

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Agricultural Lands Classification

Bill Number(s): CS/SB 1310 CS/HB 749

☐ **Entire Bill**

☒ **Partial Bill:** Section 2

Sponsor(s): Sen. Hutson / Rep. Raburn

Month/Year Impact Begins: 7/1/2016

Date of Analysis: 2/4/2016

Section 1: Narrative

a. Current Law: Section 193.451(1), Florida Statutes, provides: Annual growing of agricultural crops, nonbearing fruit trees, nursery stock; taxability.—

(1) Growing annual agricultural crops, nonbearing fruit trees, nursery stock, and aquacultural crops, regardless of the growing methods, shall be considered as having no ascertainable value and shall not be taxable until they have reached maturity or a stage of marketability and have passed from the hands of the producer or offered for sale. This section shall be construed liberally in favor of the taxpayer.

Section 193.461 (7)(a), Florida Statutes, provides: (7)(a) Lands classified for assessment purposes as agricultural lands which are taken out of production by a state or federal eradication or quarantine program shall continue to be classified as agricultural lands for the duration of such program or successor programs. Lands under these programs which are converted to fallow or otherwise nonincome-producing uses shall continue to be classified as agricultural lands and shall be assessed at a de minimis value of up to \$50 per acre on a single-year assessment methodology; however, lands converted to other income-producing agricultural uses permissible under such programs shall be assessed pursuant to this section. Land under a mandated eradication or quarantine program which is diverted from an agricultural to a nonagricultural use shall be assessed under s. [193.011](#).

Section 196.26, Florida statutes, provides: 196.26 Exemption for real property dedicated in perpetuity for conservation purposes.—

(1) As used in this section:

(a) “Allowed commercial uses” means commercial uses that are allowed by the conservation easement encumbering the land exempt from taxation under this section.

(b) “Conservation easement” means the property right described in s. [704.06](#).

(c) “Conservation purposes” means:

1. Serving a conservation purpose, as defined in 26 U.S.C. s. 170(h)(4)(A)(i)-(iii), for land which serves as the basis of a qualified conservation contribution under 26 U.S.C. s. 170(h); or

2.a. Retention of the substantial natural value of land, including woodlands, wetlands, watercourses, ponds, streams, and natural open spaces;

b. Retention of such lands as suitable habitat for fish, plants, or wildlife; or

c. Retention of such lands’ natural value for water quality enhancement or water recharge.

(d) “Dedicated in perpetuity” means that the land is encumbered by an irrevocable, perpetual conservation easement.

(2) Land that is dedicated in perpetuity for conservation purposes and that is used exclusively for conservation purposes is exempt from ad valorem taxation. Such exclusive use does not preclude the receipt of income from activities that are consistent with a management plan when the income is used to implement, maintain, and manage the management plan.

(3) Land that is dedicated in perpetuity for conservation purposes and that is used for allowed commercial uses is exempt from ad valorem taxation to the extent of 50 percent of the assessed value of the land.

(4) Land that comprises less than 40 contiguous acres does not qualify for the exemption provided in this section unless, in addition to meeting the other requirements of this section, the use of the land for conservation purposes is determined by the Acquisition and Restoration Council created in s. [259.035](#) to fulfill a clearly delineated state conservation policy and yield a significant public benefit. In making its determination of public benefit, the Acquisition and Restoration Council must give particular consideration to land that:

(a) Contains a natural sinkhole or natural spring that serves a water recharge or production function;

(b) Contains a unique geological feature;

(c) Provides habitat for endangered or threatened species;

(d) Provides nursery habitat for marine and estuarine species;

(e) Provides protection or restoration of vulnerable coastal areas;

(f) Preserves natural shoreline habitat; or

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(g) Provides retention of natural open space in otherwise densely built-up areas.

Any land approved by the Acquisition and Restoration Council under this subsection must have a management plan and a designated manager who will be responsible for implementing the management plan.

(5) The conservation easement that serves as the basis for the exemption granted by this section must include baseline documentation as to the natural values to be protected on the land and may include a management plan that details the management of the land so as to effectuate the conservation of natural resources on the land.

(6) Buildings, structures, and other improvements situated on land receiving the exemption provided in this section and the land area immediately surrounding the buildings, structures, and improvements must be assessed separately pursuant to chapter 193. However, structures and other improvements that are auxiliary to the use of the land for conservation purposes are exempt to the same extent as the underlying land.

(7) Land that qualifies for the exemption provided in this section the allowed commercial uses of which include agriculture must comply with the most recent best management practices if adopted by rule of the Department of Agriculture and Consumer Services.

(8) As provided in s. [704.06](#)(8) and (9), water management districts with jurisdiction over lands receiving the exemption provided in this section have a third-party right of enforcement to enforce the terms of the applicable conservation easement for any easement that is not enforceable by a federal or state agency, county, municipality, or water management district when the holder of the easement is unable or unwilling to enforce the terms of the easement.

(9) The Acquisition and Restoration Council, created in s. [259.035](#), shall maintain a list of nonprofit entities that are qualified to enforce the provisions of a conservation easement.

Section 704.06, Florida Statutes, provides: 704.06 (in part) Conservation easements; creation; acquisition; enforcement.—

(1) As used in this section, “conservation easement” means a right or interest in real property which is appropriate to retaining land or water areas predominantly in their natural, scenic, open, agricultural, or wooded condition; retaining such areas as suitable habitat for fish, plants, or wildlife; retaining the structural integrity or physical appearance of sites or properties of historical, architectural, archaeological, or cultural significance; or maintaining existing land uses and which prohibits or limits any or all of the following:

(a) Construction or placing of buildings, roads, signs, billboards or other advertising, utilities, or other structures on or above the ground.

(b) Dumping or placing of soil or other substance or material as landfill or dumping or placing of trash, waste, or unsightly or offensive materials.

(c) Removal or destruction of trees, shrubs, or other vegetation.

(d) Excavation, dredging, or removal of loam, peat, gravel, soil, rock, or other material substance in such manner as to affect the surface.

(e) Surface use except for purposes that permit the land or water area to remain predominantly in its natural condition.

(f) Activities detrimental to drainage, flood control, water conservation, erosion control, soil conservation, or fish and wildlife habitat preservation.

(g) Acts or uses detrimental to such retention of land or water areas.

(h) Acts or uses detrimental to the preservation of the structural integrity or physical appearance of sites or properties of historical, architectural, archaeological, or cultural significance.

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- b. Proposed Change:** Section 2 of the bills revises S. 193.461(7)(a) to provide: (7)(a) Lands classified for assessment purposes as agricultural lands which are taken out of production by a state or federal eradication or quarantine program, including the Citrus Health Response Program, shall continue to be classified as agricultural lands for 5 years after the date of execution a compliance agreement between the landowner and the Department of Agriculture and Consumer Services, or a federal agency, as applicable, pursuant to the duration of such program or successor programs. Lands under these programs which are converted to fallow or otherwise nonincome-producing uses shall continue to be classified as agricultural lands and shall be assessed at a de minimis value of up to \$50 per acre on a single-year assessment methodology while converted. Lands under these programs which are replanted in citrus pursuant to the requirements of the compliance agreement shall continue to be classified as agricultural lands and shall be assessed at a de minimis value of up to \$50 per acre, on a single-year assessment methodology, during the 5-year term of the agreement.; However, lands converted to other income-producing agricultural uses permissible under such programs shall be assessed pursuant to this section. Land under a mandated eradication or quarantine program which is diverted from an agricultural to a nonagricultural use shall be assessed under s. 193.011.

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Section 2: Description of Data and Sources

Data provided by Department of Agricultural and Consumer Services Staff

USDA Florida Citrus Acreage

Data provided by the Property Appraisers Association of Florida Staff

2015-16 Aggregate School and Non-School Millage

Section 3: Methodology (Include Assumptions and Attach Details)

The analyst was provided a total acreage that was participating in the Citrus Health Response Program (CHRP) and for abandoned groves. Discussed with the DACS staff the expectation for percent of acreage that would be replanted citrus within the forecast period. Due to the need for a science based solution to the underlying issues crating the need for the CHRP program, it was assumed that only a subset of these acres would be replanted during the forecast period. Conversations with staff of the Property Appraisers Association of Florida provided that during the period where the trees are not fruit bearing the land valuation is typically \$1500 per acre.

It was assumed based on conversations with DACS staff that there is a limit of 800,000 trees annually that can be made available to replant acreage under compliance agreements. Average density for new groves is 200 trees per acre. The tree is not producing maturely until the fifth season following planting. As such it is assumed that acreage that was replanted would be valued under the proposed language for only 4 years.

There are currently 24,262 acres subject to compliance agreements. There are approximately an additional 130,000 acres of abandoned groves with trees still on them. To be eligible for a compliance agreement this acreage would need to be cleared of trees and stumps.

Four scenarios were developed. The first two alternative forecasts were developed using only the 24,262 acres currently under compliance agreements. It was assumed that 25% of the acreage would be replanted during the forecast period for the high, 18% for the middle and 10% for the low with the only difference between the first two alternatives being how the planting would occur year to year to get to the respective 25%, 18% and 10% of the total particapting acreage assumed to be replanted. Alternative 1 assumed equal replanting activity in each year and Alternative 2 assumed the replanting would occur occur 10% in Year 1, 15% in Year 2, 20% in Year 3, 25% in Year 4 and 30% in Year 5.

The second sets of alternatives assume that some portion of the 24,262 are replanted and some part of the 130,000 acres are replanted. For these scenarios it was assumed that 15% of the acreage would be replanted during the forecast period for the high, 10% for the middle and 5% for the low For the high, it was constrained to a total of 3900 additional acres in any given year. It was further assumed that in the first year, only the pool of those 24,262 acres wuld be available to replant and that none of he 130,000 acres was able to be replanted until year 2. . Alternative 3 assumed equal replanting activity in each year and Alternative 4 assumed the replanting would occur occur 10% in Year 1, 15% in Year 2, 20% in Year 3, 25% in Year 4 and 30% in Year 5.

The difference between \$1500 and acre and \$50 an acre was multiplied by the assumed replanted acres to get the Taxable Value Impact. The respective 2015-16 School and NonSchool Millage rates were applied to estimate a tax impact.

No impact was attributed to the change in law in section 5. The requirments for the 50% and 100% exemption provided in section 196.26 were not affected by the proposed change to section 704.06 and as such no revenue impact was identified.

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Section 4: Proposed Fiscal Impact

Alternative 1 - School

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17	-\$12,831	-\$51,325	-\$9,238	-\$36,954	-\$5,132	-\$20,530
2017-18	-\$25,662	-\$51,325	-\$18,477	-\$36,954	-\$10,265	-\$20,530
2018-19	-\$38,493	-\$51,325	-\$27,715	-\$36,954	-\$15,397	-\$20,530
2019-20	-\$51,325	-\$51,325	-\$36,954	-\$36,954	-\$20,530	-\$20,530
2020-21	-\$51,325	-\$51,325	-\$36,954	-\$36,954	-\$20,530	-\$20,530

Alternative 1 - NonSchool

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17	-\$19,177	-\$76,708	-\$13,808	-\$55,230	-\$7,671	-\$30,683
2017-18	-\$38,354	-\$76,708	-\$27,615	-\$55,230	-\$15,342	-\$30,683
2018-19	-\$57,531	-\$76,708	-\$41,423	-\$55,230	-\$23,013	-\$30,683
2019-20	-\$76,708	-\$76,708	-\$55,230	-\$55,230	-\$30,683	-\$30,683
2020-21	-\$76,708	-\$76,708	-\$55,230	-\$55,230	-\$30,683	-\$30,683

Alternative 2 - School

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17	-\$6,416	-\$57,740	-\$4,619	-\$41,573	-\$2,566	-\$23,096
2017-18	-\$16,039	-\$57,740	-\$11,548	-\$41,573	-\$6,416	-\$23,096
2018-19	-\$35,286	-\$57,740	-\$25,406	-\$41,573	-\$14,114	-\$23,096
2019-20	-\$44,909	-\$57,740	-\$32,335	-\$41,573	-\$17,964	-\$23,096
2020-21	-\$57,740	-\$57,740	-\$41,573	-\$41,573	-\$23,096	-\$23,096

Alternative2 - NonSchool

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17	-\$9,589	-\$86,297	-\$6,904	-\$62,134	-\$3,835	-\$34,519
2017-18	-\$23,971	-\$86,297	-\$17,259	-\$62,134	-\$9,589	-\$34,519
2018-19	-\$52,737	-\$86,297	-\$37,971	-\$62,134	-\$21,095	-\$34,519
2019-20	-\$67,120	-\$86,297	-\$48,326	-\$62,134	-\$26,848	-\$34,519
2020-21	-\$86,297	-\$86,297	-\$62,134	-\$62,134	-\$34,519	-\$34,519

Alternative 3 - School

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17	-\$41,251	-\$165,004	-\$27,501	-\$110,003	-\$13,750	-\$55,001
2017-18	-\$82,502	-\$165,004	-\$55,001	-\$110,003	-\$27,501	-\$55,001
2018-19	-\$123,753	-\$165,004	-\$82,502	-\$110,003	-\$41,251	-\$55,001
2019-20	-\$165,004	-\$165,004	-\$110,003	-\$110,003	-\$55,001	-\$55,001
2020-21	-\$165,004	-\$165,004	-\$110,003	-\$110,003	-\$55,001	-\$55,001

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Alternative 3 - NonSchool

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17	-\$61,653	-\$246,610	-\$41,102	-\$164,407	-\$20,551	-\$82,203
2017-18	-\$123,305	-\$246,610	-\$82,203	-\$164,407	-\$41,102	-\$82,203
2018-19	-\$184,958	-\$246,610	-\$123,305	-\$164,407	-\$61,653	-\$82,203
2019-20	-\$246,610	-\$246,610	-\$164,407	-\$164,407	-\$82,203	-\$82,203
2020-21	-\$246,610	-\$246,610	-\$164,407	-\$164,407	-\$82,203	-\$82,203

Alternative 4 - School

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17	-\$20,625	-\$154,691	-\$13,750	-\$123,753	-\$6,875	-\$61,876
2017-18	-\$51,564	-\$154,691	-\$34,376	-\$123,753	-\$17,188	-\$61,876
2018-19	-\$92,815	-\$154,691	-\$61,876	-\$123,753	-\$30,938	-\$61,876
2019-20	-\$134,066	-\$154,691	-\$96,252	-\$123,753	-\$48,126	-\$61,876
2020-21	-\$154,691	-\$154,691	-\$123,753	-\$123,753	-\$61,876	-\$61,876

Alternative 4 - NonSchool

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17	-\$30,826	-\$231,197	-\$20,551	-\$184,958	-\$10,275	-\$92,479
2017-18	-\$77,066	-\$231,197	-\$51,377	-\$184,958	-\$25,689	-\$92,479
2018-19	-\$138,718	-\$231,197	-\$92,479	-\$184,958	-\$46,239	-\$92,479
2019-20	-\$200,371	-\$231,197	-\$143,856	-\$184,958	-\$71,928	-\$92,479
2020-21	-\$231,197	-\$231,197	-\$184,958	-\$184,958	-\$92,479	-\$92,479

List of affected Trust Funds: Ad Valorem Group

Section 5: Consensus Estimate (Adopted: 02/05/2016): The Conference adopted the low for Alternative 2 and the low for an adjusted Alternative 4 (Alternative 4 first year's cash was adjusted to zero with the replanting adjustment forecasted to begin in FY 2017-18.)

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17	(0.0)	(0.1)	(0.0)	(0.1)	(0.0)	(0.2)
2017-18	(0.0)	(0.1)	(0.0)	(0.1)	(0.0)	(0.2)
2018-19	(0.0)	(0.1)	(0.0)	(0.1)	(0.1)	(0.2)
2019-20	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)
2020-21	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17	0.0	0.0	0.0	0.0	(Insignificant)	(0.2)	(Insignificant)	(0.2)
2017-18	0.0	0.0	0.0	0.0	(Insignificant)	(0.2)	(Insignificant)	(0.2)
2018-19	0.0	0.0	0.0	0.0	(0.1)	(0.2)	(0.1)	(0.2)
2019-20	0.0	0.0	0.0	0.0	(0.1)	(0.2)	(0.1)	(0.2)
2020-21	0.0	0.0	0.0	0.0	(0.2)	(0.2)	(0.2)	(0.2)

	A	B	C	D	E	F	G	H	
1	Alternative 1 and 2								
2	Total Acreage in Citrus - 2014 (Source USDA)						515,147		
3									
4	Acreage subject to a compliance agreement under CHRP						24,262		
5									
6						High	Middle	Low	
7	Acreage Likely to be replanted within 5 years					25%	18%	10%	
8									
9									
10	Alternative 1 - even replanting over 5 years					High	Middle	Low	
11						2016-17	1213	873	485
12						2017-18	2426	1747	970
13						2018-19	3639	2620	1456
14						2019-20	4852	3494	1941
15						2020-21	4852	3494	1941
16									
17	Current law assessed value per acre				1500				
18	Proposed assessed value per acre				50				
19									
20	Taxable Value Impact - alternative 1						High	Middle	Low
21						2016-17	-\$1,758,995	-\$1,266,476	-\$703,598
22						2017-18	-\$3,517,990	-\$2,532,953	-\$1,407,196
23						2018-19	-\$5,276,985	-\$3,799,429	-\$2,110,794
24						2019-20	-\$7,035,980	-\$5,065,906	-\$2,814,392
25						2020-21	-\$7,035,980	-\$5,065,906	-\$2,814,392
26									
27	Alternative 2 - replanting increases throughout forecast period								
28					Acres Replanted	High	Middle	Low	
29					2016-17	10%	607	437	243
30					2017-18	25%	1516	1092	607
31					2018-19	55%	3336	2402	1334
32					2019-20	70%	4246	3057	1698
33					2020-21	100%	5459	3930	2184
34									
35							High	Middle	Low
36	Taxable Value Impact - alternative 2					2016-17	-\$879,498	-\$633,238	-\$351,799
37						2017-18	-\$2,198,744	-\$1,583,096	-\$879,498
38						2018-19	-\$4,837,236	-\$3,482,810	-\$1,934,895
39						2019-20	-\$6,156,483	-\$4,432,667	-\$2,462,593
40						2020-21	-\$7,915,478	-\$5,699,144	-\$3,166,191
41									
42	2015-16 School Millage			7.2946					
43	2015-16 NonSchool Millage			10.9023					
44									
45	Alternative 1					High	Middle	Low	
46					School	2016-17	-\$12,831	-\$9,238	-\$5,132
47						2017-18	-\$25,662	-\$18,477	-\$10,265
48						2018-19	-\$38,493	-\$27,715	-\$15,397
49						2019-20	-\$51,325	-\$36,954	-\$20,530
50						2020-21	-\$51,325	-\$36,954	-\$20,530
51									
52					NonSchool	High	Middle	Low	
53						2016-17	-\$19,177	-\$13,808	-\$7,671
54						2017-18	-\$38,354	-\$27,615	-\$15,342
55						2018-19	-\$57,531	-\$41,423	-\$23,013
56						2019-20	-\$76,708	-\$55,230	-\$30,683
57						2020-21	-\$76,708	-\$55,230	-\$30,683
58									
59	Alternative 2					High	Middle	Low	
60					School	2016-17	-\$6,416	-\$4,619	-\$2,566
61						2017-18	-\$16,039	-\$11,548	-\$6,416
62						2018-19	-\$35,286	-\$25,406	-\$14,114
63						2019-20	-\$44,909	-\$32,335	-\$17,964
64						2020-21	-\$57,740	-\$41,573	-\$23,096
65									
66					NonSchool	High	Middle	Low	
67						2016-17	-\$9,589	-\$6,904	-\$3,835
68						2017-18	-\$23,971	-\$17,259	-\$9,589
69						2018-19	-\$52,737	-\$37,971	-\$21,095
70						2019-20	-\$67,120	-\$48,326	-\$26,848
71						2020-21	-\$86,297	-\$62,134	-\$34,519

Alternatives 3 and 4

Total Acreage in Citrus - 2014 (Source USDA) 515,147

Abandoned Grove Acreage Approximately 130,000
 Acres currently under compliance agreement 24,262

Average new trees per acre 200
 Maximum likely number of new tree stock available for 800,000

	High	Middle	Low
Acreage Likely to be replanted within 5 years	15%	10%	5%

Alternative 3 - even replanting over 5 years	High	Middle	Low
2016-17	3900	2600	1300
2017-18	7800	5200	2600
2018-19	11700	7800	3900
2019-20	15600	10400	5200
2020-21	15600	10400	5200

Current law assessed value per acre 1500
 Proposed assessed value per acre 50

Taxable Value Impact - alternative 3	High	Middle	Low
2016-17	-\$5,655,000	-\$3,770,000	-\$1,885,000
2017-18	-\$11,310,000	-\$7,540,000	-\$3,770,000
2018-19	-\$16,965,000	-\$11,310,000	-\$5,655,000
2019-20	-\$22,620,000	-\$15,080,000	-\$7,540,000
2020-21	-\$22,620,000	-\$15,080,000	-\$7,540,000

Alternative 4 - replanting increases throughout forecast period

	Acres Replanted	High	Middle	Low
2016-17	0%	0	0	0
2017-18	10%	1950	1300	650
2018-19	25%	4875	3250	1625
2019-20	45%	8775	5850	2925
2020-21	70%	12675	9100	4550

Taxable Value Impact - Alternative 4	High	Middle	Low
2016-17	\$0	\$0	\$0
2017-18	-\$2,827,500	-\$1,885,000	-\$942,500
2018-19	-\$7,068,750	-\$4,712,500	-\$2,356,250
2019-20	-\$12,723,750	-\$8,482,500	-\$4,241,250
2020-21	-\$18,378,750	-\$13,195,000	-\$6,597,500

2015-16 School Millage 7.2946
 2015-16 NonSchool Millage 10.9023

Alternative 3

School	High	Middle	Low
2016-17	-\$41,251	-\$27,501	-\$13,750
2017-18	-\$82,502	-\$55,001	-\$27,501
2018-19	-\$123,753	-\$82,502	-\$41,251
2019-20	-\$165,004	-\$110,003	-\$55,001
2020-21	-\$165,004	-\$110,003	-\$55,001

NonSchool	High	Middle	Low
2016-17	-\$61,653	-\$41,102	-\$20,551
2017-18	-\$123,305	-\$82,203	-\$41,102
2018-19	-\$184,958	-\$123,305	-\$61,653
2019-20	-\$246,610	-\$164,407	-\$82,203
2020-21	-\$246,610	-\$164,407	-\$82,203

Alternative 4

School	High	Middle	Low
2016-17	\$0	\$0	\$0
2017-18	-\$20,625	-\$13,750	-\$6,875
2018-19	-\$51,564	-\$34,376	-\$17,188
2019-20	-\$92,815	-\$61,876	-\$30,938
2020-21	-\$134,066	-\$96,252	-\$48,126

NonSchool	High	Middle	Low
2016-17	\$0	\$0	\$0
2017-18	-\$30,826	-\$20,551	-\$10,275
2018-19	-\$77,066	-\$51,377	-\$25,689
2019-20	-\$138,718	-\$92,479	-\$46,239
2020-21	-\$200,371	-\$143,856	-\$71,928

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Maximum Millage Rates

Bill Number(s): CS/SB 1222 and CS/HB 1015

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): Sen Flores / Rep. Nunez

Month/Year Impact Begins: July 1, 2016

Date of Analysis: 2/4/2016

Section 1: Narrative

a. Current Law: Section 200.065 (5) reads: In each fiscal year:

(a) The maximum millage rate that a county, municipality, special district dependent to a county or municipality, municipal service taxing unit, or independent special district may levy is a rolled-back rate based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for change in per capita Florida personal income, unless a higher rate was adopted, in which case the maximum is the adopted rate. The maximum millage rate applicable to a county authorized to levy a county public hospital surtax under s. [212.055](#) and which did so in fiscal year 2007 shall exclude the revenues required to be contributed to the county public general hospital in the current fiscal year for the purposes of making the maximum millage rate calculation, but shall be added back to the maximum millage rate allowed after the roll back has been applied, the total of which shall be considered the maximum millage rate for such a county for purposes of this subsection. The revenue required to be contributed to the county public general hospital for the upcoming fiscal year shall be calculated as 11.873 percent times the millage rate levied for countywide purposes in fiscal year 2007 times 95 percent of the preliminary tax roll for the upcoming fiscal year. A higher rate may be adopted only under the following conditions:

1. A rate of not more than 110 percent of the rolled-back rate based on the previous year's maximum millage rate, adjusted for change in per capita Florida personal income, may be adopted if approved by a two-thirds vote of the membership of the governing body of the county, municipality, or independent district; or
2. A rate in excess of 110 percent may be adopted if approved by a unanimous vote of the membership of the governing body of the county, municipality, or independent district or by a three-fourths vote of the membership of the governing body if the governing body has nine or more members, or if the rate is approved by a referendum.

(b) The millage rate of a county or municipality, municipal service taxing unit of that county, and any special district dependent to that county or municipality may exceed the maximum millage rate calculated pursuant to this subsection if the total county ad valorem taxes levied or total municipal ad valorem taxes levied do not exceed the maximum total county ad valorem taxes levied or maximum total municipal ad valorem taxes levied respectively. Voted millage and taxes levied by a municipality or independent special district that has levied ad valorem taxes for less than 5 years are not subject to this limitation. The millage rate of a county authorized to levy a county public hospital surtax under s. [212.055](#) may exceed the maximum millage rate calculated pursuant to this subsection to the extent necessary to account for the revenues required to be contributed to the county public hospital. Total taxes levied may exceed the maximum calculated pursuant to subsection (6) as a result of an increase in taxable value above that certified in subsection (1) if such increase is less than the percentage amounts contained in subsection (6) or if the administrative adjustment cannot be made because the value adjustment board is still in session at the time the tax roll is extended; otherwise, millage rates subject to this subsection or s. [200.185](#) may be reduced so that total taxes levied do not exceed the maximum.

Any unit of government operating under a home rule charter adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State Constitution of 1885, as preserved by s. 6(e), Art. VIII of the State Constitution of 1968, which is granted the authority in the State Constitution to exercise all the powers conferred now or hereafter by general law upon municipalities and which exercises such powers in the unincorporated area shall be recognized as a municipality under this subsection. For a downtown development authority established before the effective date of the 1968 State Constitution which has a millage that must be approved by a municipality, the governing body of that municipality shall be considered the governing body of the downtown development authority for purposes of this subsection.

a. Proposed Change: revises the maximum millage requirements to require that the maximum millage is a rolled back rate based on the amount of taxes actually levied in the prior year, adjusted for the change in per capita Florida personal income, unless the change in per capita Florida is negative, in which case the maximum is the rolled back rate.

Provides that a higher rate may only be adopted under the following conditions:

1. A rate of not more than 110 percent of the rolled-back rate based on the amount of taxes actually levied in the prior year, adjusted for change in per capita Florida personal income, may be adopted if approved by a two-thirds vote of the membership of the governing body of the county, municipality, or independent district; or

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Maximum Millage Rates

Bill Number(s): CS/SB 1222 and CS/HB 1015

Section 2: Description of Data and Sources

2015-16 maximum millage rates and rolled back rate

2015-16 change in per capita Florida Personal Income

2015-16 Taxable Value

Section 3: Methodology (Include Assumptions and Attach Details)

Computed the total taxes that could be levied at the maximum millage rate. Simulated the revised majority vote rate. Subtracted the maximum millage rate from the revised majority vote rate to measure the lost capacity. Constrained city and county rates to 10 mills for revenues at both current majority vote rate and revised majority vote rate.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17						
2017-18						
2018-19						
2019-20						
2020-21						

List of affected Trust Funds:

Section 5: Consensus Estimate (Adopted: 02/05/2016): The Conference adopted a negative indeterminate impact.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2017-18	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2018-19	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2019-20	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2020-21	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)

	A	B	C	D
1	Total Impact			
2		New Value Based on Weighted Avg. of Rolled Back Rate	Value Based on Weighted Avg. of Majority vote Rate	Difference between New & Majority Vote Rate
3	County	\$7,550,160,131	\$10,253,696,367	-\$2,703,536,236
4	City	\$3,699,774,343	\$4,836,178,581	-\$1,136,404,238
5	INDEP District	\$1,353,382,815	\$1,929,317,680	-\$575,934,865
6	WMD	\$598,408,385	\$1,259,759,441	-\$661,351,056
7				
8				
9	Total	\$13,201,725,674	\$18,278,952,069	-\$5,077,226,395

	A	B	C	D	E	F	G
3	County	2015 Taxable Value	2015 Rolled Back rate	2015 Maximum Millage Rate	Revenues at Revised Majority Vote Rate	Revenues at current Majority Vote Rate	Lost Capacity at Majority Vote Rate
4	ALACHUA COUNTY BCC	\$12,133,262,746	8.6796	10.3709	\$107,375,980	\$121,332,627	-\$13,956,648
5	BAKER COUNTY BCC	\$770,431,236	7.3712	10.1991	\$5,790,311	\$7,704,312	-\$1,914,001
6	BAY BOCC	\$14,645,892,232	4.6051	9.7142	\$68,767,736	\$142,273,126	-\$73,505,390
7	BRADFORD COUNTY BCC	\$848,144,383	8.9588	11.3769	\$7,747,284	\$8,481,444	-\$734,160
8	BREVARD COUNTY BCC	\$29,696,507,254	4.4725	6.2872	\$135,420,854	\$186,707,880	-\$51,287,026
9	BROWARD COUNTY BCC	\$150,678,233,275	5.1094	6.83	\$784,964,922	\$1,029,132,333	-\$244,167,411
10	CALHOUN COUNTY BCC	\$405,412,497	9.7021	10.7563	\$4,010,446	\$4,054,125	-\$43,679
11	CHARLOTTE COUNTY CHARLOTTE	\$13,165,553,915	6.0476	10.02	\$81,180,556	\$131,655,539	-\$50,474,983
12	CITRUS COUNTY BCC	\$8,141,277,447	6.8541	7.9941	\$56,894,832	\$65,082,186	-\$8,187,354
13	CLAY BCC	\$8,828,866,576	5.1076	6.9737	\$45,978,168	\$61,569,867	-\$15,591,699
14	COLLIER COUNTY BCC	\$70,155,421,656	3.3529	4.7738	\$239,834,506	\$334,907,952	-\$95,073,446
15	COLUMBIA COUNTY BCC	\$2,307,782,814	8.0561	12.9759	\$18,956,127	\$23,077,828	-\$4,121,701
16	DESOTO COUNTY BCC	\$1,361,841,805	8.506	13.9144	\$11,810,869	\$13,618,418	-\$1,807,549
17	DIXIE COUNTY BCC	\$491,927,639	9.9269	12.4052	\$4,919,276	\$4,919,276	\$0
18	DUVAL BCC/CITY OF JACKSONVILLE	\$47,534,608,673	11.0725	12.5861	\$475,346,087	\$598,275,338	-\$122,929,251
19	ESCAMBIA COUNTY BCC	\$14,791,995,283	6.4426	10.6997	\$97,166,767	\$147,919,953	-\$50,753,185
20	FLAGLER COUNTY BCC	\$7,004,726,021	7.5857	8.979	\$54,177,211	\$62,895,435	-\$8,718,224
21	FRANKLIN COUNTY BCC	\$1,690,427,690	6.3065	9.0884	\$10,869,632	\$15,363,283	-\$4,493,651
22	GADSDEN COUNTY BCC	\$1,345,068,560	8.9175	12.2693	\$12,229,744	\$13,450,686	-\$1,220,942
23	GILCHRIST COUNTY BCC	\$596,748,669	8.5185	11.6043	\$5,183,038	\$5,967,487	-\$784,448
24	GLADES COUNTY BCC	\$562,919,120	9.1672	13.5273	\$5,261,536	\$5,629,191	-\$367,655
25	GULF COUNTY BCC	\$1,415,201,171	6.8988	11.1083	\$9,954,548	\$14,152,012	-\$4,197,463
26	HAMILTON COUNTY BCC	\$722,775,584	10.6478	12.6356	\$7,227,756	\$7,227,756	\$0
27	HARDEE COUNTY BCC	\$1,538,237,592	8.4227	11.0089	\$13,210,054	\$15,382,376	-\$2,172,322
28	HENDRY COUNTY BCC	\$1,818,653,404	8.3329	11.2939	\$15,451,688	\$18,186,534	-\$2,734,846
29	HERNANDO COUNTY BCC	\$7,396,963,996	6.83	10.7697	\$51,511,481	\$73,969,640	-\$22,458,159
30	HIGHLANDS COUNTY BCC	\$4,477,750,343	8.5902	14.9177	\$39,218,681	\$44,777,503	-\$5,558,823
31	HILLSBOROUGH COUNTY BCC	\$73,610,298,821	5.3653	8.6437	\$402,682,186	\$636,265,340	-\$233,583,153
32	HOLMES COUNTY BCC	\$429,381,150	9.2042	10.4372	\$4,029,571	\$4,293,812	-\$264,240
33	INDIAN RIVER COUNTY BCC	\$14,347,156,036	3.1548	4.7511	\$46,149,551	\$68,164,773	-\$22,015,222
34	JACKSON COUNTY BCC	\$1,504,360,167	7.5336	8.0744	\$11,555,379	\$12,146,806	-\$591,426
35	JEFFERSON COUNTY BCC	\$557,391,124	8.7214	11.2449	\$4,956,511	\$5,573,911	-\$617,400
36	LAFAYETTE COUNTY BCC	\$249,338,090	8.873	10.8647	\$2,255,739	\$2,493,381	-\$237,641
37	LAKE COUNTY BCC	\$16,328,754,639	5.2303	8.376	\$87,078,209	\$136,769,649	-\$49,691,439
38	LEE COUNTY BCC	\$62,724,329,455	3.9308	6.3522	\$251,389,307	\$398,437,486	-\$147,048,178
39	LEON COUNTY BCC	\$14,418,158,896	8.2	10.8175	\$120,546,189	\$144,181,589	-\$23,635,400
40	LEVY COUNTY BCC	\$1,606,481,385	8.1662	14.0101	\$13,375,978	\$16,064,814	-\$2,688,836
41	LIBERTY COUNTY BCC	\$217,774,718	9.7544	10.9234	\$2,165,897	\$2,177,747	-\$11,850
42	MADISON COUNTY BCC	\$641,799,251	9.9832	11.2457	\$6,417,993	\$6,417,993	\$0
43	MANATEE COUNTY BCC	\$28,089,361,787	5.9629	10.1235	\$170,776,939	\$280,893,618	-\$110,116,679
44	Marion County BCC	\$15,012,776,480	3.0756	5.096	\$47,078,292	\$76,505,109	-\$29,426,817
45	MARTIN COUNTY BCC	\$18,630,861,777	5.7356	6.5367	\$108,953,611	\$121,784,354	-\$12,830,744
46	MIAMI-DADE BCC	\$230,429,191,490	4.2128	4.8765	\$989,778,839	\$1,123,687,952	-\$133,909,113
47	MONROE COUNTY BCC	\$21,571,174,767	2.9504	3.7445	\$64,891,008	\$80,773,264	-\$15,882,255
48	NASSAU COUNTY BCC	\$6,839,608,486	6.341	7.9844	\$44,220,009	\$54,610,170	-\$10,390,161
49	OKALOOSA COUNTY BCC	\$15,039,829,982	3.3239	5.3857	\$50,970,712	\$81,000,012	-\$30,029,300
50	OKEECHOBEE COUNTY BCC	\$1,546,942,252	8.4741	12.8059	\$13,365,879	\$15,469,423	-\$2,103,544
51	ORANGE COUNTY BCC	\$100,929,533,676	4.1285	6.9668	\$424,854,656	\$703,155,875	-\$278,301,219
52	OSCEOLA COUNTY BCC	\$19,552,603,554	6.4742	9.1364	\$129,068,580	\$178,640,407	-\$49,571,827
53	Palm Beach County	\$152,661,150,295	4.4441	5.1993	\$691,738,870	\$793,731,119	-\$101,992,249
54	PASCO COUNTY BCC	\$21,369,674,657	7.2659	10.166	\$158,313,210	\$213,696,747	-\$55,383,537
55	PINELLAS COUNTY BCC	\$63,693,960,831	5.0041	7.2087	\$324,978,076	\$459,150,655	-\$134,172,579
56	POLK COUNTY BCC	\$26,985,777,448	6.3513	12.342	\$174,754,106	\$269,857,774	-\$95,103,669
57	PUTNAM COUNTY BCC	\$3,353,505,902	9.073	13.4442	\$31,022,716	\$33,535,059	-\$2,512,343
58	SANTA ROSA COUNTY BCC	\$7,928,199,714	6.0339	8.7643	\$48,775,588	\$69,485,121	-\$20,709,532
59	Sarasota County BCC	\$46,581,289,266	2.9821	5.8492	\$141,632,700	\$272,463,277	-\$130,830,577
60	SEMINOLE COUNTY BCC	\$27,124,970,221	4.6683	6.3929	\$129,109,397	\$173,407,222	-\$44,297,825
61	ST LUCIE COUNTY BCC	\$16,316,389,398	3.6342	8.2412	\$60,459,244	\$134,466,628	-\$74,007,384

	A	B	C	D	E	F	G
62	St. Johns County BCC	\$20,258,199,821	5.1075	6.6039	\$105,496,743	\$133,783,126	-\$28,286,383
63	SUMTER COUNTY BCC	\$9,802,642,984	5.7315	6.5465	\$57,285,052	\$64,173,002	-\$6,887,951
64	SUWANNEE COUNTY BCC	\$1,506,375,406	8.9183	13.0037	\$13,697,620	\$15,063,754	-\$1,366,134
65	TAYLOR COUNTY BCC	\$1,329,187,027	6.7119	9.3922	\$9,096,229	\$12,483,990	-\$3,387,761
66	UNION COUNTY BCC	\$222,972,648	10.2208	12.0093	\$2,229,726	\$2,229,726	\$0
67	VOLUSIA COUNTY	\$27,098,762,014	6.0053	7.1989	\$165,925,825	\$195,081,278	-\$29,155,453
68	WAKULLA COUNTY BCC	\$1,046,736,029	8.4253	14.2183	\$8,991,919	\$10,467,360	-\$1,475,442
69	WALTON COUNTY BCC	\$13,972,102,921	3.639	6.0887	\$51,841,034	\$85,071,943	-\$33,230,909
70	WASHINGTON COUNTY BCC	\$832,699,221	9.1764	11.7803	\$7,790,948	\$8,326,992	-\$536,044
71							
72			Total Impact		\$7,550,160,131	\$10,253,696,367	-\$2,703,536,236

	A	B	C	D	E	F	G
		2015 Taxable Value	2015 Rolled Back rate	2015 Maximum Millage Rate	Revenues at Revised Majority Vote Rate	Revenues at current Majority Vote Rate	Lost Capacity at Majority Vote Rate
3	City						
4	Atlantis	\$447,039,876	7.3971	7.9215	\$3,371,612	\$3,541,226	-\$169,614
5	BAL HARBOUR VILLAGE	\$4,249,305,000	1.8221	1.8578	\$7,894,415	\$7,894,359	\$56
6	Belle Glade	\$300,637,540	6.2143	9.1228	\$1,904,870	\$2,742,656	-\$837,787
7	Boca Raton	\$19,582,072,809	3.2221	4.0645	\$64,332,067	\$79,591,335	-\$15,259,268
8	Boynton Beach	\$4,635,365,868	7.3762	13.0789	\$34,861,537	\$46,353,659	-\$11,492,122
9	Briny Breezes	\$38,633,088	9.2133	11.0688	\$362,915	\$386,331	-\$23,416
10	CITY OF ALACHUA	\$689,620,947	5.529	7.944	\$3,887,647	\$5,478,349	-\$1,590,701
11	CITY OF ALTAMONTE SPRINGS	\$2,636,994,812	2.6411	5.5247	\$7,101,073	\$14,568,605	-\$7,467,533
12	CITY OF ANNA MARIA	\$793,412,508	1.8839	2.19	\$1,524,006	\$1,737,573	-\$213,567
13	CITY OF APALACHICOLA	\$128,216,853	9.3543	11.3029	\$1,222,887	\$1,282,169	-\$59,282
14	CITY OF APOPKA	\$2,435,424,793	3.0662	5.4628	\$7,613,862	\$13,304,239	-\$5,690,376
15	CITY OF ARCADIA	\$175,837,198	8.9586	13.3456	\$1,606,130	\$1,758,372	-\$152,242
16	CITY OF ARCHER	\$34,971,095	5.2549	6.0758	\$187,371	\$212,477	-\$25,106
17	CITY OF ATLANTIC BEACH	\$1,368,825,545	3.1567	3.6634	\$4,405,663	\$5,014,556	-\$608,893
18	CITY OF AUBURNDALE	\$967,026,737	4.3647	5.5265	\$4,303,509	\$5,344,273	-\$1,040,764
19	CITY OF AVENTURA	\$9,094,962,102	1.5722	1.7979	\$14,579,362	\$16,351,832	-\$1,772,471
20	CITY OF AVON PARK	\$258,330,504	0.3255	15.8216	\$85,735	\$2,583,305	-\$2,497,570
21	City of Bartow	\$568,521,103	3.8387	9.3344	\$2,225,157	\$5,306,803	-\$3,081,647
22	CITY OF BAY LAKE	\$6,790,896,610	0.9917	1.0111	\$6,866,529	\$6,866,276	\$253
23	CITY OF BELLE ISLE	\$614,146,295	4.241	4.6154	\$2,655,644	\$2,834,531	-\$178,886
24	CITY OF BELLEAIR BEACH	\$449,378,679	1.9209	2.7507	\$880,130	\$1,236,106	-\$355,975
25	CITY OF BELLEAIR BLUFFS	\$183,342,822	5.0644	5.5251	\$946,720	\$1,012,987	-\$66,267
26	CITY OF BELLEVUE	\$199,306,144	3.9305	4.6119	\$798,727	\$919,180	-\$120,453
27	CITY OF BLOUNTSTOWN	\$63,159,988	1.4651	1.8406	\$94,349	\$116,252	-\$21,903
28	CITY OF BONITA SPRINGS	\$8,347,065,621	0.7721	1.2641	\$6,571,087	\$10,551,526	-\$3,980,439
29	CITY OF BOWLING GREEN	\$30,784,202	7.1268	11.464	\$223,693	\$307,842	-\$84,149
30	CITY OF BRADENTON	\$2,827,992,733	5.6307	7.2549	\$16,235,681	\$20,516,804	-\$4,281,124
31	CITY OF BRADENTON BEACH	\$468,027,107	2.1571	4.7062	\$1,029,369	\$2,202,629	-\$1,173,260
32	CITY OF BRISTOL	\$19,417,612	4.5976	5.2553	\$91,024	\$102,045	-\$11,021
33	CITY OF BROOKSVILLE	\$387,026,317	6.6439	12.5914	\$2,621,763	\$3,870,263	-\$1,248,500
34	CITY OF BUNNELL	\$154,703,915	6.9309	11.8036	\$1,093,253	\$1,547,039	-\$453,786
35	CITY OF BUSHNELL	\$121,378,223	4.8228	5.6442	\$596,856	\$685,083	-\$88,227
36	CITY OF CALLAWAY	\$472,537,028	2.2453	2.9134	\$1,081,783	\$1,376,689	-\$294,907
37	CITY OF CAMPBELLTON	\$9,078,013	3.0222	3.0814	\$27,973	\$27,973	\$0
38	CITY OF CAPE CANAVERAL	\$976,221,712	3.4893	3.6716	\$3,473,094	\$3,584,296	-\$111,201
39	CITY OF CAPE CORAL	\$11,130,792,263	7.2985	11.4119	\$82,830,354	\$111,307,923	-\$28,477,569
40	CITY OF CARRABELLE	\$97,565,447	9.2106	20.5626	\$916,250	\$975,654	-\$59,405
41	CITY OF CASSELBERRY	\$1,150,597,550	5.0703	7.2798	\$5,948,219	\$8,376,120	-\$2,427,901
42	CITY OF CEDAR KEY	\$132,327,658	5.4319	6.3889	\$732,879	\$845,428	-\$112,549
43	CITY OF CENTER HILL	\$31,600,649	3.616	3.6869	\$116,508	\$116,508	-\$1
44	CITY OF CHATTAHOOCHEE	\$33,043,161	0.9032	1.0432	\$30,430	\$34,471	-\$4,041
45	CITY OF CHIEFLAND	\$124,958,800	6.0092	6.6757	\$765,620	\$834,187	-\$68,567
46	CITY OF CHIPLEY	\$140,735,460	7.0964	7.6609	\$1,018,290	\$1,078,160	-\$59,870
47	CITY OF CLEARWATER	\$8,768,655,760	4.8735	7.3326	\$43,571,631	\$64,297,045	-\$20,725,414
48	CITY OF CLERMONT	\$2,136,082,320	3.5477	5.2814	\$7,726,712	\$11,281,505	-\$3,554,794
49	CITY OF CLEWISTON	\$208,141,350	6.0933	9.0663	\$1,293,126	\$1,887,072	-\$593,946
50	CITY OF COCOA	\$818,427,691	5.8401	8.3723	\$4,873,382	\$6,852,122	-\$1,978,740
51	CITY OF COCOA BEACH	\$1,572,817,352	4.6973	5.4969	\$7,532,800	\$8,645,620	-\$1,112,820
52	CITY OF COCONUT CREEK	\$3,316,826,090	5.8047	6.0259	\$19,630,543	\$19,986,862	-\$356,320
53	CITY OF COOPER CITY	\$2,540,635,645	5.4138	5.5199	\$14,024,081	\$14,024,055	\$27
54	CITY OF CORAL GABLES	\$13,692,603,613	5.1372	5.2379	\$71,720,339	\$71,720,488	-\$149
55	City Of Coral Springs	\$8,535,965,050	4.3101	4.4073	\$37,511,964	\$37,620,559	-\$108,595
56	CITY OF COTTONDALE	\$17,150,385	3.8131	3.9599	\$66,678	\$67,914	-\$1,236
57	CITY OF CRESCENT CITY	\$57,378,606	8.5436	11.8763	\$499,828	\$573,786	-\$73,958
58	CITY OF CRESTVIEW	\$952,433,936	5.7843	9.2057	\$5,617,143	\$8,767,821	-\$3,150,678
59	CITY OF CRYSTAL RIVER	\$428,355,057	4.1269	10.3531	\$1,802,427	\$4,283,551	-\$2,481,124
60	CITY OF DADE CITY	\$258,720,705	7.1229	11.988	\$1,878,961	\$2,587,207	-\$708,246
61	CITY OF DANIA BEACH	\$2,968,068,927	5.6511	6.8646	\$17,101,602	\$20,374,606	-\$3,273,004
62	CITY OF DAVENPORT	\$139,871,583	6.7775	10.1224	\$966,560	\$1,398,716	-\$432,156
63	CITY OF DEERFIELD BEACH	\$5,661,968,977	5.8395	6.9542	\$33,711,104	\$39,374,465	-\$5,663,361
64	CITY OF DEFUNIAK SPRINGS	\$210,146,585	4.4353	5.3034	\$950,332	\$1,114,491	-\$164,160
65	CITY OF DESTIN	\$4,283,393,138	1.5249	3.4058	\$6,659,768	\$14,588,380	-\$7,928,612
66	CITY OF DORAL	\$10,155,949,777	1.7537	2.2594	\$18,159,575	\$22,946,353	-\$4,786,778

	A	B	C	D	E	F	G
		2015 Taxable Value	2015 Rolled Back rate	2015 Maximum Millage Rate	Revenues at Revised Majority Vote Rate	Revenues at current Majority Vote Rate	Lost Capacity at Majority Vote Rate
3	City						
67	CITY OF DUNEDIN	\$1,991,813,750	3.5272	5.2168	\$7,163,226	\$10,390,894	-\$3,227,668
68	CITY OF DUNNELLON	\$141,342,586	7.4535	7.9615	\$1,074,146	\$1,125,299	-\$51,153
69	CITY OF EAGLE LAKE	\$63,338,625	7.1622	15.8733	\$462,535	\$633,386	-\$170,851
70	CITY OF EDGEWOOD	\$292,087,833	4.4568	5.4493	\$1,327,292	\$1,591,674	-\$264,382
71	CITY OF EUSTIS	\$789,442,770	7.4457	7.6389	\$5,993,162	\$6,030,474	-\$37,312
72	CITY OF EVERGLADES CITY	\$87,614,677	3.891	3.9673	\$347,591	\$347,594	-\$3
73	CITY OF FANNING SPRINGS	\$36,206,391	2.9602	3.7587	\$109,279	\$136,089	-\$26,810
74	CITY OF FELLSMERE	\$95,188,011	5.2756	8.2407	\$512,016	\$784,416	-\$272,399
75	CITY OF FERNANDINA BEACH	\$1,705,649,635	5.8239	6.1251	\$10,128,230	\$10,447,275	-\$319,044
76	CITY OF FLORIDA CITY	\$428,963,258	7.3324	39.6614	\$3,206,979	\$4,289,633	-\$1,082,654
77	CITY OF FORT LAUDERDALE	\$28,511,105,767	3.8171	5.6891	\$110,962,805	\$162,202,532	-\$51,239,727
78	CITY OF FREEPORT	\$199,143,986	4.7095	6.9078	\$956,251	\$1,375,647	-\$419,396
79	CITY OF FROSTPROOF	\$115,962,786	7.8565	11.7729	\$928,918	\$1,159,628	-\$230,709
80	CITY OF FRUITLAND PARK	\$172,017,272	4.6185	5.0293	\$810,033	\$865,126	-\$55,093
81	CITY OF FT MEADE	\$93,685,238	5.3673	5.5794	\$512,692	\$522,707	-\$10,015
82	CITY OF FT MYERS	\$4,987,804,479	8.4041	14.3809	\$42,739,601	\$49,878,045	-\$7,138,444
83	CITY OF FT PIERCE	\$1,947,781,445	6.3806	14.6637	\$12,671,603	\$19,477,814	-\$6,806,211
84	CITY OF FT WALTON BEACH	\$1,187,115,131	5.6683	7.3747	\$6,860,812	\$8,754,618	-\$1,893,806
85	CITY OF GAINESVILLE	\$5,788,526,801	4.455	6.3424	\$26,293,329	\$36,713,152	-\$10,419,823
86	CITY OF GRACEVILLE	\$73,837,783	3.7687	4.4879	\$283,727	\$331,377	-\$47,650
87	CITY OF GREEN COVE SPRINGS	\$344,409,056	3.6059	3.9898	\$1,266,246	\$1,374,123	-\$107,877
88	CITY OF GREENSBORO	\$8,394,352	4.7597	6.2267	\$40,738	\$52,269	-\$11,531
89	CITY OF GREENVILLE	\$10,229,555	9.1557	10.6766	\$95,494	\$102,296	-\$6,801
90	CITY OF GRETN A	\$24,533,500	4.4382	4.7155	\$111,019	\$115,688	-\$4,669
91	CITY OF GROVELAND	\$525,920,810	5.8088	12.262	\$3,114,846	\$5,259,208	-\$2,144,362
92	CITY OF GULF BREEZE	\$704,638,505	1.9298	2.1326	\$1,386,464	\$1,502,712	-\$116,248
93	CITY OF GULFPORT	\$748,324,169	3.7903	5.1651	\$2,891,966	\$3,865,169	-\$973,203
94	CITY OF HAINES CITY	\$877,714,382	7.4432	22.1577	\$6,661,051	\$8,777,144	-\$2,116,093
95	CITY OF HALLANDALE BEACH	\$4,625,098,138	4.7417	9.664	\$22,360,672	\$44,696,948	-\$22,336,276
96	CITY OF HAMPTON	\$7,285,709	0.3388	0.3829	\$2,517	\$2,790	-\$273
97	CITY OF HAWTHORNE	\$44,286,339	5.016	8.8284	\$226,494	\$390,978	-\$164,483
98	CITY OF HIALEAH	\$7,858,784,353	5.7645	7.7871	\$46,189,881	\$61,197,140	-\$15,007,259
99	CITY OF HIALEAH GARDENS	\$1,018,164,507	4.709	5.3955	\$4,888,510	\$5,493,507	-\$604,997
100	CITY OF HIGH SPRINGS	\$232,002,341	6.087	10.781	\$1,439,877	\$2,320,023	-\$880,146
101	CITY OF HOLLYWOOD	\$12,170,729,603	6.9845	9.9633	\$86,672,588	\$121,260,630	-\$34,588,043
102	CITY OF HOLMES BEACH	\$1,557,952,748	1.6158	2.1083	\$2,566,680	\$3,284,632	-\$717,952
103	CITY OF HOMESTEAD	\$2,138,309,545	5.4456	12.8486	\$11,872,608	\$21,383,095	-\$9,510,487
104	CITY OF INDIAN HARBOUR BEACH	\$742,145,069	5.3355	5.7967	\$4,037,325	\$4,301,992	-\$264,667
105	CITY OF INDIAN ROCKS BEACH	\$894,855,671	1.8778	2.7775	\$1,713,295	\$2,485,462	-\$772,167
106	CITY OF INVERNESS	\$450,518,497	5.6679	5.9829	\$2,603,542	\$2,695,407	-\$91,865
107	CITY OF JACKSONVILLE BEACH	\$2,898,936,638	3.7662	6.7957	\$11,131,967	\$19,700,304	-\$8,568,336
108	CITY OF JACOB	\$3,775,903	2.9039	3.317	\$11,180	\$12,525	-\$1,345
109	CITY OF JASPER	\$45,083,634	7.2137	8.2451	\$331,594	\$371,719	-\$40,125
110	CITY OF JENNINGS	\$11,454,809	3.5592	3.629	\$41,569	\$41,570	\$0
111	CITY OF KEY COLONY BEACH	\$595,814,746	2.1376	2.2757	\$1,298,576	\$1,355,896	-\$57,319
112	CITY OF KEY WEST	\$6,076,764,039	2.5908	2.9659	\$16,052,256	\$18,023,074	-\$1,970,818
113	CITY OF KEYSTONE HEIGHTS	\$55,038,138	3.4396	3.507	\$193,020	\$193,019	\$1
114	CITY OF KISSIMMEE	\$2,604,648,917	4.3963	7.6393	\$11,675,254	\$19,897,694	-\$8,222,440
115	CITY OF LABELLE	\$176,616,953	3.0801	5.1272	\$554,660	\$905,550	-\$350,890
116	CITY OF LAKE ALFRED	\$144,244,884	7.3107	13.1525	\$1,075,200	\$1,442,449	-\$367,249
117	CITY OF LAKE BUENA VISTA	\$2,152,293,703	1.0964	1.1179	\$2,406,026	\$2,406,049	-\$23
118	CITY OF LAKE BUTLER	\$33,526,388	2.3302	3.2735	\$79,654	\$109,749	-\$30,094
119	CITY OF LAKE CITY	\$713,711,067	4.0444	5.0721	\$2,943,109	\$3,620,014	-\$676,905
120	CITY OF LAKE MARY	\$1,982,568,096	3.4826	5.1828	\$7,039,820	\$10,275,254	-\$3,235,434
121	CITY OF LAKE WALES	\$622,184,313	8.1104	14.7711	\$5,145,068	\$6,221,843	-\$1,076,775
122	CITY OF LAKELAND	\$5,093,968,597	4.419	5.3054	\$22,951,448	\$27,025,541	-\$4,074,093
123	CITY OF LARGO	\$3,728,766,402	4.9397	5.3705	\$18,780,000	\$20,025,340	-\$1,245,340
124	CITY OF LAUDERDALE LAKES	\$886,917,023	8.3069	9.5036	\$7,511,935	\$8,428,905	-\$916,970
125	CITY OF LAUDERHILL	\$2,068,088,693	6.9969	7.7566	\$14,753,826	\$16,041,337	-\$1,287,511
126	CITY OF LAUREL HILL	\$15,248,754	3.5091	4.1052	\$54,558	\$62,599	-\$8,041
127	CITY OF LAWTEY	\$14,912,238	1.6784	1.8763	\$25,519	\$27,980	-\$2,461
128	CITY OF LAYTON	\$49,790,433	2.3113	2.3566	\$117,336	\$117,336	\$0
129	CITY OF LEESBURG	\$1,143,983,519	4.2678	7.3017	\$4,977,986	\$8,353,024	-\$3,375,039

	A	B	C	D	E	F	G
3	City	2015 Taxable Value	2015 Rolled Back rate	2015 Maximum Millage Rate	Revenues at Revised Majority Vote Rate	Revenues at current Majority Vote Rate	Lost Capacity at Majority Vote Rate
130	CITY OF LIGHTHOUSE POINT	\$1,981,559,111	3.4153	3.9572	\$6,900,264	\$7,841,426	-\$941,162
131	CITY OF LIVE OAK	\$202,253,600	6.9249	9.7726	\$1,428,037	\$1,976,544	-\$548,506
132	CITY OF LONGWOOD	\$898,619,779	5.3787	7.2944	\$4,928,141	\$6,554,892	-\$1,626,751
133	CITY OF LYNN HAVEN	\$1,011,761,466	3.8859	3.9621	\$4,008,663	\$4,008,700	-\$37
134	CITY OF MACCLENNY	\$222,628,504	3.6124	4.6041	\$819,986	\$1,025,004	-\$205,018
135	CITY OF MADEIRA BEACH	\$989,904,645	1.8502	2.6968	\$1,867,419	\$2,669,575	-\$802,155
136	CITY OF MADISON	\$87,284,418	6.9594	7.3275	\$619,353	\$639,577	-\$20,223
137	CITY OF MAITLAND	\$2,231,767,421	3.8315	5.3018	\$8,718,617	\$11,832,385	-\$3,113,768
138	CITY OF MALONE	\$13,601,110	0	0	\$0	\$0	\$0
139	CITY OF MARATHON	\$2,015,957,821	2.1814	2.5115	\$4,483,804	\$5,063,078	-\$579,275
140	CITY OF MARCO ISLAND	\$8,619,964,889	1.909	2.0777	\$16,778,041	\$17,909,701	-\$1,131,660
141	CITY OF MARGATE	\$2,396,696,243	5.8114	10.9362	\$14,201,152	\$23,966,962	-\$9,765,810
142	CITY OF MARIANNA	\$249,976,344	2.7514	3.0729	\$701,265	\$768,152	-\$66,887
143	CITY OF MARINELAND	\$3,694,290	9.6671	10.0448	\$36,413	\$36,943	-\$530
144	CITY OF MARY ESTHER	\$267,033,383	2.573	4.4587	\$700,544	\$1,190,622	-\$490,078
145	CITY OF MASCOFFE	\$106,943,457	8.8138	12.9027	\$961,053	\$1,069,435	-\$108,382
146	CITY OF MELBOURNE	\$3,872,623,165	6.9899	7.1269	\$27,599,806	\$27,599,798	\$8
147	CITY OF MEXICO BEACH	\$350,145,920	4.927	7.6269	\$1,758,982	\$2,670,528	-\$911,546
148	CITY OF MIAMI	\$39,903,058,628	6.6379	8.3326	\$270,064,014	\$332,496,226	-\$62,432,212
149	CITY OF MIAMI BEACH	\$30,697,890,865	5.0584	6.6112	\$158,325,742	\$202,949,896	-\$44,624,154
150	CITY OF MIAMI GARDENS	\$3,586,236,118	6.3235	6.4474	\$23,122,044	\$23,121,899	\$146
151	CITY OF MIAMI SPRINGS	\$985,740,313	7.2477	7.3898	\$7,284,379	\$7,284,424	-\$44
152	CITY OF MIDWAY	\$136,065,204	3.7387	4.2002	\$518,678	\$571,501	-\$52,823
153	CITY OF MILTON	\$311,444,631	3.2506	4.3035	\$1,032,225	\$1,340,302	-\$308,077
154	CITY OF MINNEOLA	\$381,156,720	6.2069	9.4965	\$2,412,171	\$3,619,655	-\$1,207,483
155	CITY OF MIRAMAR	\$7,957,862,883	6.3818	7.5096	\$51,780,885	\$59,760,367	-\$7,979,482
156	CITY OF MONTICELLO	\$88,251,486	6.134	7.9232	\$551,945	\$699,234	-\$147,289
157	CITY OF MOORE HAVEN	\$37,600,191	5.0542	5.0533	\$193,764	\$190,005	\$3,759
158	CITY OF MOUNT DORA	\$907,484,569	5.8919	9.3564	\$5,451,606	\$8,490,789	-\$3,039,183
159	CITY OF MULBERRY	\$168,300,175	7.2618	12.0639	\$1,246,117	\$1,683,002	-\$436,885
160	CITY OF NAPLES	\$18,318,877,171	1.1055	1.3101	\$20,648,448	\$23,999,561	-\$3,351,113
161	CITY OF NEPTUNE BEACH	\$703,271,330	3.2303	3.4954	\$2,316,304	\$2,458,215	-\$141,910
162	CITY OF NEW PORT RICHEY	\$500,438,697	9.67	11.5008	\$4,934,091	\$5,004,387	-\$70,296
163	CITY OF NEWBERRY	\$334,118,008	4.0033	5.1044	\$1,363,791	\$1,705,472	-\$341,681
164	CITY OF NICEVILLE	\$930,175,711	3.5714	3.8421	\$3,387,141	\$3,573,828	-\$186,687
165	CITY OF NORTH LAUDERDALE	\$1,131,241,405	6.9175	9.7384	\$7,978,740	\$11,016,481	-\$3,037,742
166	CITY OF NORTH MIAMI	\$2,393,176,662	7.53	8.1345	\$18,373,824	\$19,467,296	-\$1,093,471
167	CITY OF NORTH MIAMI BEACH	\$2,000,586,863	6.1185	8.3722	\$12,480,506	\$16,749,313	-\$4,268,807
168	CITY OF NORTH PORT	\$2,888,331,970	3.3787	7.2281	\$9,950,080	\$20,877,152	-\$10,927,072
169	CITY OF OAKLAND PARK	\$2,530,692,485	5.8129	7.0517	\$14,998,991	\$17,845,684	-\$2,846,693
170	CITY OF OCALA	\$3,953,955,678	5.8298	6.6177	\$23,502,566	\$26,166,092	-\$2,663,527
171	CITY OF OCOEE	\$1,949,144,586	5.4091	7.6082	\$10,749,763	\$14,829,482	-\$4,079,719
172	CITY OF OKEECHOBEE	\$241,045,722	7.638	14.3524	\$1,877,193	\$2,410,457	-\$533,264
173	CITY OF OLDSMAR	\$1,182,352,025	3.8737	5.8842	\$4,669,847	\$6,957,196	-\$2,287,349
174	CITY OF OPA-LOCKA	\$703,574,642	7.7461	9.0053	\$5,556,779	\$6,335,901	-\$779,122
175	CITY OF ORLANDO	\$22,891,151,817	6.2838	11.8683	\$146,662,751	\$228,911,518	-\$82,248,767
176	CITY OF OVIEDO	\$2,178,361,600	4.8349	6.3665	\$10,738,591	\$13,868,539	-\$3,129,948
177	CITY OF PALATKA	\$382,909,853	8.9723	12.3494	\$3,502,919	\$3,829,099	-\$326,179
178	CITY OF PALM BAY	\$2,976,425,181	8.1904	10.6845	\$24,855,924	\$29,764,252	-\$4,908,328
179	CITY OF PALM COAST	\$4,142,103,986	4.0559	6.5802	\$17,129,239	\$27,255,873	-\$10,126,634
180	CITY OF PALMETTO	\$716,329,546	5.5827	64.1508	\$4,077,434	\$7,163,295	-\$3,085,861
181	CITY OF PANAMA CITY	\$2,294,394,032	3.7694	4.9173	\$8,817,999	\$11,282,224	-\$2,464,225
182	CITY OF PARKLAND	\$3,812,902,673	3.7799	4.5014	\$14,694,874	\$17,163,400	-\$2,468,526
183	CITY OF PEMBROKE PINES	\$10,205,991,374	5.2965	5.4003	\$55,115,532	\$55,115,415	\$116
184	CITY OF PENSACOLA	\$3,183,091,153	4.209	6.3521	\$13,660,224	\$20,219,313	-\$6,559,089
185	CITY OF PERRY	\$227,599,244	5.7624	5.8753	\$1,337,224	\$1,337,214	\$10
186	CITY OF PINELLAS PARK	\$2,903,979,854	5.3834	7.0022	\$15,939,698	\$20,334,248	-\$4,394,550
187	CITY OF PLANT CITY	\$1,674,448,985	4.5981	6.679	\$7,850,190	\$11,183,645	-\$3,333,455
188	CITY OF PLANTATION	\$7,767,431,321	5.4519	5.5588	\$43,177,265	\$43,177,597	-\$332
189	CITY OF POLK CITY	\$64,514,240	8.3528	12.698	\$549,436	\$645,142	-\$95,706
190	CITY OF POMPANO BEACH	\$10,199,716,114	4.4491	4.6147	\$46,268,996	\$47,068,630	-\$799,634
191	CITY OF PORT RICHEY	\$248,683,417	5.5255	5.8796	\$1,401,033	\$1,462,159	-\$61,126
192	CITY OF PORT ST JOE	\$285,252,034	3.5213	8.1708	\$1,024,145	\$2,330,737	-\$1,306,592

	A	B	C	D	E	F	G
3	City	2015 Taxable Value	2015 Rolled Back rate	2015 Maximum Millage Rate	Revenues at Revised Majority Vote Rate	Revenues at current Majority Vote Rate	Lost Capacity at Majority Vote Rate
193	CITY OF PORT ST LUCIE	\$7,237,078,873	4.1672	7.0744	\$30,749,459	\$51,197,991	-\$20,448,532
194	CITY OF PUNTA GORDA	\$2,514,217,625	3.0799	4.0414	\$7,895,312	\$10,160,959	-\$2,265,647
195	CITY OF QUINCY	\$211,015,726	4.623	5.8834	\$994,646	\$1,241,490	-\$246,844
196	CITY OF ROCKLEDGE	\$1,178,963,785	6.1092	8.6221	\$7,343,695	\$10,165,144	-\$2,821,449
197	CITY OF SAFETY HARBOR	\$1,069,611,230	3.8808	3.9569	\$4,232,306	\$4,232,345	-\$39
198	CITY OF SAN ANTONIO	\$54,040,263	3.1331	3.3332	\$172,632	\$180,127	-\$7,495
199	CITY OF SANFORD	\$2,634,170,677	6.5123	10.6365	\$17,490,738	\$26,341,707	-\$8,850,969
200	CITY OF SANIBEL	\$4,511,881,958	1.9139	2.9532	\$8,804,543	\$13,324,490	-\$4,519,947
201	CITY OF SARASOTA	\$8,115,854,039	3.0352	6.2618	\$25,116,052	\$50,819,855	-\$25,703,803
202	CITY OF SATELLITE BEACH	\$737,008,350	8.061	9.2381	\$6,057,468	\$6,808,557	-\$751,088
203	CITY OF SEBASTIAN	\$969,551,272	3.629	6.1203	\$3,587,464	\$5,933,945	-\$2,346,480
204	CITY OF SEBRING	\$545,235,848	5.1023	12.0787	\$2,836,483	\$5,452,358	-\$2,615,875
205	CITY OF SEMINOLE	\$1,129,293,841	2.379	3.4292	\$2,739,247	\$3,872,574	-\$1,133,327
206	CITY OF SOUTH MIAMI	\$1,570,747,669	4.0235	5.3352	\$6,443,773	\$8,380,253	-\$1,936,480
207	CITY OF SOUTH PASADENA	\$500,593,044	1.8527	1.889	\$945,627	\$945,620	\$6
208	CITY OF SPRINGFIELD	\$191,405,626	3.481	3.5492	\$679,342	\$679,337	\$5
209	CITY OF ST AUGUSTINE	\$1,266,989,591	7.1072	11.144	\$9,181,241	\$12,669,896	-\$3,488,654
210	CITY OF ST AUGUSTINE BEACH	\$991,173,609	2.2442	3.0008	\$2,267,990	\$2,974,314	-\$706,324
211	CITY OF ST CLOUD	\$1,474,586,328	4.8154	5.7039	\$7,239,897	\$8,410,893	-\$1,170,996
212	CITY OF ST MARKS	\$28,081,102	5.1269	6.8541	\$146,791	\$192,471	-\$45,680
213	CITY OF ST PETE BEACH	\$2,376,575,229	2.9305	3.242	\$7,101,059	\$7,704,857	-\$603,798
214	CITY OF ST PETERSBURG	\$14,705,608,435	6.4164	9.565	\$96,206,464	\$140,659,145	-\$44,452,680
215	CITY OF STARKE	\$193,351,617	4.1785	4.8164	\$823,755	\$931,259	-\$107,504
216	CITY OF STUART	\$1,652,182,950	4.2993	9.2478	\$7,242,453	\$15,279,057	-\$8,036,604
217	CITY OF SUNNY ISLES BEACH	\$8,959,807,225	2.2634	2.3078	\$20,677,108	\$20,677,443	-\$335
218	CITY OF SUNRISE	\$5,773,031,923	5.6381	6.9006	\$33,186,890	\$39,837,384	-\$6,650,494
219	CITY OF SWEETWATER	\$1,441,790,424	2.4789	4.313	\$3,644,106	\$6,218,442	-\$2,574,336
220	CITY OF TALLAHASSEE	\$9,609,694,559	3.6342	4.5705	\$35,608,054	\$43,921,109	-\$8,313,055
221	CITY OF TAMARAC	\$2,914,647,296	6.7253	6.7471	\$19,986,074	\$22,367,295	-\$2,381,221
222	CITY OF TAMPA	\$26,068,026,405	5.452	9.4924	\$144,908,488	\$247,448,134	-\$102,539,645
223	CITY OF TARPON SPRINGS	\$1,483,959,309	5.2087	6.5693	\$7,880,997	\$9,748,574	-\$1,867,577
224	CITY OF TAVARES	\$675,210,640	6.5547	11.2529	\$4,512,549	\$6,752,106	-\$2,239,557
225	CITY OF TEMPLE TERRACE	\$1,267,910,409	6.2883	7.0924	\$8,129,272	\$8,992,528	-\$863,256
226	City of Titusville	\$1,441,781,736	7.4373	9.3345	\$10,933,133	\$13,458,312	-\$2,525,178
227	CITY OF TREASURE ISLAND	\$1,486,699,404	3.1253	3.51	\$4,737,451	\$5,218,315	-\$480,864
228	CITY OF TRENTON	\$53,320,727	3.0391	3.4011	\$165,223	\$181,349	-\$16,126
229	CITY OF UMATILLA	\$119,790,417	7.2489	11.2416	\$885,368	\$1,197,904	-\$312,536
230	CITY OF VALPARAISO	\$197,466,296	4.387	4.7268	\$883,264	\$933,384	-\$50,120
231	CITY OF VENICE	\$3,233,289,634	2.944	4.5525	\$9,705,373	\$14,719,551	-\$5,014,178
232	CITY OF VERNON	\$16,027,830	2.3691	3.0008	\$38,716	\$48,096	-\$9,381
233	CITY OF VERO BEACH	\$2,381,950,604	1.9124	2.7817	\$4,644,525	\$6,625,872	-\$1,981,347
234	CITY OF WALDO	\$24,988,058	7.518	7.9661	\$191,542	\$199,057	-\$7,515
235	CITY OF WAUCHULA	\$102,755,160	5.7088	8.4585	\$598,106	\$869,155	-\$271,048
236	CITY OF WEBSTER	\$15,496,938	6.8662	8.4341	\$108,491	\$130,703	-\$22,212
237	CITY OF WEEKI WACHEE	\$16,977,252	2.7622	3.1503	\$47,814	\$53,483	-\$5,670
238	CITY OF WEST MELBOURNE	\$1,134,471,887	2.2692	3.2706	\$2,624,801	\$3,710,404	-\$1,085,603
239	CITY OF WEST MIAMI	\$319,997,089	6.2503	6.8988	\$2,039,279	\$2,207,596	-\$168,317
240	CITY OF WEST PARK	\$401,889,681	8.1845	11.1242	\$3,353,736	\$4,018,897	-\$665,161
241	CITY OF WESTON	\$7,466,018,397	2.2528	2.297	\$17,149,107	\$17,149,444	-\$337
242	CITY OF WEWAHITCHKA	\$55,152,026	5.9714	9.9039	\$335,790	\$546,220	-\$210,430
243	CITY OF WHITE SPRINGS	\$16,201,538	4.4081	4.928	\$72,818	\$79,841	-\$7,023
244	CITY OF WILDWOOD	\$624,162,323	3.9076	3.9842	\$2,486,781	\$2,486,788	-\$7
245	CITY OF WILLISTON	\$92,934,147	5.8099	10.3058	\$550,521	\$929,341	-\$378,821
246	City of Wilton Manors	\$1,101,694,330	5.5876	6.6795	\$6,276,481	\$7,358,767	-\$1,082,286
247	CITY OF WINTER GARDEN	\$2,452,668,589	3.9621	5.3303	\$9,908,185	\$13,073,459	-\$3,165,274
248	CITY OF WINTER HAVEN	\$1,726,336,245	5.5489	11.0789	\$9,767,021	\$17,263,362	-\$7,496,342
249	CITY OF WINTER PARK	\$4,525,751,490	3.8774	5.6012	\$17,892,093	\$25,349,639	-\$7,457,547
250	CITY OF WINTER SPRINGS	\$1,848,560,590	2.3307	4.5053	\$4,392,886	\$8,328,320	-\$3,935,434
251	CITY OF ZEPHYRHILLS	\$603,387,241	6.1439	10.544	\$3,779,811	\$6,033,872	-\$2,254,061
252	DAYTONA BEACH	\$3,600,344,050	6.6458	11.4707	\$24,396,139	\$36,003,441	-\$11,607,302
253	DAYTONA BEACH SHORES	\$1,377,718,896	5.4994	5.8478	\$7,725,129	\$8,056,625	-\$331,495
254	DEBARY	\$1,537,188,215	2.8888	3.9328	\$4,527,666	\$6,045,454	-\$1,517,788
255	DELAND	\$1,343,948,956	6.8208	9.2545	\$9,346,476	\$12,437,576	-\$3,091,099

	A	B	C	D	E	F	G
3	City	2015 Taxable Value	2015 Rolled Back rate	2015 Maximum Millage Rate	Revenues at Revised Majority Vote Rate	Revenues at current Majority Vote Rate	Lost Capacity at Majority Vote Rate
256	Delray Beach	\$7,980,785,319	6.6408	10.2069	\$54,037,576	\$79,807,853	-\$25,770,278
257	DELTONA	\$1,783,569,187	7.4805	8.5303	\$13,603,492	\$15,214,380	-\$1,610,888
258	EDGEWATER	\$699,244,442	6.3362	9.8395	\$4,517,391	\$6,880,216	-\$2,362,824
259	FLAGLER BEACH	\$539,219,446	4.7074	5.7766	\$2,588,073	\$3,114,855	-\$526,782
260	Golf	\$142,548,868	7.0063	8.0825	\$1,018,315	\$1,152,151	-\$133,836
261	Greenacres	\$1,401,140,341	4.9671	8.1635	\$7,096,012	\$11,438,209	-\$4,342,197
262	Gulf Stream	\$965,427,964	3.6335	3.7047	\$3,576,637	\$3,576,621	\$16
263	Haverhill	\$72,672,897	3.9511	6.4143	\$292,766	\$466,146	-\$173,380
264	Highland Beach	\$2,076,387,102	3.7053	4.2849	\$7,844,432	\$8,897,111	-\$1,052,679
265	HOLLY HILL	\$512,770,533	6.8464	9.352	\$3,579,441	\$4,795,430	-\$1,215,989
266	Hypoluxo	\$292,884,157	3.5458	3.9469	\$1,058,863	\$1,155,984	-\$97,121
267	ISLAMORADA VILLAGE OF ISLANDS	\$2,847,496,491	2.388	2.6399	\$6,933,098	\$7,517,106	-\$584,008
268	Juno Beach	\$1,137,596,270	2.429	3.7195	\$2,817,380	\$4,231,289	-\$1,413,909
269	Jupiter	\$8,914,087,820	2.3909	2.9939	\$21,730,421	\$26,687,888	-\$4,957,466
270	Jupiter Inlet Colony	\$279,158,731	4.9007	5.3579	\$1,394,887	\$1,495,705	-\$100,817
271	Lake Clarke Shores	\$214,385,062	5.8246	6.8408	\$1,273,182	\$1,466,565	-\$193,383
272	LAKE HELEN	\$75,638,491	6.2705	8.6819	\$483,587	\$656,686	-\$173,099
273	Lake Park	\$524,406,886	8.12	14.3817	\$4,341,644	\$5,244,069	-\$902,425
274	Lake Worth	\$1,319,250,938	5.0628	21.2345	\$6,810,014	\$13,192,509	-\$6,382,495
275	Lantana	\$803,027,456	2.9367	9.3868	\$2,404,472	\$7,537,858	-\$5,133,386
276	LOXAHATCHEE GROVES	\$222,866,840	1.0759	1.5006	\$244,482	\$334,434	-\$89,952
277	Manalapan	\$1,048,002,699	2.8514	3.3265	\$3,046,845	\$3,486,181	-\$439,336
278	Mangonia Park	\$154,627,645	9.1548	15.2268	\$1,443,331	\$1,546,276	-\$102,946
279	MIAMI SHORES VILLAGE	\$901,629,076	7.3083	7.9163	\$6,718,528	\$7,137,566	-\$419,039
280	NEW SMYRNA BEACH	\$2,924,320,102	3.1782	5.2576	\$9,476,238	\$15,374,905	-\$5,898,667
281	NORTH BAY VILLAGE	\$832,318,968	4.8458	6.3685	\$4,112,303	\$5,300,623	-\$1,188,320
282	North Palm Beach	\$1,726,462,395	6.8789	8.2481	\$12,108,935	\$14,240,034	-\$2,131,100
283	OAK HILL	\$89,113,522	5.6893	8.4335	\$516,931	\$751,539	-\$234,608
284	Ocean Ridge	\$825,265,695	5.0787	6.0896	\$4,273,426	\$5,025,538	-\$752,112
285	ORANGE CITY	\$551,454,516	7.2187	7.7947	\$4,058,808	\$4,298,423	-\$239,614
286	ORMOND BEACH	\$2,814,936,141	3.9409	5.1353	\$11,310,812	\$14,455,542	-\$3,144,729
287	Pahokee	\$77,919,780	6.0778	9.7663	\$482,863	\$760,988	-\$278,125
288	Palm Beach	\$14,687,090,837	3.1184	3.4148	\$46,697,908	\$50,153,478	-\$3,455,569
289	Palm Beach Gardens	\$9,440,370,859	5.3354	6.7359	\$51,355,371	\$63,589,394	-\$12,234,024
290	Palm Beach Shores	\$532,216,807	6.2593	8.6846	\$3,396,598	\$4,622,090	-\$1,225,492
291	Palm Springs	\$821,304,783	3.5593	6.6438	\$2,980,566	\$5,456,585	-\$2,476,019
292	PIERSON	\$43,735,627	5.8358	6.5438	\$260,235	\$286,197	-\$25,962
293	PONCE INLET	\$741,329,039	5.7922	6.8374	\$4,378,087	\$5,068,763	-\$690,676
294	PORT ORANGE	\$2,609,042,159	4.2641	6.6498	\$11,343,271	\$17,349,609	-\$6,006,338
295	Riviera Beach	\$4,552,561,967	8.2944	18.2178	\$38,500,881	\$45,525,620	-\$7,024,739
296	Royal Palm Beach	\$2,284,598,181	1.7818	3.0085	\$4,150,483	\$6,873,214	-\$2,722,731
297	South Bay	\$58,069,375	5.7744	8.6368	\$341,888	\$501,534	-\$159,646
298	SOUTH DAYTONA	\$467,748,288	7.1064	9.0465	\$3,389,157	\$4,231,485	-\$842,328
299	South Palm Beach	\$279,002,222	4.0706	9.8726	\$1,157,966	\$2,754,477	-\$1,596,511
300	Town of Cutler Bay	\$2,081,204,614	2.1849	2.3044	\$4,636,350	\$4,795,928	-\$159,578
301	TOWN OF ALFORD	\$9,297,976	1.3354	1.491	\$12,660	\$13,863	-\$1,203
302	TOWN OF ASTATULA	\$47,308,335	7.3137	7.818	\$352,781	\$369,857	-\$17,076
303	TOWN OF BALDWIN	\$43,652,896	3.038	3.3492	\$135,217	\$146,202	-\$10,985
304	TOWN OF BAY HARBOR ISLAND	\$778,065,824	4.3165	4.4011	\$3,424,348	\$3,424,345	\$3
305	TOWN OF BELL	\$16,404,495	2.0304	2.6521	\$33,961	\$43,506	-\$9,546
306	TOWN OF BELLEAIR	\$635,283,911	5.6801	6.3815	\$3,679,202	\$4,054,064	-\$374,862
307	TOWN OF BELLEAIR SHORE	\$119,818,028	0.5823	0.6621	\$71,138	\$79,332	-\$8,194
308	TOWN OF BEVERLY BEACH	\$54,356,937	2.1432	4.7031	\$118,781	\$255,646	-\$136,865
309	TOWN OF BRANFORD	\$22,910,982	4.4161	5.2871	\$103,160	\$121,133	-\$17,972
310	TOWN OF BRONSON	\$33,457,516	3.845	4.6102	\$131,166	\$154,246	-\$23,080
311	TOWN OF BROOKER	\$7,935,009	0.3301	0.3734	\$2,671	\$2,963	-\$292
312	TOWN OF CALLAHAN	\$73,395,012	3.2152	3.7847	\$240,605	\$277,778	-\$37,173
313	TOWN OF CENTURY	\$32,810,398	0.8468	0.9892	\$28,328	\$32,456	-\$4,128
314	TOWN OF CINCO BAYOU	\$48,577,381	2.3157	3.2738	\$114,695	\$159,033	-\$44,337
315	TOWN OF CROSS CITY	\$29,378,849	6.4165	7.8539	\$192,204	\$230,739	-\$38,534
316	TOWN OF DAVIE	\$7,750,245,282	4.8068	5.0819	\$37,984,055	\$39,385,971	-\$1,401,916
317	TOWN OF DUNDEE	\$129,640,903	7.6636	12.9641	\$1,012,989	\$1,296,409	-\$283,420
318	TOWN OF EATONVILLE	\$200,830,486	6.9229	11.7091	\$1,417,580	\$2,008,305	-\$590,725

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3	City	2015 Taxable Value	2015 Rolled Back rate	2015 Maximum Millage Rate	Revenues at Revised Majority Vote Rate	Revenues at current Majority Vote Rate	Lost Capacity at Majority Vote Rate
319	TOWN OF ESTO	\$5,589,167	0.4753	0.5367	\$2,709	\$3,000	-\$291
320	TOWN OF FORT MYERS BEACH	\$2,889,835,914	0.7001	0.9592	\$2,062,828	\$2,771,931	-\$709,102
321	TOWN OF GOLDEN BEACH	\$848,449,766	6.495	6.6223	\$5,618,691	\$5,618,689	\$2
322	TOWN OF GRANT-VALKARIA	\$318,153,354	0.9639	1.3137	\$312,679	\$417,958	-\$105,279
323	TOWN OF GREENWOOD	\$13,784,864	0.9804	1.0628	\$13,780	\$14,651	-\$871
324	TOWN OF HASTINGS	\$23,857,438	8.171	13.5712	\$198,760	\$238,574	-\$39,814
325	TOWN OF HAVANA	\$61,317,687	1.7862	2.0565	\$111,672	\$126,100	-\$14,427
326	TOWN OF HILLCREST HEIGHTS	\$10,022,880	1.3788	1.4501	\$14,090	\$14,534	-\$444
327	TOWN OF HILLIARD	\$78,580,755	0.5437	0.6141	\$43,562	\$48,256	-\$4,695
328	TOWN OF HILLSBORO BEACH	\$1,105,919,225	3.2121	3.2939	\$3,621,949	\$3,642,787	-\$20,839
329	TOWN OF HORSESHOE BEACH	\$41,333,927	2.7161	3.6678	\$114,468	\$151,605	-\$37,137
330	TOWN OF HOWEY-IN-THE-HILLS	\$73,587,356	9.0242	10.3924	\$677,083	\$735,874	-\$58,791
331	TOWN OF INDIALANTIC	\$327,678,127	6.2195	6.4934	\$2,077,939	\$2,127,745	-\$49,806
332	TOWN OF INDIAN RIVER SHORES	\$2,595,899,101	1.589	1.6398	\$4,205,731	\$4,256,755	-\$51,024
333	TOWN OF INDIAN SHORES	\$742,290,890	1.746	2.6711	\$1,321,442	\$1,982,733	-\$661,291
334	TOWN OF INGLIS	\$61,696,833	5.0085	8.1333	\$315,065	\$501,799	-\$186,734
335	TOWN OF INTERLACHEN	\$48,240,514	8.963	14.4716	\$440,854	\$482,405	-\$41,551
336	TOWN OF JAY	\$45,114,775	1.9485	2.1405	\$89,629	\$96,568	-\$6,939
337	TOWN OF JUPITER ISLAND	\$2,079,604,127	2.6177	2.8192	\$5,550,478	\$5,862,820	-\$312,342
338	TOWN OF KENNETH CITY	\$129,313,292	4.5186	5.7005	\$595,768	\$737,150	-\$141,383
339	TOWN OF LACROSSE	\$10,185,254	2.7213	3.0745	\$28,260	\$31,315	-\$3,054
340	TOWN OF LADY LAKE	\$906,872,481	3.551	3.7443	\$3,283,422	\$3,395,603	-\$112,180
341	TOWN OF LAKE HAMILTON	\$62,862,440	8.1705	16.0899	\$523,684	\$628,624	-\$104,940
342	TOWN OF LAKE PLACID	\$165,920,518	3.6738	6.8195	\$621,506	\$1,131,495	-\$509,989
343	TOWN OF LAUDERDALE-BY-THE-SEA	\$2,077,918,833	3.5353	5.306	\$7,490,049	\$11,025,437	-\$3,535,388
344	TOWN OF LEE	\$7,039,154	6.4429	8.9267	\$46,241	\$62,836	-\$16,595
345	TOWN OF LONGBOAT KEY	\$5,196,470,815	2.0763	2.117	\$11,000,905	\$11,000,929	-\$23
346	TOWN OF MALABAR	\$200,292,740	1.7506	2.5425	\$357,505	\$509,244	-\$151,739
347	TOWN OF MAYO	\$23,271,937	5.6492	6.7517	\$134,045	\$157,125	-\$23,081
348	TOWN OF MCINTOSH	\$17,191,476	2.3175	2.6183	\$40,622	\$45,012	-\$4,390
349	TOWN OF MEDLEY	\$1,862,288,597	5.5791	5.6885	\$10,593,536	\$10,593,629	-\$92
350	TOWN OF MELBOURNE BEACH	\$334,204,339	3.8462	3.9216	\$1,310,611	\$1,310,616	-\$5
351	TOWN OF MELBOURNE VILLAGE	\$37,316,792	9.3462	9.5294	\$355,606	\$355,607	-\$1
352	TOWN OF MIAMI LAKES	\$2,691,096,427	2.2007	2.6271	\$6,038,373	\$7,069,779	-\$1,031,407
353	Town of Micanopy	\$28,202,739	5.9283	10.3767	\$170,471	\$282,027	-\$111,556
354	TOWN OF MONTVERDE	\$80,227,268	2.7824	4.3765	\$227,600	\$351,115	-\$123,515
355	TOWN OF NOMA	\$1,858,555	0.9566	1.1504	\$1,813	\$2,138	-\$325
356	TOWN OF NORTH REDINGTON BEACH	\$438,861,584	0.7059	1.0815	\$315,864	\$474,629	-\$158,764
357	TOWN OF OAKLAND	\$213,908,855	6.4584	9.0025	\$1,408,587	\$1,925,714	-\$517,128
358	TOWN OF OCEAN BREEZE	\$23,583,481	4.83	5.3967	\$116,141	\$127,273	-\$11,132
359	TOWN OF ORANGE PARK	\$482,441,850	6.1818	7.7965	\$3,040,813	\$3,761,358	-\$720,545
360	TOWN OF ORCHID	\$374,764,327	0.4921	0.7738	\$188,036	\$289,993	-\$101,956
361	TOWN OF OTTER CREEK	\$7,613,670	7.3731	8.0175	\$57,237	\$61,043	-\$3,806
362	TOWN OF PEMBROKE PARK	\$588,582,878	8.16	9.6845	\$4,896,972	\$5,700,131	-\$803,159
363	TOWN OF POMONA PARK	\$26,790,286	5.7924	8.9493	\$158,222	\$239,754	-\$81,533
364	TOWN OF REDINGTON BEACH	\$396,703,757	1.8072	2.4766	\$730,975	\$982,477	-\$251,502
365	TOWN OF REDINGTON SHORES	\$569,966,769	1.8614	2.3469	\$1,081,730	\$1,337,655	-\$255,925
366	TOWN OF SEWALL'S POINT	\$598,841,698	2.5494	2.8721	\$1,556,610	\$1,719,933	-\$163,323
367	TOWN OF SHALIMAR	\$90,753,951	1.958	2.639	\$181,179	\$239,500	-\$58,321
368	TOWN OF SNEADS	\$35,741,880	0.5929	0.6699	\$21,607	\$23,943	-\$2,337
369	TOWN OF SOUTHWEST RANCHES	\$1,243,896,530	4.0162	4.2481	\$5,093,654	\$5,284,197	-\$190,543
370	TOWN OF ST LEO	\$8,552,166	1.1874	15.3026	\$10,354	\$85,522	-\$75,168
371	TOWN OF ST LUCIE VILLAGE	\$57,132,024	1.7167	1.8725	\$100,001	\$106,980	-\$6,979
372	TOWN OF SURFSIDE	\$1,502,755,220	4.54	4.629	\$6,956,230	\$6,956,254	-\$24
373	TOWN OF WELAKA	\$51,190,217	5.5559	9.8101	\$289,982	\$502,181	-\$212,199
374	TOWN OF WINDERMERE	\$588,101,145	3.6547	3.9169	\$2,191,460	\$2,303,533	-\$112,073
375	TOWN OF WORTHINGTON SPRINGS	\$6,021,317	1.6324	1.8966	\$10,022	\$11,420	-\$1,398
376	TOWN OF YANKEETOWN	\$50,873,849	2.7973	3.655	\$145,099	\$185,944	-\$40,845
377	TOWN OF ZOLFO SPRINGS	\$22,661,119	8.5377	13.9894	\$197,266	\$226,611	-\$29,345
378	VILLAGE OF BISCAYNE PARK	\$160,028,696	8.7468	10.5807	\$1,427,174	\$1,600,287	-\$173,113
379	VILLAGE OF EL PORTAL	\$114,208,577	7.3464	8.8733	\$855,467	\$1,013,407	-\$157,940
380	VILLAGE OF ESTERO	\$5,699,812,482	0	0	\$0	\$0	\$0
381	VILLAGE OF HIGHLAND PARK	\$11,527,855	9.6349	12.6889	\$113,247	\$115,279	-\$2,032

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382	VILLAGE OF INDIAN CREEK	\$502,074,351	6.6944	6.8256	\$3,426,964	\$3,426,959	\$5
383	VILLAGE OF KEY BISCAINE	\$7,721,748,524	2.7811	2.9379	\$21,895,864	\$22,685,725	-\$789,861
384	VILLAGE OF LAZY LAKE	\$5,935,755	4.7931	5.0975	\$29,008	\$30,258	-\$1,249
385	VILLAGE OF PALMETTO BAY	\$2,551,313,193	2.3247	2.676	\$6,047,286	\$6,827,314	-\$780,028
386	VILLAGE OF PINECREST	\$4,112,581,266	2.1601	2.2024	\$9,057,705	\$9,057,549	\$156
387	VILLAGE OF SEA RANCH LAKES	\$179,846,455	7.1508	7.8116	\$1,311,253	\$1,404,889	-\$93,636
388	VILLAGE OF TEQUESTA	\$932,372,909	5.9034	7.3903	\$5,612,052	\$6,890,516	-\$1,278,464
389	VILLAGE OF VIRGINIA GARDENS	\$242,268,401	4.7632	5.0887	\$1,176,591	\$1,232,831	-\$56,240
390	Wellington	\$6,943,284,683	2.2443	3.1459	\$15,888,237	\$21,842,879	-\$5,954,642
391	West Palm Beach	\$9,999,188,141	7.6701	22.0152	\$78,197,991	\$99,991,881	-\$21,793,891
392	Grand Total	\$810,009,862,221	4.6508621	6.751035825	\$3,699,774,343	\$4,836,178,581	-\$1,136,404,238

	A	B	C	D	E	F	G
3		2015 Taxable Value	2015 Rolled Back rate	2015 Maximum Millage Rate	Revenues at Revised Majority Vote Rate	Revenues at current Majority Vote Rate	Lost Capacity at Majority Vote Rate
4	ALACHUA CO LIBRARY DIST	\$12,182,936,086	1.342	1.6515	\$16,669,950	\$20,120,119	-\$3,450,169
5	ALLIGATOR POINT WATER RES DIST	\$113,567,230	2.4139	4.8867	\$279,513	\$554,969	-\$275,456
6	ALVA FIRE CONTROL DIST	\$264,701,575	2.8534	5.974	\$770,103	\$1,581,327	-\$811,224
7	AMELIA ISLAND MOSQUITO CONTROL	\$4,341,297,955	0.1472	0.1663	\$651,564	\$721,958	-\$70,394
8	ANASTASIA MOSQUITO CONTROL	\$20,356,989,723	0.2319	0.2364	\$4,813,313	\$4,812,392	\$921
9	AVALON BEACH/MULAT FIRE DIST	\$273,850,446	2.0178	2.1166	\$563,406	\$579,632	-\$16,226
10	BAKER COUNTY HOSPITAL AUTHORITY	\$780,903,839	1.2131	1.4602	\$965,882	\$1,140,276	-\$174,394
11	BAYSHORE FIRE CONTROL DIST	\$343,966,587	3.3585	5.3027	\$1,177,854	\$1,823,952	-\$646,098
12	BEACH MOSQUITO CONTROL DIST	\$7,307,248,645	0.2165	0.2695	\$1,613,027	\$1,969,304	-\$356,277
13	BIG CORKSCREW FIRE CONTROL DIS	\$1,180,436,524	3.2342	5.1587	\$3,892,596	\$6,089,518	-\$2,196,922
14	BONITA SPRINGS FIRE CONT DIST	\$8,875,848,487	2.2428	3.0203	\$20,296,925	\$26,807,725	-\$6,510,800
15	BROWARD CO CHILDREN'S SERV CNCL	\$151,156,484,485	0.4571	0.4751	\$70,447,864	\$71,814,446	-\$1,366,582
16	BUCKHEAD RIDGE MOSQUITO CTRL	\$63,640,294	1.0197	1.7078	\$66,166	\$108,685	-\$42,519
17	CAMPBELLTON/GRACEVILLE HOSP	\$205,322,357	1.5818	1.6128	\$331,145	\$331,144	\$1
18	CAPTIVA EROSION PREVENTION	\$1,304,227,824	0.2901	0.3104	\$385,772	\$404,832	-\$19,060
19	CAPTIVA FIRE CONTROL DIST	\$1,304,227,824	1.349	1.3947	\$1,793,888	\$1,819,007	-\$25,119
20	CEDAR HAMMOCK FIRE RESCUE	\$2,234,260,452	1.2231	1.4839	\$2,786,285	\$3,315,419	-\$529,134
21	CEDAR KEY SPEC WATER & SEW DIS	\$159,144,079	1.1299	1.25	\$183,341	\$198,930	-\$15,589
22	CENTRAL BROWARD WATER CONTROL	\$2,877,917,360	0.695	1.499	\$2,039,356	\$4,313,998	-\$2,274,643
23	CITRUS CO MOSQUITO CONTROL	\$8,141,277,447	0.4353	0.4438	\$3,613,358	\$3,613,099	\$260
24	CITY OF OCALA DOWNTOWN DEV 'A'	\$18,797,471	1.4671	1.7243	\$28,118	\$32,412	-\$4,294
25	CITY OF OCALA DOWNTOWN DEV 'B'	\$16,898,672	1.5954	1.8773	\$27,489	\$31,724	-\$4,235
26	CITY OF OCALA DOWNTOWN DEV 'C'	\$7,670,044	1.2626	1.4857	\$9,874	\$11,395	-\$1,521
27	CLEARWATER DOWNTOWN DEV BOARD	\$273,826,172	0.9039	1.4402	\$252,363	\$394,364	-\$142,002
28	COLLIER MOSQUITO CONTROL DIST	\$69,349,765,831	0.094	0.103	\$6,646,648	\$7,143,026	-\$496,378
29	Dade Co. Downtown Dev. Authority	\$15,130,797,003	0.4173	0.4255	\$6,437,838	\$6,438,154	-\$317
30	DESTIN FIRE CONTROL DIST	\$5,083,925,285	0.9492	1.3841	\$4,920,245	\$7,036,661	-\$2,116,416
31	DOG ISLAND CONSERVATION DIST	\$28,599,068	3.0641	9.9007	\$89,348	\$283,151	-\$193,803
32	EAST FLAGLER MOSQUITO CONTROL	\$6,677,976,190	0.2307	0.3312	\$1,570,805	\$2,211,746	-\$640,941
33	EAST LAKE TARPON FIRE CNTRL	\$2,544,306,862	1.8991	2.0396	\$4,926,598	\$5,189,368	-\$262,770
34	EAST MANATEE FIRE AND RESCUE	\$6,536,711,505	0.7466	1.1339	\$4,975,963	\$7,411,977	-\$2,436,014
35	EAST NICEVILLE FIRE DIST	\$301,718,622	2.4011	2.4898	\$738,656	\$751,219	-\$12,563
36	EASTPOINT WATER & SEWER DIST	\$64,347,089	2.0366	3.1201	\$133,618	\$200,769	-\$67,152
37	ESTERO FIRE RESCUE	\$6,012,899,009	2.0577	2.767	\$12,615,248	\$16,637,692	-\$4,022,444
38	FLORIDA KEYS MOSQUITO CONTROL DISTRICT	\$21,601,666,380	0.4549	0.6463	\$10,019,199	\$13,961,157	-\$3,941,958
39	FLOROSA FIRE CONTROL DIST	\$360,649,307	0.9746	1.3464	\$358,378	\$485,578	-\$127,200
40	FT LAUDERDALE DOWNTOWN DEV	\$1,375,033,611	0.5074	0.5173	\$711,367	\$711,305	\$62
41	FT MYERS BEACH FIRE CONT	\$3,475,821,795	2.3312	3.1831	\$8,261,651	\$11,063,888	-\$2,802,237
42	FT MYERS BEACH LIBRARY DIST	\$3,475,821,795	0.4097	0.7204	\$1,451,955	\$2,503,982	-\$1,052,027
43	FT MYERS BEACH MOSQ CONT	\$3,355,848,203	0.0986	0.1058	\$337,372	\$355,049	-\$17,677
44	FT MYERS SHORES FIRE DIST	\$1,312,338,561	1.9377	3.2628	\$2,592,760	\$4,281,898	-\$1,689,139
45	GREATER BOCA BEACH AND PARK	\$22,808,300,620	0.912	1.1425	\$21,208,873	\$26,058,483	-\$4,849,610
46	GREATER NAPLES FIRE RESCUE DIS	\$14,160,838,698	1.4074	2.2264	\$20,320,592	\$31,527,691	-\$11,207,100
47	HALIFAX HOSPITAL	\$13,876,456,790	0.955	5.1498	\$13,511,756	\$71,460,977	-\$57,949,221
48	HARDEE CO INDIGENT HEALTH CARE	\$1,545,475,660	0.3577	0.4342	\$563,652	\$671,046	-\$107,394
49	HEALTH CARE DISTRICT	\$153,028,244,853	1.0006	1.2452	\$156,121,215	\$190,550,770	-\$34,429,555
50	HENDRY COUNTY HOSPITAL AUTH	\$1,830,738,114	3.2308	5.0219	\$6,030,678	\$9,193,784	-\$3,163,106
51	HILLSBORO INLET DISTRICT	\$14,115,841,645	0.0806	0.1149	\$1,160,036	\$1,621,910	-\$461,874
52	HILLSBOROUGH CHILDREN'S BOARD	\$73,914,983,814	0.4362	0.7242	\$32,873,654	\$53,529,231	-\$20,655,578
53	HILLSBOROUGH TRANSIT AUTH	\$72,239,393,616	0.474	0.6704	\$34,912,605	\$48,429,289	-\$13,516,684
54	HOMOSASSA SPECIAL WATER DIST	\$438,305,988	0.9049	1.0338	\$404,397	\$453,121	-\$48,724
55	IMMOKALEE FIRE CONTROL DIST	\$702,338,009	3.6446	4.9833	\$2,609,912	\$3,499,961	-\$890,049
56	Indian River County Hospital District	\$14,384,474,827	0.9358	1.2085	\$13,724,827	\$17,383,638	-\$3,658,811
57	INDIAN RIVER MOSQUITO CTRL DIS	\$14,351,884,925	0.2451	0.3161	\$3,586,593	\$4,536,631	-\$950,038
58	IONA MCGREGOR FIRE DIST	\$6,829,392,831	2.3861	3.2364	\$16,615,008	\$22,102,647	-\$5,487,639
59	Jupiter Inlet District	\$18,247,774,895	0.1216	0.1329	\$2,262,420	\$2,425,129	-\$162,709
60	KEY LARGO FIRE RESCUE/EMER MED	\$2,615,029,552	0.7483	0.9407	\$1,995,180	\$2,459,958	-\$464,778
61	LAKE CO WATER AUTHORITY	\$16,549,557,219	0.2479	0.3703	\$4,183,047	\$6,128,301	-\$1,945,254
62	LAKE REGION LAKES MGMT DIST	\$2,340,750,305	0.4715	0.5322	\$1,125,296	\$1,245,747	-\$120,452
63	LAKE SHORE HOSPITAL	\$2,398,335,798	0.9638	2.8075	\$2,356,822	\$6,733,328	-\$4,376,506
64	LAKELAND AREA MASS TRANSIT DIS	\$7,680,746,397	0.4818	0.8066	\$3,773,115	\$6,195,290	-\$2,422,175
65	LAKELAND DOWNTOWN DEVELOPMENT	\$131,634,341	1.8934	7.6277	\$254,121	\$1,004,067	-\$749,946
66	LEALMAN FIRE & RESCUE	\$923,858,151	4.232	6.1477	\$3,986,399	\$5,679,603	-\$1,693,204
67	LEE CO HYACINTH CONTROL	\$69,864,646,210	0.0263	0.0399	\$1,873,454	\$2,787,599	-\$914,145
68	LEE CO MOSQUITO CONTROL DIS	\$66,508,798,007	0.2277	0.3064	\$15,440,877	\$20,378,296	-\$4,937,419
69	LEHIGH ACRES FIRE CTRL	\$3,033,359,620	2.771	9.6134	\$8,570,186	\$29,160,899	-\$20,590,713
70	MANATEE CO MOSQUITO DIST	\$28,156,175,348	0.1158	0.1579	\$3,324,391	\$4,445,860	-\$1,121,469
71	MARTIN CO CHILDREN'S SERV	\$18,685,679,645	0.3476	0.4728	\$6,622,447	\$8,834,589	-\$2,212,142
72	MATLACHA PINE ISLAND FIRE	\$1,335,084,621	2.8734	4.6799	\$3,911,422	\$6,248,063	-\$2,336,640
73	MERRITT ISLAND LIBRARY DISTRICT	\$2,790,388,250	0.0919	0.1231	\$261,463	\$343,497	-\$82,034

	A	B	C	D	E	F	G
3		2015 Taxable Value	2015 Rolled Back rate	2015 Maximum Millage Rate	Revenues at Revised Majority Vote Rate	Revenues at current Majority Vote Rate	Lost Capacity at Majority Vote Rate
74	MIDWAY FIRE DISTRICT	\$1,455,015,009	1.7312	2.0011	\$2,568,293	\$2,911,631	-\$343,338
75	NORTH BAY FIRE DISTRICT	\$956,070,920	2.2864	2.4317	\$2,228,805	\$2,324,878	-\$96,072
76	NORTH BROWARD HOSPITAL DIST	\$104,299,639,673	1.4908	2.2268	\$158,537,505	\$232,254,438	-\$73,716,933
77	NORTH FORT MYERS FIRE CTRL	\$2,327,953,948	2.4238	4.0711	\$5,753,088	\$9,477,333	-\$3,724,246
78	NORTH LAKE CO HOSPITAL DIST	\$9,502,859,823	0.9757	1.5623	\$9,453,670	\$14,846,318	-\$5,392,648
79	NORTH NAPLES FIRE CONTROL DIST	\$26,147,933,475	0.8983	1.2925	\$23,949,067	\$33,796,204	-\$9,847,137
80	OCEAN CITY/WRIGHT FIRE CNTRL	\$2,091,204,675	2.1922	2.3162	\$4,674,192	\$4,843,648	-\$169,456
81	OKALOOSA ISLAND FIRE DISTRICT	\$908,873,360	3.1662	3.9138	\$2,934,077	\$3,557,149	-\$623,071
82	OKEECHOBEE CHILDREN'S SERVICES	\$1,559,675,937	0.3034	0.6341	\$482,481	\$988,991	-\$506,510
83	ORANGE COUNTY LIBRARY DIST	\$94,397,072,128	0.3451	0.5106	\$33,214,928	\$48,199,145	-\$14,984,217
84	PALM BEACH CHILDREN'S SERVICES	\$153,028,244,853	0.6249	0.7754	\$97,501,646	\$118,658,101	-\$21,156,455
85	PALM HARBOR SPC FIRE DIST	\$3,666,879,046	1.8978	2.5949	\$7,095,400	\$9,515,184	-\$2,419,785
86	PALMS OF TERRA CEIA	\$63,360,609	4.7936	6.8703	\$309,678	\$435,306	-\$125,628
87	PASCO CO MOSQ CONTROL DIST	\$21,369,674,657	0.2336	0.2593	\$5,089,798	\$5,541,157	-\$451,358
88	PINELLAS JUVENILE WELFARE	\$63,699,624,181	0.8497	1.0576	\$55,186,432	\$67,368,723	-\$12,182,291
89	PINELLAS PARK WATER MGMT DIST	\$2,020,732,565	1.7755	4.0572	\$3,658,132	\$8,198,516	-\$4,540,384
90	PINELLAS SUNCOAST TRANSIT	\$53,913,472,448	0.6898	0.8134	\$37,918,428	\$43,853,218	-\$5,934,791
91	PONTE VEDRA MUNCP SERV DIST	\$1,653,250,747	0.3577	0.4519	\$602,959	\$747,104	-\$144,145
92	SAN CARLOS PARK FIRE CNTRL	\$3,165,404,243	2.8318	3.76	\$9,139,482	\$11,901,920	-\$2,762,438
93	SANIBEL FIRE & RESCUE DIST	\$4,631,944,766	0.9814	1.0388	\$4,634,888	\$4,811,664	-\$176,776
94	Sanibel Public Library	\$4,513,164,958	0.3566	0.3939	\$1,640,939	\$1,777,736	-\$136,797
95	SARASOTA CO PUBLIC HOSPITAL	\$46,615,834,307	1.0287	1.5181	\$48,893,601	\$70,767,498	-\$21,873,897
96	SOUTH BROWARD HOSPITAL DISTRICT	\$46,856,844,812	0.175	1.7799	\$8,360,667	\$83,400,498	-\$75,039,831
97	SOUTH LAKE CO HOSPITAL DIST	\$7,046,697,396	0.734	1.5747	\$5,273,652	\$11,096,434	-\$5,822,782
98	SOUTH TRAIL FIRE DISTRICT	\$5,232,230,708	1.9047	3.1318	\$10,161,160	\$16,386,300	-\$6,225,140
99	SOUTH WALTON FIRE DIST	\$12,376,753,640	0.8957	1.199	\$11,303,141	\$14,839,728	-\$3,536,587
100	SOUTH WALTON MOSQUITO CONTROL	\$12,563,748,851	0.1489	0.1518	\$1,907,409	\$1,907,177	\$232
101	SOUTHEAST VOLUSIA HOSPITAL	\$5,945,112,468	2.6488	3.9825	\$16,056,063	\$23,676,410	-\$7,620,347
102	SOUTHERN MANATEE FIRE & RESCUE	\$3,910,308,952	1.1507	1.4426	\$4,587,785	\$5,641,012	-\$1,053,227
103	ST AUGUSTINE PORT WTWY & BCH	\$6,591,127,224	0.0605	0.0742	\$406,579	\$489,062	-\$82,483
104	ST LUCIE CHILDREN'S SERVICES	\$16,534,849,450	0.4585	0.7168	\$7,729,821	\$11,852,180	-\$4,122,360
105	ST LUCIE CO FIRE DIST	\$16,534,849,450	2.8864	4.0879	\$48,661,623	\$67,592,811	-\$18,931,188
106	TAMPA PORT AUTHORITY	\$73,914,983,814	0.157	0.3067	\$11,832,104	\$22,669,726	-\$10,837,622
107	THE CHILDREN'S TRUST	\$232,479,604,778	0.4508	0.4596	\$106,855,921	\$106,847,626	\$8,295
108	TICE FIRE CONTROL	\$730,035,744	2.8693	5.4872	\$2,135,748	\$4,005,852	-\$1,870,105
109	TINDALL HAMMOCK IRR & SOIL	\$421,715,300	4.3967	5.1471	\$1,890,497	\$2,170,611	-\$280,114
110	UPPER CAPTIVA FIRE PROT & RESC	\$172,056,737	3.6203	4.2586	\$635,106	\$732,721	-\$97,615
111	WEST PALM BEACH DWNTWN DEV	\$1,523,335,830	1.0008	954742.429	\$1,554,436	\$15,233,358	-\$13,678,923
112	West Volusia Hospital Authority	\$7,691,029,960	1.8532	2.5554	\$14,532,376	\$19,653,658	-\$5,121,282
113							
114							
115					\$1,353,382,814.85	\$1,929,317,679.51	-\$575,934,864.67
116							
117							
		Taxable Value	Rolled Back rate	Maximum Millage Rate	Revenues at Revised Majority Vote Rate	Revenues at current Majority Vote Rate	Lost Capacity at Majority Vote Rate
118							
119	Big Cypress	\$70,254,258,232	0.1429	0.3387	\$10,236,104	\$23,795,117	-\$13,559,013
120	BOCA GRANDE FIRE CONTROL DIS	\$2,177,596,299	1.1955	1.2468	\$2,654,341	\$2,715,027	-\$60,686
121	Everglades Construction	\$734,019,065,040	0.0506	0.1155	\$37,869,335	\$84,779,202	-\$46,909,867
122	FLORIDA INLAND NAVIGATION DIST	\$730,888,091,850	0.032	0.0441	\$23,846,832	\$32,232,165	-\$8,385,333
123	NORTHWEST FLORIDA WATER MGT	\$90,840,872,683	0.0378	0.0565	\$3,501,087	\$5,132,509	-\$1,631,422
124	Okeechobee Basin	\$734,019,065,040	0.1586	0.3616	\$118,697,166	\$265,421,294	-\$146,724,128
125	PORT LABELLE COMM DEV DIS	\$86,861,728	4.3266	9.6508	\$383,182	\$838,285	-\$455,103
126	RAINBOW LAKES ESTATES	\$96,008,645	2.1322	5.8954	\$208,722	\$566,009	-\$357,287
127	REEDY CREEK IMPROV DIST	\$9,526,586,691	7.1805	7.3212	\$69,746,407	\$69,746,046	\$360
128	SEBASTIAN INLET TAX DIST	\$19,012,205,818	0.1069	0.1888	\$2,072,240	\$3,589,504	-\$1,517,265
129	SOUTH FLORIDA WATER MGT DIS	\$804,273,323,272	0.1459	0.3338	\$119,643,410	\$268,466,435	-\$148,823,025
130	SOUTHWEST FLORIDA WATER MGT	\$310,698,838,982	0.3488	0.9721	\$110,495,841	\$302,030,341	-\$191,534,500
131	ST JOHNS RIVER WATER MGT DIS	\$283,963,669,204	0.3023	0.641	\$87,524,725	\$182,020,712	-\$94,495,987
132	SUWANNEE RIVER WATER MGT DIS	\$13,829,069,926	0.4104	0.5933	\$5,786,689	\$8,204,787	-\$2,418,098
133	WEST COAST INLAND NAVIGATION	\$150,989,744,409	0.0373	0.0677	\$5,742,303	\$10,222,006	-\$4,479,703
134							
135	Total Impact				\$598,408,385.10	\$1,259,759,441.41	-\$661,351,056.31

	B	C	D	E	F	G	H
1							
2							
3	Comparison of County Operating Majority Vote Rates 2010-15						
4							
5		2010	2011	2012	2013	2014	2015
6	County	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate
7	ALACHUA COUNTY BCC	8.3763	8.7704	9.6247	10.0256	10.2461	10.3709
8	BAKER COUNTY BCC	7.9391	8.3619	9.3228	9.6688	9.8950	10.1991
9	BAY COUNTY BCC	5.5982	6.2905	7.2365	7.9282	8.8890	9.7142
10	BRADFORD COUNTY BCC	9.5708	9.9100	10.7177	11.0808	11.3470	11.3769
11	BREVARD COUNTY BCC	5.1306	6.0796	6.4932	6.4035	6.3630	6.2872
12	BROWARD COUNTY BCC	6.7583	6.9971	7.3069	7.2300	7.0901	6.8300
13	CALHOUN COUNTY BCC	9.8301	10.1213	9.6370	10.4815	10.7647	10.7563
14	CHARLOTTE COUNTY BCC	8.2241	9.0136	10.0482	10.1702	10.1871	10.0200
15	CITRUS COUNTY BCC	7.6739	7.9781	8.7100	8.5647	7.9913	7.9941
16	CLAY COUNTY BCC	1.3333	1.4298	1.5448	6.9761	7.0087	6.9737
17	COLLIER COUNTY BCC	4.4914	4.7977	5.0411	5.0195	4.9604	4.7738
18	COLUMBIA COUNTY BCC	8.9665	10.9852	11.9411	12.2551	12.6223	12.9759
19	MIAMI-DADE BCC	5.9572	5.9410	5.7821	5.5431	5.2493	4.8765
20	DESOTO COUNTY BCC	9.8373	10.5766	11.7598	12.4206	13.2362	13.9144
21	DIXIE COUNTY BCC	10.5922	11.3560	11.7811	11.9609	12.2563	12.4052
22	DUVAL BCC/CITY OF JACKSONVILLE	10.1849	10.9947	12.1301	12.6147	12.7170	12.5861
23	ESCAMBIA COUNTY BCC	8.9632	9.3879	10.1777	10.4445	10.6267	10.6997
24	FLAGLER COUNTY BCC	6.8261	8.1015	9.1362	9.3230	9.2333	8.9790
25	FRANKLIN COUNTY BCC	6.6710	7.1729	8.6156	8.8284	9.0664	9.0884
26	GADSDEN COUNTY BCC	9.4336	9.6725	11.0162	11.3484	12.0185	12.2693
27	GILCHRIST COUNTY BCC	9.2160	9.7538	10.4472	10.8964	11.3138	11.6043
28	GLADES COUNTY BCC	11.0450	11.8741	12.8489	12.9997	13.2231	13.5273
29	GULF COUNTY BCC	8.2934	9.0832	10.3411	10.7323	10.9807	11.1083
30	HAMILTON COUNTY BCC	10.6185	10.8293	11.0622	11.0464	11.6388	12.6356
31	HARDEE COUNTY BCC	9.2984	9.7392	10.0155	10.5423	11.3563	11.0089
32	HENDRY COUNTY BCC	9.8757	10.4234	10.9718	11.0950	11.2868	11.2939
33	HERNANDO COUNTY BCC	7.9101	8.9907	9.8783	10.3830	10.8088	10.7697
34	HIGHLANDS COUNTY BCC	10.7420	11.7127	12.9514	13.7059	14.4142	14.9177
35	HILLSBOROUGH COUNTY BCC	7.9095	8.4119	9.1552	9.0729	8.9782	8.6437
36	HOLMES COUNTY BCC	9.4195	9.7136	10.3315	10.4160	10.5558	10.4372
37	INDIAN RIVER COUNTY BCC	4.1101	4.4494	4.8623	4.9246	4.9248	4.7511
38	JACKSON COUNTY BCC	7.4076	7.5512	8.0677	8.1094	8.3006	8.0744
39	JEFFERSON COUNTY BCC	9.1006	9.2940	9.6964	9.8044	10.5103	11.2449
40	LAFAYETTE COUNTY BCC	9.9669	10.2764	9.9275	10.3457	10.8083	10.8647
41	LAKE COUNTY BCC	6.3689	7.0865	7.9973	8.2504	8.4012	8.3760
42	LEE COUNTY BCC	6.0740	6.3780	6.7399	6.7054	6.5655	6.3522
43	LEON COUNTY BCC	8.7747	9.1118	10.0601	10.4684	10.7213	10.8175
44	LEVY COUNTY BCC	9.5379	10.5357	12.2383	13.1352	13.6769	14.0101
45	LIBERTY COUNTY BCC	9.9328	10.0875	10.7152	11.3331	10.9832	10.9234
46	MADISON COUNTY BCC	9.8683	10.0950	10.5777	10.7257	11.0377	11.2457
47	MANATEE COUNTY BCC	4.2930	4.5954	10.4864	10.5065	10.4021	10.1235
48	MARION COUNTY BCC	4.0799	4.4719	5.0286	5.1513	5.1745	5.0960
49	MARTIN COUNTY BCC	5.8180	6.0681	6.4967	6.6200	6.6550	6.5367
50	MONROE COUNTY BCC	3.6460	3.8602	3.9940	3.9460	3.8838	3.7445
51	NASSAU COUNTY BCC	6.5475	7.0216	7.8439	8.0800	8.1100	7.9844
52	OKALOOSA COUNTY BCC	4.5364	4.8654	5.2657	5.3552	5.4016	5.3857
53	OKEECHOBEE COUNTY BCC	9.1730	9.9682	11.3544	11.8966	12.6677	12.8059
54	ORANGE COUNTY BCC	6.2044	6.5898	7.0695	7.1614	7.1703	6.9668
55	OSCEOLA COUNTY BCC	7.7785	8.5278	9.1682	9.1867	9.2132	9.1364
56	PALM BEACH COUNTY BCC	5.2018	5.3863	5.6351	5.5837	5.4599	5.1993
57	PASCO COUNTY BCC	8.0380	8.3500	9.4253	9.7530	10.0063	10.1660
58	PINELLAS COUNTY BCC	6.6115	7.0338	7.5714	7.5421	7.4007	7.2087

	B	C	D	E	F	G	H
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3	Comparison of County Operating Majority Vote Rates 2010-15						
4							
5		2010	2011	2012	2013	2014	2015
6	County	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate
59	POLK COUNTY BCC	9.6343	10.6439	12.1818	12.3663	12.6980	12.3420
60	PUTNAM COUNTY BCC	10.0536	10.8785	12.0579	12.3916	12.9344	13.4442
61	ST JOHNS COUNTY BCC	5.8120	6.2339	6.7688	6.8306	6.8230	6.6039
62	ST LUCIE COUNTY BCC	6.9662	7.4233	8.1146	8.0489	8.2728	8.2412
63	SANTA ROSA COUNTY BCC	7.4703	7.8224	8.4602	8.6216	8.6458	8.7643
64	SARASOTA COUNTY BCC	5.0453	5.5085	5.9499	5.9630	5.9286	5.8492
65	SEMINOLE COUNTY BCC	5.7009	6.1111	6.5224	6.5286	6.4988	6.3929
66	SUMTER COUNTY BCC	6.3834	6.4133	6.7422	6.7231	6.6077	6.5465
67	SUWANNEE COUNTY BCC	10.6757	10.8274	11.6615	11.9480	12.8706	13.0037
68	TAYLOR COUNTY BCC	8.3461	8.9661	9.1147	9.4287	9.6169	9.3922
69	UNION COUNTY BCC	10.0988	10.6061	11.2476	11.3636	11.4962	12.0093
70	VOLUSIA COUNTY	6.3277	6.9764	7.4714	7.5030	7.3936	7.1989
71	WAKULLA COUNTY BCC	10.3412	11.5642	12.5579	13.3668	14.0687	14.2183
72	WALTON COUNTY BCC	5.5385	5.8710	6.2139	6.1487	5.9673	6.0887
73	WASHINGTON COUNTY BCC	8.9195	9.9723	10.2876	10.8418	11.6240	11.7803
74							
75	Note: General fund operating levies only.						

	B	C	D	E	F	G	H	I
3	Comparison of City Operating Majority Vote Rates 2010-15							
4								
5			2010	2011	2012	2013	2014	2015
6	County	Municipality	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate
7	Alachua	CITY OF ALACHUA	5.8508	6.4613	7.0581	7.2921	7.6512	7.9440
8		CITY OF ARCHER	5.1526	5.2839	5.7543	5.7843	5.9535	6.0758
9		CITY OF GAINESVILLE	4.7371	4.9907	5.6219	5.9271	6.1486	6.3424
10		CITY OF HAWTHORNE	5.9113	6.3739	7.0605	7.5533	8.5553	8.8284
11		CITY OF HIGH SPRINGS	7.2980	8.0060	9.0810	9.8854	10.4106	10.7810
12		CITY OF NEWBERRY	3.9232	3.9330	4.0644	4.4669	4.8913	5.1044
13		CITY OF WALDO	6.0304	6.1006	6.5419	6.6569	7.6100	7.9661
14		TOWN OF LACROSSE	2.3036	2.6064	2.8510	2.8355	3.0109	3.0745
15		TOWN OF MICANOPY	8.8566	9.0096	9.6570	9.6779	10.3002	10.3767
16	Baker	CITY OF MACCLENNY	3.7844	3.9529	4.2481	4.3848	4.5002	4.6041
17	Bay	CITY OF CALLAWAY	2.3641	2.4840	2.6544	2.7586	2.8585	2.9134
18		CITY OF LYNN HAVEN	3.0772	3.3084	3.5629	3.6854	3.8300	3.9621
19		CITY OF MEXICO BEACH	5.5987	6.4244	7.2015	7.5832	7.6352	7.6269
20		CITY OF PANAMA CITY	4.0184	4.1642	4.4549	4.5783	4.8054	4.9173
21		CITY OF SPRINGFIELD						
22	Bradford	CITY OF HAMPTON	0.3222	0.3302	0.3666	0.3777	0.3831	0.3829
23		CITY OF LAWTEY	1.5448	1.6187	1.7316	1.7931	1.8404	1.8763
24		CITY OF STARKE	4.0704	4.0850	4.4035	4.5817	4.7293	4.8164
25		TOWN OF BROOKER	0.3420	0.3457	0.3683	0.3729	0.3805	0.3734
26	Brevard	CITY OF CAPE CANAVERAL	4.4547	5.1425	0.6450	0.6317	3.7732	3.6716
27		CITY OF COCOA	5.6991	6.5819	7.2789	7.6038	8.0849	8.3723
28		CITY OF COCOA BEACH	4.9736	5.5832	5.9869	5.8448	5.7155	5.4969
29		CITY OF INDIAN HARBOUR BEACH	5.3056	6.0463	6.3009	6.1114	5.9737	5.7967
30		CITY OF MELBOURNE	5.8104	7.1334	7.4737	7.3476	7.2818	7.1269
31		CITY OF PALM BAY	8.1411	10.5792	11.4494	11.2071	11.0054	10.6845
32		CITY OF ROCKLEDGE	6.9962	7.8022	8.4483	8.5018	8.5966	8.6221
33		CITY OF SATELLITE BEACH	8.2439	9.0570	9.3870	9.2707	9.2168	9.2381
34		CITY OF TITUSVILLE	6.8568	8.4957	9.3395	9.3387	9.3981	9.3345
35		CITY OF WEST MELBOURNE	2.6659	3.2785	3.4780	3.3820	3.3606	3.2706
36		TOWN OF GRANT-VALKARIA		1.2479	1.3299	1.3224	1.3367	1.3137
37		TOWN OF INDIALANTIC	6.1093	6.8620	7.1255	6.9438	6.7413	6.4934
38		TOWN OF MALABAR	1.9363	2.4177	2.5434	2.5274	2.5640	2.5425
39		TOWN OF MELBOURNE BEACH	3.2185	3.6617	4.2309	4.0693	3.9205	3.9216
40		TOWN OF MELBOURNE VILLAGE	7.1157	8.1922	8.8843	8.8791	9.5718	9.5294
41	Broward	CITY OF COCONUT CREEK	6.4396	6.4569	6.6915	6.5335	6.3432	6.0259
42		CITY OF COOPER CITY	5.5728	5.5905	5.7137	5.6869	5.6387	5.5199
43		CITY OF CORAL SPRINGS	4.5745	4.6412	4.7750	4.6734	4.5829	4.4073
44		CITY OF DANIA BEACH	6.8547	7.1012	7.4289	7.2142	7.1480	6.8646
45		CITY OF DEERFIELD BEACH	6.8294	7.2154	7.5430	7.4828	7.2895	6.9542
46		CITY OF FORT LAUDERDALE	5.5761	5.8318	6.1047	6.0388	5.9415	5.6891
47		CITY OF HALLANDALE BEACH	7.9691	8.5861	9.2026	9.3941	9.5234	9.6640
48		CITY OF HOLLYWOOD	8.3257	8.8184	9.4242	9.7149	9.8707	9.9633
49		CITY OF LAUDERDALE LAKES	8.4106	8.7430	10.2101	10.0623	9.9215	9.5036
50		CITY OF LAUDERHILL	7.6238	8.0260	8.3747	8.1662	8.0129	7.7566
51		CITY OF LIGHTHOUSE POINT	4.2447	4.2334	4.2731	4.1794	4.0788	3.9572
52		CITY OF MARGATE	9.2345	9.6479	10.2231	10.6901	10.8342	10.9362
53		CITY OF MIRAMAR	7.7627	7.9344	8.1981	8.0222	7.8079	7.5096
54		CITY OF NORTH LAUDERDALE	9.8215	10.5722	11.3448	10.8341	10.3554	9.7384
55		CITY OF OAKLAND PARK	7.2831	7.7272	8.0952	7.8097	7.4652	7.0517
56		CITY OF PARKLAND	4.7942	4.7104	4.8198	4.7082	4.6592	4.5014
57		CITY OF PEMBROKE PINES	5.6880	5.6678	5.8606	5.7125	5.5195	5.4003
58		CITY OF PLANTATION	5.0882	5.1451	5.2745	5.5284	5.5057	5.5588
59		CITY OF POMPANO BEACH	4.6276	4.8472	5.0580	4.9854	4.8232	4.6147
60		CITY OF SUNRISE	7.0623	7.3329	7.6379	7.4890	7.2675	6.9006
61		CITY OF TAMARAC	8.0103	8.2836	8.7897	8.5596	8.1584	7.6741
62		CITY OF WEST PARK	9.8781	10.9226	12.5261	12.3381	11.8908	11.1242
63		CITY OF WESTON	1.9320	1.9852	2.0285	1.9929	1.9473	2.2970
64		CITY OF WILTON MANORS	7.5217	7.8202	7.9203	7.5531	7.1147	6.6795
65		TOWN OF DAVIE	5.1813	5.2815	5.4406	5.3743	5.2642	5.0819
66		TOWN OF HILLSBORO BEACH	3.1754	3.4482	3.5537	3.5076	3.4096	3.2939
67		TOWN OF LAUDERDALE-BY-THE-SEA	5.5643	5.7022	5.8562	5.7814	5.5936	5.3060
68		TOWN OF PEMBROKE PARK	9.4152	9.6359	10.1148	10.0723	9.8940	9.6845
69		TOWN OF SOUTHWEST RANCHES	4.2532	4.4403	4.5962	4.5505	4.4317	4.2481
70		VILLAGE OF LAZY LAKE	4.9012	4.8551	5.5708	6.0042	5.3714	5.0975
71		VILLAGE OF SEA RANCH LAKES	8.1416	8.1187	8.1485	8.0993	8.0355	7.8116
72	Calhoun	CITY OF BLOUNTSTOWN	1.3886	1.6082	1.7450	1.7893	1.8482	1.8406
73	Charlotte	CITY OF PUNTA GORDA	3.3584	3.5388	3.9448	3.9994	4.0606	4.0414
74	Citrus	CITY OF CRYSTAL RIVER	6.2309	6.8211	7.8117	8.5757	9.7326	10.3531
75		CITY OF INVERNESS	6.0241	6.2963	6.8726	7.0026	7.2353	5.9829
76	Clay	CITY OF GREEN COVE SPRINGS	3.3304	3.4971	3.7931	3.8259	3.9067	3.9898
77		CITY OF KEYSTONE HEIGHTS	2.2971	2.4709	2.6582	2.6365	2.8091	3.5070
78		TOWN OF ORANGE PARK	6.5853	7.0396	7.6324	7.7544	7.7928	7.7965
79	Collier	CITY OF EVERGLADES CITY	3.4718	3.8042	3.9595	3.9851	3.9929	3.9673

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3	Comparison of City Operating Majority Vote Rates 2010-15							
4								
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6	County	Municipality	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate
80		CITY OF MARCO ISLAND	1.8267	2.0733	2.2195	2.2248	2.1847	2.0777
81		CITY OF NAPLES	1.3303	1.3832	1.4190	1.3898	1.3662	1.3101
82	Columbia	CITY OF LAKE CITY	3.9273	4.1594	4.5578	4.6924	4.8584	5.0721
83	Miami-Dade	CITY OF AVENTURA	2.3355	2.2170	2.1704	2.0580	1.9358	1.7979
84		CITY OF CORAL GABLES	6.0723	5.8698	5.8220	5.6191	5.3987	5.2379
85		CITY OF DORAL	2.8805	2.8852	2.7736	2.6137	2.4363	2.2594
86		CITY OF FLORIDA CITY	10.8481	13.2520	17.3150	22.5857	29.5891	39.6614
87		CITY OF HIALEAH	8.4283	8.6652	8.7228	8.8251	8.3493	7.7871
88		CITY OF HIALEAH GARDENS	6.0176	6.1936	6.2310	6.0411	5.8001	5.3955
89		CITY OF HOMESTEAD	10.3076	11.4164	12.5867	13.0347	12.9973	12.8486
90		CITY OF MIAMI	10.3903	10.4650	10.4043	9.8881	9.2826	8.3326
91		CITY OF MIAMI BEACH	7.9137	8.1906	8.0844	7.7169	7.2121	6.6112
92		CITY OF MIAMI GARDENS	6.3081	6.5616	6.6464	6.5782	6.5894	6.4474
93		CITY OF MIAMI SPRINGS	7.4775	7.2325	7.6090	7.2601	7.4609	7.3898
94		CITY OF NORTH BAY VILLAGE	7.5343	7.9633	8.1701	7.7678	7.0558	6.3685
95		CITY OF NORTH MIAMI	8.5604	8.8100	9.1225	8.9847	8.3883	8.1345
96		CITY OF NORTH MIAMI BEACH	9.2263	9.1835	9.3666	9.2699	8.7981	8.3722
97		CITY OF OPA-LOCKA	9.4286	9.8603	9.9041	9.9934	9.6917	9.0053
98		CITY OF SOUTH MIAMI	5.9462	5.7324	5.7059	5.6941	5.5714	5.3352
99		CITY OF SUNNY ISLES BEACH	3.4158	3.2973	3.1478	2.8337	2.5641	2.3078
100		CITY OF SWEETWATER	4.6880	5.0958	5.0773	4.8307	4.6915	4.3130
101		CITY OF WEST MIAMI	8.0200	7.9607	8.0724	8.0353	7.4541	6.8988
102		MIAMI SHORES VILLAGE	9.4551	9.3865	9.2320	9.0634	8.4989	7.9163
103		TOWN OF BAY HARBOR ISLAND	5.3270	5.3685	5.3389	5.0622	4.7087	4.4011
104		TOWN OF CUTLER BAY		2.5483	2.6722	2.5774	2.4729	2.3044
105		TOWN OF GOLDEN BEACH		8.1855	8.3779	7.6515	7.1122	6.6223
106		TOWN OF MEDLEY	5.6843	5.6323	5.3638	5.1373	5.2092	5.6885
107		TOWN OF MIAMI LAKES	2.9064	2.8997	2.9045	2.8205	2.7535	2.6271
108		TOWN OF SURFSIDE	5.9499	6.0406	5.8098	5.2948	4.6203	4.6290
109		VILLAGE OF BAL HARBOR	2.6172	2.5185	2.4386	2.0986	1.9612	1.8578
110		VILLAGE OF BISCAYNE PARK	11.8595	12.1928	12.4198	12.2344	11.5082	10.5807
111		VILLAGE OF EL PORTAL	11.2404	10.7055	11.3248	10.8608	9.8324	8.8733
112		VILLAGE OF INDIAN CREEK	7.6115	7.3586	6.9217	6.5303	6.8093	6.8256
113		VILLAGE OF KEY BISCAYNE	3.6723	3.5715	3.5087	3.3215	3.1082	2.9379
114		VILLAGE OF PALMETTO BAY	2.8081	2.8158	2.8058	2.8039	2.7626	2.6760
115		VILLAGE OF PINECREST	2.2079	2.1520	2.1933	2.1395	2.1321	2.2024
116		VILLAGE OF VIRGINIA GARDENS	4.3702	5.7635	5.7310	5.6078	5.3962	5.0887
117	Desoto	CITY OF ARCADIA	9.9307	10.6421	11.7995	12.2796	12.8858	13.3456
118	Dixie	TOWN OF CROSS CITY	7.3944	7.5403	7.8807	8.1468	8.0184	7.8539
119		TOWN OF HORSESHOE BEACH	2.9286	3.1059	3.3283	3.4420	3.6421	3.6678
120	Duval	CITY OF ATLANTIC BEACH	3.3084	3.5092	3.8054	3.8547	3.7885	3.6634
121		CITY OF JACKSONVILLE BEACH	4.2422	4.6833	5.2710	5.7923	6.2748	6.7957
122		CITY OF NEPTUNE BEACH	3.1224	3.3627	3.5461	3.6056	3.5718	3.4954
123		TOWN OF BALDWIN	2.6706	2.9347	3.2548	3.3524	3.4119	3.3492
124	Escambia	CITY OF PENSACOLA	4.9007	5.1087	5.5918	5.8622	6.1007	6.3521
125		TOWN OF CENTURY	0.9060	0.9318	0.9884	1.0003	0.9976	0.9892
126	Flagler	CITY OF BUNNELL	8.7399	10.2340	11.6774	12.1297	12.4438	11.8036
127		CITY OF MARINE LAND	2.8268	7.4229	9.8642	10.8540	10.1910	10.0448
128		CITY OF PALM COAST	4.9024	5.7636	6.5512	6.7012	6.6752	6.5802
129		TOWN OF BEVERLY BEACH	3.3544	4.2197	4.8769	4.9762	4.9501	4.7031
130	Franklin	CITY OF APALACHICOLA	8.7498	9.7809	10.5919	11.5793	11.4777	11.3029
131		CITY OF CARRABELLE	10.5800	11.7200	15.8632	16.5464	18.2905	20.5626
132	Gadsden	CITY OF CHATTAHOOCHEE	0.8036	0.8341	0.9195	0.9214	0.9541	1.0432
133		CITY OF GREENSBORO	5.2099	5.3328	6.0514	6.1447	6.4154	6.2267
134		CITY OF GRENA	4.6467	4.5014	4.4634	4.7846	5.0756	4.7155
135		CITY OF MIDWAY	3.4324	3.6870	4.2819	4.3577	4.6026	4.2002
136		CITY OF QUINCY	4.5870	4.6960	5.1111	5.2809	5.6375	5.8834
137		TOWN OF HAVANA	1.7273	1.8000	1.9847	2.0213	2.0529	2.0565
138	Gilchrist	CITY OF TRENTON			3.2443	3.2913	3.3498	3.4011
139		TOWN OF BELL		2.1746	2.3841	2.4839	2.5988	2.6521
140	Glades	CITY OF MOORE HAVEN	4.8219	5.2066	5.5502	5.6450	5.7863	5.0533
141	Gulf	CITY OF PORT ST JOE	5.1180	5.9903	6.8523	7.2272	7.8153	8.1708
142		CITY OF WEWAHITCHKA	7.1645	7.4652	8.2289	9.2009	9.7601	9.9039
143	Hamilton	CITY OF JASPER	6.0039	6.5161	7.5733	7.7821	8.0350	8.2451
144		CITY OF JENNINGS	1.2877	1.5525	2.1231	2.1832	2.2593	3.6290
145		CITY OF WHITE SPRINGS	3.9305	4.2333	4.4916	4.6633	4.7905	4.9280
146	Hardee	CITY OF BOWLING GREEN	8.6544	10.2058	10.9381	11.2003	11.4379	11.4640
147		CITY OF WAUCHULA	5.5508	5.8494	6.2858	6.6763	7.4487	8.4585
148		TOWN OF ZOLFO SPRINGS	10.4522	12.0639	12.7279	13.3701	13.7467	13.9894
149	Hendry	CITY OF CLEWISTON	7.5265	8.2042	8.7239	8.8353	9.0415	9.0663
150		CITY OF LABELLE	4.0091	4.5431	4.9117	4.9355	5.0686	5.1272
151	Hernando	CITY OF BROOKSVILLE	9.3474	10.5376	11.4566	11.9580	12.3547	12.5914
152		CITY OF WEEKI WACHEE	2.6993	2.8418	2.8940	2.9989	2.9382	3.1503

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3	Comparison of City Operating Majority Vote Rates 2010-15							
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153	Highlands	CITY OF AVON PARK	8.4110	9.3682	10.7538	11.7948	13.3696	15.8216
154		CITY OF SEBRING	7.1760	8.1224	9.1042	10.0885	11.0392	12.0787
155		TOWN OF LAKE PLACID	5.4447	5.6562	6.1222	6.4036	6.6451	6.8195
156	Hillsborough	CITY OF PLANT CITY	5.4734	5.9501	6.5209	6.5142	6.6191	6.6790
157		CITY OF TAMPA	8.0114	8.5789	9.4032	9.4117	9.5012	9.4924
158		CITY OF TEMPLE TERRACE	6.1820	6.5586	7.1996	7.1360	6.9717	7.0924
159	Homes	TOWN OF ESTO	0.5113	0.5107	0.5281	0.5239	0.5297	0.5367
160		TOWN OF NOMA	1.1603	1.1382	1.1471	1.1212	1.1439	1.1504
161	Indian River	CITY OF FELLSMERE	5.8409	7.0422	7.8120	8.3199	8.4600	8.2407
162		CITY OF SEBASTIAN	4.5344	5.2176	5.9833	6.2385	6.2599	6.1203
163		CITY OF VERO BEACH	2.5258	2.6668	2.8783	2.8991	2.9010	2.7817
164		TOWN OF INDIAN RIVER SHORES	1.4902	1.5321	1.6706	1.6887	1.6990	1.6398
165		TOWN OF ORCHID	0.5681	0.5682	0.7352	0.7273	0.8001	0.7738
166	Jackson	CITY OF CAMPBELLTON	1.9524	2.0940	2.2273	2.1107	2.1267	3.0814
167		CITY OF COTTONDALE	3.3514	3.6041	3.8542	3.8398	3.9257	3.9599
168		CITY OF GRACEVILLE	4.3062	4.3551	4.5808	4.7091	4.6717	4.4879
169		CITY OF JACOB	2.9776	2.9058	3.1336	3.3226	3.3608	3.3170
170		CITY OF MALONE						
171		CITY OF MARIANNA	3.1002	3.2268	3.2348	3.0274	3.0697	3.0729
172		TOWN OF ALFORD	1.3700	1.3675	1.4429	1.4815	1.5126	1.4910
173		TOWN OF GREENWOOD	1.0165	1.0237	1.0736	1.0631	1.0633	1.0628
174		TOWN OF SNEADS	0.5503	0.5945	0.6570	0.6604	0.6748	0.6699
175	Jefferson	CITY OF MONTICELLO	6.6727	6.7794	7.2998	7.2462	7.5770	7.9232
176	Lafayette	TOWN OF MAYO	6.0729	6.2480	6.4637	6.6811	7.0332	6.7517
177	Lake	CITY OF CLERMONT	4.4251	4.9141	5.4045	5.4386	5.4265	5.2814
178		CITY OF EUSTIS	5.9136	6.5423	7.3667	7.5810	7.6264	7.6389
179		CITY OF FRUITLAND PARK	3.4308	3.9349	4.8518	5.0663	5.0186	5.0293
180		CITY OF GROVELAND	7.2846	8.8969	10.7852	11.4927	11.9761	12.2620
181		CITY OF LEESBURG	5.2312	5.7724	6.4256	6.7262	7.1122	7.3017
182		CITY OF MASCOTTE	8.7556	10.6493	13.4763	13.7078	13.3528	12.9027
183		CITY OF MINNEOLA	6.6221	7.9812	9.0246	9.2756	9.2516	9.4965
184		CITY OF MOUNT DORA	6.3511	7.0670	8.0203	8.4472	8.9508	9.3564
185		CITY OF TAVARES	8.3705	9.3064	10.4429	10.9505	11.2389	11.2529
186		CITY OF UMATILLA	7.3981	8.4203	9.5596	10.2935	10.7745	11.2416
187		TOWN OF ASTATULA	5.7961	6.6700	7.3288	7.7993	7.8630	7.8180
188		TOWN OF HOWEY-IN-THE-HILLS	7.4534	8.9387	10.1512	10.7670	10.7499	10.3924
189		TOWN OF LADY LAKE	3.4973	3.6610	3.9293	3.9352	3.8781	3.7443
190		TOWN OF MONTVERDE	3.3182	4.0131	4.3237	4.3644	4.3659	4.3765
191	Lee	CITY OF BONITA SPRINGS	1.1964	1.2518	1.3502	1.3444	1.3125	1.2641
192		CITY OF CAPE CORAL	11.9885	12.4689	12.6912	12.2060	11.7945	11.4119
193		CITY OF FT MYERS	11.8884	12.9315	13.9684	14.3789	14.4027	14.3809
194		CITY OF SANIBEL	2.8119	2.8364	3.0298	3.0606	3.0259	2.9532
195		TOWN OF FORT MYERS BEACH	0.9333	0.9802	1.0443	1.0402	1.0118	0.9592
196		VILLAGE OF ESTERO						
197	Leon	CITY OF TALLAHASSEE	3.7434	3.8780	4.2893	4.4480	4.5383	4.5705
198	Levy	CITY OF CEDAR KEY	4.7548	5.0117	5.8761	6.0552	6.2799	6.3889
199		CITY OF CHIEFLAND	5.3000	5.5236	6.0625	6.2713	6.5374	6.6757
200		CITY OF WILLISTON	6.3287	7.0063	8.1806	8.9150	9.6168	10.3058
201		TOWN OF BRONSON	3.5328	3.6915	4.1004	4.4454	4.5605	4.6102
202		TOWN OF INGLIS	5.8841	6.1551	7.5793	7.7662	7.9634	8.1333
203		TOWN OF OTTER CREEK	3.2220	5.4297	7.2675	8.1483	8.5319	8.0175
204		TOWN OF YANKEETOWN	2.5097	2.7041	3.2098	3.4537	3.5428	3.6550
205	Liberty	CITY OF BRISTOL	2.9464	3.1157	5.0626	5.3034	5.1971	5.2553
206	Madison	CITY OF GREENVILLE	9.0466	9.3888	10.0731	10.0404	10.3435	10.6766
207		CITY OF MADISON	6.6021	6.6352	7.0797	7.4246	7.2116	7.3275
208		TOWN OF LEE	7.1285	7.1090	8.2048	8.4965	8.6696	8.9267
209	Manatee	CITY OF ANNA MARIA	2.4065	2.5550	2.6319	2.4861	2.3373	2.1900
210		CITY OF BRADENTON	5.7921	6.2507	6.9819	7.2574	7.2882	7.2549
211		CITY OF BRADENTON BEACH	4.0773	4.3300	4.5292	4.6683	4.7967	4.7062
212		CITY OF HOLMES BEACH	2.2699	2.3005	2.4106	2.3236	2.2396	2.1083
213		CITY OF PALMETTO	10.6817	15.3749	22.2337	31.2458	44.3788	64.1508
214	Marion	CITY OF BELLEVUE	3.8005	4.0132	4.5000	4.5689	4.5880	4.6119
215		CITY OF DUNNELLON	6.7795	7.1801	7.6741	7.7615	7.8251	7.9615
216		CITY OF OCALA	5.6744	6.0264	6.5276	6.7459	6.8623	6.6177
217		TOWN OF MCINTOSH	2.1465	2.3246	2.6987	2.7069	2.6690	2.6183
218	Martin	CITY OF STUART	6.6176	7.3678	8.2853	8.8656	9.2102	9.2478
219		TOWN OF JUPITER ISLAND	2.5411	2.6490	2.8086	2.8164	2.8558	2.8192
220		TOWN OF OCEAN BREEZE PARK	2.6295	2.4213	5.0052	5.3776	5.4214	5.3967
221		TOWN OF SEWALL'S POINT	2.5166	2.6576	2.7576	2.7761	2.8728	2.8721
222	Monroe	CITY OF KEY COLONY BEACH	2.1380	2.3360	2.5069	2.4516	2.3819	2.2757
223		CITY OF KEY WEST	3.0874	3.0896	3.2368	3.1688	3.1002	2.9659
224		CITY OF LAYTON	1.7387	1.8504	2.1324	2.2749	2.2159	2.3566
225		CITY OF MARATHON	2.2305	2.4530	2.6284	2.6510	2.6306	2.5115

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226		ISLAMORADA VILLAGE OF ISLANDS	2.4286	2.6962	2.8292	2.7814	2.7463	2.6399
227	Nassau	CITY OF FERNANDINA BEACH	4.7000	4.9434	5.7046	6.2844	6.2943	6.1251
228		TOWN OF CALLAHAN	3.3530	3.4620	3.7775	3.8386	3.8971	3.7847
229		TOWN OF HILLIARD	0.5562	0.5583	0.6154	0.6223	0.6299	0.6141
230	Okaloosa	CITY OF CRESTVIEW	7.4662	7.8882	8.5762	8.7787	9.0629	9.2057
231		CITY OF DESTIN	2.3648	2.6684	3.0066	3.1316	3.2858	3.4058
232		CITY OF FT WALTON BEACH	5.2691	5.6913	6.3928	6.8020	7.1281	7.3747
233		CITY OF LAUREL HILL	3.7029	3.7636	3.8148	3.9029	4.0159	4.1052
234		CITY OF MARY ESTHER	3.7571	3.9738	4.3774	4.4681	4.4929	4.4587
235		CITY OF NICEVILLE	3.6358	3.7441	3.8876	3.8833	3.9032	3.8421
236		CITY OF VALPARAISO	4.3843	4.5556	4.8001	4.7368	4.7806	4.7268
237		TOWN OF CINCO BAYOU	2.2338	2.6440	2.8741	2.9904	3.1268	3.2738
238		TOWN OF SHALIMAR	2.3690	2.4708	2.5878	2.6218	2.6438	2.6390
239	Okeechobee	CITY OF OKEECHOBEE	11.0914	12.1697	13.5018	13.7343	14.2704	14.3524
240	Orange	CITY OF APOPKA	4.8885	5.2668	5.7582	5.8138	5.7062	5.4628
241		CITY OF BAY LAKE	1.1834	1.1636	1.1648	1.1362	1.0779	1.0111
242		CITY OF BELLE ISLE	4.0941	4.4997	4.7368	4.6691	4.6984	4.6154
243		CITY OF EDGEWOOD	5.1005	5.2580	5.5828	5.6331	5.6362	5.4493
244		CITY OF LAKE BUENA VISTA	1.1688	1.2239	1.2924	1.2821	1.2482	1.1179
245		CITY OF MAITLAND	4.8821	5.0387	5.4458	5.5006	5.5757	5.3018
246		CITY OF OCOEE	6.4181	6.9239	7.6037	7.8291	7.7496	7.6082
247		CITY OF ORLANDO	8.1422	9.0687	10.1360	10.7784	11.4858	11.8683
248		CITY OF WINTER GARDEN	4.8854	5.3459	5.7761	5.7516	5.5620	5.3303
249		CITY OF WINTER PARK	4.9389	5.1700	5.5180	5.5861	5.6837	5.6012
250		TOWN OF EATONVILLE	8.4866	9.5716	10.9707	11.3977	11.4406	11.7091
251		TOWN OF OAKLAND	9.1469	8.4471	9.2092	9.4960	9.2280	9.0025
252		TOWN OF WINDERMERE	3.6623	3.7896	3.9706	4.0009	3.9833	3.9169
253	Osceola	CITY OF KISSIMMEE	6.1867	6.8797	7.6096	7.6679	7.7082	7.6393
254		CITY OF ST CLOUD	6.0634	5.5636	6.1501	6.1286	5.9398	5.7039
255	Palm Beach	CITY OF ATLANTIS	7.6126	8.0352	8.2855	8.2782	8.2974	7.9215
256		CITY OF BELLE GLADE	8.2056	8.2295	9.3910	9.5381	9.4037	9.1228
257		CITY OF BOCA RATON	3.9260	4.0833	4.2560	4.2220	4.1982	4.0645
258		CITY OF BOYNTON BEACH	9.5010	10.6215	11.7956	12.4097	12.8290	13.0789
259		CITY OF DELRAY BEACH	8.5829	9.2359	9.9958	10.1289	10.2530	10.2069
260		CITY OF GREENACRES	8.1816	8.4984	9.3274	9.1129	8.7501	8.1635
261		CITY OF LAKE WORTH	14.3334	16.1844	19.0799	20.0176	20.6645	21.2345
262		CITY OF PAHOKEE	8.0694	8.6819	10.6603	10.5629	10.3100	9.7663
263		CITY OF PALM BEACH GARDENS	6.8170	7.0460	7.2745	7.2245	7.0208	6.7359
264		CITY OF RIVIERA BEACH	13.2051	14.5669	16.3834	17.0268	17.8487	18.2178
265		CITY OF SOUTH BAY	9.0046	9.2857	9.8292	9.4607	9.2549	8.6368
266		CITY OF WEST PALM BEACH	12.1476	13.8016	16.5225	18.4074	20.3872	22.0152
267		TOWN OF BRINY BREEZES	10.4772	10.2836	11.2046	11.4810	11.7830	11.0688
268		TOWN OF GULF STREAM	3.3675	3.4581	3.5725	3.4851	3.6071	3.7047
269		TOWN OF HAVERHILL	5.9152	6.4773	6.7382	6.7928	6.7669	6.4143
270		TOWN OF HIGHLAND BEACH	4.2965	4.5230	4.6571	4.5820	4.4801	4.2849
271		TOWN OF HYPOLUXO	3.9305	4.1091	4.3962	4.2819	4.1486	3.9469
272		TOWN OF JUNO BEACH	3.8724	3.9733	4.1202	4.0751	3.8688	3.7195
273		TOWN OF JUPITER	2.9764	3.0259	3.1672	3.1441	3.0796	2.9939
274		TOWN OF JUPITER INLET COLONY	4.6222	4.4840	4.5772	4.5286	5.5223	5.3579
275		TOWN OF LAKE CLARKE SHORES	6.8417	7.1492	7.5266	7.5035	7.2336	6.8408
276		TOWN OF LAKE PARK	12.1137	13.0988	14.5818	14.7752	14.7795	14.3817
277		TOWN OF LANTANA	9.3372	9.6793	10.3221	10.3725	10.1557	9.3868
278		TOWN OF LOXATCHEE GROVES		1.5116	1.6015	1.7433	1.6415	1.5006
279		TOWN OF MANALAPAN	3.2633	3.5475	3.6719	3.5986	3.4675	3.3265
280		TOWN OF MANGONIA PARK	13.9460	15.2902	16.5310	15.9969	15.9866	15.2268
281		TOWN OF OCEAN RIDGE	6.3772	6.3937	6.5622	6.4388	6.2915	6.0896
282		TOWN OF PALM BEACH	3.8085	3.8405	3.9232	3.8021	3.6578	3.4148
283		TOWN OF PALM BEACH SHORES	7.2893	7.7136	8.3488	8.5362	8.6411	8.6846
284		TOWN OF SOUTH PALM BEACH	9.3033	9.4002	9.9914	10.1054	10.2698	9.8726
285		VILLAGE OF WELLINGTON	3.4366	3.4938	3.6212	3.5076	3.3683	3.1459
286		VILLAGE OF GOLF	8.0222	8.1893	8.5943	8.6180	8.4875	8.0825
287		VILLAGE OF NORTH PALM BEACH	8.0798	8.4175	8.8274	8.7591	8.6199	8.2481
288		VILLAGE OF PALM SPRINGS	6.5504	6.8530	7.7176	7.4529	7.1399	6.6438
289		VILLAGE OF ROYAL PALM BEACH	3.0012	3.1189	3.3366	3.2916	3.1796	3.0085
290		VILLAGE OF TEQUESTA	7.6075	7.7928	8.0447	7.8956	7.7253	7.3903
291	Pasco	CITY OF DADE CITY	9.2829	9.4106	10.6226	11.0735	11.6083	11.9880
292		CITY OF NEW PORT RICHEY	8.3467	8.7768	9.5799	10.0553	10.8364	11.5008
293		CITY OF PORT RICHEY	4.7005	4.8460	5.3202	5.4348	5.6188	5.8796
294		CITY OF SAN ANTONIO	2.7434	2.9002	3.2186	3.2153	3.2711	3.3332
295		CITY OF ZEPHYRHILLS	7.8609	8.0899	9.3224	9.8720	10.3002	10.5440
296		TOWN OF ST LEO	2.3325	2.4186	2.5179	2.4949	4.9798	15.3026
297	Pinellas	CITY OF BELLEAIR BEACH	2.9252	2.8619	3.0588	2.9504	2.8642	2.7507
298		CITY OF BELLEAIR BLUFFS	5.1749	5.5785	5.9364	5.8724	5.7245	5.5251

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299		CITY OF CLEARWATER	6.8847	7.2746	7.7674	7.7127	7.5592	7.3326
300		CITY OF DUNEDIN	4.8289	5.0370	5.4568	5.4835	5.3727	5.2168
301		CITY OF GULFPORT	4.5629	5.0783	5.3932	5.4840	5.3579	5.1651
302		CITY OF INDIAN ROCKS BEACH	2.6915	2.9243	3.0777	3.0028	2.9014	2.7775
303		CITY OF LARGO	4.8704	5.1915	5.5552	5.6166	5.5341	5.3705
304		CITY OF MADEIRA BEACH	2.7166	2.8526	3.0034	2.9172	2.8448	2.6968
305		CITY OF OLDSMAR	5.1829	5.5372	6.0013	6.0286	5.9462	5.8842
306		CITY OF PINELLAS PARK	6.0398	6.5134	7.0685	7.0530	7.0369	7.0022
307		CITY OF SAFETY HARBOR	3.3808	3.5045	3.6999	3.7343	3.6799	3.9569
308		CITY OF SEMINOLE	3.1955	3.3157	3.6114	3.5759	3.5050	3.4292
309		CITY OF SOUTH PASADENA	1.8766	1.9928	2.1084	2.0647	2.0105	1.8890
310		CITY OF ST PETE BEACH	3.2141	3.4557	3.6057	3.5292	3.4179	3.2420
311		CITY OF ST PETERSBURG	8.2388	9.0442	9.8480	9.8556	9.6953	9.5650
312		CITY OF TARPON SPRINGS	5.9432	6.2722	6.7416	6.8361	6.7155	6.5693
313		CITY OF TREASURE ISLAND	3.5083	3.6579	3.9006	3.7988	3.6755	3.5100
314		TOWN OF BELLEAIR	5.8134	6.0784	6.5343	6.6068	6.5294	6.3815
315		TOWN OF BELLEAIR SHORE	0.7086	0.7554	0.7590	0.7171	0.6887	0.6621
316		TOWN OF INDIAN SHORES	2.5939	2.7985	2.9621	2.9064	2.8058	2.6711
317		TOWN OF KENNETH CITY	5.2858	5.8343	6.1726	6.0289	5.8886	5.7005
318		TOWN OF NORTH REDINGTON BEACH	1.0896	1.1579	1.2113	1.1654	1.1286	1.0815
319		TOWN OF REDINGTON BEACH	2.6859	2.8285	2.8721	2.7450	2.6088	2.4766
320		TOWN OF REDINGTON SHORES	2.4194	2.5829	2.6354	2.5595	2.4732	2.3469
321	Polk	CITY OF AUBURNDALE	4.3484	4.6194	5.4297	5.2912	5.2176	5.5265
322		CITY OF BARTOW	5.3304	6.1041	7.3676	7.9977	8.6407	9.3344
323		CITY OF DAVENPORT	8.8844	10.3539	11.7129	11.5351	10.9861	10.1224
324		CITY OF EAGLE LAKE	12.0616	13.4509	15.5965	15.6639	16.2069	15.8733
325		CITY OF FROSTPROOF	9.7652	10.2572	11.1495	11.6828	11.8438	11.7729
326		CITY OF FT MEADE	3.9696	4.4508	5.1349	5.6289	5.7587	5.5794
327		CITY OF HAINES CITY	10.8218	12.8930	15.9332	17.4417	19.8968	22.1577
328		CITY OF LAKE ALFRED	10.5276	11.8996	13.4793	13.3650	13.3907	13.1525
329		CITY OF LAKE WALES	9.6535	11.0038	12.6785	13.5330	14.2345	14.7711
330		CITY OF LAKELAND	4.4631	4.8378	5.4688	5.4773	5.4423	5.3054
331		CITY OF MULBERRY	10.2844	11.0547	11.8851	12.3237	12.4644	12.0639
332		CITY OF POLK CITY	9.5835	10.3769	13.4953	12.9647	12.8224	12.6980
333		CITY OF WINTER HAVEN	8.4036	9.2762	10.6762	10.8994	11.0839	11.0789
334		TOWN OF DUNDEE	10.5607	11.6042	13.0931	13.0952	13.1893	12.9641
335		TOWN OF HILLCREST HEIGHTS	0.3996	0.4268	0.4598	0.4485	1.4576	1.4501
336		TOWN OF LAKE HAMILTON	12.9601	14.1354	15.9704	16.6673	16.2772	16.0899
337		VILLAGE OF HIGHLAND PARK	12.1458	12.4276	12.9327	12.7527	12.8854	12.6889
338	Putnam	CITY OF CRESCENT CITY	8.8371	9.7823	10.8070	11.1700	11.6157	11.8763
339		CITY OF PALATKA	9.5569	10.1686	11.3886	11.8081	12.2084	12.3494
340		TOWN OF INTERLACHEN	10.4955	11.9798	13.3284	13.5086	14.0652	14.4716
341		TOWN OF POMONA PARK	6.1911	7.2241	8.1762	8.4302	8.7697	8.9493
342		TOWN OF WELAKA	6.8279	7.8730	8.8210	9.1621	9.5334	9.8101
343	St Johns	CITY OF ST AUGUSTINE	9.2255	10.1562	11.1776	11.2349	11.3689	11.1440
344		CITY OF ST AUGUSTINE BEACH	2.5992	2.8006	2.9663	3.1975	3.1463	3.0008
345		TOWN OF HASTINGS	9.3214	10.5660	12.7488	13.3016	14.0092	13.5712
346	St Lucie	CITY OF FT PIERCE	8.2732	8.4702	10.9637	12.1190	13.5001	14.6637
347		CITY OF PORT ST LUCIE	6.4069	6.7127	7.2021	7.2764	7.2912	7.0744
348		TOWN OF ST LUCIE VILLAGE	1.6934	1.7431	1.8432	1.8434	1.8721	1.8725
349	Santa Rosa	CITY OF GULF BREEZE	1.9328	1.9662	2.0724	2.0841	2.0688	2.1326
350		CITY OF MILTON	3.6407	3.7453	4.0372	4.1274	4.1826	4.3035
351		TOWN OF JAY	2.0134	2.1468	2.2000	2.1287	2.1549	2.1405
352	Sarasota	CITY OF NORTH PORT	6.9830	7.6803	8.1328	7.8832	7.5482	7.2281
353		CITY OF SARASOTA	3.9869	4.5804	5.1419	5.5005	5.8988	6.2618
354		CITY OF VENICE	4.3603	4.6304	4.8874	4.8305	4.7016	4.5525
355	Seminole	CITY OF ALTAMONTE SPRINGS	3.6927	4.1008	4.5459	4.8433	5.1610	5.5247
356		CITY OF CASSELBERRY	6.3562	6.9083	7.4312	7.4370	7.5295	7.2798
357		CITY OF LAKE MARY	4.5941	4.9167	5.1786	5.2147	5.2228	5.1828
358		CITY OF LONGWOOD	6.2940	6.7569	7.2263	7.2385	7.3155	7.2944
359		CITY OF OVIEDO	5.8721	6.3411	6.6488	6.6376	6.5134	6.3665
360		CITY OF SANFORD	8.5906	9.1569	10.0925	10.4076	10.6536	10.6365
361		CITY OF WINTER SPRINGS	4.0741	4.3527	4.6364	4.6187	4.5739	4.5053
362	Sumter	CITY OF BUSHNELL	5.1085	5.1407	5.4623	5.5295	5.6751	5.6442
363		CITY OF CENTER HILL	3.9257	4.1167	4.4151	4.6039	3.4732	3.6869
364		CITY OF WEBSTER	7.7840	7.6634	8.1744	8.3950	8.4332	8.4341
365		CITY OF WILDWOOD	4.1348	4.0938	4.3811	4.3960	3.8872	3.9842
366	Suwannee	CITY OF LIVE OAK	6.5800	6.9377	7.7707	8.2366	9.0513	9.7726
367		TOWN OF BRANFORD	4.4281	4.6206	5.1107	4.9991	5.6930	5.2871
368	Taylor	CITY OF PERRY	4.8714	5.1644	5.4977	5.6093	5.7474	5.8753
369	Union	CITY OF LAKE BUTLER	2.2816	2.4687	2.7429	2.8349	3.0026	3.2735
370		TOWN OF WORTHINGTON SPRINGS	1.6531	1.6894	1.7558	1.7676	1.8233	1.8966
371	Volusia	DAYTONA BEACH	8.2902	9.2680	10.5530	11.0060	11.2604	11.4707

	B	C	D	E	F	G	H	I
3	Comparison of City Operating Majority Vote Rates 2010-15							
4								
5			2010	2011	2012	2013	2014	2015
6	County	Municipality	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate
372		DAYTONA BEACH SHORES	5.8111	6.5092	6.5677	6.3494	6.1253	5.8478
373		DEBARY	3.4389	3.7253	4.0266	3.9545	3.9051	3.9328
374		DELAND	7.5441	8.4190	9.3157	9.5146	9.4176	9.2545
375		DELTONA	6.9778	9.1305	9.6072	9.3224	8.9361	8.5303
376		EDGEWATER	8.6858	10.4055	10.6886	10.4537	10.2044	9.8395
377		HOLLY HILL	6.6632	7.2538	8.1418	8.7523	8.9296	9.3520
378		LAKE HELEN	6.9387	8.0543	8.8307	8.8527	8.6480	8.6819
379		NEW SMYRNA BEACH	4.8718	5.2249	5.5275	5.6549	5.6534	5.2576
380		OAK HILL	7.1459	7.9853	8.2702	8.4153	8.4514	8.4335
381		ORANGE CITY	6.8007	7.6283	8.2332	8.0563	7.9290	7.7947
382		ORMOND BEACH	4.4432	4.7875	5.1817	5.2373	5.2264	5.1353
383		PIERSON	5.3414	5.9664	6.4665	6.3154	6.3786	6.5438
384		PONCE INLET	6.5122	6.9981	7.2421	7.2957	7.1245	6.8374
385		PORT ORANGE	6.2670	6.5302	6.9458	6.9271	6.7986	6.6498
386		SOUTH DAYTONA	6.6638	7.2757	8.1837	8.6791	8.9707	9.0465
387	Wakulla	CITY OF ST MARKS	5.4993	6.1878	6.2909	6.6292	6.7616	6.8541
388	Walton	CITY OF DEFUNIAK SPRINGS	4.7065	4.7524	5.0310	5.0946	5.2774	5.3034
389		CITY OF FREEPORT	4.7394	5.7359	6.3982	6.6893	6.8048	6.9078
390	Washington	CITY OF CHIPLEY	5.8235	6.1175	6.6436	6.8054	7.3892	7.6609
391		CITY OF VERNON	2.1818	2.4490	2.5626	2.7572	2.9991	3.0008
392	Multi-County	CITY OF FANNING SPRINGS	2.5100	2.8349	3.5205	6.1938	3.7359	3.7587
393		FLAGLER BEACH	4.1275	5.5226	6.1118	2.1294	6.0686	5.7766
394		TOWN OF LONGBOAT KEY	1.9056	1.9916	2.1359	3.6245	2.0954	2.1170
395								
396	Note: General fund operating levies only.							

	B	C	D	E	F	G	H	I
3	Comparison of Independent District Majority Vote Rates 2010-15							
4								
5			2010	2011	2012	2013	2014	2015
6	County	Independent Special District	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate
7	Alachua	ALACHUA CO LIBRARY DIST	1.3714	1.4353	1.5706	1.6228	1.6461	1.6515
8	Baker	BAKER COUNTY HOSPITAL AUTHORITY	1.1381	1.1984	1.3341	1.3847	1.4166	1.4602
9	Bay	BEACH MOSQUITO CONTROL DIST	0.2174	0.2356	0.2587	0.2686	0.2722	0.2695
10	Brevard	MERRITT ISLAND LIBRARY DISTRICT	0.1077	0.1228	0.1307	0.1279	0.1258	0.1231
11	Broward	BROWARD CO CHILDREN'S SERV CNCL	0.4893	0.5025	0.5205	0.5110	0.4974	0.4751
12		CENTRAL BROWARD WATER CONTROL	1.1384	1.2666	1.3562	1.3977	1.4603	1.499
13		FT LAUDERDALE DOWNTOWN DEV	0.5439	0.5690	0.5771	0.5939	0.5882	0.5173
14		HILLSBORO INLET DISTRICT	0.1195	0.1228	0.1263	0.1240	0.1202	0.1149
15		NORTH BROWARD HOSPITAL DIST	2.2349	2.3100	2.4010	2.3670	2.3159	2.2268
16		SOUTH BROWARD HOSPITAL DISTRICT	1.6010	1.6379	1.7231	1.7233	1.7313	1.7799
17		TINDALL HAMMOCK IRR & SOIL	6.1415	6.3922	6.3046	5.6819	5.626	5.1471
18	Citrus	CITRUS CO MOSQUITO CONTROL	0.3194	0.3316	0.3615	0.3547	0.3814	0.4438
19		CITRUS COUNTY HOSPITAL BOARD	1.3577	1.4096	1.5364	1.5075	1.6214	
20		HOMOSASSA SPECIAL WATER DIST	0.8433	0.8880	0.9572	0.9845	1.0265	1.0338
21	Collier	BIG CORKSCREW FIRE CONTROL DIS	4.5705	5.6569	5.8706	5.7391	5.4754	5.1587
22		COLLIER MOSQUITO CONTROL DIST	0.0906	0.0966	0.1012	0.1093	0.1075	0.103
23		GREATER NAPLES FIRE RESCUE DIS						2.2264
24		EAST NAPLES FIRE CONT&RES DIS	2.0529	2.2250	2.3849	2.3605	2.3273	
25		GOLDEN GATE FIRE CTRL & RESC	1.6661	1.8619	1.9315	1.9260	1.8824	
26		IMMOKALEE FIRE CONTROL DIST	3.8789	4.2770	4.7453	4.8024	5.0289	4.9833
27		NORTH NAPLES FIRE CONTROL DIST	1.2278	1.2899	1.3555	1.3547	1.3407	1.2925
28	Columbia	LAKE SHORE HOSPITAL	2.2790	2.3802	2.5944	2.6441	2.7484	2.8075
29	Miami-Dade	DADE CO DOWNTOWN DEV AUTH	0.6470	0.6219	0.5771	0.5192	0.4723	0.4255
30		THE CHILDREN'S TRUST	0.5492	0.5452	0.5389	0.5120	0.4798	0.4596
31	Flagler	EAST FLAGLER MOSQUITO CONTROL	0.2573	0.3043	0.3407	0.3455	0.341	0.3312
32	Franklin	ALLIGATOR POINT WATER RES DIST	3.3708	3.4677	4.1956	4.3869	4.7651	4.8867
33		DOG ISLAND CONSERVATION DIST	6.3916	6.4437	8.0221	9.2008	9.5074	9.9007
34		EASTPOINT WATER & SEWER DIST	2.2982	2.4397	2.7155	2.8741	3.0051	3.1201
35	Glades	BUCKHEAD RIDGE MOSQUITO CTRL	1.2325	1.4855	1.5868	1.5703	1.6426	1.7078
36	Hardee	HARDEE CO INDIGENT HEALTH CARE	0.3661	0.3843	0.3999	0.4199	0.4501	0.4342
37	Hendry	HENDRY COUNTY HOSPITAL AUTH	4.3765	4.6240	4.8749	4.9297	5.0168	5.0219
38	Hillsborough	HILLSBOROUGH CHILDREN'S BOARD	0.6606	0.7016	0.7616	0.7521	0.7422	0.7242
39		HILLSBOROUGH TRANSIT AUTH	0.6190	0.6569	0.7122	0.7017	0.6907	0.6704
40		TAMPA PORT AUTHORITY	0.2730	0.2907	0.3168	0.3144	0.3121	0.3067
41	Indian River	INDIAN RIVER MEMORIAL HOSPITAL	1.0495	1.1355	1.2400	1.2548	1.2539	1.2085
42		INDIAN RIVER MOSQUITO CTRL DIS	0.2745	0.2970	0.3244	0.3283	0.328	0.3161
43	Jackson	CAMPBELLTON/GRACEVILLE HOSP	1.5657	1.5971	1.6648	1.6752	1.6816	1.6128
44	Lake	LAKE CO WATER AUTH	0.2853	0.3164	0.3561	0.3667	0.372	0.3703
45		NORTH LAKE CO HOSPITAL DIST	1.2156	1.3362	1.5000	1.5471	1.5704	1.5623
46		SOUTH LAKE CO HOSPITAL DIST	1.2664	1.4227	1.5923	1.6115	1.606	1.5747
47	Lee	ALVA FIRE CONTROL DIST	4.9875	5.6756	6.0147	6.1647	6.1603	5.974
48		BAYSHORE FIRE CONTROL DIST	4.7981	5.2719	5.3844	5.4971	5.42	5.3027
49		BONITA SPRINGS FIRE CONT DIST	2.8649	2.9909	3.2233	3.2130	3.1434	3.0203
50		CAPTIVA EROSION PREVENTION	0.2474	0.2571	0.3064	0.3177	0.3203	0.3104
51		CAPTIVA FIRE CONTROL DIST	0.9344	0.9709	1.2157	1.4279	1.4395	1.3947
52		ESTERO FIRE RESCUE	2.7376	2.7838	2.9598	2.9177	2.8858	2.767
53		FT MYERS BEACH FIRE CONT	3.0217	3.1701	3.3898	3.3981	3.3211	3.1831
54		FT MYERS BEACH LIBRARY DIST	0.6839	0.7175	0.7672	0.7691	0.7517	0.7204
55		FT MYERS BEACH MOSQ CONT	0.0914	0.0959	0.1044	0.1132	0.1105	0.1058
56		FT MYERS SHORES FIRE DIST	3.1016	3.2191	3.3778	3.2679	3.3029	3.2628
57		IONA MCGREGOR FIRE DIST	3.0685	3.2289	3.4199	3.4077	3.3257	3.2364
58		LEE CO HYACINTH CONTROL	0.0384	0.0401	0.0423	0.0420	0.0412	0.0399
59		LEE CO MOSQUITO CONTROL DIS	0.2951	0.3221	0.3248	0.3223	0.3163	0.3064
60		LEHIGH ACRES FIRE CTRL	10.1173	10.8203	11.2078	10.6969	10.2077	9.6134
61		MATLACHA PINE ISLAND FIRE	4.0353	4.2700	4.7571	4.7664	4.7921	4.6799
62		NORTH FORT MYERS FIRE CTRL	3.7758	3.9306	4.1328	4.1453	4.1184	4.0711
63		SAN CARLOS PARK FIRE CNTRL	3.7095	3.8533	3.9631	3.9656	3.9067	3.76
64		SANIBEL FIRE & RESCUE DIST	0.9858	0.9944	1.0225	1.0736	1.063	1.0388

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3	Comparison of Independent District Majority Vote Rates 2010-15							
4								
5			2010	2011	2012	2013	2014	2015
6	County	Independent Special District	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate
65		Sanibel Public Library		0.3783	0.4041	0.4082	0.4036	0.3939
66		SOUTH TRAIL FIRE CONTROL	2.8139	3.0541	3.2724	3.2543	3.2252	3.1318
67		TICE FIRE CONTROL	4.5400	4.9738	5.2966	5.6665	5.6269	5.4872
68		UPPER CAPTIVA FIRE PROT & RESC	3.2005	3.4119	3.9801	4.2534	4.3264	4.2586
69	Levy	CEDAR KEY SPEC WATER & SEW DIS	1.0037	1.0378	1.1857	1.2020	1.2316	1.25
70	Manatee	CEDAR HAMMOCK FIRE RESCUE	1.3211	1.4430	1.6015	1.5936	1.547	1.4839
71		EAST MANATEE FIRE AND RESCUE	1.1277	1.1991	1.2751	1.2462	1.1916	1.1339
72		MANATEE CO MOSQUITO DIST	0.1479	0.1567	0.1680	0.1668	0.1635	0.1579
73		PALMS OF TERRA CEIA	6.1650	6.4621	6.9445	7.0203	7.0283	6.8703
74		SOUTHERN MANATEE FIRE & RESCUE	1.3276	1.4023	1.5242	1.5184	1.483	1.4426
75	Marion	CITY OF OCALA DOWNTOWN DEV 'A'	1.6369	1.6685	1.8089	1.7843	1.7252	1.7243
76		CITY OF OCALA DOWNTOWN DEV 'B'	1.6242	1.7051	1.8199	1.9034	1.8848	1.8773
77		CITY OF OCALA DOWNTOWN DEV 'C'	1.1885	1.2398	1.3569	1.4333	1.4802	1.4857
78	Martin	MARTIN CO CHILDREN'S SERV	0.4217	0.4410	0.4720	0.4777	0.4827	0.4728
79	Monroe	FLORIDA KEYS MOSQUITO CTRL	0.6213	0.6573	0.6869	0.6848	0.6722	0.6463
80		KEY LARGO FIRE RESCUE/EMER MED	0.8715	0.9506	0.9944	0.9922	0.981	0.9407
81	Nassau	AMELIA ISLAND MOSQUITO CONTROL	0.1394	0.1486	0.1644	0.1695	0.1687	0.1663
82	Okaloosa	DESTIN FIRE CONTROL DIST	1.2025	1.3165	1.4468	1.4558	1.4301	1.3841
83		EAST NICEVILLE FIRE DIST	2.3708	2.4034	2.4997	2.4890	2.4917	2.4898
84		FLOROSA FIRE CONTROL DIST	1.1786	1.2207	1.3118	1.3392	1.355	1.3464
85		NORTH BAY FIRE DISTRICT	2.1191	2.3107	2.4639	2.4467	2.4513	2.4317
86		OCEAN CITY/WRIGHT FIRE CNTRL	2.0693	2.1682	2.3119	2.3372	2.3316	2.3162
87		OKALOOSA ISLAND FIRE DISTRICT	3.5089	3.8698	4.2053	4.1784	4.0694	3.9138
88	Okeechobee	OKEECHOBEE CHILDREN'S SERVICES	0.4578	0.4941	0.5625	0.5893	0.6273	0.6341
89	Orange	ORANGE COUNTY LIBRARY DIST	0.5148	0.5369	0.5641	0.5580	0.5439	0.5106
90	Palm Beach	GREATER BOCA RATON BCH & PARK	1.1171	1.1538	1.1993	0.8448	1.1807	1.1425
91		HEALTH CARE DISTRICT	1.2814	1.3228	1.3789	1.1893	1.3182	1.2452
92		JUPITER INLET DISTRICT	0.1338	0.1383	0.1433	1.3568	0.1377	0.1329
93		PALM BEACH CHILDREN'S SERVICES	0.7978	0.8236	0.8585	0.1417	0.8208	0.7754
94		WEST PALM BEACH DWNTWN DEV	252.4243	1452.8080	8472.7037	32382.8200	172482.7	954742.4
95	Pasco	PASCO CO MOSQ CONTROL DIST	0.2155	0.2236	0.2524	0.2595	0.2612	0.2593
96	Pinellas	CLEARWATER DOWNTOWN DEV BOARD	1.2739	1.3845	1.5788	1.5645	1.5082	1.4402
97		EAST LAKE TARPON FIRE CNTRL		1.9528	2.1278	2.1156	2.0856	2.0396
98		LEALMAN FIRE & RESCUE	5.4876	5.9771	6.6462	6.5515	6.3869	6.1477
99		PALM HARBOR SPC FIRE DIST	2.4521	2.5530	2.7465	2.7406	2.6821	2.5949
100		PINELLAS JUVENILE WELFARE	1.0075	1.0671	1.1409	1.1265	1.0964	1.0576
101		PINELLAS PARK WATER MGMT DIST	3.7352	4.0183	4.3499	4.2725	4.1843	4.0572
102		PINELLAS SUNCOAST TRANSIT	0.7743	0.8233	0.8812	0.8703	0.8449	0.8134
103	Polk	LAKE REGION LAKES MGMT DIST	0.4549	0.4999	0.5469	0.5481	0.5451	0.5322
104		LAKELAND AREA MASS TRANSIT DIS	0.6688	0.7096	0.7773	0.7786	0.8107	0.8066
105		LAKELAND DOWNTOWN DEVELOPMENT	2.3582	3.0983	4.9463	6.1471	7.9025	7.6277
106	St Johns	ANASTASIA MOSQUITO CONTROL	0.1859	0.1993	0.2163	0.2178	0.2169	0.2364
107		PONTE VEDRA MUNCP SERV DIST	0.4411	0.4496	0.4679	0.4674	0.4646	0.4519
108		ST AUGUSTINE AIRPORT AUTHORITY	0.2499	0.2679				
109		ST AUGUSTINE PORT WTWY & BCH	0.0653	0.0708	0.0768	0.0773	0.0768	0.0742
110	St Lucie	ST LUCIE CHILDREN'S SERVICES	0.6610	0.6928	0.7410	0.7234	0.7307	0.7168
111		ST LUCIE CO FIRE DIST	3.7688	3.9503	4.2254	4.1254	4.1671	4.0879
112	Santa Rosa	AVALON BEACH/MULAT FIRE DIST	1.1812	1.2090	1.3418	2.0601	2.0576	2.1166
113		MIDWAY FIRE PROTECTION DIST	1.7177	1.8037	1.9773	2.0081	1.9839	2.0011
114	Sarasota	SARASOTA CO PUBLIC HOSPITAL	1.4358	1.5457	1.6392	1.6120	1.5723	1.5181
115	Volusia	HALIFAX HOSPITAL	3.9316	4.3473	4.8043	4.9835	5.0856	5.1498
116		SOUTHEAST VOLUSIA HOSPITAL	3.8454	4.1165	4.2297	4.2015	4.1055	3.9825
117		WEST VOLUSIA HOSPITAL	2.1373	2.4621	2.6604	2.6459	2.6002	2.5554
118	Walton	SOUTH WALTON FIRE DIST	1.2091	1.2819	1.3574	1.3370	1.2866	1.199
119		SOUTH WALTON MOSQUITO CONTROL	0.1509	0.1599	0.1693	0.1668	0.1606	0.1518
120	Note: Operating levies only.							

	B	C	D	E	F	G	H	I	J
2									
3			Comparison of Multi-County Majority Vote Rates 2010-15						
4									
5				2010	2011	2012	2013	2014	2015
6			District	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate	Majority Vote Rate
7			Water Management Districts						
8			St. Johns Water Mgmt. Dist.	0.4611	0.6062	0.3591	0.6619	0.6581	0.641
9			Suwannee River Water Management District	0.4458	0.4882	0.5542	0.5694	0.5871	0.5933
10			South Florida Water Management District						
11			Districtwide	0.3558	0.3655	0.1836	0.3666	0.3539	0.3338
12			Okeechobee Basin	0.3895	0.3896	0.2005	0.3984	0.3839	0.3616
13			Everglades Construction	0.1245	0.1274	0.0640	0.1273	0.1226	0.1155
14			Big Cypress	0.3236	0.3454	0.1711	0.3591	0.3535	0.3387
15			Southwest Fl. Water Mgmt. Dist.						
16			Districtwide	0.5514	0.9401	1.0185	1.0118	0.9998	0.9721
17			Alafia River Basin	0.3101	Disolved				
18			Coastal Rivers Basin	0.2651	Disolved				
19			Hillsborough River Basin	0.3416	Disolved				
20			Manasota Basin	0.2210	Disolved				
21			Northwest Hillsborough Basin	-	Disolved				
22			Peace River Basin	0.2799	Disolved				
23			Pinellas-Anclote River Basin	0.5074	Disolved				
24			Withlacoochee River Basin	0.3162	Disolved				
25			Northwest Florida Water Mgmt. Dist.	0.0492	0.0517	0.0560	0.0569	0.0571	0.0565
26									
27			Other Multi-County Districts						
28			Florida Inland Navigation Dist.	0.0461	0.0478	0.0494	0.0483	0.0467	0.0441
29			West Coast Inland Navigation Dist.	0.0640	0.0681	0.0725	0.0717	0.0701	0.0677
30			Sebastian Inlet Dist.	0.1597	0.1869	0.1200	0.1966	0.1946	0.1888
31			Port Labelle Community Dev. Dist.	7.8280	8.6739	9.3299	9.3723	9.6697	9.6508
32			Reedy Creek Improvement	7.0291	7.0427	7.8629	7.7103	7.3912	7.3212
33			Boca Grande Fire Cntl. Dist.	1.1627	1.2203	1.2926	1.3007	1.2663	1.2468
34			Rainbow Lakes Estate	3.7213	4.3267	5.4831	5.7784	6.1015	5.8954
35									
36			Note: Operating levies only.						

REVENUE ESTIMATING CONFERENCE

Tax: Corporate Income Tax

Issue: Renewable Energy Production Credits

Bill Number(s): SB 1272

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): Senator Hukill

Month/Year Impact Begins: July 1, 2016

Date of Analysis: 2/4/2016

Section 1: Narrative

a. Current Law: 220.193, F.S., (3) An annual credit against the tax imposed by this section shall be allowed to a taxpayer, based on the taxpayer's production and sale of electricity from a new or expanded Florida renewable energy facility. For a new facility, the credit shall be based on the taxpayer's sale of the facility's entire electrical production. For an expanded facility, the credit shall be based on the increases in the facility's electrical production that are achieved after May 1, 2012.

(b) The credit may be claimed for electricity produced and sold on or after January 1, 2013. Beginning in 2014 and continuing until 2017, each taxpayer claiming a credit under this section must apply to the Department of Agriculture and Consumer Services by the date established by the Department of Agriculture and Consumer Services for an allocation of available credits for that year. The application form shall be adopted by rule of the Department of Agriculture and Consumer Services in consultation with the commission. The application form shall, at a minimum, require a sworn affidavit from each taxpayer certifying the increase in production and sales that form the basis of the application and certifying that all information contained in the application is true and correct.

(g) Notwithstanding any other provision of this section, credits for the production and sale of electricity from a new or expanded Florida renewable energy facility may be earned between January 1, 2013, and June 30, 2016. The combined total amount of tax credits which may be granted for all taxpayers under this section is limited to \$5 million in state fiscal year 2012-2013 and \$10 million per state fiscal year in state fiscal years 2013-2014 through 2016-2017. If the annual tax credit authorization amount is not exhausted by allocations of credits within that particular state fiscal year, any authorized but unallocated credit amounts may be used to grant credits that were earned pursuant to s. [220.192](#) but unallocated due to a lack of authorized funds.

b. Proposed Change:

(b) The credit may be claimed for electricity produced and sold on or after January 1, 2013. ~~Beginning in 2014 and continuing until 2017,~~ Each taxpayer claiming a credit under this section must apply to the Department of Agriculture and Consumer Services by the date established by the Department of Agriculture and Consumer Services for an allocation of available credits for that year. The application form shall be adopted by rule of the Department of Agriculture and Consumer Services in consultation with the commission. The application form shall, at a minimum, require a sworn affidavit from each taxpayer certifying the increase in production and sales that form the basis of the application and certifying that all information contained in the application is true and correct.

(g) ~~Notwithstanding any other provision of this section, credits for the production and sale of electricity from a new or expanded Florida renewable energy facility may be earned between January 1, 2013, and June 30, 2016.~~ The combined total amount of tax credits which may be granted for all taxpayers under this section is limited to \$15 million per state fiscal year ~~\$5 million in state fiscal year 2012-2013 and \$10 million per state fiscal year in state fiscal years 2013-2014 through 2016-2017.~~ If the annual tax credit authorization amount is not exhausted by allocations of credits within that particular state fiscal year, any authorized but unallocated credit amounts may be carried forward ~~used to grant credits that were earned pursuant to s. 220.192 but unallocated due to a lack of authorized funds.~~

Section 2: Description of Data and Sources

Office of Energy – Renewable Energy Tax Incentives Analysis

http://www.freshfromflorida.com/content/download/42676/988763/Analysis_of_the_Economic_Contribution_of_the_2014_Renewable_Energy_Tax_Incentives_02_13_15.pdf

Florida Renewable Energy Production Credit Program Status			
Fiscal Year	Appropriation	Total Credits Approved	Unused Credits
2012-13	\$5 million	\$5 million	\$0
2013-14	\$10 million	\$10 million	\$0
2014-15	\$10 million	\$10 million	\$0

REVENUE ESTIMATING CONFERENCE

Tax: Corporate Income Tax

Issue: Renewable Energy Production Credits

Bill Number(s): SB 1272

Section 3: Methodology (Include Assumptions and Attach Details)

The low estimate assumes recent experience (FY13-14, 14-15) of approved credits will remain constant. The middle estimate assumes a ramp up in approved credits reaching the new maximum amount in FY20-21. The high estimate assumes the new cap of \$15m will be fully utilized.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17		(\$15.0m)		(\$15.0m)		(\$10.0m)
2017-18	(\$15.0m)	(\$15.0m)	(\$10.0m)	(\$15.0m)	(\$10.0m)	(\$10.0m)
2018-19	(\$15.0m)	(\$15.0m)	(\$11.0m)	(\$15.0m)	(\$10.0m)	(\$10.0m)
2019-20	(\$15.0m)	(\$15.0m)	(\$13.5m)	(\$15.0m)	(\$10.0m)	(\$10.0m)
2020-21	(\$15.0m)	(\$15.0m)	(\$15.0m)	(\$15.0m)	(\$10.0m)	(\$10.0m)

List of affected Trust Funds: General Revenue

Section 5: Consensus Estimate (Adopted: 02/05/2016): The Conference adopted the high estimate, adjusting the first year's cash to (\$5m).

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17	(5.0)	(15.0)	0.0	0.0	0.0	0.0	(5.0)	(15.0)
2017-18	(15.0)	(15.0)	0.0	0.0	0.0	0.0	(15.0)	(15.0)
2018-19	(15.0)	(15.0)	0.0	0.0	0.0	0.0	(15.0)	(15.0)
2019-20	(15.0)	(15.0)	0.0	0.0	0.0	0.0	(15.0)	(15.0)
2020-21	(15.0)	(15.0)	0.0	0.0	0.0	0.0	(15.0)	(15.0)

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: 6 Day Holiday on Energy Star & Water Efficient Appliances

Bill Number(s): Proposed Language

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): N/A

Month/Year Impact Begins: September 16 to September 21, 2016

Date of Analysis: February 5, 2016

Section 1: Narrative

a. Current Law: There are currently no exemptions for energy efficient products.

b. Proposed Change: Energy Star and WaterSense products sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from 12:01 a.m. on September 16, 2016, through 11:59 p.m. on September 21, 2016, on the first \$1,500 of the sales price of an Energy Star product or a WaterSense product. However, a person is limited to one purchase of each specific type of Energy Star or WaterSense product listed in paragraph (2)(a) or paragraph (2)(b) with a sales price of \$500 or more. A second or subsequent purchase of a specific type of Energy Star or WaterSense product listed in paragraph (2)(a) or paragraph (2)(b) with a sales price of \$500 or more is subject to tax.

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

(a) "Energy Star product" means any air-conditioning unit, air purifier, ceiling fan, clothes washer, clothes dryer, dehumidifier, dishwasher, freezer, refrigerator, water heater, swimming pool pump, or package of light bulbs that is designated by the United States Environmental Protection Agency and the United States Department of Energy as meeting or exceeding each agency's requirements under the Energy Star program and that is affixed with an Energy Star label.

(b) "WaterSense product" means a bathroom sink faucet or faucet-related accessory, high-efficiency toilet or urinal, showerhead, or weather or sensor-based irrigation controller that is recognized as water efficient by the WaterSense program sponsored by the United States Environmental Protection Agency and that is affixed with a WaterSense label.

(3) The Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to ss. 120.536(1) and 120.54, Florida Statutes, to administer this section.

This act shall take effect July 1, 2016.

Section 2: Description of Data and Sources

U.S. Census 2012 NAICS Code 443111 Total Sales

U.S. Population

REC FL Demographic Estimating Conference (12/2015)

REC U.S. Nation Economic Estimate (12/2015)

Market Price Research

Energy Star shipment data (EPA)

Section 3: Methodology (Include Assumptions and Attach Details)

The 2014 REC adopted an impact based on the methodology used to create the current impact on May 30, 2014.

The estimate uses 2012 national total sales data for NAICS code 443111, household appliance stores, shared to Florida based on population. Florida's share is grown into the impact period using CPI. It is assumed that 50% of the total appliances sold are on the approved list of appliances. The list of potentially exempt items extends beyond the items covered by 443111, and the total impact is adjusted by 34% to reflect this. The amount of total appliance sales that are energy star certified is calculated as 71.7% and this is used to reduce the total estimate. It is assumed that consumers will either delay or speed up their purchases to take advantage of the 6 day holiday, and for this reason an additional 17 days are added. Additionally, an explicit addition of \$0.1 million is made for the inclusion of Dryers.

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: 6 Day Holiday on Energy Star & Water Efficient Appliances

Bill Number(s): Proposed Language

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17			\$(2.0 M)			
2017-18						
2018-19						
2019-20						
2020-21						

List of affected Trust Funds:

Sales and Use Tax Group

Section 5: Consensus Estimate (Adopted: 02/05/2016): The Conference adopted the proposed estimate.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17	(1.7)	0.0	(Insignificant)	0.0	(0.1)	0.0	(0.2)	0.0
2017-18	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2018-19	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2019-20	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17	(0.2)	0.0	(0.5)	0.0	(2.2)	0.0
2017-18	0.0	0.0	0.0	0.0	0.0	0.0
2018-19	0.0	0.0	0.0	0.0	0.0	0.0
2019-20	0.0	0.0	0.0	0.0	0.0	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0

Proposed Language
Energy Star Water Efficient Appliances
Impact

	A	B	C	D
1	Year	CPI		
2	2013	1.7%		
3	2014	1.6%		
4	2015	0.7%		
5	2016	0.5%		
6	2017	2.5%		
7				
8	2012			
9	US Pop.	314,799,465		
10	FL pop.	19,074,434		
11	FL % of US Population	6.06%		
12				
13				
14				
15	NAICS 443111 household appliance stores which covers refrigerators, dishwashers, ovens, irons, coffeemakers,			
16	hair dryers, delectric razors, room air conditioners, microwave ovens, sewing machines, vacuum cleaners, etc			
17		Total Sales 4431111		
18	2012	\$ 16,168,378,000		
19	Shared by FL% US Pop.	\$ 979,679,743		
20				
21	Grown by CPI to Impact period			
22	Year	CPI		
23	2013	\$ 996,334,299		
24	2014	\$ 1,012,275,648		
25	2015	\$ 1,019,361,577		
26	2016	\$ 1,024,458,385		
27	2017	\$ 1,050,069,845		
28				
29	Convert from CY to FY			
30	Year	CPI		
31	2013-14	\$ 1,004,304,973		
32	2014-15	\$ 1,015,818,612		
33	2015-16	\$ 1,021,909,981		
34	2016-17	\$ 1,037,264,115		
35				
36	% of total appliances on exempt list		50.0%	
37	% of Items of exempt list not covered by 443111		34.2%	
38	% of items energy star certified		71.7%	
39				
40	Total impact			
41	2016-17		\$ 29.9	
42	Adjust annual to day impact		\$ 0.1	
43				
44	6 day holiday	6	\$ 0.5	
45	Additional days	17	\$ 1.4	
46	Dryers		\$ 0.1	
47	Total holiday		\$ 2.0	
48				
49		Middle		
50		Cash	Recurring	
51	2016-17	\$ (2.0 M)		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	Energy Star Products 2014 update		Information obtained from Home Depot's and Lowes' websites															Cost per unit	
2			Home Depot							Lowes								of items under \$500	
3			Lows			Highs				Lows			Highs				Average	at whole sale (1/2 retail)	
4	Dishwasher Clothes Washer Air Conditioner Central Air*		329	359.1	404.1	494.1	584.1	989.1		289	329	359.1	1619.1	1649	1749		762.8	381	
5			239	299	329	1214.1	1259.1	1399		521.1	539.1	629.1	1394.1	1499	1529.1		904.2	329	
6			159	179	239	1899	2024	2099		229	279	329	399	499	559		741.1		
7																			
8	Ceiling Fan		44.97	46.97	59	449	499.99	612		39.96	46.96	99.98	459	498	564.95		285.1	285	
9	Air Purifiers		58.96	94	98.96	699	769	849		169	184.98	185.71	549	629	699		415.5		
10	Freezers		149	159	219	1394.1	1421.1	2051		404.1	449.1	476.1	1214.1	1394	2199		960.8		
11	Water Heaters		629.3	747	845	6264	6415	6521		499	624.5	825.29	1020.64	1118.79	1178.76		2,224.0		
12	Incandescent bulbs**																		
13	Flourescent bulbs^^		3.88	4.47	4.97	13.97	22.97	27.97									13.0	104	
14	Dehumidifier		178	179	199	299	329	379		169	177	209	249	259	279		242.1		
15	Programmable Thermostat***		149.99				199.99	239.99									196.7	197	
16	Refrigerator		318	449.1	512.1	3419.1	3509.1	3599.1		159	199	299	6749.1	8099	8549.1		2,988.4	512	
17	Bathroom Sink Faucets		11.78	18.11	18.46	148.39	148.39	149		15.2	18.46	23.03	2647.01	2805.35	2932.29		744.6		
18	Faucet Accessories****																		
19	High-Efficiency Toilets^^^		148	168	170.93	522	581	627									369.5	370	
20	High-Efficiency Urinals*****																		
21	Showerheads		8.27	9.99	10.8	288.19	302.4	771		8.33	11.98	14.03	254.62	288.71	341.1		192.5	96	
22	Sensor-based Irrigation Controllers^																		
23	Pool Pumps^^^^		343.96	380.99	639.16	937.99	1199	1298.99									800.0		
24																	Total	2,275	
25	Additional CES items		Home Depot							Lowes									
26	Price Range (Lowes & Home Depot website)		Lows			Highs				Lows			Highs						
27	Sewing machines																		
28	Garbage disposals																		
29	Stoves and ovens																		
30	Floor cleaning equipment																		
31	Vacuum cleaners		29.98	38.23				269											
32	Microwaves																		
33	Clothes dryers		449.1	494.1															
34																	Total of Averages		
35		Major	2001.3	2371.2	2747.2	14983.4	15541.4	17037.2		2270.2	2596.7	3126.59	12645.04	14517.79	16042.96		8823.415		
36		Misc.	769.81	722.53	1002.28	3058.54	3722.74	4574.95		576.45	643.37	961.91	4847.62	5420.06	5836.33		3,016.8		
37		Misc./Major	38.47%	30.47%	36.48%	20.41%	23.95%	26.85%		25.39%	24.78%	30.77%	38.34%	37.33%	36.38%		34.19%		

Proposed Language
Energy Star Water Efficient Appliances
Price Research

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
38																			
39	* Unable to find central air units for sale																		
40	**No energy star incandescent light bulbs are sold by Lowes or Home Depot																		
41	*** Home Depot only has 3 programmable thermostats that are energy star certified, and Lowes has none																		
42	**** Faucet accessories are all parts, none of which have been deemed Energy Star or Water Sense efficient																		
43	***** Neither Lowes nor Home Depot sells high efficiency urinals with Water Sense																		
44	^ Unable to find any efficient irrigation controllers, also neither Home Depot nor Lowes sells irrigation controllers that include sensors																		
45	^^ Lowes does not sell any energy star flourescent light bulbs																		
46	^^^ Lowes only sells High efficiency toilet tanks																		
47	^^^^ From various websites																		
48																			
49		Exempt items	Price Range (Lowes & Home Depot website)				Additional CES items												
50			Limited to the first of \$1,500				Price Range (Lowes & Home Depot website)												
51		Dishwashers					Sewing machines												
52		Clothes washers					Garbage disposals												
53		Room air conditioners					Stoves and ovens												
54		Air purifiers					Floor cleaning equipment												
55		Freezers					Vacuum cleaners												
56		Water heaters					Microwaves												
57		Ceiling fans					Clothes dryers												
58		Light bulbs																	
59		Dehumidifiers																	
60		Refrigerators																	
61		Bathroom sink faucets & accessories																	
62		High-efficiency toilets																	
63		High-efficiency urnals																	
64		Weather or sensor-based irrigation controllers																	

Proposed Language
Energy Star Water Efficient Appliances
Energy Star Data

	A	B	C	D	E	F	G	H
1	2012 Unit Shipment Data for Appliances					Using Energy Star Report		
2	25-Jul-12	Total	ENERGY STAR			Market Penetration % 2012		
3	Prepared by Kathleen Vokes, EPA	Units Shipped	Units Shipped			Dishwashers		89%
4		in 2012 (000)*	in 2012 (000)*			Clothes washers		66%
5	Residential Dishwashers	5,688.5	5,072.4			Room air conditioners		58%
6	Residential Clothes Washers	7,308.5	4,855.7			Freezers		44%
7	Room Air Conditioners	7,547.8	4,411.2			Water heaters		6%
8	Residential Refrigerators	8,647.6	6,584.7	Average Percent		Ceiling fans		19%
9	Total	29,192.4	20,924.0	71.68%		Dehumidifiers		99%
10	*Total units shipped are based on data from Appliance Magazine 2013					Refrigerators		76%
11						Average Percent		57%
12		2011	2012	2013				
13	major household appliances	36,890.0	37,692.0	39,354.0				
14	small electric household appliances	5,486.0	5,719.0	6,013.0				
15	household appliances (part of 33xx)	42,376.0	43,411.0	45,367.0				
16	FL share 5.5% of major HH appliance	2,330.7	2,387.6	2,495.2				
17	FL exp /HH	271.9	275.0	284.0				
18	BEA Personal Consumption Expenditures by Type of Product							
19	http://www.bea.gov/iTable/print.cfm?fid=F001828B5519094DB65FDBA800CC36C88D0215B824							
20	http://www.energystar.gov/ia/partners/downloads/unit_shipment_data/2012_USD_Summary_Report.pdf?2ff1-a477							
21	Pool Data							
22	http://consensus.fsu.edu/fbc/pool-efficiency/ResidentialSwimmingPoolSurvey.pdf							

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Saturday Sales Tax Holiday

Bill Number(s): CS/SB 1236

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): Senator Garcia

Month/Year Impact Begins: July 1, 2016 with a one month lag to collections

Date of Analysis: February 5, 2016

Section 1: Narrative

a. Current Law: No such provision exists under current law

b. Proposed Change:

Section 1. Small Business Saturday sales tax holiday. —

(1) As used in this section, the term “small business” means a dealer, as defined in s. 212.06, Florida Statutes, that registered with the Department of Revenue and began operations before December 31, 2015, and that owed and remitted to the Department of Revenue less than \$200,000 in total tax under chapter 212, Florida Statutes, for the 1-year period ending June 30, 2016. If the dealer has not been in operation for an entire year as of June 30, 2016, to qualify as a small business under this section, the dealer must have owed and remitted less than \$200,000 in total tax under chapter 212, Florida Statutes, for the period beginning on the date that the dealer began operations and ending June 30, 2016. If the dealer is eligible to file a consolidated return pursuant to s. 212.11(1)(e), Florida Statutes, the total tax under chapter 212, Florida Statutes, owed and remitted from all of the dealer’s places of business must be less than \$200,000 for the applicable period ending June 30, 2016.

(2) A small business, at its option during the period from 12:01 a.m. on November 26, 2016, through 11:59 p.m. on November 26, 2016, is not required to collect the tax levied under chapter 212, Florida Statutes, on the sale at retail, as defined in s. 212.02(14), Florida Statutes, of any item or article of tangible personal property, as defined in s. 212.02(19), Florida Statutes, having a sales price of \$1,000 or less per item.

(3) The Department of Revenue may, and all conditions are deemed to be met to, adopt emergency rules pursuant to ss. 120.536(1) and 120.54, Florida Statutes, to administer this section.

Section 2. For the 2016-2017 fiscal year, the sum of \$200,000 of nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of administering this act.

This act shall take effect July 1, 2016.

Section 2: Description of Data and Sources

2012 and 2013 Department of Revenue Annual Sales Tax Data Files

Total sales tax growth rate REC General Revenue 1/2016

Section 3: Methodology (Include Assumptions and Attach Details)

Taxable sales for filers with less than \$200,000 in sales tax owed or remitted were found using DOR annual sales files. This group was further limited to dealers that did not have any estimated payment amounts either in the current or prior periods to remove any dealer that would be eligible to file a consolidated return. The total sales tax amount due was divided by 365 to get the average daily sales tax collections for all qualifying filers. It is assumed that some portion of purchases from the surrounding days would get shifted onto the sales tax holiday. The high estimate assumes 7 additional days. The middle estimate assumes 4 additional days, and the low estimate assumes 2 additional days.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17	\$(79.2 M)		\$(49.5 M)		\$(29.7 M)	
2017-18						
2018-19						
2019-20						
2020-21						

List of affected Trust Funds:

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Saturday Sales Tax Holiday

Bill Number(s): CS/SB 1236

Sales and Use Tax Trust Fund Group

Section 5: Consensus Estimate (Adopted:02/05/2016): The Conference adopted the average of the middle and low reduced by 15%.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17	(29.7)	0.0	(Insignificant)	0.0	(1.0)	0.0	(2.9)	0.0
2017-18	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2018-19	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2019-20	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17	(3.0)	0.0	(6.9)	0.0	(36.6)	0.0
2017-18	0.0	0.0	0.0	0.0	0.0	0.0
2018-19	0.0	0.0	0.0	0.0	0.0	0.0
2019-20	0.0	0.0	0.0	0.0	0.0	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0

	A	B	C	D	E	F	G
9	Annual Totals for Business without estimated payments with less than \$200,000 Remitted or owed for purchases of \$1,000 or less						
10		Taxable Sales (\$M)	Sales Tax at 6% (\$M)				
11	2012 w/ Reduction factors	\$ 45,101	\$ 2,706				
12	2013 w/ Reduction factors	\$ 48,142	\$ 2,889				
13	CY to FY 2012-13	\$ 46,622	\$ 2,797				
14							
15	Daily Values (B16/365)	\$ 127.73	\$ 7.66				
16							
17	Grown at Total Sales tax Growth						
18	2013-14	7.2%	\$ 8.2				
19	2014-15	7.7%	\$ 8.8				
20	2015-16	6.1%	\$ 9.4				
21	2016-17	5.4%	\$ 9.9				
22	2017-18	5.1%	\$ 10.4				
23	2018-19	4.6%	\$ 10.9				
24	2019-20	4.3%	\$ 11.3				
25	2020-21	4.2%	\$ 11.8				
26							
27	The High estimate assumes 7 additional days of shifted purchases			7			
28	The Middle estimate assumes 4 additional days of shifted purchases			4			
29	The Low estimate assumes 2 additional days of shifted purchases			2			
30							
31	Factors for Change from \$500 to \$1,000 purchase limit	1		1		1	
32							
33		High		Middle		Low	
34		Cash	Recurring	Cash	Recurring	Cash	Recurring
35	2016-17	\$ (79.2 M)		\$ (49.5 M)		\$ (29.7 M)	
36	2017-18						
37	2018-19						
38	2019-20						
39	2020-21						

	A	B	C	D	E	F	G	H	I
1	Taxable Sales = 0	No							
2	Taxable sales less than \$200K	Yes							
3	Estimated payment in current or prior period	No							
4									
5	Sum of Taxable Sales	Column Labels			Reduced Taxable Sales				
6	Row Labels	2012	2013	Reduction factor	2012	2013	CY to FY	Sales Tax @ 6%	Daily Sales Tax collections
7	Admissions	\$ 1,626,497,583	\$ 1,663,965,943	50%	\$ 813,248,791	\$ 831,982,971	\$ 822,615,881	\$ 49,356,952.88	\$ 135,224.53
8	Advertising	\$ 144,566,165	\$ 130,986,232	90%	\$ 14,456,616	\$ 13,098,623	\$ 13,777,620	\$ 826,657.19	\$ 2,264.81
9	Aircraft Dealers	\$ 197,857,712	\$ 165,018,046	90%	\$ 19,785,771	\$ 16,501,805	\$ 18,143,788	\$ 1,088,627.28	\$ 2,982.54
10	Appliances, Dinnerware and Cookware Stores	\$ 288,200,497	\$ 315,798,199	80%	\$ 57,640,099	\$ 63,159,640	\$ 60,399,870	\$ 3,623,992.17	\$ 9,928.75
11	Auto Parts & Accessories	\$ 1,743,063,838	\$ 2,102,719,642	25%	\$ 1,307,297,879	\$ 1,577,039,732	\$ 1,442,168,805	\$ 86,530,128.31	\$ 237,068.84
12	Bakeries	\$ 248,988,454	\$ 277,162,368	0%	\$ 248,988,454	\$ 277,162,368	\$ 263,075,411	\$ 15,784,524.67	\$ 43,245.27
13	Barber & Beauty Shops, Cosmetics, Health Spas	\$ 346,753,302	\$ 354,236,404	10%	\$ 312,077,971	\$ 318,812,764	\$ 315,445,368	\$ 18,926,722.05	\$ 51,854.03
14	Boat Dealers, Marinas	\$ 538,299,811	\$ 594,998,317	95%	\$ 26,914,991	\$ 29,749,916	\$ 28,332,453	\$ 1,699,947.19	\$ 4,657.39
15	Book Stores	\$ 147,954,010	\$ 128,377,707	0%	\$ 147,954,010	\$ 128,377,707	\$ 138,165,858	\$ 8,289,951.50	\$ 22,712.20
16	Building Contractors, Road & Realty Contractors, Elevator Sales	\$ 551,118,497	\$ 456,627,971	95%	\$ 27,555,925	\$ 22,831,399	\$ 25,193,662	\$ 1,511,619.70	\$ 4,141.42
17	Cabinetry, Windows, Doors & Signs	\$ 460,075,972	\$ 437,963,605	75%	\$ 115,018,993	\$ 109,490,901	\$ 112,254,947	\$ 6,735,296.82	\$ 18,452.87
18	Candy & Confectionaries, Concessions Stands	\$ 283,121,565	\$ 297,012,117	0%	\$ 283,121,565	\$ 297,012,117	\$ 290,066,841	\$ 17,404,010.45	\$ 47,682.22
19	Clothing & Alterations	\$ 2,115,097,750	\$ 2,103,653,923	0%	\$ 2,115,097,750	\$ 2,103,653,923	\$ 2,109,375,836	\$ 126,562,550.19	\$ 346,746.71
20	Commercial Fishermen	\$ 4,456,370	\$ 3,278,201	95%	\$ 222,818	\$ 163,910	\$ 193,364	\$ 11,601.86	\$ 31.79
21	Communications, TV Stations, Telephone & Telecommunications	\$ 260,412,925	\$ 255,991,937	75%	\$ 65,103,231	\$ 63,997,984	\$ 64,550,608	\$ 3,873,036.47	\$ 10,611.06
22	Delicatessens	\$ 354,627,651	\$ 383,338,930	0%	\$ 354,627,651	\$ 383,338,930	\$ 368,983,290	\$ 22,138,997.42	\$ 60,654.79
23	Dry Good Stores, Army/Navy Surplus	\$ 86,097,430	\$ 90,805,787	0%	\$ 86,097,430	\$ 90,805,787	\$ 88,451,609	\$ 5,307,096.53	\$ 14,539.99
24	Electrical & Plumbing, Well Drilling	\$ 193,130,881	\$ 200,528,080	50%	\$ 96,565,441	\$ 100,264,040	\$ 98,414,740	\$ 5,904,884.41	\$ 16,177.77
25	Feed & Seed	\$ 276,034,544	\$ 295,234,933	50%	\$ 138,017,272	\$ 147,617,467	\$ 142,817,369	\$ 8,569,042.16	\$ 23,476.83
26	Flea Markets	\$ 36,053,482	\$ 34,636,267	0%	\$ 36,053,482	\$ 34,636,267	\$ 35,344,875	\$ 2,120,692.49	\$ 5,810.12
27	Florists	\$ 206,165,716	\$ 207,036,811	0%	\$ 206,165,716	\$ 207,036,811	\$ 206,601,264	\$ 12,396,075.81	\$ 33,961.85
28	Fruit & Vegetable Stands	\$ 19,892,363	\$ 20,647,398	0%	\$ 19,892,363	\$ 20,647,398	\$ 20,269,881	\$ 1,216,192.84	\$ 3,332.04
29	Fuel Dealers	\$ 121,587,846	\$ 133,998,734	95%	\$ 6,079,392	\$ 6,699,937	\$ 6,389,665	\$ 383,379.87	\$ 1,050.36
30	Funeral Homes & Monuments, Caskets	\$ 17,905,996	\$ 14,638,017	75%	\$ 4,476,499	\$ 3,659,504	\$ 4,068,002	\$ 244,080.09	\$ 668.71
31	Furniture Stores	\$ 1,508,523,779	\$ 1,624,844,402	25%	\$ 1,131,392,834	\$ 1,218,633,302	\$ 1,175,013,068	\$ 70,500,784.08	\$ 193,152.83
32	Garages & Repair Shops, Body Shops	\$ 2,788,349,768	\$ 2,904,666,415	25%	\$ 2,091,262,326	\$ 2,178,499,811	\$ 2,134,881,068	\$ 128,092,864.11	\$ 350,939.35
33	General Merchandise, Mail Order	\$ 5,460,056,536	\$ 7,259,011,428	0%	\$ 5,460,056,536	\$ 7,259,011,428	\$ 6,359,533,982	\$ 381,572,038.92	\$ 1,045,402.85
34	Gift, Card & Novelty Shops, Toy Stores, Hobby Shops	\$ 915,472,681	\$ 908,242,859	0%	\$ 915,472,681	\$ 908,242,859	\$ 911,857,770	\$ 54,711,466.19	\$ 149,894.43
35	Graphic Arts & Printing Publishing, Engraving	\$ 731,349,638	\$ 728,495,125	80%	\$ 146,269,928	\$ 145,699,025	\$ 145,984,476	\$ 8,759,068.58	\$ 23,997.45
36	Grocery Stores, Convenience Stores	\$ 4,356,914,343	\$ 4,636,220,064	0%	\$ 4,356,914,343	\$ 4,636,220,064	\$ 4,496,567,203	\$ 269,794,032.21	\$ 739,161.73
37	Hardware Stores, Home Decorating, Light Machinery, Bicycle Shops	\$ 772,011,353	\$ 772,966,475	25%	\$ 579,008,515	\$ 579,724,857	\$ 579,366,686	\$ 34,762,001.13	\$ 95,238.36
38	Heating & A/C, Insulation	\$ 302,588,113	\$ 271,215,220	80%	\$ 60,517,623	\$ 54,243,044	\$ 57,380,333	\$ 3,442,820.00	\$ 9,432.38
39	Holiday Season Vendors	\$ 25,919,590	\$ 24,925,406	0%	\$ 25,919,590	\$ 24,925,406	\$ 25,422,498	\$ 1,525,349.87	\$ 4,179.04
40	Home Entertainment & Musical Instruments, Electronics Shops	\$ 1,698,479,302	\$ 1,684,634,623	25%	\$ 1,273,859,477	\$ 1,263,475,967	\$ 1,268,667,722	\$ 76,120,063.33	\$ 208,548.12
41	Horse, Cattle, & Pet Dealers, Equipment & Supplies	\$ 23,647,557	\$ 23,974,285	50%	\$ 11,823,778	\$ 11,987,142	\$ 11,905,460	\$ 714,327.62	\$ 1,957.06
42	Hotels & Transient Rentals	\$ 3,775,016,844	\$ 3,996,410,935	90%	\$ 377,501,684	\$ 399,641,094	\$ 388,571,389	\$ 23,314,283.34	\$ 63,874.75
43	Hotels & Transient Rentals, Local Option	\$ 21,934,370	\$ 19,653,489	90%	\$ 2,193,437	\$ 1,965,349	\$ 2,079,393	\$ 124,763.58	\$ 341.82
44	Implement Dealers	\$ 181,975,308	\$ 197,970,546	90%	\$ 18,197,531	\$ 19,797,055	\$ 18,997,293	\$ 1,139,837.56	\$ 3,122.84
45	Importing & Exporting	\$ 226,705,850	\$ 238,016,994	90%	\$ 22,670,585	\$ 23,801,699	\$ 23,236,142	\$ 1,394,168.53	\$ 3,819.64
46	Industrial Machinery, Motors, Hotel/Restaurant Equipment	\$ 474,743,970	\$ 450,252,119	90%	\$ 47,474,397	\$ 45,025,212	\$ 46,249,804	\$ 2,774,988.27	\$ 7,602.71
47	Insurance, Banking, Research, Income Tax Services, Information Services	\$ 147,856,092	\$ 126,775,357	95%	\$ 7,392,805	\$ 6,338,768	\$ 6,865,786	\$ 411,947.17	\$ 1,128.62
48	Interior Decorating, Painting, Paperhangers, Draperies	\$ 457,505,745	\$ 479,717,744	50%	\$ 228,752,872	\$ 239,858,872	\$ 234,305,872	\$ 14,058,352.32	\$ 38,516.03
49	Itinerant Vendors	\$ 295,512,331	\$ 333,981,705	0%	\$ 295,512,331	\$ 333,981,705	\$ 314,747,018	\$ 18,884,821.10	\$ 51,739.24
50	Junk & Scrap, Housewrecking, Salvage Yards	\$ 36,125,372	\$ 33,465,968	90%	\$ 3,612,537	\$ 3,346,597	\$ 3,479,567	\$ 208,774.02	\$ 571.98
51	Laundry & Cleaning Services	\$ 92,288,087	\$ 96,866,245	95%	\$ 4,614,404	\$ 4,843,312	\$ 4,728,858	\$ 283,731.50	\$ 777.35
52	Lumber & Building Materials, Prefab Buildings, Fallout Shelters	\$ 639,728,909	\$ 691,266,038	25%	\$ 479,796,682	\$ 518,449,528	\$ 499,123,105	\$ 29,947,386.30	\$ 82,047.63
53	Machine Shops & Foundries, Iron Works, Welding Shops	\$ 101,358,419	\$ 98,676,161	95%	\$ 5,067,921	\$ 4,933,808	\$ 5,000,865	\$ 300,051.87	\$ 822.06

	A	B	C	D	E	F	G	H	I
54	Manufacturing & Refining, Processing, Mining	\$ 1,997,782,084	\$ 1,914,871,906	98%	\$ 39,955,642	\$ 38,297,438	\$ 39,126,540	\$ 2,347,592.39	\$ 6,431.76
55	Meat Markets	\$ 27,782,675	\$ 49,662,462	0%	\$ 27,782,675	\$ 49,662,462	\$ 38,722,568	\$ 2,323,354.10	\$ 6,365.35
56	Medical, Dental, Surgical Supplies, Optical & Hospital Supplies	\$ 202,581,998	\$ 159,272,733	90%	\$ 20,258,200	\$ 15,927,273	\$ 18,092,737	\$ 1,085,564.19	\$ 2,974.15
57	Miscellaneous	\$ 590,343,639	\$ 550,230,824	50%	\$ 295,171,819	\$ 275,115,412	\$ 285,143,616	\$ 17,108,616.94	\$ 46,872.92
58	Motor Vehicle Dealers, Camper Sales, Leasing, Repairs by Dealers	\$ 2,675,293,322	\$ 2,867,055,934	50%	\$ 1,337,646,661	\$ 1,433,527,967	\$ 1,385,587,314	\$ 83,135,238.84	\$ 227,767.78
59	News Stands, Magazine Subscriptions	\$ 6,889,474	\$ 6,642,931	50%	\$ 3,444,737	\$ 3,321,465	\$ 3,383,101	\$ 202,986.08	\$ 556.13
60	not used	\$ 102,326,790	\$ 105,643,286	0%	\$ 102,326,790	\$ 105,643,286	\$ 103,985,038	\$ 6,239,102.28	\$ 17,093.43
61	Nurseries & Landscaping	\$ 311,055,822	\$ 314,588,687	25%	\$ 233,291,867	\$ 235,941,515	\$ 234,616,691	\$ 14,077,001.46	\$ 38,567.13
62	Office Space, Commercial Rentals, Real Estate	\$ 13,872,363,983	\$ 14,160,617,077	95%	\$ 693,618,199	\$ 708,030,854	\$ 700,824,526	\$ 42,049,471.59	\$ 115,204.03
63	Other Industrial Services	\$ 100,144,712	\$ 100,955,624	95%	\$ 5,007,236	\$ 5,047,781	\$ 5,027,508	\$ 301,650.50	\$ 826.44
64	Other Personal Services	\$ 811,485,838	\$ 809,133,444	95%	\$ 40,574,292	\$ 40,456,672	\$ 40,515,482	\$ 2,430,928.92	\$ 6,660.08
65	Other Professional Services	\$ 504,450,148	\$ 472,529,689	95%	\$ 25,222,507	\$ 23,626,484	\$ 24,424,496	\$ 1,465,469.76	\$ 4,014.99
66	Packaging Materials, Paper, Bags, Containers	\$ 77,685,572	\$ 71,333,808	25%	\$ 58,264,179	\$ 53,500,356	\$ 55,882,268	\$ 3,352,936.05	\$ 9,186.13
67	Parking Lots, Boat Docks, Storage	\$ 301,399,032	\$ 300,833,334	95%	\$ 15,069,952	\$ 15,041,667	\$ 15,055,809	\$ 903,348.55	\$ 2,474.93
68	Pawn Shops	\$ 141,050,768	\$ 152,359,923	0%	\$ 141,050,768	\$ 152,359,923	\$ 146,705,345	\$ 8,802,320.73	\$ 24,115.95
69	Photographers & Photo Supplies, Art Shops	\$ 161,286,804	\$ 150,841,521	25%	\$ 120,965,103	\$ 113,131,141	\$ 117,048,122	\$ 7,022,887.32	\$ 19,240.79
70	Rental Shops	\$ 1,222,681,611	\$ 1,157,445,687	90%	\$ 122,268,161	\$ 115,744,569	\$ 119,006,365	\$ 7,140,381.89	\$ 19,562.69
71	Repair Shops	\$ 1,082,809,108	\$ 1,132,851,944	50%	\$ 541,404,554	\$ 566,425,972	\$ 553,915,263	\$ 33,234,915.78	\$ 91,054.56
72	Restaurants, Caterers	\$ 14,701,546,202	\$ 15,523,787,684	10%	\$ 13,231,391,582	\$ 13,971,408,915	\$ 13,601,400,249	\$ 816,084,014.91	\$ 2,235,846.62
73	Roofing & Sheet Metal	\$ 35,261,172	\$ 35,255,698	90%	\$ 3,522,117	\$ 3,525,570	\$ 3,525,844	\$ 211,550.61	\$ 579.59
74	Sanitary & Industrial Supplies	\$ 198,911,713	\$ 198,062,670	50%	\$ 99,455,857	\$ 99,031,335	\$ 99,243,596	\$ 5,954,615.75	\$ 16,314.02
75	Schools & Educational Institutions	\$ 93,993,124	\$ 78,827,343	95%	\$ 4,699,656	\$ 3,941,367	\$ 4,320,512	\$ 259,230.70	\$ 710.22
76	Seafood Markets	\$ 25,539,195	\$ 28,146,015	0%	\$ 25,539,195	\$ 28,146,015	\$ 26,842,605	\$ 1,610,556.31	\$ 4,412.48
77	Second Hand Stores, Goodwill, Antique Dealers	\$ 558,984,925	\$ 628,449,292	0%	\$ 558,984,925	\$ 628,449,292	\$ 593,717,108	\$ 35,623,026.49	\$ 97,597.33
78	Service Stations, Car Washes	\$ 514,165,426	\$ 536,117,713	50%	\$ 257,082,713	\$ 268,058,857	\$ 262,570,785	\$ 15,754,247.09	\$ 43,162.32
79	Shoe Repair Shops	\$ 8,677,488	\$ 9,234,026	0%	\$ 8,677,488	\$ 9,234,026	\$ 8,955,757	\$ 537,345.40	\$ 1,472.18
80	Shoe Stores	\$ 320,205,117	\$ 346,381,071	0%	\$ 320,205,117	\$ 346,381,071	\$ 333,293,094	\$ 19,997,585.63	\$ 54,787.91
81	Social Clubs & Associations, Fraternal Organizations, Commercial Clubs	\$ 126,067,297	\$ 126,843,621	75%	\$ 31,516,824	\$ 31,710,905	\$ 31,613,865	\$ 1,896,831.88	\$ 5,196.80
82	Soft Drink Bottlers, Beer Bottlers	\$ 29,401,025	\$ 26,208,405	100%	\$ -	\$ -	\$ -	\$ -	\$ -
83	Storage & Warehousing	\$ 258,115,598	\$ 290,032,927	100%	\$ -	\$ -	\$ -	\$ -	\$ -
84	Store & Office Equipment, Computer Shops	\$ 516,808,428	\$ 497,847,685	25%	\$ 387,606,321	\$ 373,385,764	\$ 380,496,042	\$ 22,829,762.54	\$ 62,547.29
85	Taverns & Clubs. Liquor Stores	\$ 1,288,936,425	\$ 1,300,514,233	0%	\$ 1,288,936,425	\$ 1,300,514,233	\$ 1,294,725,329	\$ 77,683,519.77	\$ 212,831.56
86	Tobacco Shops	\$ 173,931,106	\$ 175,035,415	0%	\$ 173,931,106	\$ 175,035,415	\$ 174,483,260	\$ 10,468,995.63	\$ 28,682.18
87	Topsoil, Fill, Sand, etc.	\$ 107,346,253	\$ 111,275,965	25%	\$ 80,509,690	\$ 83,456,974	\$ 81,983,332	\$ 4,918,999.91	\$ 13,476.71
88	Total for all kind codes that have fewer than 4 businesses reporting	\$ 1,305,491,361	\$ 87,085,410	50%	\$ 652,745,680	\$ 43,542,705	\$ 348,144,193	\$ 20,888,651.56	\$ 57,229.18
89	Trading Stamp Redemption Centers	\$ 630,465		0%	\$ 630,465	\$ -	\$ 315,233	\$ 18,913.95	\$ 51.82
90	Transportation	\$ 302,512,481	\$ 286,154,099	100%	\$ -	\$ -	\$ -	\$ -	\$ -
91	Utilities	\$ 80,654,474	\$ 77,212,544	100%	\$ -	\$ -	\$ -	\$ -	\$ -
92	Vending Machines	\$ 139,610,045	\$ 126,667,314	25%	\$ 104,707,533	\$ 95,000,486	\$ 99,854,010	\$ 5,991,240.57	\$ 16,414.36
93	Wholesale Dealers	\$ 2,364,859,697	\$ 2,365,099,270	100%	\$ -	\$ -	\$ -	\$ -	\$ -
94	Grand Total	\$ 82,643,086,710	\$ 85,602,014,387		\$ 45,101,214,965	\$ 48,142,012,970	\$ 46,621,613,968	\$ 2,797,296,838.06	\$ 7,663,826.95

REVENUE ESTIMATING CONFERENCE

Tax: Tobacco Taxes

Issue: Tax and Surcharge Free Cigarettes

Bill Number(s): HB1019/SB1558

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): Representative Goodson/Senator Evers

Month/Year Impact Begins: July 1, 2016

Date of Analysis: February 5, 2016

Section 1: Narrative

a. Current Law:

The Department of Business and Professional Regulation (DBPR) provides Indian-tax-and-surcharge-exemption coupons to Indian Tribes recognized by the State. The coupons are presented to wholesale dealers when the tribes purchase tax-exempt cigarettes, and the wholesale dealers provide the coupons back to DBPR. The number of coupons provided each year is limited to the number of tribal members times five packs times 365. Previously (from 1979 to 2009), tax-exempt cigarettes could be sold on Indian Reservations to both tribal members and the general public. Chapter 2009-79, L.O.F., repealed the authority to sell to the public.

There are currently two Indian Tribes that are recognized by the State of Florida. The Seminole Tribe has six reservations in the state and the Miccosukee Tribe has four. The number of members of each tribe is provided to DBPR by the tribes so that the maximum limit of tax-exemption coupons can be calculated. The tax-exempt packs are authorized to be sold on Indian Reservations to members of the recognized tribes.

According to the House Staff Analysis for this bill, there are currently approximately 4,000 members of the Seminole Tribe, which means the number of vouchers provided to the Tribe is approximately 7,300,000 ($4,000 \times 5 \times 365$). The approximate retail value of these vouchers would be \$9,774,700 ($7,300,000 \times \1.339). Generally, all vouchers provided are redeemed. In addition, there are 640 members of the Miccosukee Tribe according to their website, which would mean the number of vouchers for them would be 1,168,000 ($640 \times 5 \times 365$), the approximate retail value of which would be \$1,563,952 ($1,168,000 \times \1.339).

These numbers appear to be consistent with what DBPR has reported for exempt cigarettes at Indian Reservations over the past several fiscal years, which confirms the conclusion above that basically all of the vouchers are currently being redeemed. See below for details.

Fiscal Year	Packs	Tax & Surcharge
2009-10	7,647,600	\$10,240,136
2010-11	7,568,700	\$10,134,489
2011-12	7,793,400	\$10,435,363
2012-13	7,964,500	\$10,664,466
2013-14	8,314,620	\$11,133,276
2014-15	7,612,800	\$10,193,539

Source: DBPR FY2014-15 Cigarette and Beverage Exemptions Report

b. Proposed Change:

The proposed bill would allow tax-exempt cigarettes to be sold to the public on Indian Reservations in Florida. The maximum number of tax-exempt cigarettes that may be purchased and sold each year (to the public and to tribal members) is still limited to five packs per day for each member of the recognized tribes.

Section 2: Description of Data and Sources

DBPR data for cigarette sales at Indian Reservations

House Staff Analysis for HB1019

websites of the Seminole Tribe and the Miccosukee Tribe

2014 adopted impact analysis for SB1550

Section 3: Methodology (Include Assumptions and Attach Details)

The estimate assumes that behavior will not change as a result of this bill and therefore there will be no fiscal impact.

REVENUE ESTIMATING CONFERENCE

Tax: Tobacco Taxes

Issue: Tax and Surcharge Free Cigarettes

Bill Number(s): HB1019/SB1558

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17			0.0	0.0		
2017-18			0.0	0.0		
2018-19			0.0	0.0		
2019-20			0.0	0.0		
2020-21			0.0	0.0		

List of affected Trust Funds:

Section 5: Consensus Estimate (Adopted: 02/05/2016): The Conference adopted a zero impact.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2017-18	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2018-19	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2019-20	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

REVENUE ESTIMATING CONFERENCE

Tax: Various Taxes

Issue: Emergency Management

Bill Number(s): CS/HB 1133 and CS/SB 1262

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): Representative Young, Senator Simpson

Month/Year Impact Begins: effective upon becoming law

Date of Analysis: February 5, 2016

Section 1: Narrative

- a. **Current Law:** Currently, out-of-state businesses and employees are not specifically exempted from paying taxes and fees in Florida while they are in the state to conduct work related to emergencies or natural disasters.
- b. **Proposed Change:** The bill creates an exemption for out-of-state businesses and employees from certain state and local taxes while they are in Florida and participating in emergency-related work during a disaster-response period. Specifically, exemptions for businesses include: reemployment taxes, state or local professional or occupational licensing requirements or related fees, local business taxes, taxes on the operation of commercial motor vehicles, corporate income taxes, and tangible personal property taxes and use taxes on equipment brought into the state for emergency-related work during the disaster-response period. In addition, out-of-state employees are not required to file or remit state or local taxes or comply with state or local occupational licensing requirements or related fees.

Section 2: Description of Data and Sources

- Discussions with professional staff of several state agencies including: DBPR, DOT, DOR, DEO.
- Unemployment Insurance Program Letter No. 20-04 (May 10, 2004). U.S. Department of Labor. Available at https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=1565. Accessed 2/3/2016.
- HSMV IFTA and IRP Temporary Trip and Fuel-Use revenue data for Fiscal Years 2002-03 through 2014-15.
- DBPR Annual Reports for Fiscal Years 2002-03 through 2014-15.
- Summary of Reported County and Municipal Local Business Tax Revenues, 1993-2014. Available at <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/g-l.cfm> Accessed 2/4/2016.
- FEMA Disaster Declarations. Available at <https://www.fema.gov/disasters/grid/state-tribal-government/47>. Accessed 2/4/2016.
- Florida Executive Orders, 2011-2015. Available at <http://www.flgov.com/all-executive-orders/>. Accessed 2/1/2016.
- Florida Executive Orders, 2004-2010. Available at <http://archive.law.fsu.edu/library/collection/executiveorders/>. Accessed 2/3/2016

Section 3: Methodology (Include Assumptions and Attach Details)

The potential impact of the exemption on each of the specific tax sources included in the bill is discussed below. It should be noted that s. 252.36(5)(a), F.S., provides broad authority for the Governor to suspend the provisions of any regulatory statute prescribing the procedures for conduct of state business or the orders or rules of any state agency during an emergency. A review of selected Executive Orders indicates that this authority has been used in some previous disasters to modify or waive, for example, contractor licensing requirements and the registration of commercial vehicles (see EO 04-210 and EO 11-128).

Reemployment assistance taxes

Florida's Reemployment Assistance Program imposes a tax on wages paid by Florida employers to pay for unemployment benefits received by unemployed individuals. In general, businesses that enter Florida to perform temporary emergency services following a disaster are not required to file Reemployment Assistance tax because their employees are insured by the state law where the company primarily conducts its business. The U.S. Department of Labor doctrine of localization of services ensures that the workers for such companies would be insured for unemployment compensation in the state where the company has already established its liability for the tax. Based on the provisions of UIPL 20-04 and s. 443.1216(9), F.S., the DEO does not believe that there would be a significant revenue impact from this bill. Given DEO's interpretation, there are no data related to new business filings of the tax during previous disasters.

State or local professional or occupational licensing requirements or related fees

The Department of Business and Professional Regulation (DBPR) licenses and regulates a wide range of businesses and professionals in Florida. Of the areas that the department regulates, the one most likely to be affected by this bill is the construction industry. According to the department, there are about 9 basic types of licenses that can be issued to contractors. The annual fees range from \$109 to \$209 depending on the type, and licenses for new businesses are an additional \$50. Over the most recent six fiscal years, the

REVENUE ESTIMATING CONFERENCE

Tax: Various Taxes

Issue: Emergency Management

Bill Number(s): CS/HB 1133 and CS/SB 1262

number of construction industry licenses in Florida hovered around 70,000. There was more variation in the amount of licenses prior to that, but differences or increases in Fiscal Years 2004-05 and 2005-06 – those years with very active storm seasons – cannot be solely attributed to additional licenses acquired due to storm-related work since this period was also during the height of the housing boom. It is also unknown how many of these licenses went to individuals who were previously in another state. See table below for number of active construction licenses for Fiscal Years 2002-03 through 2014-15.

	Construction Licenses	% change
2002-03	72,000	
2003-04	85,000	18.1%
2004-05	91,000	7.1%
2005-06	99,523	9.4%
2006-07	109,874	10.4%
2007-08	113,133	3.0%
2008-09	118,693	4.9%
2009-10	71,835	-39.5%
2010-11	68,747	-4.3%
2011-12	70,446	2.5%
2012-13	68,315	-3.0%
2013-14	70,069	2.6%
2014-15	69,574	-0.7%

Local business taxes

The local business tax represents the fees 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. The collected revenues are reported annually by local governments via their statutorily-required Annual Financial Report (AFR) pursuant to s. 218.32, F.S., and the reported revenues for the local fiscal years ending 2002 through 2014 are as follows.

Local Fiscal Year (ending Sept 30)	Total County Revenue (\$ millions)	# Counties	Total Municipal Revenue (\$ millions)	# Municipalities	TOTAL REVENUE (\$ millions)	TOTAL ENTITIES
2002	\$47.6	53	\$106.8	359	\$154.4	412
2003	\$37.3	52	\$114.5	372	\$151.8	424
2004	\$38.1	52	\$116.6	361	\$154.7	413
2005	\$39.0	52	\$125.4	362	\$164.4	414
2006	\$38.7	52	\$131.0	365	\$169.7	417
2007	\$36.9	45	\$120.6	335	\$157.5	380
2008	\$32.3	33	\$117.7	265	\$150.0	298
2009	\$31.8	35	\$120.7	280	\$152.6	315
2010	\$28.4	36	\$128.3	291	\$156.7	327
2011	\$28.9	39	\$137.2	294	\$166.1	333
2012	\$26.9	37	\$134.7	296	\$161.6	333
2013	\$26.7	33	\$130.4	287	\$157.1	320
2014	\$27.4	33	\$141.0	288	\$168.4	321

REVENUE ESTIMATING CONFERENCE

Tax: Various Taxes

Issue: Emergency Management

Bill Number(s): CS/HB 1133 and CS/SB 1262

Although total revenues are reported via the AFR, no data are available on the number of businesses paying the tax, the types of businesses paying the tax, or the tax rates imposed. It is also unknown whether any of the businesses paying the tax during years that had declared states of emergency were out-of-state businesses who would meet the criteria for the exemption provided in the bill.

If it is assumed that 100 percent of the increased revenues observed in fiscal years 2004-05 and 2005-06 (i.e., years with very active storm seasons) could be attributed to local business taxes paid by out-of-state businesses engaged in emergency-related work in Florida, then it may be possible to estimate a fiscal impact. By smoothing revenue growth between 2003-04 and 2006-07, it may be possible to attribute \$9.0 million and \$13.6 million in fiscal years 2004-05 and 2005-06, respectively, to those out-of-state businesses. However, due to the previously-stated data limitations, the estimated impact of the bill, as it relates to local business taxes, is negative indeterminate.

Taxes on the operation of commercial motor vehicles

The Department of Motor Vehicles and Highway Safety provides two 10-day permits to an out-of-state entity wanting to operate a commercial motor vehicle in the state. A \$30 Florida trip permit allows these vehicles to operate in Florida under the International Registration Plan in lieu of application for an apportionable tag (s. 320.0715(2)(a), F.S.). A \$45 temporary fuel-use permit that exempts the vehicle from the payment of the motor fuel or diesel fuel tax imposed under chapter 207 (s. 207.004 (4), F.S.).

Between Fiscal Years 2002-03 and 2014-15, these two permits generated, on average, approximately \$300,000 annually. In Fiscal Years 2004-05 and 2005-06 (two fiscal years with a high number of executive orders declaring states of emergency), there was an approximately 40% increase in the revenue from these permits (approximately \$150,000 each per year). While this increase cannot be solely attributed to the states of emergency, there is evidence that during a state of emergency there are a larger number of these permits being provided by the department. Due to this, the analysis assesses a negative indeterminate impact to the State Transportation Trust Fund, Department of Environmental Protection trust funds, and locals.

Corporate Income Tax

Businesses are required to pay corporate income tax if they have an economic nexus in Florida – i.e. a physical presence in the state is not the determining factor in whether a corporate tax liability exists. Therefore, it is theoretically possible that an out-of-state business may generate corporate liability in Florida under current law for work associated with an emergency or disaster in the state. The most likely businesses that would be affected by this proposed legislation would be power companies, debris/waste removal companies, and construction companies. Based on a list of NAICS codes selected to represent these industries, DOR was able to provide corporate tax liability data for calendar years 2004, 2005, and 2013 for the companies most likely to be affected. These years were selected to see if there was a noticeable difference in the amount of corporate tax due in active storm years versus non-active years. The data reviewed was inconclusive, therefore, the fiscal impact to the state for corporate is indeterminate.

Tangible Personal Property Tax and Use Tax on equipment brought into the state

Pursuant to 192.032(2) F.S., the situs for tangible personal property states such property which is in the state on January 1 for 30 days or less is not subject to assessment. This bill requires the county property assessors to exclude tangible personal property tax assessment under specific circumstances (emergency-related work during the disaster-response period). While temporary presence of properties are already outside of assessment to some extent, providing an exemption for emergency-related work will have minimal negative indeterminate impact on the ad valorem tax roll.

Out-of-State Employee Exemption

Based on an interpretation from Department of Revenue (DOR) staff, the bill language exempting an out-of-state employee from being required to "register, file, or remit state or local taxes" is not assumed to have a fiscal impact. DOR's interpretation rests on the fact that there are no taxes paid by an employee that are based upon a person's status as an employee. The department believes this provision would only apply to states with a personal income tax. Because the term used is "employee" rather than "dealer," the exemption is not applicable to Florida. This interpretation appears to conflict with DBPR's interpretation in regard to the second provision in this section (b.) relating to occupational licensing requirements.

REVENUE ESTIMATING CONFERENCE

Tax: Various Taxes

Issue: Emergency Management

Bill Number(s): CS/HB 1133 and CS/SB 1262

Section 4: Proposed Fiscal Impact

The proposed fiscal impact of the bill is 0/negative indeterminate to cash. Typically, the REC does not consider that unpredictable or random events, such as natural disasters, will occur when forecasting state revenue collections. Even if available data would have allowed the calculation of a value for the exemptions provided in the bill, it would be impossible to assign that value to a given fiscal year. Because these disasters are random events that are inherently short-term and nonrecurring, there is no recurring impact.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17			0/(indeterminate)			
2017-18			0/(indeterminate)			
2018-19			0/(indeterminate)			
2019-20			0/(indeterminate)			
2020-21			0/(indeterminate)			

List of affected Trust Funds:

General Revenue Fund

State Transportation Trust Fund

Florida Coastal Protection Trust Fund

Water Quality Assurance Trust Fund

Inland Protection Trust Fund

Local Counties, Municipalities and School Districts

DBPR Trust Funds

Section 5: Consensus Estimate (Adopted: 02/05/2016): The Conference adopted a 0/(**) recurring impact and a zero cash impact.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2016-17	0/(**)	0.0	0/(**)	0.0	0/(**)	0.0	0/(**)	0.0
2017-18	0/(**)	0.0	0/(**)	0.0	0/(**)	0.0	0/(**)	0.0
2018-19	0/(**)	0.0	0/(**)	0.0	0/(**)	0.0	0/(**)	0.0
2019-20	0/(**)	0.0	0/(**)	0.0	0/(**)	0.0	0/(**)	0.0
2020-21	0/(**)	0.0	0/(**)	0.0	0/(**)	0.0	0/(**)	0.0

FEMA Disaster Declarations in Florida since 2000

Date	Incident Description	Declaration Type
5/6/2014	Severe Storms, Tornadoes, Straight-line Winds, and Flooding	Major Disaster Declaration
8/2/2013	Severe Storms and Flooding	Major Disaster Declaration
10/18/2012	Hurricane Isaac	Major Disaster Declaration
7/3/2012	Tropical Storm Debby	Major Disaster Declaration
4/27/2011	Slope Fire	Fire Management Assistance Declaration
5/27/2009	Severe Storms, Flooding, Tornadoes, and Straight-line Winds	Major Disaster Declaration
5/12/2009	Martin County Fire Complex	Fire Management Assistance Declaration
4/21/2009	Severe Storms, Flooding, Tornadoes, and Straight-line Winds	Major Disaster Declaration
10/27/2008	Hurricane Gustav	Major Disaster Declaration
9/7/2008	Hurricane Ike	Emergency Declaration
8/24/2008	Tropical Storm Fay	Major Disaster Declaration
8/21/2008	Tropical Storm Fay	Emergency Declaration
5/12/2008	Brevard Fire Complex	Fire Management Assistance Declaration
6/27/2007	Okeechobee Fire Complex	Fire Management Assistance Declaration
5/9/2007	Caloosahatchee Fire Complex	Fire Management Assistance Declaration
5/8/2007	Black Creek Fire	Fire Management Assistance Declaration
5/7/2007	Suwannee Fire Complex	Fire Management Assistance Declaration
5/2/2007	Deland Fire Complex	Fire Management Assistance Declaration
3/26/2007	53 Big Pine Fire	Fire Management Assistance Declaration
2/8/2007	Severe Storms, Tornadoes, and Flooding	Major Disaster Declaration
2/3/2007	Severe Storms and Tornadoes	Major Disaster Declaration
5/15/2006	Volusia Fire Complex	Fire Management Assistance Declaration
10/24/2005	Hurricane Wilma	Major Disaster Declaration
9/20/2005	Tropical Storm Rita	Emergency Declaration
9/5/2005	Hurricane Katrina Evacuation	Emergency Declaration
8/28/2005	Hurricane Katrina	Major Disaster Declaration
7/10/2005	Hurricane Dennis	Major Disaster Declaration
9/26/2004	Hurricane Jeanne	Major Disaster Declaration
9/16/2004	Hurricane Ivan	Major Disaster Declaration
9/4/2004	Hurricane Frances	Major Disaster Declaration
8/13/2004	Hurricane Charley and Tropical Storm Bonnie	Major Disaster Declaration
7/29/2003	Severe Storms and Flooding	Major Disaster Declaration
4/25/2003	Tornado	Major Disaster Declaration
9/28/2001	Tropical Storm Gabrielle	Major Disaster Declaration
6/17/2001	Tropical Storm Allison	Major Disaster Declaration
5/23/2001	Perry Fire Complex	Fire Management Assistance Declaration
5/16/2001	Escambia Fire Complex	Fire Management Assistance Declaration
5/15/2001	Chipola River Fire Complex	Fire Management Assistance Declaration
4/25/2001	Everglades Fire Complex	Fire Management Assistance Declaration
4/18/2001	Myakka Fire Complex	Fire Management Assistance Declaration
4/17/2001	Orlando Fire Complex	Fire Management Assistance Declaration
3/18/2001	Lakeland Fire Complex	Fire Management Assistance Declaration
2/19/2001	Caloosahatchee Fire Complex	Fire Management Assistance Declaration
2/19/2001	Okeechobee Fire Complex	Fire Management Assistance Declaration
2/5/2001	Severe Freeze	Major Disaster Declaration
10/4/2000	Heavy Rains And Flooding	Major Disaster Declaration
10/3/2000	Tropical Storm	Major Disaster Declaration
6/9/2000	Perry Fire Complex	Fire Management Assistance Declaration
6/5/2000	Suwannee Fire Complex	Fire Management Assistance Declaration
6/2/2000	Jacksonville Fire Complex	Fire Management Assistance Declaration
5/29/2000	Waccasassa Fire Complex	Fire Management Assistance Declaration
5/28/2000	Orlando District Fire Complex	Fire Management Assistance Declaration
5/28/2000	Bunnell District Fire Complex	Fire Management Assistance Declaration
5/20/2000	Lakeland District Fire Complex	Fire Management Assistance Declaration
5/19/2000	Withlacootchee District Fire Complex	Fire Management Assistance Declaration
5/16/2000	Flowers-Myakka Fire Complex	Fire Management Assistance Declaration
4/11/2000	Merritt Fire	Fire Management Assistance Declaration

Source: <https://www.fema.gov/disasters/grid/state-tribal-government/47>

Florida States of Emergency 2011-2015

Date	Incident Description
8/28/2015	Tropical Storm Erika
8/6/2015	Flooding, Central Florida
4/30/2014	Flooding, Panhandle
10/8/2013	Tropical Storm Karen, Cancelled
10/3/2013	Tropical Storm Karen
9/12/2012	Tropical Storm Debby, extension
8/20/2012	Tropical Storm Debby, extension
6/25/2012	Tropical Storm Debby
10/4/2011	Wildfires, extension
8/5/2011	Wildfires, extension
6/21/2011	Wildfires
1/7/2011	Freezing Temperatures

Source: <http://www.flgov.com/all-executive-orders/>