Charlotte	Single: 21	Multis: 9	Ind: 21	Dep: 9	Total: 30
Citrus	Single: 11	Multis: 5	Ind: 12	Dep: 4	Total: 16
Clay	Single: 18	Multis: 3	Ind: 17	Dep: 4	Total: 21
Collier	Single: 42	Multis: 3	Ind: 33	Dep: 12	Total: 45
Columbia	Single: 6	Multis: 3	Ind: 7	Dep: 2	Total: 9
Desoto	Single: 5	Multis: 3	Ind: 7	Dep: 1	Total: 8
Dixie	Single: 3	Multis: 8	Ind: 9	Dep: 2	Total: 11
Duval	Single: 25	Multis: 4	Ind: 21	Dep: 8	Total: 29

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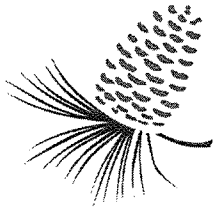
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SPECIAL DISTRICTS BY COUNTY

County	Single Counties	Multi Counties	Ind	Dep	Total
Escambia	Single: 12	Multis: 4	Ind: 9	Dep: 7	Total: 16
Flagler	Single: 14	Multis: 2	Ind: 12	Dep: 4	Total: 16
Franklin	Single: 12	Multis: 4	Ind: 11	Dep: 5	Total: 16
Gadsden	Single: 8	Multis: 2	Ind: 4	Dep: 6	Total: 10
Gilchrist	Single: 4	Multis: 5	Ind: 7	Dep: 2	Total: 9
Glades	Single: 7	Multis: 7	Ind: 10	Dep: 4	Total: 14
Gulf	Single: 8	Multis: 5	Ind: 7	Dep: 6	Total: 13
Hamilton	Single: 3	Multis: 3	Ind: 6	Dep: 0	Total: 6
Hardee	Single: 6	Multis: 2	Ind: 6	Dep: 2	Total: 8
Hendry	Single: 15	Multis: 11	Ind: 21	Dep: 5	Total: 26
Hernando	Single: 16	Multis: 4	Ind: 13	Dep: 7	Total: 20
Highlands	Single: 14	Multis: 3	Ind: 8	Dep: 9	Total: 17
Hillsborough	Single: 134	Multis: 4	Ind: 81	Dep: 57	Total: 138
Holmes	Single: 4	Multis: 4	Ind: 7	Dep: 1	Total: 8
Indian River	Single: 14	Multis: 3	Ind: 13	Dep: 4	Total: 17

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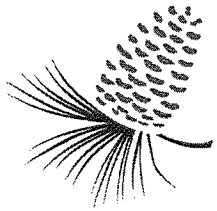
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SPECIAL DISTRICTS BY COUNTY

County	Single Counties	Multi Counties	Ind	Dep	Total
Jackson	Single: 8	Multis: 4	Ind: 7	Dep: 5	Total: 12
Jefferson	Single: 1	Multis: 5	Ind: 6	Dep: 0	Total: 6
Lafayette	Single: 1	Multis: 3	Ind: 4	Dep: 0	Total: 4
Lake	Single: 31	Multis: 3	Ind: 19	Dep: 15	Total: 34
Lee	Single: 91	Multis: 7	Ind: 88	Dep: 10	Total: 98
Leon	Single: 14	Multis: 2	Ind: 9	Dep: 7	Total: 16
Levy	Single: 6	Multis: 5	Ind: 8	Dep: 3	Total: 11
Liberty	Single: 0	Multis: 3	Ind: 3	Dep: 0	Total: 3
Madison	Single: 3	Multis: 3	Ind: 4	Dep: 2	Total: 6
Manatee	Single: 64	Multis: 10	Ind: 59	Dep: 15	Total: 74
Marion	Single: 18	Multis: 5	Ind: 15	Dep: 8	Total: 23
Martin	Single: 11	Multis: 4	Ind: 9	Dep: 6	Total: 15
Miami-Dade	Single: 99	Multis: 4	Ind: 67	Dep: 36	Total: 103
Monroe	Single: 11	Multis: 1	Ind: 7	Dep: 5	Total: 12
Nassau	Single: 13	Multis: 3	Ind: 12	Dep: 4	Total: 16

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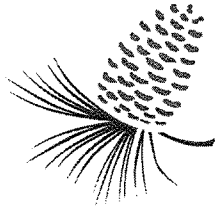
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SPECIAL DISTRICTS BY COUNTY

County	Single Counties	Multi Counties	Ind	Dep	Total
Okaloosa	Single: 27	Multis: 6	Ind: 23	Dep: 10	Total: 33
Okeechobee	Single: 7	Multis: 3	Ind: 10	Dep: 0	Total: 10
Orange	Single: 46	Multis: 6	Ind: 31	Dep: 21	Total: 52
Osceola	Single: 42	Multis: 4	Ind: 27	Dep: 19	Total: 46
Palm Beach	Single: 84	Multis: 9	Ind: 61	Dep: 32	Total: 93
Pasco	Single: 55	Multis: 3	Ind: 49	Dep: 9	Total: 58
Pinellas	Single: 37	Multis: 4	Ind: 19	Dep: 22	Total: 41
Polk	Single: 61	Multis: 2	Ind: 39	Dep: 24	Total: 63
Putnam	Single: 8	Multis: 4	Ind: 6	Dep: 6	Total: 12
Santa Rosa	Single: 14	Multis: 6	Ind: 13	Dep: 7	Total: 20
Sarasota	Single: 26	Multis: 11	Ind: 23	Dep: 14	Total: 37
Seminole	Single: 14	Multis: 3	Ind: 7	Dep: 10	Total: 17
St. Johns	Single: 41	Multis: 4	Ind: 37	Dep: 8	Total: 45
St. Lucie	Single: 55	Multis: 2	Ind: 49	Dep: 8	Total: 57
Sumter	Single: 15	Multis: 2	Ind: 14	Dep: 3	Total: 17

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SPECIAL DISTRICTS BY COUNTY

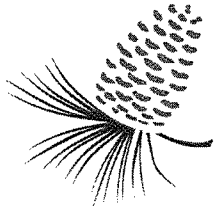
County	Single Counties	Multi Counties	Ind	Dep	Total
Suwannee	Single: 5	Multis: 2	Ind: 4	Dep: 3	Total: 7
Taylor	Single: 4	Multis: 4	Ind: 6	Dep: 2	Total: 8
Union	Single: 4	Multis: 4	Ind: 6	Dep: 2	Total: 8
Volusia	Single: 36	Multis: 2	Ind: 12	Dep: 26	Total: 38
Wakulla	Single: 1	Multis: 4	Ind: 5	Dep: 0	Total: 5
Walton	Single: 12	Multis: 6	Ind: 17	Dep: 1	Total: 18
Washington	Single: 6	Multis: 4	Ind: 5	Dep: 5	Total: 10

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II. GENERAL LAW THAT APPLY TO SPECIAL DISTRICTS

1. More than 30 laws of a general nature apply to practically all special districts.
2. A short list of constitutional and general law provisions that apply or may apply to any particular district government follows.



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A Short List of General Laws Applicable to Special Districts

The following constitutional provisions and Florida Statutes all have significant provisions that apply to some or all special taxing districts in the State of Florida:

A. Constitutional Provisions

1. Article III, Section 11 – Prohibited Special Acts
2. Article III, Section 14 – Civil Service System
3. Article VII, Section 9 – Ad Valorem Taxes
4. Article VII, Section 10 - Pledging Credit
5. Article VII, Section 12 – Bonds
6. Article VIII, Section 4 – Transfer of Powers
7. Article VIII, Section 6 - Schedule to Article VIII
8. Article XII, Section 15 – Taxes

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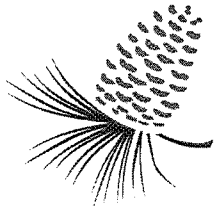


A Short List of General Laws Applicable to Special Districts

B. General Laws

1. Chapter 11, Florida Statutes – Annual Audits
2. Chapters 97 – 106, Florida Statutes – Election Law
3. Chapter 112, Florida Statutes – Public Employment, Retirement, Travel Expenses, Code of Ethics and Firefighters Bill of Rights
4. Chapter 119, Florida Statutes – Public Records
5. Chapter 120, Florida Statutes – Administrative Procedures Act
6. Chapter 121, Florida Statutes – Retirement
7. Chapter 125, Florida Statutes – County Powers Act
8. Chapter 131, Florida Statutes – Refunding Bonds
9. Chapters 153 – 157, Florida Statutes – Water and Sewer, Healthcare and Drainage
10. Chapter 159, Florida Statutes – Bond Finance
11. Chapter 163, Florida Statutes – Intergovernmental Cooperation, Growth Management, Community Redevelopment, Neighborhood Improvement Districts, and Transportation Authorities

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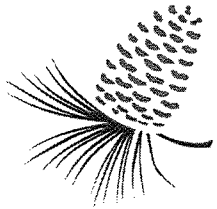
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A Short List of General Laws Applicable to Special Districts

12. Chapter 164, Florida Statutes – Dispute Resolution
13. Chapter 166, Florida Statutes - Municipal Home Rule Powers Act
14. Chapter 171, Florida Statutes – Annexation
15. Chapter 175, Florida Statutes – Firefighter Pensions
16. Chapter 189, Florida Statutes – Special Districts Accountability Act
17. Chapter 190, Florida Statutes – Community Development Districts
18. Chapter 191, Florida Statutes – Independent Fire Control Districts
19. Chapter 197, Florida Statutes – Non-Ad Valorem Assessments
20. Chapter 200, Florida Statutes – Truth in Reporting Millage
21. Chapters 215 and 218, Florida Statutes – Local Government Finance, Auditor Selection, Financial Emergencies
22. Chapter 255, Florida Statutes – Public Bids and Construction
23. Chapter 274, Florida Statutes – Tangible Personal Property
24. Chapter 279, Florida Statutes – Registered Public Obligations
25. Section 286.011, Florida Statutes – Government in the Sunshine

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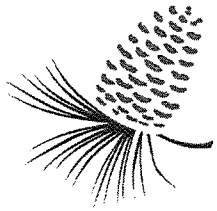
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A Short List of General Laws Applicable to Special Districts

26. Section 287.055, Florida Statutes – Consultants Competitive Negotiations Act
27. Chapter 298, Florida Statutes – Water Control
28. Chapter 331, Florida Statutes – Florida Space Authority
29. Chapters 343, 348 and 349, Florida Statutes – Transportation and Expressway Authorities
30. Chapter 373, Florida Statutes – Water Resources
31. Chapter 374, Florida Statutes – Navigation Districts
32. Chapter 388, Florida Statutes – Mosquito Control Districts
33. Chapter 403, Florida Statutes – Environmental Regulation
34. Chapter 440, Florida Statutes – Workers’ Compensation
35. Chapter 582, Florida Statutes – Soil and Water Conservation
36. Chapter 760, Florida Statutes – Civil Rights
37. Chapter 768, Florida Statutes – Sovereign Immunity
38. Chapter 1013, Florida Statutes – Educational Facilities Benefits Districts

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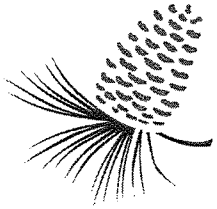
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III. SPECIAL DISTRICT ADVANTAGES

- Create a governing board of appointed or elected members who have the expertise to focus on the specific community needs and issues the special district is addressing.
- Generate money to pay for projected growth without putting an excessive burden on other taxpayers and governments, since only those who benefit from the special district's services are required to pay.
- Ensure accountability of public resources, since special districts are held to the same high standards as cities and counties (e.g., ethics, standards as cities and counties Government-in in-the the-Sunshine, reporting, financial disclosure laws).
- Protect property values by assuring property owners that their roads, water and sewer lines, and other essential facilities and services will continue to be maintained.

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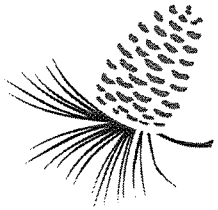
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III. SPECIAL DISTRICT ADVANTAGES (cont'd)

- Save money for affected citizens by selling tax exempt bonds, purchasing essential goods and services tax-free, and participating in state free programs and initiatives, such as state-term contracting.
- Maintain the financial integrity of the special district by limiting its liability to civil lawsuits providing state assistance in the event of a financial emergency.
- Recruit qualified employees by offering governmental employment benefits and incentives, such as possible participation incentives, such as possible participation in the Florida Retirement System.

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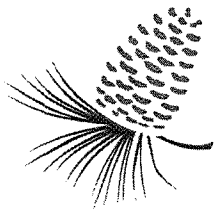
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VI. MOST COMMON LEGISLATIVE ISSUES

- A. Creation to provide services or facilities not provided by counties, cities or state government.
- B. Taxes, Assessments and Fees
 - 1. Legislative Authorization
 - 2. Administration
- C. Intergovernmental Coordination
- D. Growth Management / Environment
- E. Annexation

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IV. MOST COMMON LEGISLATIVE ISSUES (cont'd)

F. Public Finance

G. Auditing / Oversight

H. Government in the Sunshine / Public Records / Ethics

I. Pension / Retirement Issues

J. Bidding / Contracting Issues

K. Sovereign Immunity

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Cities 101

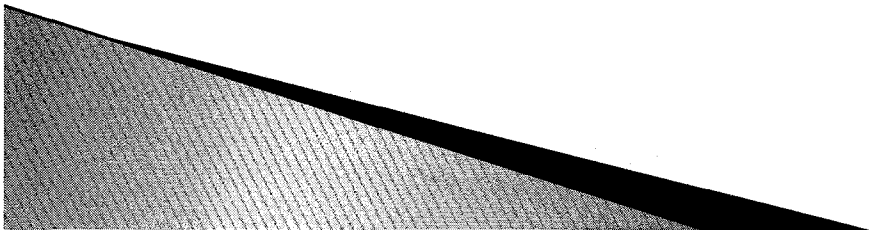
Military & Local Affairs Policy Committee

October 6, 2009

"Local Self-Government: Keystone of American Democracy"

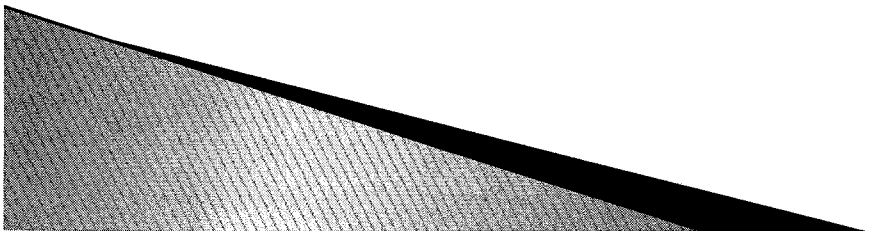
Where Does Local Government Begin?

- ▶ Florida Constitution: recognizes 2 general-purpose local governments – counties and cities, and 2 special-purpose local governments – school and special districts
- ▶ Article VIII, Sec. 2 (Municipalities)
- ▶ Article VII, Sec. 18 (Prohibition on Unfunded Mandates)
- ▶ Article VII, Sec. 9 (Local Taxes)
- ▶ Municipal Home Rule Powers Act, Ch. 166



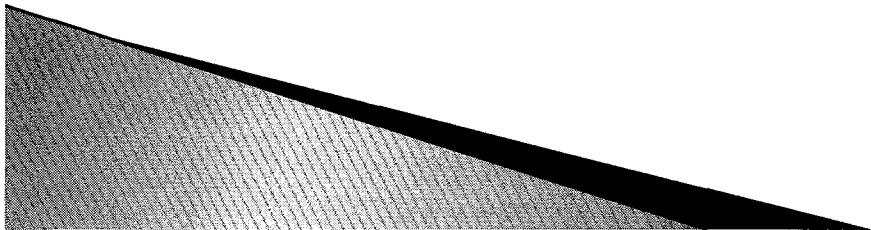
Counties

- ▶ Every inch of FL is divided among 67 counties
- ▶ Counties are political subdivisions of the state and deliver state services at the local level
- ▶ Counties exist in all states but Louisiana – parishes
- ▶ Counties have Home Rule power to provide services beyond state mandate, if desired



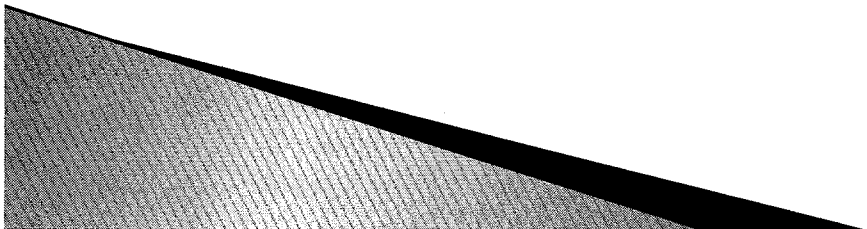
Cities

- ▶ Constitutional term is 'municipality' – Florida recognizes cities, towns and villages as municipalities.
- ▶ Only level created by the people – act of incorporation creates a city
- ▶ 50% of FL lives within a city; 50% live in unincorporated county
- ▶ Cities in Florida pre-date statehood
- ▶ Level of gov't closest to the citizen



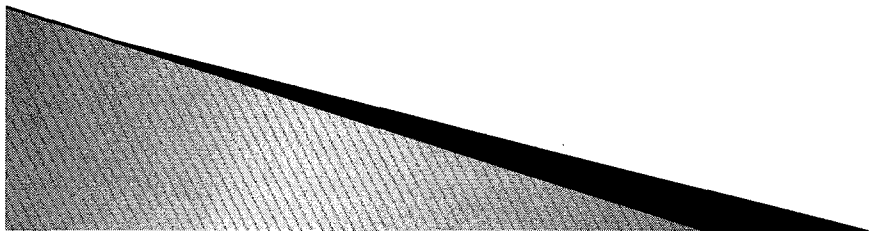
Florida's Cities

- ▶ There are 410 active cities, towns and villages - one pending dissolution
- ▶ Cities range in population from 8 to 870,000
- ▶ Mostly smaller cities; 60% are 10,000 or less
- ▶ Cities select their own structure, type of legislative body and form of government
- ▶ All cities have a charter - like a constitution



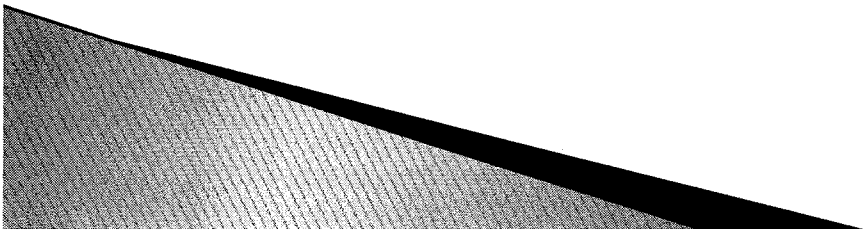
Florida City Facts

- ▶ No minimum population to create a city – created by citizens!
- ▶ Citizens create and dissolve cities like a corporation does – very similar
- ▶ Out of 410: only 20 have a population above 100,000
- ▶ Median population is 5,800
- ▶ Oldest cities: St. Augustine and Pensacola
- ▶ Newest City: Loxahatchee Groves in 2006



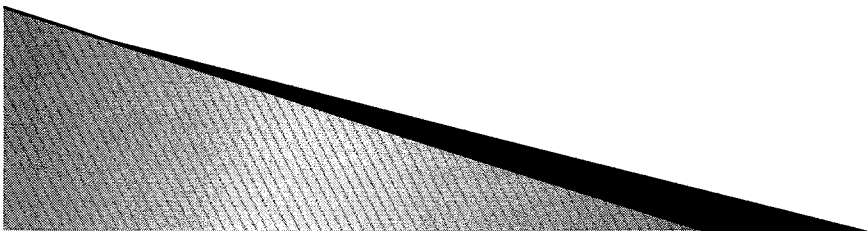
What Are Cities?

- ▶ Created for service delivery and for quality of life
- ▶ Self-governing (not part of another government)
- ▶ Home Rule powers – enact and enforce own laws
- ▶ ‘Social contract’ between the citizen and representatives to conduct the ‘business’



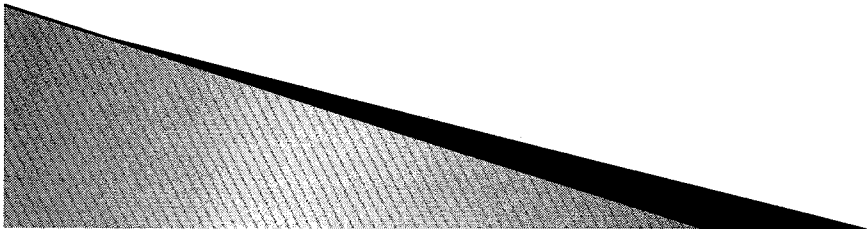
How do Cities Govern?

- ▶ Council is part-time; non-partisan. Terms vary (2, 3 or 4 years)
- ▶ Council appoints staff, or hires a city manager to appoint staff to run the city day-to-day and administer all laws, policies
- ▶ Only council can appropriate funds, perform audit, adopt laws or amend laws
- ▶ Citizens participate on committees, boards



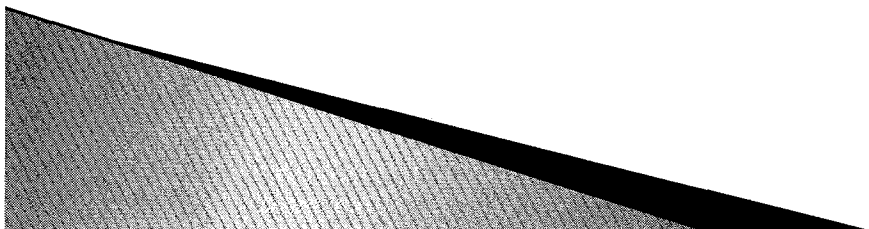
How Cities Govern

- ▶ Elected council or commission sets policies, enacts ordinances (laws) and the process for enforcement
- ▶ Most cities have a mayor or chairperson to conduct the council's work
- ▶ Councils work within Florida "Sunshine" Laws



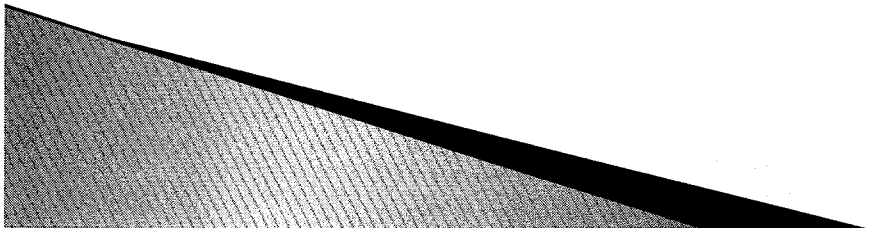
Typical City Services in Florida

- ▶ Centralized water, sewer (waste water) and storm water utilities
- ▶ Law enforcement
- ▶ Fire prevention/protection
- ▶ Road construction and maintenance
- ▶ Land-use plan, zoning, development agreements, code enforcement
- ▶ Parks & Recreation



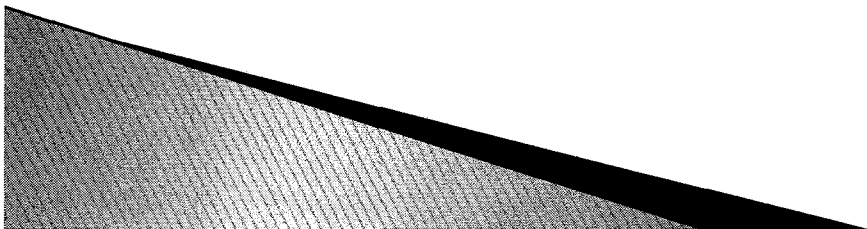
More Services

- ▶ Internal administration (budgeting, accounting, personnel, labor relations if unions exist, IT, legal counsel)
- ▶ Building inspections, safety compliance
- ▶ Redevelopment
- ▶ Some cities: airports, ports, electric or natural gas utilities, senior centers, libraries, cemeteries, marinas, golf courses



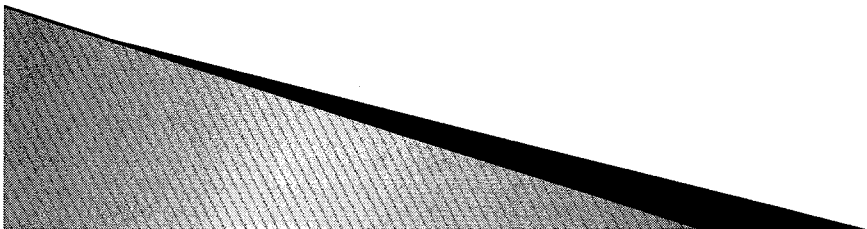
Comment on Services

- ▶ All cities are “full-service” if they are providing what citizens want – the “menu” really varies
- ▶ All cities must have a comprehensive plan and address law enforcement (by police department or contract with county sheriff) – other than that, services are optional
- ▶ No service is free; typically half of city revenues are fees for services



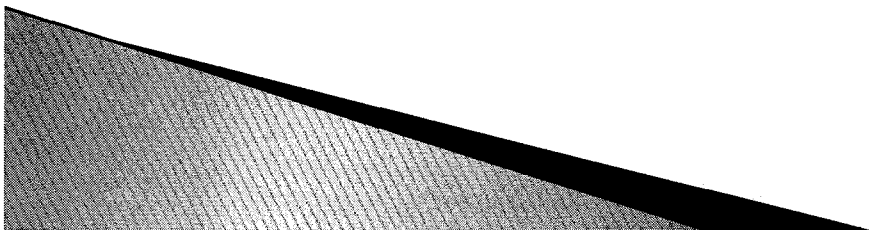
City Challenges

- ▶ Competition within tax base: city, county and school district all use property tax
- ▶ Unfunded Pension Liability
- ▶ Credit Availability
- ▶ Cost of Infrastructure
- ▶ Demand for services versus revenues: especially with economic downturn, Amendment 1, Save Our Homes, state & federal mandates



Looking Ahead – 2010 Session

- ▶ Comprehensive Pension Reform
- ▶ Revenue/Spending Caps
- ▶ Unfunded Mandates
- ▶ Red Light Cameras
- ▶ SB 216 (Issue Campaigns)
- ▶ State “Intercept” program
- ▶ DCA Sunset Review
- ▶ Growth Management/Amendment 4
- ▶ Alternatives for Public Notification





Thank You

For Additional Information

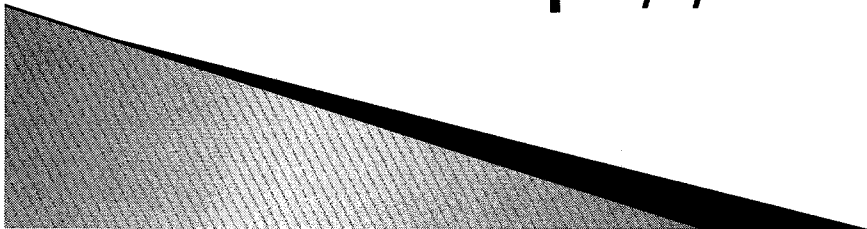
Contact:

Policy and Political Affairs

(800) 342-8112

or visit our web site at:

<http://www.flcities.com>





MUNICIPAL HOME RULE

I. History

- A. Statehood: Municipalities in Florida predated statehood.
- B. State Constitution/Pre-Home Rule (1968): The Legislature shall have the power to establish municipalities, to prescribe their jurisdictions and powers, and to alter or amend the same at any time.
- C. Municipalities Distinguished from Counties: Counties are an “agent or arm of the state.” Their purpose is to promote the general public welfare of the state. Municipalities are primarily organized to promote the exclusive needs and conveniences of their citizens.
- D. Dillon’s Rule (Pre-1968): Municipalities possess only those powers expressly granted by the state legislature, those fairly implied from the powers expressly granted, and those essential to the declared purposes of the corporation. If reasonable doubt exists as to whether a municipality can exercise a certain power, the doubt is, as a matter of law, resolved against the municipality.

II. The Home Rule Amendment – Florida Constitution 1968 Revision

- A. The Home Rule Amendment/Municipal Home Rule Powers Act: Municipalities shall have governmental, corporate and proprietary powers to enable them to conduct municipal government, perform municipal functions and render municipal services, and may exercise any power for municipal purposes except as otherwise provided by law.
- B. Home Rule Powers: Every municipality in this state has the authority to conduct municipal government, or perform municipal functions, and render municipal services. The only limitation on that power is that it must be exercised for a valid “municipal purpose.” It would follow that municipalities are not dependent upon the state legislature for further authorization. Florida Supreme Court: Statutes are relevant only to determine limitations of authority.

III. Limitations on Home Rule Authority:

- A. Municipalities may exercise any power for “municipal purposes,” except when “expressly prohibited by law.”

B. **Municipal Purpose:** Any activity or power which may be exercised by the state or its political subdivisions. All activities essential to the health, morals, protection, and welfare of the community.

1. Activities that constitute a “municipal purpose.”
 - a. Providing daycare educational facilities.
 - b. Financing a convention center.
 - c. Construction and operation of a marina and a civic auditorium.
 - d. Construction and operation of a fishing pier.
 - e. Construction and operation of a parking garage.
 - f. Owning and operating an auditorium.
 - g. Maintenance and operation of a radio broadcasting system.
 - h. Promoting the community.
 - i. Acquisition and maintenance of a golf course.
 - j. Using public property for a sport stadium.
 - k. Sale of souvenir photographs.
 - l. Furnishing catering services in a civic center.
2. Activities that don’t constitute a municipal purpose.
 - a. Borrowing money simply to reinvest the money and derive a profit on the investment.
 - b. Opting out of an otherwise valid county ordinance.

C. **Prohibited by Law:** Florida law provides four fundamental limitations on the exercise of municipal home rule authority: the state legislature, the citizens of the municipality, the state constitution, and a county’s charter.

1. The State Legislature
 - a. The power of the state legislature over municipal corporations in Florida is plenary. The legislature’s retained power is now one of

limitation rather than one of grace, but it remains an all-pervasive power nonetheless.

b. Conflict/Preemption: Municipal ordinances must give way to state law to the extent the ordinance “conflicts with the law” and a municipality’s power to regulate in a particular area may be “preempted by general law.” The concept of conflict may be distinguished from the conflict of preemption in that the latter effectively precludes all municipal regulation in a given area while the former permits regulation, but only to the extent it supplements state law.

c. Preemption Doctrine: A subject is preempted by the state legislature if the state legislature’s scheme of regulation of the subject is pervasive and further regulation of the subject by the municipality would present a danger of conflict with that pervasive regulatory scheme.

d. Conflict: A conflict exists if the person must violate state law in order to comply with the municipal ordinance or violate the ordinance in order to comply with state law. No conflict exists if the person can satisfy both state law and the municipal ordinance.

2. The Municipality’s Citizens: A municipality’s charter is like the state’s constitution. It’s the paramount governing instrument of the municipality and is the fundamental law of the citizens that are served by the municipality.

a. Charter Amendments: Florida law provides a process by which the citizens of a municipality may submit to the electors of the municipality a proposed amendment to its charter which amendment may place a limitation on the exercise of the municipality’s home rule authority. Once approved by the electors, the amendment becomes a part of the municipality’s charter and thus a part of the municipality’s organic law. Once the citizens of a municipality have spoken through their charter, the citizens are entitled to have the charter provision enforced.

b. State Law: The citizens’ power to use the charter amendment process to limit municipal home rule authority is limited in the same manner and to the same extent as the municipality’s exercise of its home rule authority. A charter amendment that conflicts with state law will yield to the state law regardless of the fact the municipality’s citizens voted in favor of the charter amendment.

3. The State Constitution: Florida’s Constitution places several fundamental limitations on the exercise of municipal home rule authority.

a. Annexation: The power to define the manner in which municipalities may annex unincorporated areas is vested with the state legislature.

b. Extra-Territorial Powers: The power to define the manner in which municipalities may exercise extra-territorial powers is vested with the state legislature.

c. Taxation: A municipality may levy only those taxes authorized by general law of the state legislature. Examples of taxes include public service taxes, occupational license taxes, local option sales taxes, and local option gas taxes.

d. Fees: “Fees” aren’t “taxes;” therefore, municipalities can raise revenues through fees under the municipality’s home rule authority. Examples of fees include impact fees, service fees, regulatory fees, and special assessments.

e. Fee v. Tax: The amount of a “fee” must have some rational relationship to the cost of the service, or the cost of regulation, or the benefit derived by the payment. In other words, the payer receives a *quid pro quo* for the payment. A “tax” on the other hand is a forced extraction for the general benefit of the public. There is no *quid pro quo*; that is, the payer doesn’t always derive a benefit from the payment.

4. County Charters: There are two fundamental forms of county government: non-charter counties and charter counties. The ordinances of a non-charter county apply within the municipalities located in the county except to the extent the county ordinance conflicts with one or more municipal ordinances. In charter counties, the county’s charter must provide which ordinance will prevail in the event of conflict between county and charter ordinances.

a. County Charter Amendments: Florida law requires a county’s charter provide a method for submitting future charter amendments to the electors of the county. Under this procedure, the electors of a charter county can amend the county charter to preempt a municipality from exercising its home rule authority.

b. Regulations: A charter county may preempt a municipal regulatory power simply with an affirmative countywide vote of the electors.

c. Services: A charter county can’t preempt the authority of a municipality to provide services within the municipality without an affirmative vote of the electors of the municipality.

IV. Advantages of Municipal Home Rule

- A. It leaves each community free to exercise its police powers in the manner best suited to the needs and conveniences of its citizens.
- B. With full responsibility resting upon the citizens, they have an opportunity to become educated in the principles and methods of municipal government and to develop common interests in community affairs.
- C. Unhampered local control permits prompt action in dealing with fresh municipal problems as they arise.
- D. It relieves the state legislature of the details of local government so it can concentrate on the pressing affairs of state.



“Local Self-Government: Keystone of American Democracy”

Total Reported Municipal Revenues

Local Fiscal Year Ended September 30, 2007

<u>Revenue Category</u>	<u>Governmental</u>	<u>Enterprise</u>	<u>Total</u>	<u>% of Total</u>	<u>Per Capita</u>
Taxes	\$ 6,257,533,178	\$ 27,034,041	\$ 6,284,567,219	34.3	\$ 660.94
Ad Valorem Taxes	4,322,959,499	1,176,489	4,324,135,988	23.6	454.77
Local Option Fuel, Sales, and Tourism Taxes	544,747,720	15,721,293	560,469,013	3.1	58.94
Insurance Premium Taxes	41,136,110	-	41,136,110	0.2	4.33
Utility Service Taxes	778,537,473	5,232,232	783,769,705	4.3	82.43
Communications Services Tax	328,716,050	77,879	328,793,929	1.8	34.58
Other Taxes	241,436,326	4,826,148	246,262,474	1.3	25.90
Fees, Licenses, and Permits	1,336,719,806	198,095,917	1,534,815,723	8.4	161.42
Building Permits	270,939,239	21,687,632	292,626,871	1.6	30.78
Franchise Fees	630,781,949	21,114,519	651,896,468	3.6	68.56
Impact Fees	194,100,949	103,046,529	297,147,478	1.6	31.25
Special Assessments	164,131,387	50,020,211	214,151,598	1.2	22.52
Other Fees, Licenses, and Permits	76,766,282	2,227,026	78,993,308	0.4	8.31
Intergovernmental Revenues	2,380,900,542	196,097,311	2,576,997,853	14.0	271.02
Federal Grants	411,846,687	74,691,139	486,537,826	2.7	51.17
Federal Payments in Lieu of Taxes	349,679	-	349,679	0.0	0.04
State Grants	237,304,145	86,172,804	323,476,949	1.8	34.02
State Revenue Sharing	1,111,930,653	1,037,961	1,112,968,614	6.1	117.05
State Payments in Lieu of Taxes	11,840,930	-	-	-	-
Local Government Unit Grants	197,943,032	30,043,348	227,986,380	1.2	23.98
Local Revenue Sharing and PILT	409,685,416	4,152,059	413,837,475	2.3	43.52
Service Charges	1,043,548,331	5,447,584,505	6,491,132,836	35.4	682.67
General Government (Non Court-Related)	245,963,633	9,956,451	255,920,084	1.4	26.91
Public Safety	254,757,487	26,427,792	281,185,279	1.5	29.57
Physical Environment	179,959,551	5,037,324,571	5,217,284,122	28.4	548.70
Transportation	44,612,010	172,082,704	216,694,714	1.2	22.79
Economic Environment	3,577,765	525,976	4,103,741	0.0	0.43
Human Services	2,970,922	10,136,611	13,107,533	0.1	1.38
Culture and Recreation	177,217,597	166,215,175	343,432,772	1.9	36.12
Court-Related	4,718,206	-	4,718,206	0.0	0.50
Other Charges for Services	129,771,160	24,915,225	154,686,385	0.8	16.27
Fines, Forfeits, and Judgments	121,012,357	15,789,770	136,802,127	0.7	14.39
Court-Ordered Fines and Judgements	70,302,556	5,067,049	75,369,605	0.4	7.93
Local, State, & Federal Fines and Forfeits	30,499,331	8,906,124	39,405,455	0.2	4.14
Other Fines, Forfeits, and Judgments	20,210,470	1,816,597	22,027,067	0.1	2.32
Miscellaneous Revenues	948,972,467	370,255,814	1,319,228,281	7.2	138.74
Interest and Other Earnings	481,915,417	222,324,876	704,240,293	3.8	74.06
Rents and Royalties	92,489,643	24,410,662	116,900,305	0.6	12.29
Sales	51,417,110	19,586,283	71,003,393	0.4	7.47
Contributions and Donations	84,655,915	19,947,926	104,603,841	0.6	11.00
Other Miscellaneous Revenues	238,494,382	83,986,067	322,480,449	1.8	33.91
Total Revenues	\$ 12,088,686,681	\$ 6,254,857,358	\$ 18,343,544,039	100.0	\$ 1,929.17

Notes:

- (1) The acronym PILT refers to Payments in Lieu of Taxes.
- (2) These totals include data for the consolidated City of Jacksonville/Duval County government.
- (3) The per capita calculation was made using the official 2007 statewide incorporated population estimate of 9,508,495.
- (4) The number of reporting municipalities = 377.

Data Source: Florida Department of Financial Services.

Total Reported Municipal Expenditures

Local Fiscal Year Ended September 30, 2007

<u>Expenditure Category</u>	<u>Governmental</u>	<u>Enterprise</u>	<u>Total</u>	<u>% of Total</u>	<u>Per Capita</u>
General Government Services	\$ 2,303,659,621	\$ 84,784,521	\$ 2,388,444,142	13.1	\$ 251.19
Legislative	80,675,372	1,488,962	82,164,334	0.5	8.64
Executive	221,051,952	368,388	221,420,340	1.2	23.29
Financial and Administrative	631,490,829	70,392,197	701,883,026	3.8	73.82
Legal	95,446,971	3,894	95,450,865	0.5	10.04
Comprehensive Planning	209,928,395	862,715	210,791,110	1.2	22.17
Court-Related	38,325,417	679,929	39,005,346	0.2	4.10
Other General Government Services	1,026,740,685	10,988,436	1,037,729,121	5.7	109.14
Public Safety	4,930,216,669	68,220,628	4,998,437,297	27.4	525.68
Law Enforcement	2,940,864,413	318,670	2,941,183,083	16.1	309.32
Fire Control	1,471,540,983	24,894,000	1,496,434,983	8.2	157.38
Detention and Correction	2,042,459	-	2,042,459	0.0	0.21
Protective Inspections	258,215,863	26,717,353	284,933,216	1.6	29.97
Ambulance and Rescue	110,643,737	6,561,476	117,205,213	0.6	12.33
Other Public Safety	146,909,214	9,729,129	156,638,343	0.9	16.47
Physical Environment	637,684,333	4,667,422,667	5,305,107,000	29.1	557.93
Electric Utility	5,020,968	1,326,909,337	1,331,930,305	7.3	140.08
Gas Utility	47,106	169,370,963	169,418,069	0.9	17.82
Water Utility	2,625,177	493,131,630	495,756,807	2.7	52.14
Garbage and Solid Waste	134,992,346	627,486,409	762,478,755	4.2	80.19
Sewer and Wastewater	25,451,215	595,426,567	620,877,782	3.4	65.30
Water-Sewer Combination	19,661,153	1,291,920,581	1,311,581,734	7.2	137.94
Flood Control and Stormwater	87,742,769	105,471,075	193,213,844	1.1	20.32
Other Physical Environment	362,143,599	57,706,105	419,849,704	2.3	44.16
Transportation	1,690,374,281	253,262,519	1,943,636,800	10.7	204.41
Road and Street Facilities	1,327,753,811	39,003,622	1,366,757,433	7.5	143.74
Airports	12,965,217	70,024,031	82,989,248	0.5	8.73
Water Transportation Systems	4,475,281	8,934,956	13,410,237	0.1	1.41
Mass Transit Systems	62,755,846	40,014,969	102,770,815	0.6	10.81
Parking and Other Transportation	282,424,126	95,284,941	377,709,067	2.1	39.72
Economic Environment	737,555,927	3,558,254	741,114,181	4.1	77.94
Employment Opportunity and Development	3,420,417	-	3,420,417	0.0	0.36
Industry Development	170,049,372	2,901,439	172,950,811	0.9	18.19
Housing and Urban Development	317,781,931	656,815	318,438,746	1.7	33.49
Other Economic Environment	246,304,207	-	246,304,207	1.4	25.90
Human Services	222,189,503	9,861,256	232,050,759	1.3	24.40
Hospital Services	32,367,327	-	32,367,327	0.2	3.40
Health Services	22,652,070	9,826,275	32,478,345	0.2	3.42
Mental Health Services	12,066,669	-	12,066,669	0.1	1.27
Public Assistance Services	38,565,695	4,000	38,569,695	0.2	4.06
Other Human Services	116,537,742	30,981	116,568,723	0.6	12.26
Culture and Recreation	1,567,324,658	242,224,898	1,809,549,556	9.9	190.31
Libraries	134,847,325	-	134,847,325	0.7	14.18
Parks and Recreation	1,229,185,156	81,199,423	1,310,384,579	7.2	137.81
Other Recreation	203,292,177	161,025,475	364,317,652	2.0	38.31
Debt Service Payments	784,257,922	33,535,358	817,793,280	4.5	86.01
Total Expenditures	\$ 12,873,262,914	\$ 5,362,870,101	\$ 18,236,133,015	100.0	\$ 1,917.88

Notes:

- (1) These totals include data for the consolidated City of Jacksonville/Duval County government.
- (2) The per capita calculation was made using the official 2007 statewide incorporated population estimate of 9,508,495.
- (3) The number of reporting municipalities = 377.

Data Source: Florida Department of Financial Services.

County Property Tax Estimates
Fiscal Year 2009-10
October 1, 2009

Executive Summary

The estimate for proposed total county property taxes levied for fiscal year 2009-10 is \$10,001,227,150 which represents an estimated reduction in total county property taxes of \$729,348,135 or 6.8 percent from the previous fiscal year. This estimate is based on aggregate data for the proposed county millage rates which include the county operating millage, county debt millage, municipal service taxing unit millage and dependent district millage rates. The proposed millage rates were obtained from the reporting forms (DR 420) each county is required to submit to the Florida Department of Revenue as part of their annual budget adoption process.

The estimated total taxable value of real property for fiscal year 2009-10 is \$1,514,667,521,447 which represents an estimated reduction in taxable value of \$18,455,983,872 or 10.86% from the previous fiscal year. If millage rates remain unchanged the estimated reduction in total county property taxes levied for 2009-10 would be \$1,165,340,475. Based on the proposed millage rates counties will limit the potential loss of total county property taxes by \$435,999,340. (Note – During the county budget process a proposed millage rate establishes a maximum millage rate thus final millage rates may be lower, but not higher than the proposed millage rates.)

Estimates for the proposed aggregate county property taxes indicate that forty-five (45) counties (67%) will reduce property taxes collected in fiscal year 2009-10 as compared to the previous fiscal year and twenty-two (22) counties (33%) will potentially collect the same amount or increase property taxes collected in fiscal year 2009-10 as compared to the previous fiscal year. (Note – Counties may increase the reduction in property taxes if they adopt a lower millage rate than the proposed millage rate in the final budget hearing.)

Estimates for the proposed aggregate county millage rates indicate that fifty-two (52) counties (77%) have proposed millage rates below the aggregate roll-back rate; six (6) counties (9%) have proposed adopting the aggregate roll-back rate; and nine (9) counties (13%) have proposed aggregate millage rates above the aggregate roll-back rate. (Note – Counties may adopt a lower millage rate than the proposed millage rate in the final budget hearing.)

During fiscal year 2006-07 counties collected \$11.5 billion in property taxes. In fiscal year 2007-08 counties collected \$11.16 billion in property taxes. In fiscal year 2008-09 counties collected \$10.73 billion in property taxes. The estimate for county property taxes collected in fiscal year 2009-10 is \$10 billion which represents a reduction of \$1.5 billion or 13 percent from the highest fiscal year in collection of property taxes.

Current estimates for fiscal year 2010-11 indicate total taxable value may fall by approximately 7 percent. If county aggregate millage rates remain the same counties will collect \$9.29 billion in fiscal year 2010-11 representing a potential further reduction of county property taxes of \$700 million. In fiscal year 2010-2011 total county property taxes may be below collections for fiscal year 2005-06.

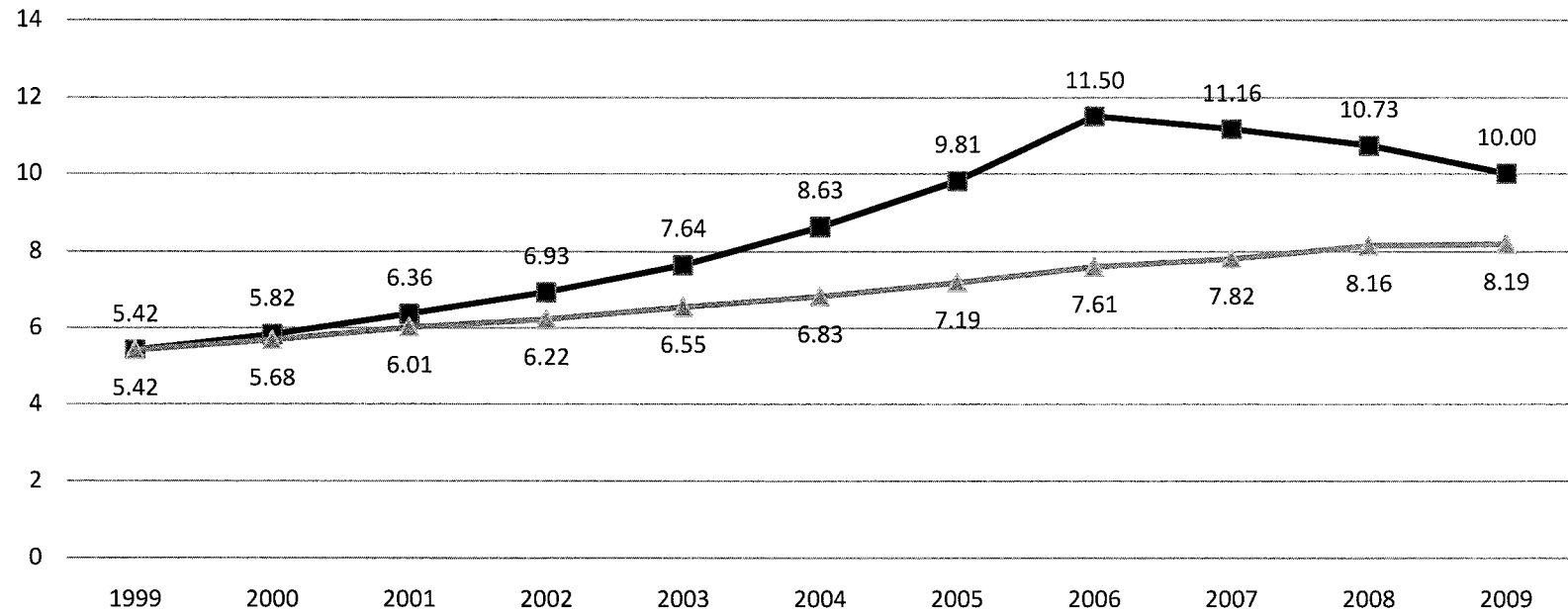
In fiscal year 2007-08 counties collected \$11.16 billion which represents a reduction of approximately \$340 million or 2.9 percent from the previous fiscal year. In fiscal year 2007-08 counties implemented the required millage adoption process and roll-back rates established by the Legislature. The estimate established by the Legislature for total reduction in property taxes for fiscal year 2007-08 was \$1.5 billion. The Legislative estimate is higher than the actual reduction because it included growth revenue projected from the increase in total taxable value.

In fiscal year 2008-09 counties collected \$10.73 billion which represents a reduction of approximately \$430 million or 3.8 percent from the previous fiscal year. In fiscal year 2008-09 counties implemented the required millage adoption process established by the Legislature in conjunction with the passage of Amendment 1 which included an additional homestead exemption, portability for homestead property and an exemption of \$25,000 for tangible personal property.

County Ad Valorem Tax Levies vs. Population & Inflation

By Tax Year (1999 - Present)

\$ Billions



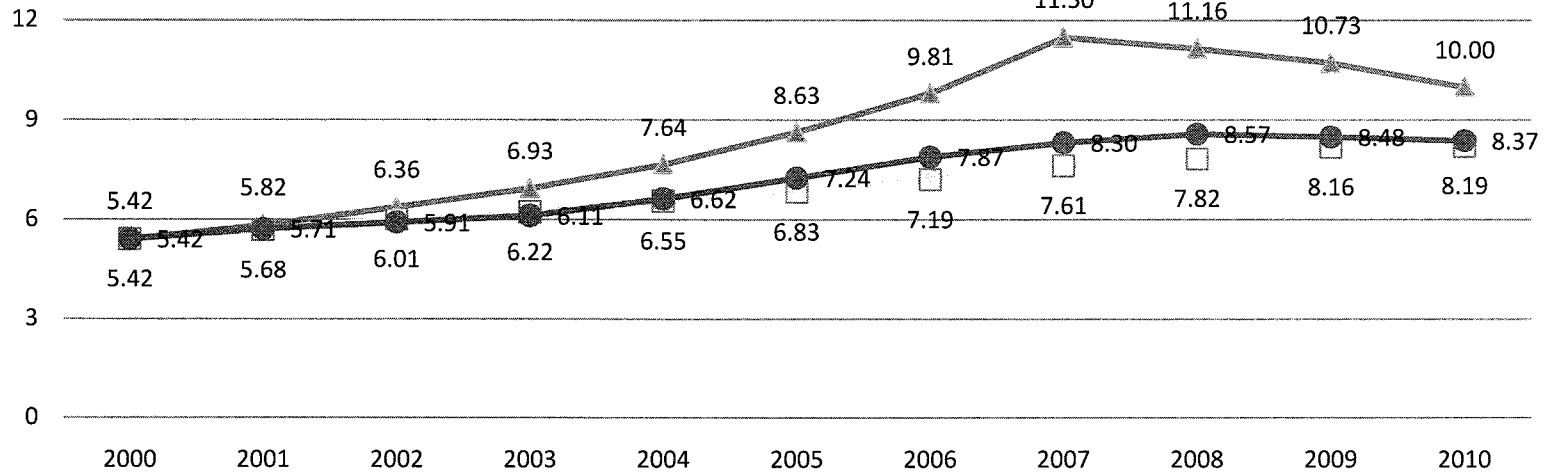
■ Ad Valorem Tax Levies

▲ Tax Levies "capped" by Population and Inflation

County Ad Valorem Tax Levy Comparison

By Tax Year (FY 2000 - Present)

\$ Billions

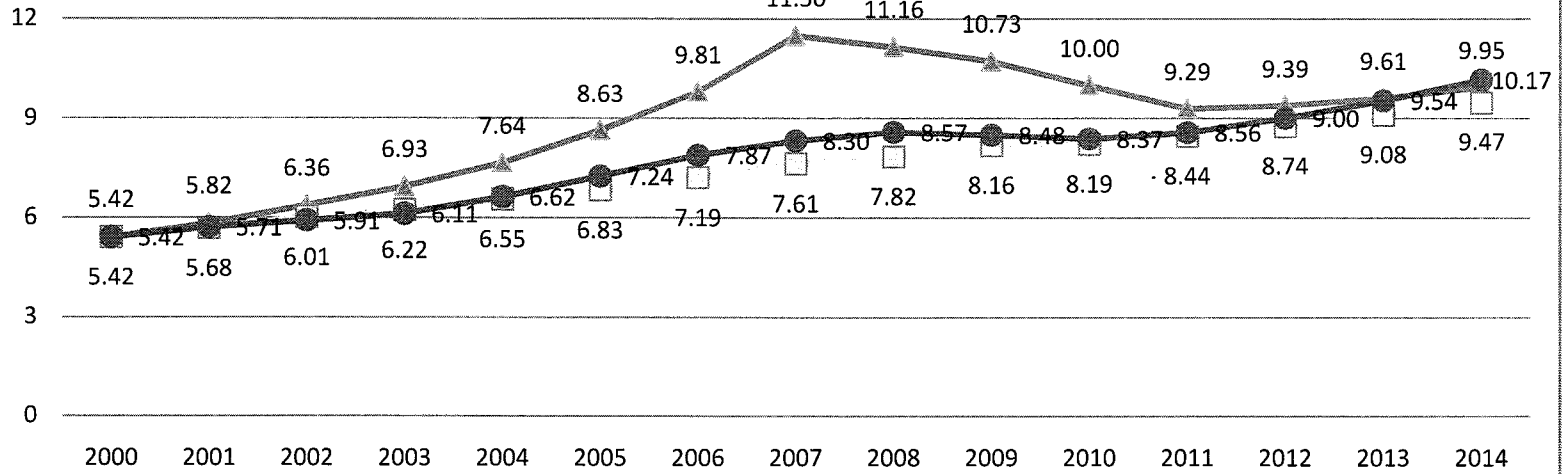


- ▲ Ad Valorem Tax Levies
- Tax Levies "capped" by Population and Inflation
- Tax Levies "capped" by Population and Per Capita Personal Income

County Ad Valorem Tax Levy Comparison

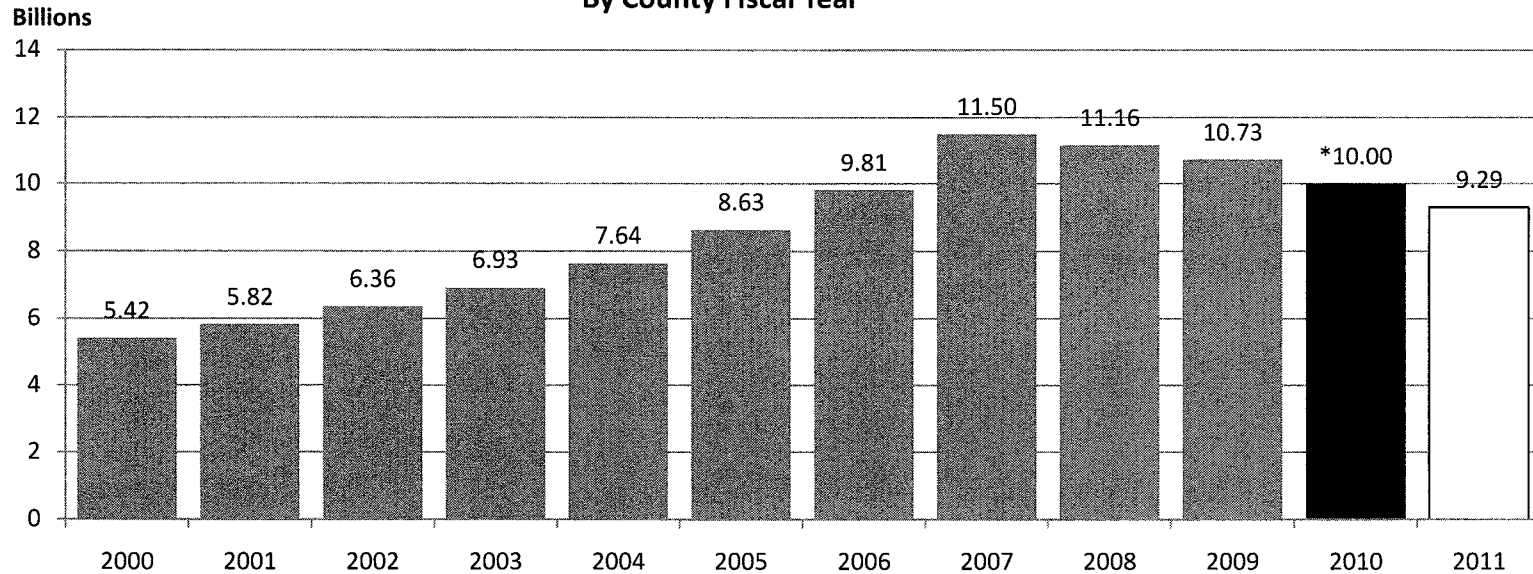
By Tax Year (FY 2000 - Present)

\$ Billions



- ▲ Ad Valorem Tax Levies
- Tax Levies "capped" by Population and Inflation
- Tax Levies "capped" by Population and Per Capita Personal Income

County Ad Valorem Tax Levies By County Fiscal Year

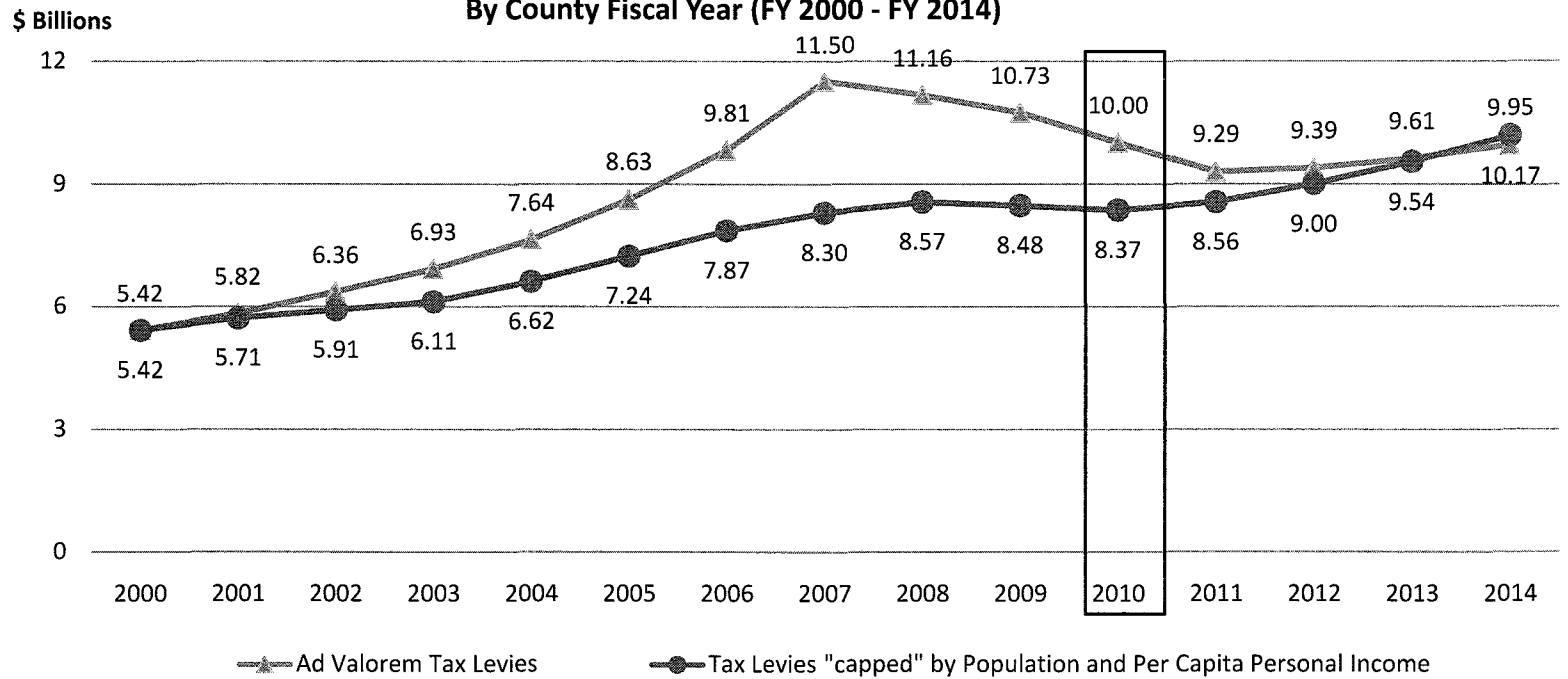


Notes:

1. Historical data for County Ad Valorem Tax Levies provided LCIR Florida County Tax Profile 1999 - 2008
2. Proposed data for Fiscal Year 2010 (Tax Year 2009) provided by individual Dr-420 forms for each respective county
3. Future estimates of County Ad Valorem Levies uses a combination of data provided by the Office of Economic and Demographic Research for Change in Taxable Values and New Construction Values
4. Future estimates of County Ad Valorem Levies assumes no change in proposed "aggregate statewide millage rate" of 6.6029

County Ad Valorem Tax Comparison

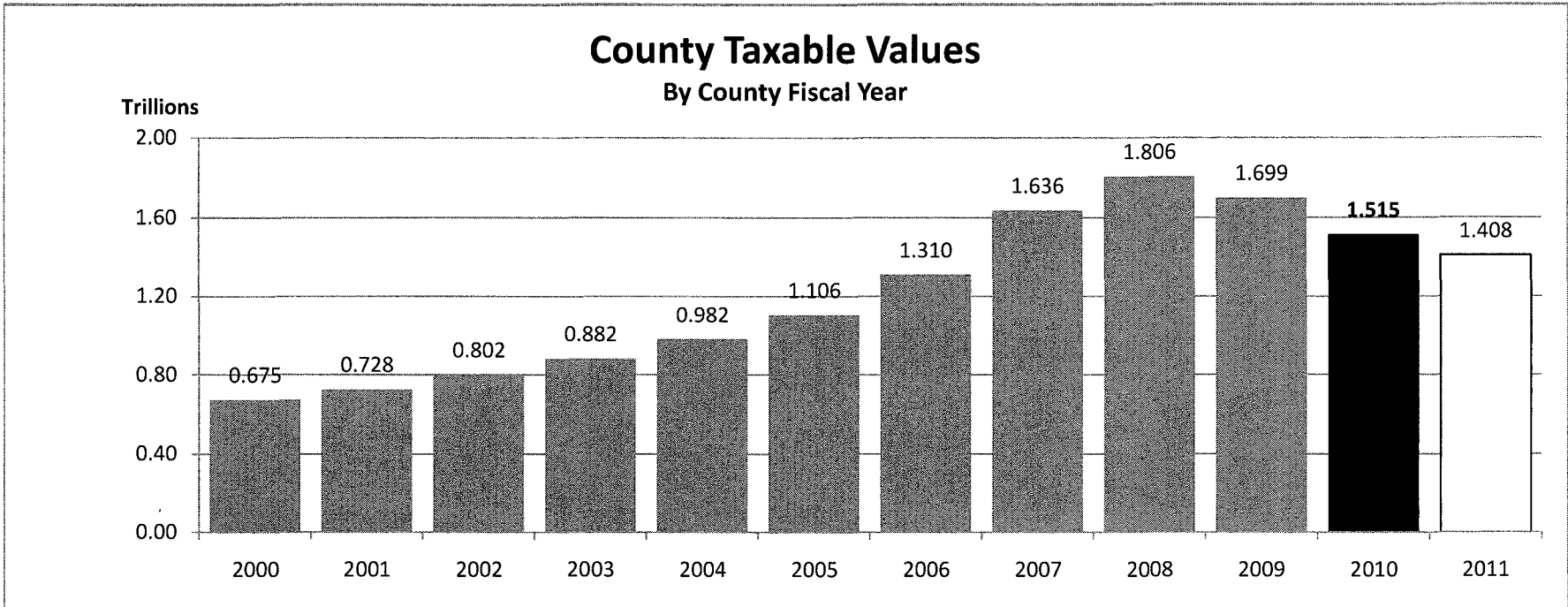
By County Fiscal Year (FY 2000 - FY 2014)



Notes:

- 1.** Historical data for County Ad Valorem Tax Levies provided LCIR Florida County Tax Profile 1999 - 2008
- 2.** Proposed data for Fiscal Year 2010 (Tax Year 2009) provided by individual Dr-420 forms for each respective county
- 3.** Future estimates of County Ad Valorem Levies uses a combination of data provided by the Office of Economic and Demographic Research for Change in Taxable Values and New Construction Values
- 4.** Future estimates of County Ad Valorem Levies assumes no change in proposed "aggregate statewide millage rate" of 6.6029
- 5.** Historical and future estimates of population and change in personal per capita income provided by data from the Office of Economic and Demographic Research

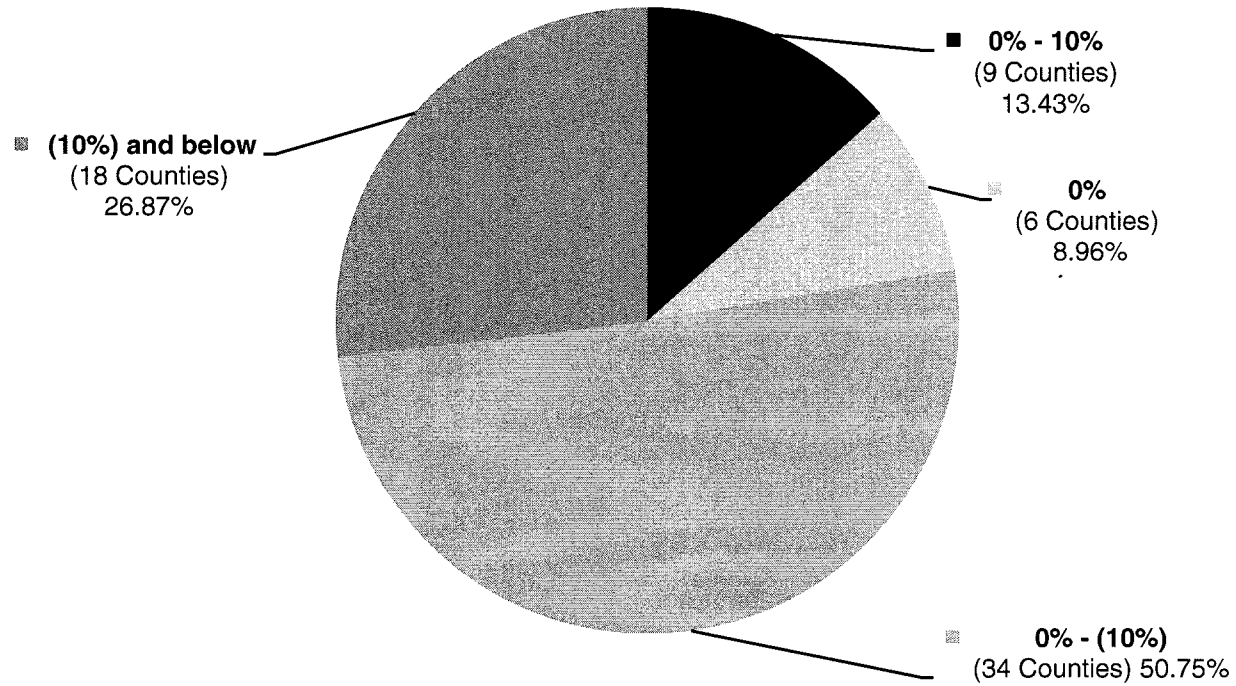
6. Historical and future estimates of the "capped" trend line were calculated by applying the combined change in population and per capita personal income against the total amount of taxes levied in the previous year. This calculation does not take into account any other factors used in the tradition calculation of millage rates and ad valorem tax levies. Additionally, the estimates do not take into account any other changes in Florida Ad Valorem law.



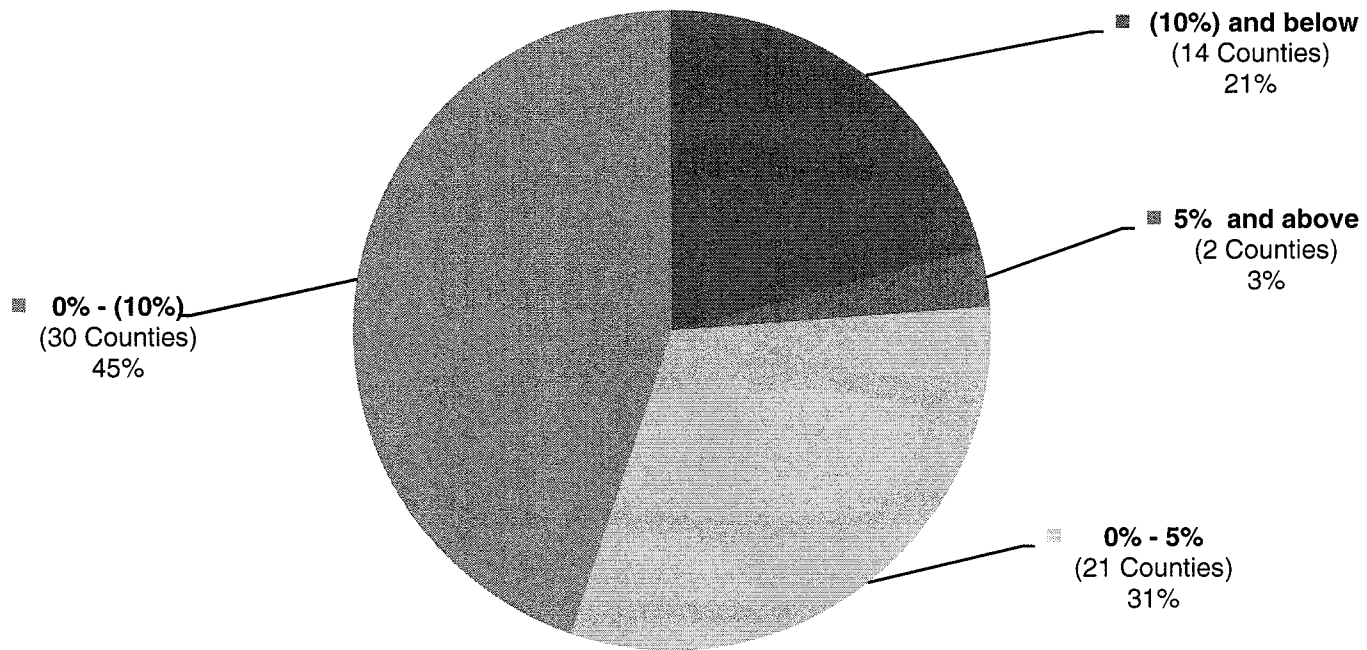
Notes:

- 1.** Historical data for County Taxable Values provided LCIR Florida County Tax Profile 1999 - 2008
- 2.** Proposed data for Fiscal Year 2010 (Tax Year 2009) provided by individual Dr-420 forms for each respective county
- 3.** Future estimates of County Taxable Values uses a combination of data provided by the Office of Economic and Demographic Research for Change in Taxable Values

**% Change Over/Under
Aggregate Rolled Back Rate
2009 Tax Year - All Florida Counties**

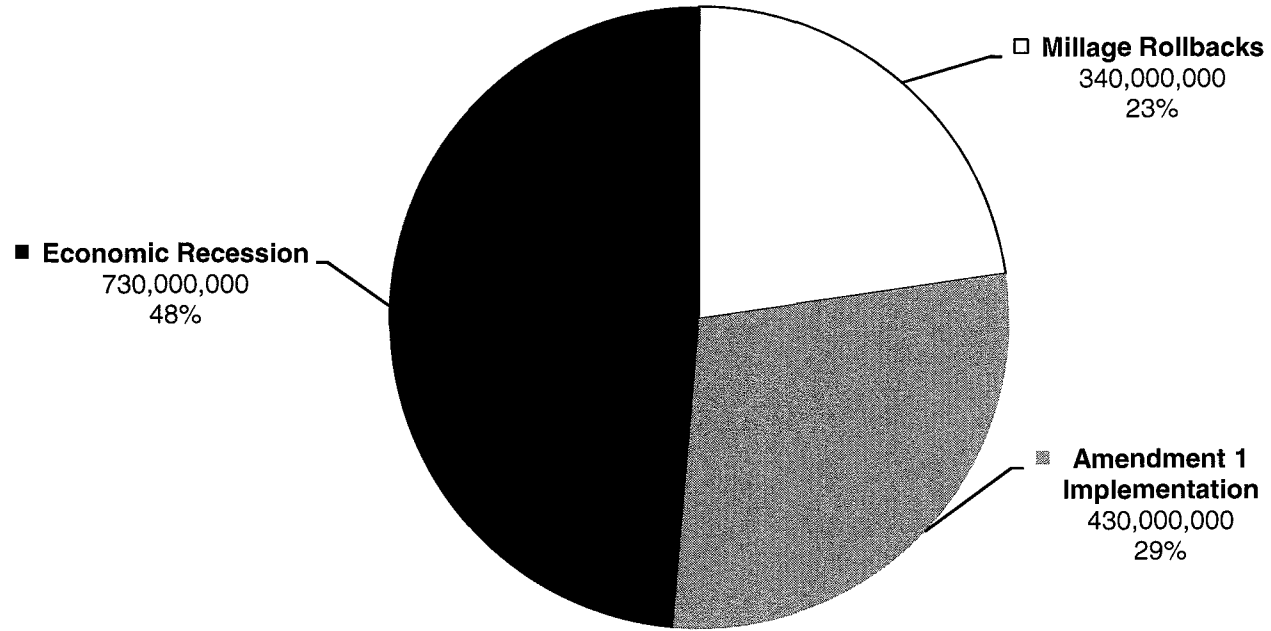


**% Change Over/Under
Prior Year Tax Levy
2009 Tax Year - All Florida Counties**



Estimated Reduction of County Ad Valorem Levies

\$1.5 Billion (FY 2008 - FY 2010)



#	Jurisdiction	Enter	Enter	Enter	Formula	Enter	Enter	Formula	Formula	Formula			New Construction %	
		DR-420: Line 7	DR-420: Line 4	DR-420: Line 5	DR-420: Line 6	LCIR Profile (2008)	DR-420: Line 25	DR-420: Line 23	DR-420: Line 26	DR-420: Line 27	Current Year	% Change +/-		
		Prior Year	Current Year	New	Current Year	Prior Year	Current Year	Current Year	Aggregate	Aggregate	Rollled - Back	% Change +/-	Rollled - Back	% Change +/-
		Taxable Value	Taxable Value	Construction	Adjusted Taxable Value	Total Taxes Levied	Total Taxes Levied	Aggregate Rolled-Back Rate	Millage Rate	Millage Rate	Rollled - Back Rate	\$ Change +/- Taxes Levied	% Change +/- Taxes Levied	
1	Alachua County	12,671,774,593	12,589,423,997	281,792,871	12,307,631,126	116,215,334	118,728,070	9.3119	9.4308	1.2771%	2,512,736	2.16%	2.24%	
2	Baker County	798,037,443	791,752,051	22,026,411	769,725,640	5,705,568	6,223,171	7.4125	7.8600	6.0371%	517,603	9.07%	2.78%	
3	Bay County	17,856,683,797	16,306,460,867	510,363,760	15,796,097,107	72,161,182	67,181,876	4.5780	4.1200	-10.0054%	(4,979,306)	-6.90%	3.13%	
4	Bradford County	854,691,083	856,536,419	15,535,379	841,001,040	7,843,413	7,860,349	9.3233	9.1769	-1.5703%	16,936	0.22%	1.81%	
5	Brevard County	37,912,076,087	33,481,448,591	444,401,981	33,037,046,610	230,763,844	183,209,513	6.3389	5.4720	-13.6763%	(47,554,331)	-20.61%	1.33%	
6	Broward County	166,433,893,384	148,810,509,176	1,611,971,462	147,198,537,714	894,507,186	782,669,360	5.5811	5.2595	-5.7621%	(111,837,826)	-12.50%	1.08%	
7	Calhoun County	347,287,928	358,953,997	9,298,475	349,655,522	3,471,772	3,589,540	9.9323	10.0000	0.6817%	117,768	3.39%	2.59%	
8	Charlotte County	18,850,841,938	15,750,809,229	322,585,611	15,428,223,618	145,683,178	118,778,759	9.2300	7.5411	-18.2973%	(26,904,419)	-18.47%	2.05%	
9	Citrus County	10,899,783,397	10,074,921,377	146,846,629	9,928,074,748	70,564,122	65,236,623	7.1119	6.4751	-8.9532%	(5,327,499)	-7.55%	1.46%	
10	Clay County	9,913,238,379	9,389,009,250	170,309,041	9,218,700,209	67,338,139	67,659,025	7.3021	7.2062	-1.3139%	320,886	0.48%	1.81%	
11	Collier County	78,662,966,910	70,467,852,154	1,185,165,778	69,282,686,376	319,287,119	302,097,398	4.4287	4.2870	-3.1985%	(17,189,721)	-5.38%	1.68%	
12	Columbia County	2,564,084,245	2,544,220,125	145,667,511	2,398,552,614	20,551,131	20,391,924	8.5718	8.0150	-6.4957%	(159,207)	-0.77%	5.73%	
13	Desoto County	1,803,073,920	1,615,740,668	19,684,001	1,596,056,667	12,964,652	11,782,009	8.1229	7.2920	-10.2292%	(1,182,643)	-9.12%	1.22%	
14	Dixie County	612,300,795	557,170,156	2,651,269	554,518,887	7,543,641	7,243,212	13.5219	13.0000	-3.8600%	(300,429)	-3.98%	0.48%	
15	Duval County	55,663,682,343	52,374,939,069	1,409,950,805	50,964,988,264	500,409,519	510,716,211	9.7512	9.7512	0.0000%	10,306,692	2.06%	2.69%	
16	Escambia County	14,885,520,462	14,324,101,968	249,004,889	14,075,097,079	111,252,746	107,040,914	7.8794	7.4728	-5.1605%	(4,211,832)	-3.79%	1.74%	
17	Flagler County	11,147,156,664	9,452,067,430	179,300,386	9,272,767,044	50,658,265	47,259,392	5.1989	4.9999	-3.8280%	(3,398,873)	-6.71%	1.90%	
18	Franklin County	3,454,756,008	2,778,064,119	12,916,542	2,765,147,577	11,451,915	10,210,219	4.1431	3.6753	-11.2903%	(1,241,696)	-10.84%	0.46%	
19	Gadsden County	1,396,722,698	1,408,967,983	35,995,887	1,372,972,096	12,439,770	12,548,832	9.0605	8.9064	-1.7005%	109,062	0.88%	2.55%	
20	Gilchrist County	674,980,798	656,721,621	12,682,728	644,038,893	6,292,036	6,423,840	9.8007	9.7817	-0.1938%	131,804	2.09%	1.93%	
21	Glades County	690,868,360	640,430,340	11,468,072	628,962,268	7,659,461	7,100,259	12.1707	11.0867	-8.9064%	(559,202)	-7.30%	1.79%	
22	Gulf County	2,574,582,341	1,977,290,290	23,997,186	1,953,293,104	15,538,734	12,161,257	6.9758	6.1505	-11.8312%	(3,377,477)	-21.74%	1.21%	
23	Hamilton County	730,056,617	727,070,007	6,941,045	720,128,962	7,300,566	7,270,700	10.1379	10.0000	-1.3598%	(29,866)	-0.41%	0.95%	
24	Hardee County	1,613,977,395	1,612,369,764	17,073,439	1,595,296,325	13,805,963	13,952,964	8.6537	8.6537	0.0000%	147,001	1.06%	1.06%	
25	Hendry County	2,335,478,178	2,107,817,381	24,870,110	2,082,947,271	15,276,200	15,241,417	7.2309	7.2309	0.0000%	(34,783)	-0.23%	1.18%	
26	Hernando County	10,298,659,819	9,315,268,082	377,652,894	8,937,615,188	79,021,971	71,580,901	8.8703	7.6843	-13.3713%	(7,441,070)	-9.42%	4.05%	
27	Highlands County	6,291,178,505	5,698,350,515	79,914,208	5,618,436,307	44,667,387	40,458,289	7.9627	7.1000	-10.8343%	(4,209,098)	-9.42%	1.40%	
28	Hillsborough County	83,253,409,785	73,161,784,783	1,178,380,839	71,983,403,944	753,286,300	654,232,897	10.4486	8.9423	-14.4165%	(99,053,403)	-13.15%	1.61%	
29	Holmes County	395,961,392	409,178,437	9,734,381	399,444,056	3,761,637	3,887,195	9.4172	9.5000	0.8795%	125,558	3.34%	2.38%	
30	Indian River County	17,449,270,077	15,917,623,940	213,899,227	15,703,724,713	97,450,662	81,874,203	5.7466	5.1436	-10.4928%	(15,576,459)	-15.98%	1.34%	
31	Jackson County	1,373,587,205	1,440,229,935	36,774,735	1,403,455,200	10,013,176	10,257,750	7.1223	7.1223	0.0000%	244,574	2.44%	2.55%	
32	Jefferson County	577,771,345	582,560,410	13,107,562	569,452,848	4,808,561	4,919,257	8.4442	8.4442	0.0000%	110,696	2.30%	2.25%	
33	Lafayette County	231,903,547	226,546,484	5,970,615	220,575,869	1,970,809	1,982,282	8.9348	8.7500	-2.0687%	11,473	0.58%	2.64%	
34	Lake County	20,965,796,687	19,115,999,365	395,833,931	18,720,165,434	118,925,207	106,264,696	6.2374	5.5589	-10.8775%	(12,660,511)	-10.65%	2.07%	
35	Lee County	84,528,427,863	65,331,579,505	1,273,993,837	64,057,585,668	417,641,844	324,400,380	6.5300	4.9654	-23.9597%	(93,241,464)	-22.33%	1.95%	
36	Leon County	15,711,676,048	14,682,349,940	170,384,979	14,511,964,961	131,237,282	122,597,622	9.0516	8.3500	-7.7511%	(8,639,660)	-6.58%	1.16%	
37	Levy County	2,236,920,695	1,990,458,715	29,412,389	1,961,046,326	16,600,660	15,923,670	8.3763	8.0000	-4.4924%	(676,990)	-4.08%	1.48%	
38	Liberty County	210,126,442	212,677,662	3,286,711	209,390,951	2,101,262	2,126,777	10.0351	10.0000	-0.3498%	25,515	1.21%	1.55%	
39	Madison County	697,820,472	659,495,578	13,523,807	645,971,771	5,875,995	5,898,528	9.0964	8.9440	-1.6754%	22,533	0.38%	2.05%	
40	Manatee County	31,268,026,891	28,673,791,634	434,509,187	28,239,282,447	213,748,903	193,332,864	7.4619	6.7425	-9.6416%	(20,416,039)	-9.55%	1.52%	
41	Marion County	20,647,852,987	18,400,084,158	395,001,562	18,005,082,596	126,934,330	114,801,670	6.9789	6.2392	-10.5995%	(12,132,660)	-9.56%	2.15%	
42	Martin County	20,626,638,496	18,917,865,026	164,218,954	18,753,646,072	149,161,661	140,948,256	7.7809	7.4505	-4.2455%	(8,213,405)	-5.51%	0.87%	
43	Miami-Dade County	239,093,844,351	222,141,817,140	8,379,214,155	213,762,602,985	1,778,038,088	1,774,234,500	8.1630	7.9869	-2.1567%	(3,803,588)	-0.21%	3.77%	
44	Monroe County	26,250,517,794	22,585,548,885	360,885,181	22,224,663,704	84,085,300	87,679,278	3.7893	3.8821	2.4489%	3,593,978	4.27%	1.60%	
45	Nassau County	8,198,060,308	7,923,043,889	164,840,060	7,758,203,829	55,746,356	56,837,852	7.1718	7.1737	0.0272%	1,091,496	1.96%	2.08%	
46	Okaloosa County	17,410,630,993	16,213,042,985	273,899,521	15,939,143,464	58,850,767	54,828,732	3.6979	3.3818	-8.5501%	(4,022,035)	-6.83%	1.69%	
47	Okeechobee County	2,187,718,898	1,855,780,365	27,013,197	1,828,767,168	14,229,667	14,271,879	7.5030	7.6905	2.4996%	42,212	0.30%	1.46%	
48	Orange County	107,014,869,077	96,482,303,167	2,435,911,111	94,046,392,056	723,327,390	646,378,935	7.8666	6.6995	-14.8370%	(76,948,455)	-10.64%	2.52%	
49	Osceola County	25,984,442,410	21,646,626,959	623,196,343	21,023,430,616	164,209,628	172,092,147	7.7545	7.9501	2.5220%	7,882,519	4.80%	2.88%	
50	Palm Beach County	159,570,642,938	141,254,041,755	2,303,907,421	138,950,134,334	890,532,476	862,486,574	6.2118	6.1059	-1.7040%	(28,045,902)	-3.15%	1.63%	
51	Pasco County	26,989,293,068	23,045,072,814	626,153,631	22,418,919,183	171,437,637	175,605,167	7.6364	7.6201	-0.2138%	4,167,530	2.43%	2.72%	

	Enter DR-420: Line 7	Enter DR-420: Line 4	Enter DR-420: Line 5	Formula DR-420: Line 6	Enter LCIR Profile (2008)	Enter DR-420: Line 25	Formula DR-420: Line 23	Formula DR-420: Line 26	Formula DR-420: Line 27				
										<u>Current</u> <u>Year</u>	<u>% Change +/-</u>		<u>New</u> <u>Construction %</u>
#	<u>Prior Year</u> <u>Taxable Value</u>	<u>Current Year</u> <u>Taxable Value</u>	<u>New</u> <u>Construction</u>	<u>Current Year</u> <u>Adjusted Taxable</u> <u>Value</u>	<u>Prior Year</u> <u>Total Taxes</u> <u>Levied</u>	<u>Current Year</u> <u>Total Taxes</u> <u>Levied</u>	<u>Current Year</u> <u>Aggregate Rolled-</u> <u>Back Rate</u>	<u>Aggregate</u> <u>Millage</u> <u>Rate</u>	<u>Aggregate</u> <u>Rolled - Back</u> <u>Rate</u>	<u>\$ Change +/-</u> <u>Taxes Levied</u>	<u>% Change +/-</u> <u>Taxes Levied</u>		
52	Pinnellas County	73,118,247,221	64,792,185,671	528,197,796	64,263,987,875	460,425,319	409,122,308	7.2088	6.3144	-12.4074%	(51,303,011)	-11.14%	0.82%
53	Polk County	34,346,940,692	30,289,419,642	992,032,738	29,297,386,904	249,122,844	253,133,887	8.3601	8.3572	-0.0350%	4,011,043	1.61%	3.28%
54	Putnam County	4,048,083,968	3,926,294,640	39,992,628	3,886,302,012	37,444,510	36,801,662	9.9216	9.3731	-5.5281%	(642,848)	-1.72%	1.02%
55	Saint Johns County	23,308,214,715	20,487,338,276	321,428,379	20,165,909,897	140,777,753	138,603,269	6.9852	6.7653	-3.1483%	(2,174,484)	-1.54%	1.57%
56	Saint Lucie County	21,558,849,841	17,064,104,692	211,015,362	16,853,089,330	158,066,438	124,619,685	9.3361	7.3030	-21.7764%	(33,446,753)	-21.16%	1.24%
57	Santa Rosa County	8,673,541,680	8,008,140,100	128,384,428	7,879,755,672	52,866,416	48,812,016	6.7179	6.0953	-9.2683%	(4,054,400)	-7.67%	1.60%
58	Sarasota County	53,151,170,799	46,539,968,102	500,441,368	46,039,526,734	208,336,788	173,218,779	4.3455	3.7219	-14.3500%	(35,118,009)	-16.86%	1.08%
59	Seminole County	31,635,418,833	28,162,287,047	365,723,100	27,796,563,947	198,921,804	196,246,161	7.0331	6.9684	-0.9199%	(2,675,643)	-1.35%	1.30%
60	Sumter County	5,825,253,316	6,176,209,329	474,776,207	5,701,433,122	34,342,781	37,119,018	6.0220	6.0100	-0.1990%	2,776,237	8.08%	7.69%
61	Suwanee County	1,635,970,568	1,492,783,505	28,598,633	1,464,184,872	12,808,538	12,702,841	8.5095	8.5095	0.0000%	(105,697)	-0.83%	1.92%
62	Taylor County	1,417,583,210	1,358,826,998	11,064,461	1,347,762,537	11,243,355	10,767,424	8.3423	7.9241	-5.0139%	(475,931)	-4.23%	0.81%
63	Union County	223,206,556	226,441,541	5,720,305	220,721,236	2,343,581	2,264,415	10.1173	10.0000	-1.1597%	(79,166)	-3.38%	2.53%
64	Volusia County	36,494,978,332	30,287,824,989	416,927,555	29,870,897,434	243,549,001	237,932,978	8.0541	7.8557	-2.4632%	(5,616,023)	-2.31%	1.38%
65	Wakulla County	1,462,095,410	1,340,297,822	35,975,535	1,304,322,287	11,696,763	11,392,531	8.9677	8.5000	-5.2153%	(304,232)	-2.60%	2.68%
66	Walton County	16,501,127,196	13,989,450,933	237,815,704	13,751,635,229	56,085,926	47,494,429	4.0688	3.3950	-16.5592%	(8,591,497)	-15.32%	1.70%
67	Washington County	1,013,113,974	988,178,003	12,158,137	976,019,866	8,193,056	8,516,612	8.4083	8.6185	2.4999%	323,556	3.95%	1.23%
	Totals (Aggregate)	1,699,227,360,167	1,514,667,521,447	31,173,374,042	1,483,494,147,405	10,730,575,285	10,001,227,150				(729,348,135)		2.06%

Enter DR-420: Line 7 Enter DR-420: Line 4 Enter DR-420: Line 5 Formula DR-420: Line 6 Enter LCR Profile (2008) Enter DR-420: Line 25 Formula DR-420: Line 26 Formula DR-420: Line 27

Prior Year Taxable Value Current Year Taxable Value New Construction Adjusted Taxable Value Prior Year Total Taxes Levied Current Year Total Taxes Levied Current Year Aggregate Millage Rate Current Year Aggregate Millage Rate % Change +/-

1	Lee County	84,528,427,863	65,331,579,505	1,273,993,837	64,057,585,668	417,641,844	324,400,380	6.5300	4.9654	-23.9597%
2	Saint Lucie County	21,558,849,841	17,064,104,692	211,015,362	16,853,089,330	158,066,438	124,619,685	9.3361	7.3030	-21.7764%
3	Charlotte County	18,850,841,938	15,750,809,229	322,585,611	15,428,223,618	145,683,178	118,778,759	9.2300	7.5411	-18.2973%
4	Walton County	16,501,127,196	13,989,450,933	237,815,704	13,751,635,229	56,085,926	47,494,429	4.0688	3.3950	-16.5592%
5	Orange County	107,014,869,077	96,482,303,167	2,435,911,111	94,046,392,056	723,327,390	646,378,935	7.8666	6.6995	-14.8370%
6	Hillsborough County	83,253,409,785	73,161,784,783	1,178,380,839	71,983,403,944	753,286,300	654,232,897	10.4486	8.9423	-14.4165%
7	Sarasota County	53,151,170,799	46,539,968,102	500,441,368	46,039,526,734	208,336,788	173,218,779	4.3455	3.7219	-14.3500%
8	Brevard County	37,912,076,087	33,481,448,591	444,401,981	33,037,046,610	230,763,844	183,209,513	6.3389	5.4720	-13.6763%
9	Hernando County	10,298,659,819	9,315,268,082	377,652,894	8,937,615,188	79,021,971	71,580,901	8.8703	7.6843	-13.3713%
10	Pinnellas County	73,118,247,221	64,792,185,671	528,197,796	64,263,987,875	460,425,319	409,122,308	7.2088	6.3144	-12.4074%
11	Gulf County	2,574,582,341	1,977,290,290	23,997,186	1,953,293,104	15,538,734	12,161,257	6.9758	6.1505	-11.8312%
12	Franklin County	3,454,756,008	2,778,064,119	12,916,542	2,765,147,577	11,451,915	10,210,219	4.1431	3.6753	-11.2903%
13	Lake County	20,965,796,687	19,115,999,365	395,833,931	18,720,165,434	118,925,207	106,264,696	6.2374	5.5589	-10.8775%
14	Highlands County	6,291,178,505	5,698,350,515	79,914,208	5,618,436,307	44,667,387	40,458,289	7.9627	7.1000	-10.8343%
15	Marion County	20,647,852,987	18,400,084,158	395,001,562	18,005,082,596	126,934,330	114,801,670	6.9789	6.2392	-10.5995%
16	Indian River County	17,449,270,077	15,917,623,940	213,899,227	15,703,724,713	97,450,662	81,874,203	5.7466	5.1436	-10.4928%
17	Desoto County	1,803,073,920	1,615,740,668	19,684,001	1,596,056,667	12,964,652	11,782,009	8.1229	7.2920	-10.2292%
18	Bay County	17,856,683,797	16,306,460,867	510,363,760	15,796,097,107	72,161,182	67,181,876	4.5780	4.1200	-10.0054%
19	Manatee County	31,268,026,891	28,673,791,634	434,509,187	28,239,282,447	213,748,903	193,332,864	7.4619	6.7425	-9.6416%
20	Santa Rosa County	8,673,541,680	8,008,140,100	128,384,428	7,879,755,672	52,866,416	48,812,016	6.7179	6.0953	-9.2683%
21	Citrus County	10,899,783,397	10,074,921,377	146,846,629	9,928,074,748	70,564,122	65,236,623	7.1119	6.4751	-8.9532%
22	Glades County	690,868,360	640,430,340	11,468,072	628,962,268	7,659,461	7,100,259	12.1707	11.0867	-8.9064%
23	Okaloosa County	17,410,630,993	16,213,042,985	273,899,521	15,939,143,464	58,850,767	54,828,732	3.6979	3.3818	-8.5501%
24	Leon County	15,711,676,048	14,682,349,940	170,384,979	14,511,964,961	131,237,282	122,597,622	9.0516	8.3500	-7.7511%
25	Columbia County	2,564,084,245	2,544,220,125	145,667,511	2,398,552,614	20,551,131	20,391,924	8.5718	8.0150	-6.4957%
26	Broward County	166,433,893,384	148,810,509,176	1,611,971,462	147,198,537,714	894,507,186	782,669,360	5.5811	5.2595	-5.7621%
27	Putnam County	4,048,083,968	3,926,294,640	39,992,628	3,886,302,012	37,444,510	36,801,662	9.9216	9.3731	-5.5281%
28	Wakulla County	1,462,095,410	1,340,297,822	35,975,535	1,304,322,287	11,696,763	11,392,531	8.9677	8.5000	-5.2153%
29	Escambia County	14,885,520,462	14,324,101,968	249,004,889	14,075,097,079	111,252,746	107,040,914	7.8794	7.4728	-5.1605%
30	Taylor County	1,417,583,210	1,358,826,998	11,064,461	1,347,762,537	11,243,355	10,767,424	8.3423	7.9241	-5.0139%
31	Levy County	2,236,920,695	1,990,458,715	29,412,389	1,961,046,326	16,600,660	15,923,670	8.3763	8.0000	-4.4924%
32	Martin County	20,626,638,496	18,917,865,026	164,218,954	18,753,646,072	149,161,661	140,948,256	7.7809	7.4505	-4.2455%
33	Dixie County	612,300,795	557,170,156	2,651,269	554,518,887	7,543,641	7,243,212	13.5219	13.0000	-3.8600%
34	Flagler County	11,147,156,664	9,452,067,430	179,300,386	9,272,767,044	50,658,265	47,259,392	5.1989	4.9999	-3.8280%
35	Collier County	78,662,966,910	70,467,852,154	1,185,165,778	69,282,686,376	319,287,119	302,097,398	4.4287	4.2870	-3.1985%
36	Saint Johns County	23,308,214,715	20,487,338,276	321,428,379	20,165,909,897	140,777,753	138,603,269	6.9852	6.7653	-3.1483%
37	Volusia County	36,494,978,332	30,287,824,989	416,927,555	29,870,897,434	243,549,001	237,932,978	8.0541	7.8557	-2.4632%

38	Miami-Dade County	239,093,844,351	222,141,817,140	8,379,214,155	213,762,602,985	1,778,038,088	1,774,234,500	8,1630	7,9869	-2.1567%
39	Lafayette County	231,903,547	226,546,484	5,970,615	220,575,869	1,970,809	1,982,282	8,9348	8,7500	-2.0687%
40	Palm Beach County	159,570,642,938	141,254,041,755	2,303,907,421	138,950,134,334	890,532,476	862,486,574	6,2118	6,1059	-1.7040%
41	Gadsden County	1,396,722,698	1,408,967,983	35,995,887	1,372,972,096	12,439,770	12,548,832	9,0605	8,9064	-1.7005%
42	Madison County	697,820,472	659,495,578	13,523,807	645,971,771	5,875,995	5,898,528	9,0964	8,9440	-1.6754%
43	Bradford County	854,691,083	856,536,419	15,535,379	841,001,040	7,843,413	7,860,349	9,3233	9,1769	-1.5703%
44	Hamilton County	730,056,617	727,070,007	6,941,045	720,128,962	7,300,566	7,270,700	10,1379	10,0000	-1.3598%
45	Clay County	9,913,238,379	9,389,009,250	170,309,041	9,218,700,209	67,338,139	67,659,025	7,3021	7,2062	-1.3139%
46	Union County	223,206,556	226,441,541	5,720,305	220,721,236	2,343,581	2,264,415	10,1173	10,0000	-1.1597%
47	Seminole County	31,635,418,833	28,162,287,047	365,723,100	27,796,563,947	198,921,804	196,246,161	7,0331	6,9684	-0.9199%
48	Liberty County	210,126,442	212,677,662	3,286,711	209,390,951	2,101,262	2,126,777	10,0351	10,0000	-0.3498%
49	Pasco County	26,989,293,068	23,045,072,814	626,153,631	22,418,919,183	171,437,637	175,605,167	7,6364	7,6201	-0.2138%
50	Sumter County	5,825,253,316	6,176,209,329	474,776,207	5,701,433,122	34,342,781	37,119,018	6,0220	6,0100	-0.1990%
51	Gilchrist County	674,980,798	656,721,621	12,682,728	644,038,893	6,292,036	6,423,840	9,8007	9,7817	-0.1938%
52	Polk County	34,346,940,692	30,289,419,642	992,032,738	29,297,386,904	249,122,844	253,133,887	8,3601	8,3572	-0.0350%
53	Suwanee County	1,635,970,568	1,492,783,505	28,598,633	1,464,184,872	12,808,538	12,702,841	8,5095	8,5095	0.0000%
54	Hardee County	1,613,977,395	1,612,369,764	17,073,439	1,595,296,325	13,805,963	13,952,964	8,6537	8,6537	0.0000%
55	Duval County	55,663,682,343	52,374,939,069	1,409,950,805	50,964,988,264	500,409,519	510,716,211	9,7512	9,7512	0.0000%
56	Hendry County	2,335,478,178	2,107,817,381	24,870,110	2,082,947,271	15,276,200	15,241,417	7,2309	7,2309	0.0000%
57	Jackson County	1,373,587,205	1,440,229,935	36,774,735	1,403,455,200	10,013,176	10,257,750	7,1223	7,1223	0.0000%
58	Jefferson County	577,771,345	582,560,410	13,107,562	569,452,848	4,808,561	4,919,257	8,4442	8,4442	0.0000%
59	Nassau County	8,198,060,308	7,923,043,889	164,840,060	7,758,203,829	55,746,356	56,837,852	7,1718	7,1737	0.0272%
60	Calhoun County	347,287,928	358,953,997	9,298,475	349,655,522	3,471,772	3,589,540	9,9323	10,0000	0.6817%
61	Holmes County	395,961,392	409,178,437	9,734,381	399,444,056	3,761,637	3,887,195	9,4172	9,5000	0.8795%
62	Alachua County	12,671,774,593	12,589,423,997	281,792,871	12,307,631,126	116,215,334	118,728,070	9,3119	9,4308	1.2771%
63	Monroe County	26,250,517,794	22,585,548,885	360,885,181	22,224,663,704	84,085,300	87,679,278	3,7893	3,8821	2.4489%
64	Okeshobee County	2,187,718,898	1,855,780,365	27,013,197	1,828,767,168	14,229,667	14,271,879	7,5030	7,6905	2.4996%
65	Washington County	1,013,113,974	988,178,003	12,158,137	976,019,866	8,193,056	8,516,612	8,4083	8,6185	2.4999%
66	Osceola County	25,984,442,410	21,646,626,959	623,196,343	21,023,430,616	164,209,628	172,092,147	7,7545	7,9501	2.5220%
67	Baker County	798,037,443	791,752,051	22,026,411	769,725,640	5,705,568	6,223,171	7,4125	7,8600	6.0371%
Totals (Aggregate)		1,699,227,360,167	1,514,667,521,447	31,173,374,042	1,483,494,147,405	10,730,575,285	10,001,227,150			

#	Jurisdiction	Formula DR-420: Line 23		Formula DR-420: Line 26		Formula DR-420: Line 27		
		<u>Prior Year</u> <u>Est. Aggregate</u> <u>Millage Rate</u>	<u>Current Year</u> <u>Aggregate Rolled-</u> <u>Back Rate</u>	<u>Current</u> <u>Year</u> <u>Aggregate</u> <u>Millage</u> <u>Rate</u>	<u>Over/Under</u> <u>Prior Year</u> <u>Agg. Millage Rate</u>	<u>% Change +/-</u> <u>Aggregate</u> <u>Rolled -Back</u> <u>Rate</u>	<u>\$ Change +/-</u> <u>Taxes Levied</u>	<u>% Change +/-</u> <u>Taxes Levied</u>
1	Lee County	4.9408	6.5300	4.9654	Over	-23.9597%	(93,241,464)	-22.33%
2	Hernando County	7.6730	8.8703	7.6843	Over	-13.3713%	(7,441,070)	-9.42%
3	Pinnellas County	6.2970	7.2088	6.3144	Over	-12.4074%	(51,303,011)	-11.14%
4	Gulf County	6.0354	6.9758	6.1505	Over	-11.8312%	(3,377,477)	-21.74%
5	Franklin County	3.3148	4.1431	3.6753	Over	-11.2903%	(1,241,696)	-10.84%
6	Marion County	6.1476	6.9789	6.2392	Over	-10.5995%	(12,132,660)	-9.56%
7	Desoto County	7.1903	8.1229	7.2920	Over	-10.2292%	(1,182,643)	-9.12%
8	Bay County	4.0411	4.5780	4.1200	Over	-10.0054%	(4,979,306)	-6.90%
9	Santa Rosa County	6.0951	6.7179	6.0953	Over	-9.2683%	(4,054,400)	-7.67%
10	Citrus County	6.4739	7.1119	6.4751	Over	-8.9532%	(5,327,499)	-7.55%
11	Okaloosa County	3.3802	3.6979	3.3818	Over	-8.5501%	(4,022,035)	-6.83%
12	Columbia County	8.0150	8.5718	8.0150	Over	-6.4957%	(159,207)	-0.77%
13	Putnam County	9.2499	9.9216	9.3731	Over	-5.5281%	(642,848)	-1.72%
14	Wakulla County	8.0000	8.9677	8.5000	Over	-5.2153%	(304,232)	-2.60%
15	Levy County	7.4212	8.3763	8.0000	Over	-4.4924%	(676,990)	-4.08%
16	Martin County	7.2315	7.7809	7.4505	Over	-4.2455%	(8,213,405)	-5.51%
17	Dixie County	12.3202	13.5219	13.0000	Over	-3.8600%	(300,429)	-3.98%
18	Flagler County	4.5445	5.1989	4.9999	Over	-3.8280%	(3,398,873)	-6.71%
19	Collier County	4.0589	4.4287	4.2870	Over	-3.1985%	(17,189,721)	-5.38%
20	Saint Johns County	6.0398	6.9852	6.7653	Over	-3.1483%	(2,174,484)	-1.54%
21	Volusia County	6.6735	8.0541	7.8557	Over	-2.4632%	(5,616,023)	-2.31%
22	Miami-Dade County	7.4366	8.1630	7.9869	Over	-2.1567%	(3,803,588)	-0.21%
23	Lafayette County	8.4984	8.9348	8.7500	Over	-2.0687%	11,473	0.58%
24	Palm Beach County	5.5808	6.2118	6.1059	Over	-1.7040%	(28,045,902)	-3.15%
25	Gadsden County	8.9064	9.0605	8.9064	Over	-1.7005%	109,062	0.88%
26	Madison County	8.4205	9.0964	8.9440	Over	-1.6754%	22,533	0.38%
27	Bradford County	9.1769	9.3233	9.1769	Over	-1.5703%	16,936	0.22%

#	<u>Jurisdiction</u>	Formula DR-420: Line 23		Formula DR-420: Line 26		Formula DR-420: Line 27		
		<u>Prior Year</u> <u>Est. Aggregate</u> <u>Millage Rate</u>	<u>Current Year</u> <u>Aggregate Rolled-</u> <u>Back Rate</u>	<u>Current</u> <u>Year</u> <u>Aggregate</u> <u>Millage</u> <u>Rate</u>	<u>Over/Under</u> <u>Prior Year</u> <u>Agg. Millage Rate</u>	<u>% Change +/-</u> <u>Aggregate</u> <u>Rolled -Back</u> <u>Rate</u>	<u>\$ Change +/-</u> <u>Taxes Levied</u>	<u>% Change +/-</u> <u>Taxes Levied</u>
1	Lee County	4.9408	6.5300	4.9654	Over	-23.9597%	(93,241,464)	-22.33%
28	Hamilton County	10.0000	10.1379	10.0000	Over	-1.3598%	(29,866)	-0.41%
29	Clay County	6.7927	7.3021	7.2062	Over	-1.3139%	320,886	0.48%
30	Seminole County	6.2879	7.0331	6.9684	Over	-0.9199%	(2,675,643)	-1.35%
31	Liberty County	10.0000	10.0351	10.0000	Over	-0.3498%	25,515	1.21%
32	Pasco County	6.3521	7.6364	7.6201	Over	-0.2138%	4,167,530	2.43%
33	Sumter County	5.8955	6.0220	6.0100	Over	-0.1990%	2,776,237	8.08%
34	Gilchrist County	9.3218	9.8007	9.7817	Over	-0.1938%	131,804	2.09%
35	Polk County	7.2531	8.3601	8.3572	Over	-0.0350%	4,011,043	1.61%
36	Suwanee County	7.8293	8.5095	8.5095	Over	0.0000%	(105,697)	-0.83%
37	Hardee County	8.5540	8.6537	8.6537	Over	0.0000%	147,001	1.06%
38	Duval County	8.9899	9.7512	9.7512	Over	0.0000%	10,306,692	2.06%
39	Hendry County	6.5409	7.2309	7.2309	Over	0.0000%	(34,783)	-0.23%
40	Jefferson County	8.3226	8.4442	8.4442	Over	0.0000%	110,696	2.30%

#	<u>Jurisdiction</u>	Formula		Formula	Formula			
		DR-420: Line 23	DR-420: Line 26	DR-420: Line 27				
		<u>Prior Year</u>	<u>Current Year</u>	<u>Current</u>	<u>Over/Under</u>	<u>% Change +/-</u>		
		<u>Est. Aggregate</u>	<u>Aggregate Rolled-</u>	<u>Year</u>	<u>Prior Year</u>	<u>Aggregate</u>	<u>\$ Change +/-</u>	<u>% Change +/-</u>
		<u>Millage Rate</u>	<u>Back Rate</u>	<u>Aggregate</u>	<u>Agg. Millage Rate</u>	<u>Rolled -Back</u>	<u>Taxes Levied</u>	<u>Taxes Levied</u>
				<u>Millage</u>		<u>Rate</u>		
				<u>Rate</u>				
1	Lee County	4.9408	6.5300	4.9654	Over	-23.9597%	(93,241,464)	-22.33%