

**Florida County & Municipal
Economic Development Incentives:
Local Fiscal Year 2014-15 Report
Based on 2016 Survey Responses**

**A Summary of County and Municipal Government Responses
to the Reporting Requirements Outlined in
Sections 125.045 and 166.021, Florida Statutes**

December 2016

**The Florida Legislature's
Office of Economic and Demographic Research**



Reporting Requirements

During the 2010 Regular Session, the Florida Legislature enacted Committee Substitute for Senate Bill 1752 (Chapter 2010-147, Laws of Florida) related to economic development. The law amended sections 125.045 and 166.021, Florida Statutes, to impose new economic development reporting requirements on county and municipal governments.

The law requires the following:

- An agency or entity that receives county or municipal government funds for economic development purposes pursuant to a contract between the economic development agency/entity and the local government to submit a report on the usage of the local funds. It also requires the county or municipal government to post a copy of that report on its own website.
- County and municipal governments that grant economic development incentives in excess of \$25,000 to report the amount and types of incentives provided to the Florida Legislature's Office of Economic and Demographic Research by January 15 of every year.
- The Office of Economic and Demographic Research to compile the economic development incentives provided by each local government in a manner that shows the total of each class of economic development incentives provided by each local government.

The Office of Economic and Demographic Research (EDR) has compiled the economic development data for LFY 2014-15 that has been submitted by county and municipal governments in accordance with the statutory requirements. The resulting 2016 economic development incentives report includes (1) the total of each class of economic development incentives granted by the individual county and municipal governments, and (2) the total of each class of economic development incentives for all counties and all municipalities. Pursuant to law, copies of this report are provided to the President of the Senate, the Speaker of the House of Representatives, and the Department of Economic Opportunity. Additionally, this report is posted to the EDR's website.¹

Background

Population growth is the state's primary engine of economic growth, fueling both employment and income growth. Florida is expected to almost double the nation's average annual growth rate between 2015 and 2030, with 92.9% of the growth coming from net migration. Population growth in isolation naturally attracts those businesses that are market dependent. These are projects where the principal reason for a new business to move to Florida or for an expansion of an existing business is that their expected clients will be primarily or solely based in Florida. The amplified boost to the economy that comes from exported products and services is not due to these types of businesses. For this reason, governments may seek to alter the natural path of the economy through active intervention.

The scholarly definition of economic development is much broader than generally understood in practice: it is the active government pursuit of economic growth and improvements in terms of population, gross domestic product, output, tax base, jobs, wages, per capita income, capital investments, and the overall well-being of citizens. Applying this definition, Florida's economic growth is affected by nearly everything state government does—from public school funding to road-building to the regulation of a specific industry. Ideally, economic growth is boosted by key government investments in public

1. <http://edr.state.fl.us/Content/local-government/reports/index.cfm#incentives-report>

infrastructure and resources, provision of desired public services such as quality education and publicly-accessible research at universities, development of a technologically strong workforce, promotion of community development, and general improvement of the business climate. These investments also constitute economic development.

While the array of potential strategies is broad, the approaches favored by many local governments have tended to target the expansion of capital investment and the creation of new job opportunities (preferably at above-average wages) at the business level. In this regard, the focus is on new business activity that brings new wealth, which when spent in the economy, induces the creation of additional jobs. To the extent this goal is achieved, the tax base is expanded, and governments may realize an increase in tax revenues.

Often, a cornerstone of these local strategies is the direct or indirect provision of economic development incentives to individual businesses. Incentives are public subsidies intended to induce an economic activity or capital investment by a private business in a jurisdiction in which such activity or investment would not otherwise take place. From the business perspective, economic development incentives are cash or other financial infusions that reduce capital or operating costs and may facilitate location or expansion decisions. This report analyzes all incentives of this nature that are provided by local governments in Florida.

County and Municipal Government Incentives

To the extent granted or unrestricted by state law, counties and municipalities have authority to promote economic development in their jurisdictions through a variety of strategies.² Since 1995, state law has provided explicit authority for counties and municipalities to “expend public funds to attract and retain business enterprises, and the use of public funds toward the achievement of such economic development goals constitutes a public purpose.”³ This authority also includes “making grants to private enterprises for the expansion of businesses existing in the community or the attraction of new businesses to the community.”

For the annual survey and report, county and municipal economic development incentives are classified into the following four general types:

- Direct financial incentives to businesses.
- Indirect financial incentives benefiting businesses.
- Tax-based and fee-based incentives to businesses.
- Below-market rate leases or deeds for real property given to businesses.

To the extent that counties and municipalities expend funds or forego revenue through these means, they qualify as economic development incentives for the purposes of this report.

2. See Article VIII, Sections 1 and 2 of the State Constitution, and section 125.001(3), F.S., which provides a general law grant of expansive home rule authority to all Florida counties. Statutory preemptions and charter limitations impose limitations on this expansive authority. In addition, Article VII, Section 1 of the State Constitution preempts all taxing authority (with the exception of ad valorem taxes) to the state.

3. See sections 125.045, F.S., and 166.021(8), F.S.

Direct Financial Incentives

Direct financial incentives provide monetary assistance to a business from the local government or through a local government-funded economic development organization. This assistance is provided through grants, loans, equity investments, loan insurance, and loan guarantees. These programs generally address business financing needs but also may provide funding for workforce training, market development, modernization, and technology commercialization activities. Direct financial incentives are generally project specific, contingent on pre-award review and evaluation, and typically performance-based.

Direct financial incentives also include contributions in combination with state economic development incentives negotiated by the Florida Department of Economic Opportunity, such as Qualified Target Industry Tax Refund (QTI) or Quick Action Closing Fund (QACF), or in combination with other local governments.

Indirect Financial Incentives

Indirect financial incentives include grants and loans to local government entities, nonprofits, and organizations that are used to spur business investment or development. The recipients include communities, financial institutions, universities, community colleges, training providers, venture capital investors, and business incubators. In many cases, the funds are tied to one or more specific business locations or expansion projects. Other programs are used to address the general needs of the business community, including infrastructure, technical training, new and improved highway access, airport expansions, and other facilities. Funds are provided to the intermediaries in the form of grants, loans, and loan guarantees.

This type of incentive may also be used to leverage private investment in economic development. An example is linked deposit programs, in which local government funds are deposited in a financial institution in exchange for providing capital access or subsidized interest rates to qualified business borrowers. Indirect financial incentives are generally contingent on pre-award review and evaluation, and such incentives may be performance-based.

While many jurisdictions do business marketing and recruitment "in-house," some contract with a private Economic Development Organization (EDO) or contribute dues to a regional EDO that provides these services to local governments across a defined region. It is arguable whether the dollars provided to EDOs for general marketing or promotional services actually qualify as indirect financial incentives to businesses; however, such second-party marketing expenditures constitute a significant portion of reported local government economic development efforts, and the law requires their inclusion. For these reasons, the funds are identified and included.

Tax-Based and Fee-Based Incentives

Tax-based incentives use the tax code as the source of direct or indirect subsidy to qualified businesses. They tend to have longer lifespans and be less visible than direct financial or indirect financial incentives because they do not require an annual appropriation. In most instances, tax-based incentives are awarded upon verification of eligibility and may not be subject to pre-award review and evaluation like direct financial incentives.⁴

4. The constitutional Economic Development Ad Valorem Tax Exemption is the most prominent exception.

Florida's counties and municipalities are limited in their ability to offer tax-based incentives, either for economic development or other purposes. With the exception of ad valorem taxes, Florida's Constitution preempts all taxing authority to the state. Local taxes authorized by the constitution or by the Legislature may only be levied pursuant to the specifications of the governing statute. Unless specifically authorized, relief from these local taxes (credits, exemptions, or refunds) may not be granted.

Of all the local taxes, only the following three taxes provide authority for county or municipal governments to offer relief (i.e., tax exemptions) at the option of the respective local government.⁵

- **Economic Development Ad Valorem Tax Exemption:** Article VII, Section 3 of the State Constitution and section 196.1995, F.S., authorize counties and municipalities to grant, after referendum approval and passage of an ordinance, ad valorem tax relief from its respective levy to new or expanding businesses that meet certain job-creation and other requirements. The exemption is limited to ten years and may be restricted to businesses located in an enterprise zone or brownfield area. In addition, the exemption is contingent on pre-award review and evaluation and approval by ordinance.
- **Local Business Tax:** Section 205.054, F.S., authorizes counties and municipalities to grant a general exemption of 50 percent for "any business, profession or occupation" with a permanent business location in an Enterprise Zone. However, this exemption essentially terminated on December 31, 2015, with the expiration of the Florida Enterprise Zone Act. Therefore, new exemptions are not authorized for any period beginning on or after December 31, 2015.⁶
- **Public Service Tax:** Sections 166.231–.234, F.S., authorize municipalities and charter counties to grant exemptions from the tax on certain utilities or products in specific situations.

Fee-based incentives use "Home-Rule" revenues as the source of direct or indirect subsidy to qualified businesses. Unless limited by law, county and municipal governments have broad authority to levy proprietary fees, regulatory fees, and special assessments within their jurisdictions. Unless restricted by law or contract (e.g., bond provisions), local governments may also grant exemptions or waivers or provide refunds or credits from these levies, either as an economic development incentive or for any other purpose. Proprietary Fees may include admissions fees, franchise fees, user fees, and utility fees. Regulatory Fees may include building permit fees, impact fees, inspection fees, and stormwater fees. While they may be collected like property taxes, special assessments are "based on the special benefit accruing to such property from such improvements when the improvements funded by the special assessment provide a benefit which is different in type or degree from benefits provided to the community as a whole."⁷

Below Market Leases or Deeds for Real Property

Below market leases or deeds may be awarded to businesses as an incentive to remain, expand, or locate in a jurisdiction. These can be provided either directly by the local government or indirectly through an organization authorized by the local government.

5. Exemptions provide freedom from payment of taxes normally applied to specific business activities. Exemptions are technically distinguishable from credits (which provide a reduction in taxes due after verification that statutory or contractual terms have been met) and refunds (which typically provide a return of taxes paid after verification that statutory or contractual terms have been met).

6. Section 205.054(6), F.S.

7. Section 170.01(2), F.S.

Other Strategies

Federal and state law provides counties and municipalities with other strategies to facilitate economic or community development in their jurisdictions. Historically, the following programs have not been included in the EDR survey:

- Community Redevelopment Agencies (CRAs).⁸
- Industrial Development Authorities (IDAs).⁹
- Small Business Development Center (SBDCs).¹⁰
- Federally funded programs, such as Community Development Block Grants (CDBG),¹¹ Small Business Innovation Research (SBIR) grants, Small Business Technology Transfer (STTR) grants, or grants funded by the U.S. Department of Housing and Urban Development (HUD).

While these programs may benefit local residents and area economies, they are not classified as local economic development incentives within the limited purposes of this report. In this regard, if counties and municipalities do not voluntarily expend local funds or forego local revenues to participate, they would not qualify for inclusion. EDR plans to review these programs in greater depth prior to the release of the next report. At that point, recommendations may be made to include the local funds provided for one or more of these programs.

Survey Methodology and Results

This report provides an analysis of the survey responses received from county and municipal governments. Local government officials received an initial email from EDR in late November 2015, which provided an explanation of the statutory requirement and instructions for completing the online survey questionnaire. EDR provided access to the online survey through its website.¹² Additionally, a copy of the survey questionnaire in PDF was made available for local officials to review.¹³

Subsequent emails were sent by EDR in January and February of 2016 to survey non-responders. The Florida Association of Counties, Small County Coalition, and Florida League of Cities also urged county

8. Part III of Chapter 163, F.S. authorizes counties and municipalities to create a community redevelopment agency, a dependent special district, to carry out redevelopment of designated slum or blighted areas. Redevelopment of the designated area is financed by revenue bonds issued by the county or municipality on behalf of the CRA. The taxable value of property within the area is fixed at a certain date, and the annual “increment” increase in tax revenue to the county and municipality resulting from the redevelopment is pledged to repay the bonds. The Florida Redevelopment Association reports that there are currently 178 Community Redevelopment Areas in Florida. (See <http://redevelopment.net/cra-resources/q-a-for-cras/>)

9. As authorized by Part III of Chapter 159, F.S., IDAs are created for the purpose of financing and refinancing projects for the public purposes described in, and in the manner provided by, the Florida Industrial Development Financing Act (i.e., Part II of Chapter 159, F.S.). This includes fostering a county’s economic development goals. IDAs are authorized to secure the issuance and repayment of industrial development bonds by a lease, mortgage, or other security instrument, subject to the county commission’s approval. According to the Florida Department of Economic Opportunity’s Special District Accountability Program, there are 24 active IDAs in Florida. (See <https://dca.deo.myflorida.com/fhcd/sdip/OfficialListdeo/criteria.cfm>)

10. While SBDCs may provide services to expanding or relocating businesses targeted by local governments, their mission is more comprehensive - serving the general business community. (See <http://floridasbdc.org/Main.php> for additional information.)

11. The U.S. Department of Housing and Urban Development distributes CDBG funding to Florida’s local governments, either directly or indirectly through the state, to fund projects that develop viable communities by providing adequate housing and suitable living environments by expanding economic opportunities, principally for persons of low and moderate income.

12. <http://edr.state.fl.us/Content/local-government/economic-development-incentives/index.cfm>

13. <http://edr.state.fl.us/Content/local-government/economic-development-incentives/2014-15survey.pdf>

and municipal officials, via email and/or telephone, to complete the online survey. This means that all county and municipal governments were notified of the statutory reporting requirements and given multiple opportunities to complete and submit a survey response.

Of the 477 local governments invited to report economic development incentives granted during the 2014-15 fiscal year, a total of 343 (i.e., 62 counties and 281 municipalities) completed the survey questionnaire, which resulted in an overall response rate of 72 percent.

County Governments

Sixty-two of 67 county governments responded to this year's survey for a response rate of 93 percent. Of the 62 county governments that responded, 41 counties, or 66 percent, reported the following economic development incentives totaling \$45,740,816.

- Direct financial incentives: \$19,959,621 or 43.6 percent.
- Indirect financial incentives: \$15,872,101 or 34.7 percent, nearly half of which were payments to EDOs.
- Tax-based and fee-based incentives: \$8,241,505 or 18.0 percent.
- Below-market rate leases or deeds for real property: \$1,667,589 or 3.6 percent.

Twenty-one counties, or 34 percent, of the 62 responding counties reported that no incentives were granted or that incentives totaled less than the minimum reporting threshold of \$25,000. Five counties (i.e., Clay, Lake, Monroe, Union, and Wakulla) did not submit a survey response.

The following series of tables and charts summarize the economic development incentives by type granted by county governments during the 2014-15 fiscal year.

County Governments Having Total Population Greater Than 100,000						
County	2015 Countywide Population Estimates	Value of Direct Financial Incentives	Value of Indirect Financial Incentives	Value of Fee- Based and Tax- Based Incentives	Value of Below Market Rate Leases or Deeds for Real Property	Total Value of All Incentives
Miami-Dade	2,653,934	\$ 1,485,527	None	\$ 7,343	None	\$ 1,492,870
Broward	1,827,367	\$ 13,671	\$ 1,063,650	None	None	\$ 1,077,321
Palm Beach	1,378,417	\$ 367,061	\$ 1,135,470	\$ 2,294,530	None	\$ 3,797,061
Hillsborough	1,325,563	\$ 582,294	\$ 1,583,302	None	None	\$ 2,165,596
Orange	1,252,396	\$ 839,425	\$ 2,104,348	\$ 38,243	None	\$ 2,982,016
Pinellas	944,971	\$ 126,951	\$ 540,000	\$ 3,238	None	\$ 670,189
Duval	905,574	\$ 3,815,143	\$ 98,940	None	None	\$ 3,914,083
Lee	665,845	\$ 412,200	None	None	None	\$ 412,200
Polk	633,052	\$ 212,250	None	None	None	\$ 212,250
Brevard	561,714	None	\$ 1,400,050	\$ 122,506	None	\$ 1,522,556
Volusia	510,494	\$ 523,532	\$ 293,500	\$ 558,780	None	\$ 1,375,812
Pasco	487,588	\$ 204,008	\$ 487,450	None	None	\$ 691,458
Seminole	442,903	\$ 321,000	\$ 313,414	None	None	\$ 634,414
Sarasota	392,090	\$ 98,437	\$ 1,019,484	\$ 100,731	\$ 1,500,000	\$ 2,718,652
Manatee	349,334	\$ 764,494	\$ 353,156	None	None	\$ 1,117,650
Collier	343,802	\$ 406,186	\$ 324,000	None	None	\$ 730,186
Marion	341,205	\$ 120,629	\$ 245,000	None	None	\$ 365,629
Lake	316,569					No Response
Osceola	308,327	\$ 74,247	\$ 1,181,312	None	None	\$ 1,255,559
Escambia	306,944	\$ 3,979,207	\$ 1,011,482	\$ 1,644,529	None	\$ 6,635,218
St. Lucie	287,749	\$ 1,531,555	\$ 200,000	\$ 370,182	None	\$ 2,101,737
Leon	284,443	None	\$ 174,500	None	\$ 3,851	\$ 178,351
Alachua	254,893	\$ 230,250	\$ 3,268	None	None	\$ 233,518
St. Johns	213,566	\$ 79,575	\$ 125,000	None	None	\$ 204,575
Clay	201,277					No Response
Okaloosa	191,898	None	\$ 133,026	\$ 80,588	\$ 39,988	\$ 253,602
Hernando	176,819	\$ 166,919	None	None	None	\$ 166,919
Bay	173,310	\$ 56,100	None	\$ 315,046	None	\$ 371,146
Charlotte	167,141					\$0 or < \$25,000
Santa Rosa	162,925					\$0 or < \$25,000
Martin	150,062					\$0 or < \$25,000
Indian River	143,326	\$ 241,905	\$ 881,676	\$ 308,146	None	\$ 1,431,727
Citrus	141,501	None	\$ 26,982	None	None	\$ 26,982
Sumter	115,657					\$0 or < \$25,000
Flagler	101,353	None	\$ 24,000	None	None	\$ 24,000
Highlands	100,748	\$ 629,578	None	None	None	\$ 629,578

County Governments Having Total Population Less Than 100,000						
County	2015 Countywide Population Estimates	Value of Direct Financial Incentives	Value of Indirect Financial Incentives	Value of Fee- Based and Tax- Based Incentives	Value of Below Market Rate Leases or Deeds for Real Property	Total Value of All Incentives
Nassau	76,536	\$ 2,004	None	None	None	\$ 2,004
Monroe	74,206					No Response
Putnam	72,756	\$ 35,468	None	None	None	\$ 35,468
Columbia	68,163	\$ 474,250	None	\$ 428,333	None	\$ 902,583
Walton	60,687					\$0 or < \$25,000
Jackson	50,458	None	\$ 235,991	\$ 335,377	None	\$ 571,368
Gadsden	48,315					\$0 or < \$25,000
Suwannee	44,452	\$ 2,065,325	\$ 10,000	None	None	\$ 2,075,325
Levy	40,448					\$0 or < \$25,000
Okeechobee	40,052					\$0 or < \$25,000
Hendry	38,096	None	\$ 100,600	\$ 3,000	None	\$ 103,600
DeSoto	34,777					\$0 or < \$25,000
Wakulla	31,283					No Response
Hardee	27,645	None	None	None	\$ 123,750	\$ 123,750
Bradford	27,310					\$0 or < \$25,000
Baker	27,017	None	\$ 52,500	None	None	\$ 52,500
Washington	24,975					\$0 or < \$25,000
Taylor	22,824	\$ 100,000	None	None	None	\$ 100,000
Holmes	19,902					\$0 or < \$25,000
Madison	19,200					\$0 or < \$25,000
Gilchrist	16,839					\$0 or < \$25,000
Dixie	16,468					\$0 or < \$25,000
Gulf	16,346					\$0 or < \$25,000
Union	15,918					No Response
Hamilton	14,630					\$0 or < \$25,000
Calhoun	14,549					\$0 or < \$25,000
Jefferson	14,519	None	\$ 560,000	None	None	\$ 560,000
Glades	12,853	None	None	\$ 1,630,933	None	\$ 1,630,933
Franklin	11,840					\$0 or < \$25,000
Liberty	8,698					\$0 or < \$25,000
Lafayette	8,664					\$0 or < \$25,000

In the following tables, the total number of businesses or entities receiving incentives by type are not summed since it is possible that a business or entity may receive more than one type of incentive from the same county.

County Governments - Total Incentives by Type					
Incentive Type	Number of Counties Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Direct Financial	30	\$ 19,959,621	43.6%	1,148	\$ 17,386
Indirect Financial *	29	\$ 15,872,101	34.7%		
Tax-Based and Fee-Based	16	\$ 8,241,505	18.0%	69	\$ 119,442
Below Market Rate Leases or Deeds for Real Property	4	\$ 1,667,589	3.6%	4	\$ 416,897
Total	41	\$ 45,740,816	100.0%		

* Indirect financial incentives provide monetary assistance to third parties to support business assistance, development, or recruitment. The number of businesses receiving such assistance are not reported in our survey.

County Governments - Direct Financial Incentives					
Direct Financial Incentives	Number of Counties Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Grants	21	\$ 15,917,401	79.7%	701	\$ 22,707
Loans	1	\$ 100,000	0.5%	1	\$ 100,000
Equity Investments	0	\$ -	0.0%	0	\$ -
Loan Insurance	0	\$ -	0.0%	0	\$ -
Loan Guarantees	0	\$ -	0.0%	0	\$ -
Training Subsidies	2	\$ 258,418	1.3%	357	\$ 724
State Match (QTI, QACF, etc.)	16	\$ 1,615,756	8.1%	80	\$ 20,197
Other *	5	\$ 2,068,046	10.4%	9	\$ 229,783
Total	30	\$ 19,959,621	100.0%		

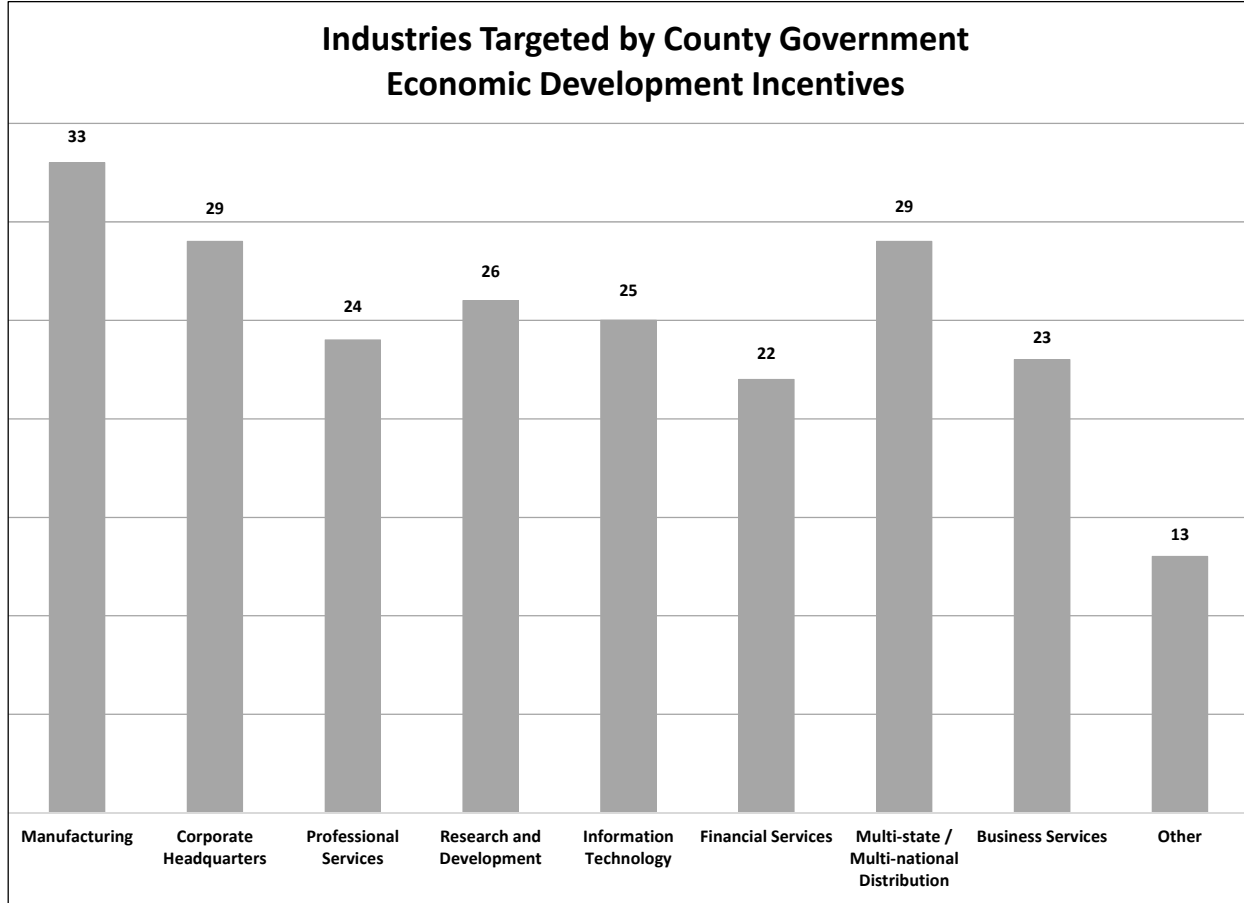
* As indicated by the applicable counties, the category Other includes rural infrastructure fund match, countywide economic development fund, infrastructure improvements plus in-kind services, bonus incentives to offset road impact fees and provide more competitive posture, and incentive granted upon issuance of occupancy for a regional distribution center.

County Governments - Indirect Financial Incentives					
Indirect Financial Incentives	Number of Counties Granting Incentives	Total Amount Granted	Percent	Number of Entities Receiving Incentives	Average Incentive Per Entity
Grants	15	\$ 6,417,908	40.4%	78	\$ 82,281
Loans or Loan Guarantees	3	\$ 1,631,482	10.3%	8	\$ 203,935
Value of Contract With or Dues Paid to EDOs	22	\$ 7,822,711	49.3%	35	\$ 223,506
Other	0	\$ -	0.0%	0	\$ -
Total	29	\$ 15,872,101	100.0%		

County Governments - Tax-Based and Fee-Based Incentives					
Tax-Based and Fee-Based Incentives	Number of Counties Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Property Tax Exemption for Economic Development	12	\$ 7,019,144	85.2%	64	\$ 109,674
Public Service Tax Exemption	0	\$ -	0.0%	0	\$ -
Business Tax Exemption	0	\$ -	0.0%	0	\$ -
Proprietary Fees (Credits, Refunds, Exemptions, Waivers, or Rate Differentials)	0	\$ -	0.0%	0	\$ -
Regulatory Fees (Credits, Refunds, Exemptions, or Waivers)	3	\$ 565,018	6.9%	3	\$ 188,339
Special Assessments (Credits, Refunds, Exemptions, or Waivers)	1	\$ 650,000	7.9%	1	\$ 650,000
Other *	1	\$ 7,343	0.1%	1	\$ 7,343
Total	16	\$ 8,241,505	100.0%		

* As indicated by the applicable county, the category Other includes targeted jobs incentive funds.

County Governments - Below-Market Rate Leases or Deeds for Real Property					
Below-Market Rate Leases or Deeds for Real Property	Number of Counties Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Below-Market Rate Leases for Real Property	4	\$ 1,667,589	100.0%	4	\$ 416,897
Below-Market Rate Deeds for Real Property	0	\$ -	0.0%	0	\$ -
Total	4	\$ 1,667,589	100.0%		



Note: In the above chart, Other industries include aerospace, aviation, clean technologies, defense and homeland security, film industry, life sciences, logistics and transportation, sports, and tourism.

Municipal Governments

Two hundred eighty-one of 410 municipal governments responded to the survey for a response rate of 69 percent. Of the 281 municipal governments that responded, 57 municipalities, or 20 percent, reported the following economic development incentives totaling \$19,448,714.

- Direct financial incentives: \$9,256,681 or 47.6 percent;
- Indirect financial incentives: \$3,141,511 or 16.2 percent; (nearly half of which were payments to EDOs)
- Tax-based and fee-based incentives: \$2,565,666 or 13.2 percent; and
- Below-market rate leases or deeds for real property: \$4,484,856 or 23.1 percent.

Two hundred twenty-four, or 80 percent, of the 281 responding municipalities reported that no incentives were granted or that incentives totaled less than the minimum reporting threshold of \$25,000. Of the 129 municipalities that did not submit a survey response, only 7 (i.e., Miami, Hialeah, West Palm Beach, Largo, North Miami, Tamarac, and Sanford) had a total population greater than 50,000.

The following series of tables and charts summarize the economic development incentives by type granted by municipal governments during the 2014-15 fiscal year.

Municipal Governments Having a Total Population of 50,000 or Greater							
Municipality	County	2015 Municipal Population Estimates	Value of Direct Financial Incentives	Value of Indirect Financial Incentives	Value of Fee- Based and Tax- Based Incentives	Value of Below Market Rate Leases or Deeds for Real Property	Total Value of All Incentives
Miami	Miami-Dade	439,509					No Response
Tampa	Hillsborough	358,279	\$ 470,063	None	None	None	\$ 470,063
Orlando	Orange	262,949	\$ 278,886	\$ 1,300,910	\$ 259,644	None	\$ 1,839,440
St. Petersburg	Pinellas	256,681	None	\$ 170,806	None	None	\$ 170,806
Hialeah	Miami-Dade	233,053					No Response
Tallahassee	Leon	187,996	\$ 31,229	\$ 115,000	None	None	\$ 146,229
Fort Lauderdale	Broward	175,123	\$ 101,079	None	None	None	\$ 101,079
Port St. Lucie	St. Lucie	174,132	\$ 1,861,486	None	None	\$ 4,105,150	\$ 5,966,636
Cape Coral	Lee	166,508					\$0 or < \$25,000
Pembroke Pines	Broward	159,922					\$0 or < \$25,000
Hollywood	Broward	144,926					\$0 or < \$25,000
Miramar	Broward	132,096	\$ 181,200	None	None	None	\$ 181,200
Gainesville	Alachua	127,955	\$ 20,000	None	\$ 89,000	None	\$ 109,000
Coral Springs	Broward	124,282	\$ 300,000	\$ 40,000	None	None	\$ 340,000
Clearwater	Pinellas	110,679					\$0 or < \$25,000
Miami Gardens	Miami-Dade	109,951					\$0 or < \$25,000
Palm Bay	Brevard	107,481	\$ 31,000	None	\$ 12,121	None	\$ 43,121
West Palm Beach	Palm Beach	106,525					No Response
Pompano Beach	Broward	106,260	\$ 3,350	None	None	None	\$ 3,350
Lakeland	Polk	101,517	\$ 29,600	None	\$ 561,696	None	\$ 591,296
Davie	Broward	96,908					\$0 or < \$25,000
Miami Beach	Miami-Dade	91,714					\$0 or < \$25,000
Sunrise	Broward	88,630	\$ 155,887	None	None	None	\$ 155,887
Boca Raton	Palm Beach	87,766	\$ 247,738	\$ 50,000	None	None	\$ 297,738
Deltona	Volusia	87,497					\$0 or < \$25,000
Plantation	Broward	87,496					\$0 or < \$25,000
Largo	Pinellas	80,747					No Response
Palm Coast	Flagler	79,821					\$0 or < \$25,000
Melbourne	Brevard	79,600	\$ 308,579	\$ 25,000	\$ 2,213	None	\$ 335,792
Deerfield Beach	Broward	76,662					\$0 or < \$25,000
Boynton Beach	Palm Beach	72,784	\$ 36,000	None	None	None	\$ 36,000
Fort Myers	Lee	72,395					\$0 or < \$25,000
Lauderhill	Broward	69,651	\$ 6,000	\$ 35,000	\$ 180,170	None	\$ 221,170
Homestead	Miami-Dade	69,533					\$0 or < \$25,000
Kissimmee	Osceola	66,592	\$ 12,000	\$ 182,500	None	None	\$ 194,500
Weston	Broward	65,734					\$0 or < \$25,000
Daytona Beach	Volusia	63,534	\$ 2,250,000	\$ 31,000	\$ 436,193	None	\$ 2,717,193
Delray Beach	Palm Beach	63,175	\$ 40,000	None	None	None	\$ 40,000
North Miami	Miami-Dade	62,380					No Response
Tamarac	Broward	62,264					No Response
North Port	Sarasota	62,235					\$0 or < \$25,000
Wellington	Palm Beach	59,860					\$0 or < \$25,000
Jupiter	Palm Beach	59,108	\$ 241,549	None	None	\$ 17,990	\$ 259,539
Port Orange	Volusia	58,656	\$ 15,000	None	\$ 8,090	None	\$ 23,090
Ocala	Marion	58,355	\$ 191,869	\$ 205,000	\$ 75,426	None	\$ 472,295
Sanford	Seminole	56,900					No Response
Coconut Creek	Broward	56,593	\$ 117,257	None	\$ 106,670	None	\$ 223,927
Margate	Broward	55,851					\$0 or < \$25,000
Doral	Miami-Dade	55,660					\$0 or < \$25,000
Pensacola	Escambia	53,058	\$ 2,441	\$ 310,000	\$ 38,118	None	\$ 350,559
Sarasota	Sarasota	52,905	None	\$ 9,500	\$ 74,650	None	\$ 84,150
Bradenton	Manatee	52,534					\$0 or < \$25,000
Pinellas Park	Pinellas	51,790	\$ 47,699	None	\$ 123,700	\$ 31,900	\$ 203,299
Palm Beach Gardens	Palm Beach	50,521	\$ 264,700	None	None	None	\$ 264,700

Municipal Governments Having a Total Population Less Than 50,000 That Responded to Survey							
Municipality	County	2015 Municipal Population Estimates	Value of Direct Financial Incentives	Value of Indirect Financial Incentives	Value of Fee-Based and Tax-Based Incentives	Value of Below Market Rate Leases or Deeds for Real Property	Total Value of All Incentives
Coral Gables	Miami-Dade	49,397					\$0 or < \$25,000
Bonita Springs	Lee	46,568	\$ 60,733	None	None	None	\$ 60,733
Titusville	Brevard	45,325	\$ 25,259	\$ 80,000	\$ 12,264	None	\$ 117,523
Cutler Bay	Miami-Dade	44,109					\$0 or < \$25,000
Oakland Park	Broward	43,390					\$0 or < \$25,000
North Lauderdale	Broward	43,232					\$0 or < \$25,000
Fort Pierce	St. Lucie	42,119	None	None	\$ 198,527	None	\$ 198,527
Ocoee	Orange	40,171					\$0 or < \$25,000
Ormond Beach	Volusia	40,013	\$ 84,500	None	None	None	\$ 84,500
Winter Garden	Orange	39,871	\$ 53,750	None	\$ 370,000	None	\$ 423,750
Greenacres	Palm Beach	38,943					\$0 or < \$25,000
Lake Worth	Palm Beach	37,674					\$0 or < \$25,000
Oviedo	Seminole	36,819	None	\$ 159,815	\$ 2,324	None	\$ 162,139
Royal Palm Beach	Palm Beach	36,731					\$0 or < \$25,000
Plant City	Hillsborough	36,710	None	\$ 115,000	None	None	\$ 115,000
Panama City	Bay	35,835					\$0 or < \$25,000
Dunedin	Pinellas	35,783	\$ 30,901	\$ 30,000	None	None	\$ 60,901
Lauderdale Lakes	Broward	34,201					\$0 or < \$25,000
Riviera Beach	Palm Beach	33,953	\$ 127,800	None	None	None	\$ 127,800
Cooper City	Broward	33,176					\$0 or < \$25,000
Dania Beach	Broward	30,644					\$0 or < \$25,000
DeLand	Volusia	30,493					\$0 or < \$25,000
Miami Lakes	Miami-Dade	30,209					\$0 or < \$25,000
Estero	Lee	30,118					\$0 or < \$25,000
Parkland	Broward	28,128					\$0 or < \$25,000
Rockledge	Brevard	26,165					\$0 or < \$25,000
Temple Terrace	Hillsborough	25,567					\$0 or < \$25,000
Tarpon Springs	Pinellas	24,421					\$0 or < \$25,000
New Smyrna Beach	Volusia	24,285	\$ 309,690	None	None	None	\$ 309,690
Palmetto Bay	Miami-Dade	23,843					\$0 or < \$25,000
Crestview	Okaloosa	23,460					\$0 or < \$25,000
Sebastian	Indian River	23,137					\$0 or < \$25,000
Hialeah Gardens	Miami-Dade	23,004					\$0 or < \$25,000
Jacksonville Beach	Duval	22,805					\$0 or < \$25,000
Haines City	Polk	22,660					\$0 or < \$25,000
Palm Springs	Palm Beach	22,282					\$0 or < \$25,001
Sunny Isles Beach	Miami-Dade	21,592					\$0 or < \$25,000
Leesburg	Lake	21,547					\$0 or < \$25,000
Edgewater	Volusia	20,958					\$0 or < \$25,000
Fort Walton Beach	Okaloosa	20,869	None	\$ 20,000	None	\$ 129,816	\$ 149,816
Sweetwater	Miami-Dade	20,793					\$0 or < \$25,000
West Melbourne	Brevard	20,250					\$0 or < \$25,000
DeBary	Volusia	20,002	\$ 10,000	\$ 10,000	None	None	\$ 20,000
Naples	Collier	19,527					\$0 or < \$25,000
Lynn Haven	Bay	19,287	None	None	\$ 11,623	None	\$ 11,623
Pinecrest	Miami-Dade	18,408					\$0 or < \$25,000
Cocoa	Brevard	18,313	\$ 7,500	\$ 2,500	\$ 3,142	None	\$ 13,142
Seminole	Pinellas	18,231					\$0 or < \$25,000
Punta Gorda	Charlotte	17,675					\$0 or < \$25,000
Safety Harbor	Pinellas	17,103	None	\$ 25,000	None	None	\$ 25,000
Maitland	Orange	17,007	\$ 78,137	None	None	None	\$ 78,137
Marco Island	Collier	16,728					\$0 or < \$25,000
Stuart	Martin	16,110	None	\$ 25,000	None	None	\$ 25,000
Lake Mary	Seminole	15,905	\$ 316,100	\$ 3,500	None	None	\$ 319,600
Vero Beach	Indian River	15,608					\$0 or < \$25,000
Tavares	Lake	15,106					\$0 or < \$25,000
Zephyrhills	Pasco	15,010	\$ 30,000	\$ 71,000	None	None	\$ 101,000
Auburndale	Polk	14,832	None	\$ 2,000	None	None	\$ 2,000
Lady Lake	Lake	14,207	None	\$ 20,000	None	None	\$ 20,000
Miami Springs	Miami-Dade	14,089					\$0 or < \$25,000
Oldsmar	Pinellas	13,993					\$0 or < \$25,000
Longwood	Seminole	13,974					\$0 or < \$25,000
South Miami	Miami-Dade	13,656					\$0 or < \$25,000
Atlantic Beach	Duval	13,012					\$0 or < \$25,000
Destin	Okaloosa	12,730					\$0 or < \$25,000
South Daytona	Volusia	12,538					\$0 or < \$25,000

Municipal Governments Having a Total Population Less Than 50,000 That Responded to Survey							
Municipality	County	2015 Municipal Population Estimates	Value of Direct Financial Incentives	Value of Indirect Financial Incentives	Value of Fee- Based and Tax- Based Incentives	Value of Below Market Rate Leases or Deeds for Real Property	Total Value of All Incentives
Gulfport	Pinellas	12,222					\$0 or < \$25,000
North Palm Beach	Palm Beach	12,206					\$0 or < \$25,000
Wilton Manors	Broward	12,160					\$0 or < \$25,000
Fernandina Beach	Nassau	11,970					\$0 or < \$25,000
Holly Hill	Volusia	11,712	\$ 47,246	None	None	None	\$ 47,246
Orange City	Volusia	11,569					\$0 or < \$25,000
Miami Shores	Miami-Dade	10,806					\$0 or < \$25,000
Lantana	Palm Beach	10,705					\$0 or < \$25,000
Minneola	Lake	10,470					\$0 or < \$25,000
Lighthouse Point	Broward	10,358					\$0 or < \$25,000
Cape Canaveral	Brevard	10,084					\$0 or < \$25,000
Alachua	Alachua	9,788	\$ 665,453	None	None	None	\$ 665,453
Milton	Santa Rosa	9,425					\$0 or < \$25,000
Springfield	Bay	9,097					\$0 or < \$25,000
Lake Park	Palm Beach	8,598					\$0 or < \$25,000
Orange Park	Clay	8,510					\$0 or < \$25,000
Marathon	Monroe	8,439					\$0 or < \$25,000
Indian Harbour Beach	Brevard	8,386					\$0 or < \$25,000
North Bay Village	Miami-Dade	8,178					\$0 or < \$25,000
Palm Beach	Palm Beach	8,041					\$0 or < \$25,000
Brooksville	Hernando	7,780					\$0 or < \$25,000
Marianna	Jackson	7,727	None	\$ 76,640	None	\$ 200,000	\$ 276,640
Arcadia	DeSoto	7,610					\$0 or < \$25,000
Clewiston	Hendry	7,441					\$0 or < \$25,000
Southwest Ranches	Broward	7,389					\$0 or < \$25,000
Inverness	Citrus	7,227					\$0 or < \$25,000
Neptune Beach	Duval	7,120					\$0 or < \$25,000
Green Cove Springs	Clay	7,043					\$0 or < \$25,001
Perry	Taylor	7,016					\$0 or < \$25,000
Live Oak	Suwannee	6,853					\$0 or < \$25,000
Longboat Key	Manatee/Sarasota	6,845					\$0 or < \$25,000
Dade City	Pasco	6,816	\$ 100,000	None	None	None	\$ 100,000
Treasure Island	Pinellas	6,790					\$0 or < \$25,000
Sanibel	Lee	6,502					\$0 or < \$25,000
St. Augustine Beach	St. Johns	6,480					\$0 or < \$25,000
Belle Isle	Orange	6,464					\$0 or < \$25,000
Fort Myers Beach	Lee	6,264					\$0 or < \$25,000
Islamorada	Monroe	6,199					\$0 or < \$25,000
Lauderdale-By-The-Sea	Broward	6,056	None	\$ 26,340	None	None	\$ 26,340
West Miami	Miami-Dade	6,018					\$0 or < \$25,000
Fort Meade	Polk	5,741					\$0 or < \$25,000
Surfside	Miami-Dade	5,703					\$0 or < \$25,000
Tequesta	Palm Beach	5,665					\$0 or < \$25,000
Okeechobee	Okeechobee	5,534					\$0 or < \$25,000
Starke	Bradford	5,442					\$0 or < \$25,000
DeFuniak Springs	Walton	5,429					\$0 or < \$25,000
Mascotte	Lake	5,401					\$0 or < \$25,000
Newberry	Alachua	5,360					\$0 or < \$25,000
Fellsmere	Indian River	5,355					\$0 or < \$25,000
South Bay	Palm Beach	5,151					\$0 or < \$25,000
South Pasadena	Pinellas	5,081					\$0 or < \$25,000
Kenneth City	Pinellas	5,040	\$ 5,000	None	None	None	\$ 5,000
Belleview	Marion	4,746					\$0 or < \$25,000
Flagler Beach	Flagler/Volusia	4,563					\$0 or < \$25,000
Parker	Bay	4,409					\$0 or < \$25,000
Indian Rocks Beach	Pinellas	4,203					\$0 or < \$25,000
Indian River Shores	Indian River	3,995					\$0 or < \$25,000
Mary Esther	Okaloosa	3,859					\$0 or < \$25,000
Umatilla	Lake	3,798					\$0 or < \$25,000
Davenport	Polk	3,786					\$0 or < \$25,000
Highland Beach	Palm Beach	3,600					\$0 or < \$25,000
Chipley	Washington	3,512					\$0 or < \$25,000
Lake Clarke Shores	Palm Beach	3,375					\$0 or < \$25,000
Juno Beach	Palm Beach	3,240					\$0 or < \$25,000
Chattahoochee	Gadsden	3,135	\$ 60,000	None	None	None	\$ 60,000
Crystal River	Citrus	3,112					\$0 or < \$25,000

Municipal Governments Having a Total Population Less Than 50,000 That Responded to Survey							
Municipality	County	2015 Municipal Population Estimates	Value of Direct Financial Incentives	Value of Indirect Financial Incentives	Value of Fee- Based and Tax- Based Incentives	Value of Below Market Rate Leases or Deeds for Real Property	Total Value of All Incentives
Jasper	Hamilton	3,083					\$0 or < \$25,000
Melbourne Beach	Brevard	3,078					\$0 or < \$25,000
Madison	Madison	3,061					\$0 or < \$25,000
Ponce Inlet	Volusia	3,047	None	None	\$ 95	None	\$ 95
Hilliard	Nassau	3,032					\$0 or < \$25,000
Bowling Green	Hardee	2,894					\$0 or < \$25,000
Bunnell	Flagler	2,875					\$0 or < \$25,000
Windermere	Orange	2,869					\$0 or < \$25,000
Williston	Levy	2,848					\$0 or < \$25,000
Malabar	Brevard	2,796					\$0 or < \$25,000
Indialantic	Brevard	2,787					\$0 or < \$25,001
Hypoluxo	Palm Beach	2,691					\$0 or < \$25,000
Freeport	Walton	2,667					\$0 or < \$25,000
Lake Helen	Volusia	2,651					\$0 or < \$25,000
Edgewood	Orange	2,635					\$0 or < \$25,000
Bushnell	Sumter	2,459					\$0 or < \$25,000
Monticello	Jefferson	2,458					\$0 or < \$25,000
Lake Placid	Highlands	2,415					\$0 or < \$25,000
Chiefland	Levy	2,153					\$0 or < \$25,000
Trenton	Gilchrist	2,067					\$0 or < \$25,000
Atlantis	Palm Beach	2,001					\$0 or < \$25,000
Sneads	Jackson	1,909					\$0 or < \$25,000
Hillsboro Beach	Broward	1,867					\$0 or < \$25,000
Zolfo Springs	Hardee	1,803					\$0 or < \$25,000
Ocean Ridge	Palm Beach	1,794					\$0 or < \$25,000
Havana	Gadsden	1,767					\$0 or < \$25,000
Cross City	Dixie	1,733					\$0 or < \$25,000
Pierson	Volusia	1,691					\$0 or < \$25,000
Moore Haven	Glades	1,648					\$0 or < \$25,000
Polk City	Polk	1,623					\$0 or < \$25,000
Century	Escambia	1,578					\$0 or < \$25,000
Belleair Beach	Pinellas	1,563					\$0 or < \$25,000
Gretna	Gadsden	1,556					\$0 or < \$25,000
Crescent City	Putnam	1,540					\$0 or < \$25,000
Anna Maria	Manatee	1,519					\$0 or < \$25,000
Redington Beach	Pinellas	1,438					\$0 or < \$25,000
Indian Shores	Pinellas	1,424					\$0 or < \$25,000
Baldwin	Duval	1,385					\$0 or < \$25,000
Hawthorne	Alachua	1,370					\$0 or < \$25,000
Keystone Heights	Clay	1,367					\$0 or < \$25,000
South Palm Beach	Palm Beach	1,366					\$0 or < \$25,000
Lake Hamilton	Polk	1,271					\$0 or < \$25,000
San Antonio	Pasco	1,232					\$0 or < \$25,000
Mayo	Lafayette	1,201					\$0 or < \$25,000
Bronson	Levy	1,187					\$0 or < \$25,000
Callahan	Nassau	1,185					\$0 or < \$25,001
Mexico Beach	Bay	1,136					\$0 or < \$25,000
Howey-in-the-Hills	Lake	1,106					\$0 or < \$25,000
Bristol	Liberty	958					\$0 or < \$25,000
Waldo	Alachua	951					\$0 or < \$25,000
Grand Ridge	Jackson	936					\$0 or < \$25,000
Pomona Park	Putnam	873					\$0 or < \$25,000
Jennings	Hamilton	871					\$0 or < \$25,000
Medley	Miami-Dade	836					\$0 or < \$25,000
Key Colony Beach	Monroe	796					\$0 or < \$25,000
Greenville	Madison	766					\$0 or < \$25,000
White Springs	Hamilton	763					\$0 or < \$25,000
Penney Farms	Clay	746					\$0 or < \$25,000
Shalimar	Okaloosa	741					\$0 or < \$25,000
Coleman	Sumter	694					\$0 or < \$25,000
Greenwood	Jackson	693					\$0 or < \$25,000
Branford	Suwannee	687					\$0 or < \$25,000
Sea Ranch Lakes	Broward	670					\$0 or < \$25,000
Melbourne Village	Brevard	664					\$0 or < \$25,000
Greensboro	Gadsden	624					\$0 or < \$25,000
Micanopy	Alachua	593					\$0 or < \$25,000

Municipal Governments Having a Total Population Less Than 50,000 That Responded to Survey							
Municipality	County	2015 Municipal Population Estimates	Value of Direct Financial Incentives	Value of Indirect Financial Incentives	Value of Fee- Based and Tax- Based Incentives	Value of Below Market Rate Leases or Deeds for Real Property	Total Value of All Incentives
Altha	Calhoun	568					\$0 or < \$25,000
Jay	Santa Rosa	563					\$0 or < \$25,000
Fort White	Columbia	560					\$0 or < \$25,000
Ponce de Leon	Holmes	557					\$0 or < \$25,000
Bell	Gilchrist	537					\$0 or < \$25,000
Laurel Hill	Okaloosa	534					\$0 or < \$25,000
Reddick	Marion	501					\$0 or < \$25,000
Yankeetown	Levy	489					\$0 or < \$25,000
Hampton	Bradford	477					\$0 or < \$25,000
Sopchoppy	Wakulla	459					\$0 or < \$25,000
McIntosh	Marion	450					\$0 or < \$25,000
Glen St. Mary	Baker	435					\$0 or < \$25,000
Briny Breezes	Palm Beach	415					\$0 or < \$25,000
Orchid	Indian River	411					\$0 or < \$25,000
Manalapan	Palm Beach	410					\$0 or < \$25,000
Cinco Bayou	Okaloosa	397					\$0 or < \$25,000
Jupiter Inlet Colony	Palm Beach	396					\$0 or < \$25,000
La Crosse	Alachua	373					\$0 or < \$25,000
Esto	Holmes	364					\$0 or < \$25,000
Beverly Beach	Flagler	356					\$0 or < \$25,000
Lee	Madison	332					\$0 or < \$25,000
Brooker	Bradford	322					\$0 or < \$25,000
Westville	Holmes	299					\$0 or < \$25,000
St. Marks	Wakulla	281					\$0 or < \$25,000
Raiford	Union	252					\$0 or < \$25,000
Highland Park	Polk	234					\$0 or < \$25,000
Campbellton	Jackson	232					\$0 or < \$25,000
Jacob City	Jackson	228					\$0 or < \$25,000
Glen Ridge	Palm Beach	215					\$0 or < \$25,000
Cloud Lake	Palm Beach	133					\$0 or < \$25,000
Otter Creek	Levy	120					\$0 or < \$25,000
Belleair Shore	Pinellas	107					\$0 or < \$25,000
Ocean Breeze	Martin	95					\$0 or < \$25,000
Lake Buena Vista	Orange	22					\$0 or < \$25,000
Bay Lake	Orange	15					\$0 or < \$25,000
Weeki Wachee	Hernando	5					\$0 or < \$25,000

In the following tables, the total number of businesses or entities receiving incentives by type are not summed since it is possible that a business or entity may receive more than one type of incentive from the same municipality.

Municipal Governments - Total Incentives by Type					
Incentive Type	Number of Municipalities Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Direct Financial	43	\$ 9,256,681	47.6%	178	\$ 52,004
Indirect Financial *	27	\$ 3,141,511	16.2%		
Tax-Based and Fee-Based	20	\$ 2,565,666	13.2%	764	\$ 3,358
Below Market Rate Leases or Deeds for Real Property	5	\$ 4,484,856	23.1%	33	\$ 135,905
Total	57	\$ 19,448,714	100.0%		

* Indirect financial incentives provide monetary assistance to third parties to support business assistance, development, or recruitment. The number of businesses receiving such assistance are not reported in our survey.

Municipal Governments - Direct Financial Incentives					
Direct Financial Incentives	Number of Municipalities Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Grants	27	\$ 6,171,728	66.7%	101	\$ 61,106
Loans	1	\$ 128,720	1.4%	8	\$ 16,090
Equity Investments	0	\$ -	0.0%	0	\$ -
Loan Insurance	0	\$ -	0.0%	0	\$ -
Loan Guarantees	1	\$ 200,000	2.2%	1	\$ 200,000
Training Subsidies	1	\$ 600	0.0%	1	\$ 600
State Match (QTI, QACF, etc.)	21	\$ 2,528,290	27.3%	52	\$ 48,621
Other *	8	\$ 227,343	2.5%	15	\$ 15,156
Total	43	\$ 9,256,681	100.0%		

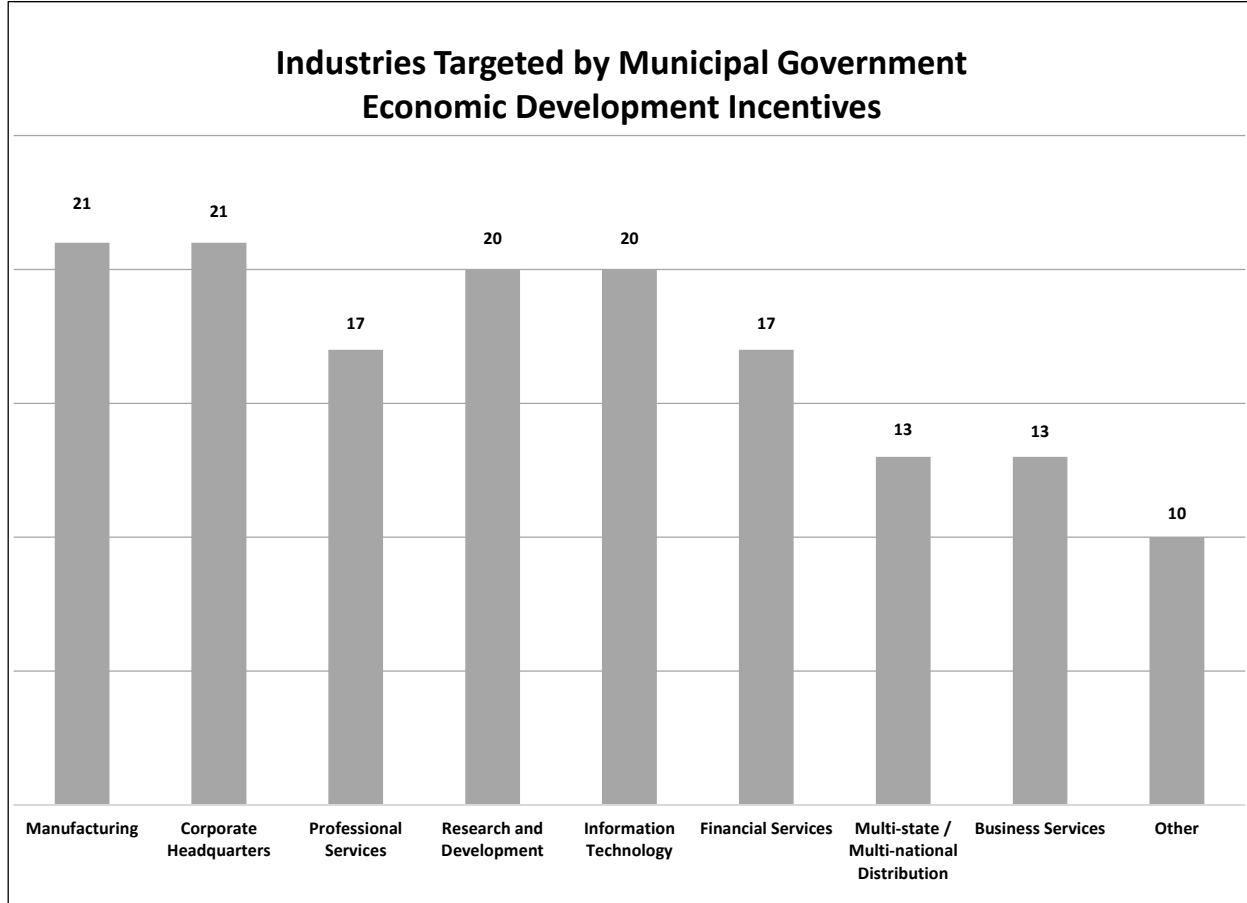
* As indicated by the applicable municipalities, the category Other includes job creation incentive, funding to local tourist board and chamber of commerce, direct cash incentive, local QTI-type job growth incentive, and rent subsidy paid to commercial property owner on behalf of international trade incubator program.

Municipal Governments - Indirect Financial Incentives					
Indirect Financial Incentives	Number of Municipalities Granting Incentives	Total Amount Granted	Percent	Number of Entities Receiving Incentives	Average Incentive Per Entity
Grants	12	\$ 1,640,330	52.2%	33	\$ 49,707
Loans or Loan Guarantees	0	\$ -	0.0%	0	\$ -
Value of Contract With or Dues Paid to EDOs	18	\$ 1,471,181	46.8%	37	\$ 39,762
Other *	1	\$ 30,000	1.0%	1	\$ 30,000
Total	27	\$ 3,141,511	100.0%		

* As indicated by the applicable municipality, the category Other includes budgeted amount for public relations efforts.

Municipal Governments - Tax-Based and Fee-Based Incentives					
Tax-Based and Fee-Based Incentives	Number of Municipalities Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Property Tax Exemption for Economic Development	10	\$ 847,119	33.0%	24	\$ 35,297
Public Service Tax Exemption	1	\$ 75,426	2.9%	7	\$ 10,775
Business Tax Exemption	5	\$ 112,458	4.4%	694	\$ 162
Proprietary Fees (Credits, Refunds, Exemptions, Waivers, or Rate Differentials)	0	\$ -	0.0%	0	\$ -
Regulatory Fees (Credits, Refunds, Exemptions, or Waivers)	8	\$ 1,456,013	56.7%	37	\$ 39,352
Special Assessments (Credits, Refunds, Exemptions, or Waivers)	1	\$ 74,650	2.9%	2	\$ 37,325
Other	0	\$ -	0.0%	0	\$ -
Total	20	\$ 2,565,666	100.0%		

Municipal Governments - Below-Market Rate Leases or Deeds for Real Property					
Below-Market Rate Leases or Deeds for Real Property	Number of Municipalities Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Below-Market Rate Leases for Real Property	5	\$ 4,484,856	100.0%	33	\$ 135,905
Below-Market Rate Deeds for Real Property	0	\$ -	0.0%	0	\$ -
Total	5	\$ 4,484,856	100.0%		



Note: In the above chart, Other industries include aerospace; aviation; clean technologies; commercial, retail, and mixed-use activities; defense and homeland security; digital media; internet technology; life and marine sciences; logistics and transportation; material sciences; medical technology; nanotechnology; science education; small business incubator programs; sports; and tourism.

Historical Summaries and Appendix

The following tables summarize the economic development incentives reported by county and municipal governments for the 2010-11 through 2014-15 fiscal years, as reported in prior years' reports. Only those counties or municipalities that reported incentives in one or more fiscal years are listed in the first two tables. Blank cells in those tables indicate that the county or municipality had no incentives or did not respond to the survey in that particular fiscal year.

Finally, the separate Appendix summarizes the values of business-owned properties that received the Economic Development Ad Valorem Tax Exemption. The table lists the combined values of such properties by county, for the 2010-11 through 2015-16 fiscal years, as compiled by the Florida Department of Revenue. The value of the exemption to a qualified business is determined by applying the respective county or municipal millage rate to the exempted property.

Total Value of Economic Development Incentives Reported by Counties					
County	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15
Alachua			\$ 481,635	\$ 308,000	\$ 233,518
Baker					\$ 52,500
Bay	\$ 1,198,696		\$ 951,953	\$ 254,196	\$ 371,146
Brevard	\$ 1,578,330	\$ 2,719,728	\$ 1,716,236	\$ 1,734,533	\$ 1,522,556
Broward	\$ 1,136,638		\$ 874,650	\$ 968,142	\$ 1,077,321
Charlotte	\$ 85,902	\$ 60,058	\$ 401,751		
Citrus		\$ 42,000			\$ 26,982
Clay	\$ 162,529	\$ 130,711	\$ 131,288	\$ 202,021	
Collier			\$ 143,168		\$ 730,186
Columbia			\$ 207,828		\$ 902,583
Duval	\$ 4,330,653		\$ 3,741,536	\$ 5,005,378	\$ 3,914,083
Escambia	\$ 4,915,794	\$ 5,247,353	\$ 3,187,859	\$ 4,573,513	\$ 6,635,218
Flagler					\$ 24,000
Glades					\$ 1,630,933
Gulf	\$ 440,000				
Hardee	\$ 202,954	\$ 4,813,393	\$ 4,446,582	\$ 1,211,361	\$ 123,750
Hendry		\$ 125,000	\$ 78,852	\$ 97,600	\$ 103,600
Hernando			\$ 140,600	\$ 60,600	\$ 166,919
Highlands					\$ 629,578
Hillsborough	\$ 4,259,247	\$ 2,310,543	\$ 3,048,872	\$ 1,630,950	\$ 2,165,596
Indian River	\$ 857,601	\$ 945,434	\$ 1,353,426	\$ 1,480,308	\$ 1,431,727
Jackson					\$ 571,368
Jefferson					\$ 750,000
Lake	\$ 1,732,088		\$ 150,000	\$ 120,000	
Lee	\$ 6,788,000	\$ 341,000	\$ 4,716,000	\$ 672,149	\$ 412,200
Leon	\$ 802,963	\$ 97,177	\$ 355,031	\$ 178,350	\$ 178,351
Liberty			\$ 700,890		
Manatee	\$ 633,320	\$ 1,549,299	\$ 981,230	\$ 1,014,260	\$ 1,117,650
Marion			\$ 2,419,444	\$ 459,159	\$ 365,629
Martin			\$ 480,000		
Miami-Dade	\$ 2,965,269	\$ 1,351,350	\$ 2,533,183	\$ 1,556,503	\$ 1,492,870
Nassau		\$ 2,700,000			\$ 2,004
Okaloosa	\$ 139,968	\$ 115,835		\$ 722,201	\$ 253,602
Orange	\$ 2,279,563	\$ 2,943,276	\$ 1,640,488	\$ 3,110,870	\$ 2,982,016
Osceola	\$ 191,000	\$ 965,149	\$ 463,417	\$ 1,719,468	\$ 1,255,559
Palm Beach	\$ 1,723,280	\$ 2,307,754	\$ 2,443,107	\$ 2,608,845	\$ 3,797,061
Pasco			\$ 238,198	\$ 342,963	\$ 691,888
Pinellas	\$ 47,952	\$ 312,825	\$ 471,826	\$ 564,695	\$ 670,189
Polk		\$ 162,793	\$ 166,250	\$ 173,140	\$ 212,250
Putnam					\$ 35,468
St. Johns	\$ 585,370	\$ 196,376	\$ 190,996	\$ 153,327	\$ 204,575
St. Lucie	\$ 3,554,335	\$ 5,343,860	\$ 2,112,379	\$ 4,837,502	\$ 2,101,737
Santa Rosa			\$ 1,113,258	\$ 2,000	
Sarasota	\$ 5,405,997	\$ 2,876,042	\$ 2,563,229	\$ 3,551,782	\$ 2,718,652
Seminole		\$ 429,600	\$ 3,620,600	\$ 1,140,970	\$ 634,414
Suwannee					\$ 2,075,325
Taylor					\$ 100,000
Volusia	\$ 64,900	\$ 110,000	\$ 190,100	\$ 419,800	\$ 1,375,812
Walton	\$ 165,000	\$ 137,128			
County Totals	\$ 46,247,349	\$ 38,333,684	\$ 48,455,862	\$ 40,874,586	\$ 45,740,816

Total Value of Economic Development Incentives Reported by Municipalities						
Municipality	County	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15
Alachua	Alachua					\$ 665,453
Auburndale	Polk					\$ 2,000
Boca Raton	Palm Beach	\$ 111,250		\$ 164,600	\$ 127,875	\$ 297,738
Bonita Springs	Lee	\$ 92,219	\$ 110,973	\$ 237,270	\$ 69,775	\$ 60,733
Boynton Beach	Palm Beach			\$ 313,500		\$ 36,000
Bradenton	Manatee			\$ 450,000		
Brooksville	Hernando					
Casselberry	Seminole		\$ 50,000			
Chattahoochee	Gadsden				\$ 37,500	\$ 60,000
Cocoa	Brevard					\$ 13,142
Coconut Creek	Broward	\$ 122,229	\$ 118,543	\$ 162,478	\$ 832,121	\$ 223,927
Coral Springs	Broward		\$ 258,680	\$ 400,000		\$ 340,000
Crescent City	Putnam				\$ 2,000	
Dade City	Pasco					\$ 100,000
Davie	Broward		\$ 152,855	\$ 257,304	\$ 74,000	
Daytona Beach	Volusia	\$ 334,497	\$ 177,255	\$ 371,229	\$ 136,037	\$ 2,717,193
DeBary	Volusia		\$ 52,000			\$ 20,000
DeFuniak Springs	Walton					
Deland	Volusia	\$ 25,000				
Delray Beach	Palm Beach			\$ 70,000		\$ 40,000
Deltona	Volusia					
Dunedin	Pinellas			\$ 163,235		\$ 60,901
Eustis	Lake		\$ 9,939			
Fort Lauderdale	Broward	\$ 938,529		\$ 542,724	\$ 424,195	\$ 101,079
Fort Pierce	St. Lucie					\$ 198,527
Fort Walton Beach	Okaloosa	\$ 275,894	\$ 275,669	\$ 277,666	\$ 243,727	\$ 149,816
Gainesville	Alachua			\$ 28,900	\$ 165,800	\$ 109,000
Holly Hill	Volusia			\$ 76,383	\$ 117,184	\$ 47,246
Jacksonville	Duval		\$ 1,633,098			
Jupiter	Palm Beach		\$ 896,090	\$ 597,590		\$ 259,539
Kenneth City	Pinellas					\$ 5,000
Keystone Heights	Clay					
Kissimmee	Osceola			\$ 200,000	\$ 200,000	\$ 194,500
Lady Lake	Lake					\$ 20,000
Lake City	Columbia				\$ 96,200	
Lake Mary	Seminole				\$ 182,166	\$ 319,600
Lake Park	Palm Beach	\$ 98,342	\$ 43,458			
Lakeland	Polk	\$ 576,880		\$ 612,079	\$ 1,692,571	\$ 591,296
Lauderdale-By-The-Sea	Broward			\$ 39,838		\$ 26,340
Lauderhill	Broward					\$ 221,170
Lynn Haven	Bay	\$ 99,509	\$ 11,036			\$ 11,623
Maitland	Orange	\$ 115,000	\$ 18,675		\$ 99,244	\$ 78,137
Marianna	Jackson					\$ 276,640
Melbourne	Brevard	\$ 129,327	\$ 434,542	\$ 475,084	\$ 159,233	\$ 335,792
Miami Gardens	Miami-Dade				\$ 50,000	
Miramar	Broward					\$ 181,200
New Smyrna Beach	Volusia	\$ 133,164		\$ 681,937		\$ 309,690
North Port	Sarasota	\$ 119,000	\$ 22,000			
Ocala	Marion	\$ 496,284	\$ 244,050	\$ 436,846	\$ 304,358	\$ 472,295
Orlando	Orange	\$ 1,091,174	\$ 1,236,992	\$ 1,850,629	\$ 1,457,369	\$ 1,839,440
Ormond Beach	Volusia	\$ 65,000	\$ 205,617	\$ 206,208		\$ 84,500
Oviedo	Seminole			\$ 904,000		\$ 162,139
Palm Bay	Brevard	\$ 140,963	\$ 91,258	\$ 40,988		\$ 43,121
Palm Beach Gardens	Palm Beach	\$ 50,000				\$ 264,700
Panama City	Bay			\$ 176,139		
Pensacola	Escambia					\$ 350,559
Pinellas Park	Pinellas	\$ 118,559		\$ 107,800	\$ 218,540	\$ 203,299
Plant City	Hillsborough			\$ 68,347		\$ 115,000
Pompano Beach	Broward					\$ 3,350
Ponce Inlet	Volusia					\$ 95
Port Orange	Volusia					\$ 23,090
Port St. Joe	Gulf		\$ 75,610			
Port St. Lucie	St. Lucie	\$ 12,477,089		\$ 9,515,381	\$ 6,013,311	\$ 5,966,636
Riviera Beach	Palm Beach					\$ 127,800
Safety Harbor	Pinellas					\$ 25,000
Sanford	Seminole	\$ 408,232	\$ 358,530		\$ 281,535	
Sarasota	Sarasota	\$ 4,972,658	\$ 5,095,761	\$ 4,643,682	\$ 117,822	\$ 84,150
St. Cloud	Osceola					
St. Petersburg	Pinellas	\$ 349,252	\$ 1,512,331	\$ 445,210	\$ 275,025	\$ 170,806
Stuart	Martin					\$ 25,000
Sunrise	Broward					\$ 155,887
Tallahassee	Leon	\$ 1,172,463		\$ 223,405	\$ 115,000	\$ 146,229
Tampa	Hillsborough	\$ 754,550		\$ 235,735		\$ 470,063
Titusville	Brevard	\$ 460,869		\$ 124,538		\$ 117,523
Venice	Sarasota	\$ 29,085				
Winter Garden	Orange					\$ 423,750
Zephyrhills	Pasco					\$ 101,000
Municipal Totals		\$ 25,757,018	\$ 13,084,962	\$ 25,100,725	\$ 13,492,588	\$ 19,448,714

County Governments: Five Year Comparison					
Data Reported by Counties in Annual Surveys					
Incentive Type	Number of Counties Granting Incentives				
	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15
Direct Financial	19	19	28	26	30
Indirect Financial	18	14	20	21	29
Tax-Based and Fee-Based	14	14	19	12	16
Below Market Rate Leases or Deeds for Real Property	1	3	4	4	4
Total	26	26	38	31	41
Incentive Type	Total Incentives Granted				
	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15
Direct Financial	\$ 24,512,033	\$ 14,644,181	\$ 27,347,087	\$ 14,579,784	\$ 19,959,621
Indirect Financial	\$ 9,995,726	\$ 9,808,104	\$ 10,903,658	\$ 16,860,265	\$ 15,872,101
Tax-Based and Fee-Based	\$ 10,239,590	\$ 11,674,310	\$ 7,586,117	\$ 7,225,515	\$ 8,241,505
Below Market Rate Leases or Deeds for Real Property	\$ 1,500,000	\$ 2,207,089	\$ 2,619,000	\$ 2,209,022	\$ 1,667,589
Total	\$ 46,247,349	\$ 38,333,684	\$ 48,455,862	\$ 40,874,586	\$ 45,740,816
Incentive Type	Number of Businesses Receiving Incentives				
	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15
Direct Financial	155	134	171	201	1,148
Indirect Financial *					
Tax-Based and Fee-Based	209	84	120	72	69
Below Market Rate Leases or Deeds for Real Property	1	3	4	10	4
* Indirect financial incentives provide monetary assistance to third parties to support business assistance, development, or recruitment. The number of businesses receiving such assistance are not reported in our survey.					

Municipal Governments: Five Year Comparison					
Data Reported by Municipalities in Annual Surveys					
Incentive Type	Number of Municipalities Granting Incentives				
	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15
Direct Financial	18	12	24	17	43
Indirect Financial	15	11	17	12	27
Fee-Based and Tax-Based	21	16	20	13	20
Below Market Rate Leases or Deeds for Real Property	7	4	7	4	5
Total	28	25	36	26	57
Incentive Type	Total Incentives Granted				
	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15
Direct Financial	\$ 4,408,077	\$ 3,721,784	\$ 4,126,543	\$ 3,309,309	\$ 9,256,681
Indirect Financial	\$ 8,605,393	\$ 1,770,708	\$ 8,957,301	\$ 2,118,448	\$ 3,141,511
Fee-Based and Tax-Based	\$ 2,733,072	\$ 953,416	\$ 2,818,801	\$ 3,525,214	\$ 2,565,666
Below Market Rate Leases or Deeds for Real Property	\$ 10,010,476	\$ 6,639,054	\$ 9,198,080	\$ 4,539,617	\$ 4,484,856
Total	\$ 25,757,018	\$ 13,084,962	\$ 25,100,725	\$ 13,492,588	\$ 19,448,714
Incentive Type	Number of Businesses Receiving Incentives				
	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15
Direct Financial	97	87	99	73	178
Indirect Financial *					
Fee-Based and Tax-Based	137	33	136	3,677	764
Below Market Rate Leases or Deeds for Real Property	40	57	50	19	33
* Indirect financial incentives provide monetary assistance to third parties to support business assistance, development, or recruitment. The number of businesses receiving such assistance are not reported in our survey.					

Values of County and Municipal Ad Valorem Exemptions for Economic Development by County and Fiscal Year						
County	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15	LFY 2015-16
Alachua	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Baker	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bay	\$ 232,133,541	\$ 248,908,372	\$ 260,571,259	\$ 67,762,342	\$ 67,945,528	\$ 34,924,243
Bradford	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Brevard	\$ 28,787,380	\$ 28,230,480	\$ 31,015,447	\$ 37,929,370	\$ 28,533,430	\$ 27,806,120
Broward	\$ -	\$ 32,160	\$ 27,840	\$ 923,710	\$ -	\$ -
Calhoun	\$ 517,421	\$ 400,151	\$ 400,151	\$ -	\$ -	\$ -
Charlotte	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Citrus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collier	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Columbia	\$ -	\$ 108,455,345	\$ 86,775,142	\$ 91,775,298	\$ 60,163,115	\$ 53,441,507
DeSoto	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dixie	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Duval	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Escambia	\$ 279,392,755	\$ 256,328,355	\$ 247,381,029	\$ 236,521,576	\$ 231,613,576	\$ 215,557,309
Flagler	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Franklin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gadsden	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gilchrist	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Glades	\$ -	\$ -	\$ -	\$ -	\$ 978,911	\$ 1,735,035
Gulf	\$ 362,894	\$ 362,894	\$ 314,697	\$ 296,762	\$ 296,762	\$ 296,762
Hamilton	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hardee	\$ 27,542,457	\$ 23,726,264	\$ 1,989,194	\$ 634,159	\$ -	\$ -
Hendry	\$ 2,246,960	\$ 2,002,193	\$ -	\$ -	\$ -	\$ 356,230
Hernando	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highlands	\$ -	\$ -	\$ -	\$ 1,893,725	\$ 1,897,232	\$ 1,918,165
Hillsborough	\$ -	\$ -	\$ -	\$ 2,084,658	\$ -	\$ 64,851,377
Holmes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indian River	\$ -	\$ 3,416,720	\$ 3,375,060	\$ 1,561,390	\$ 1,547,680	\$ 46,070,300
Jackson	\$ 49,419,465	\$ 46,931,888	\$ 43,212,815	\$ 42,657,763	\$ 42,517,681	\$ -
Jefferson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lafayette	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Leon	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Liberty	\$ 30,932,427	\$ 24,484,340	\$ 13,894,225	\$ 7,008,908	\$ 3,843,039	\$ -
Madison	\$ 598,608	\$ 645,550	\$ 1,511,078	\$ 1,467,944	\$ 2,584,001	\$ 1,899,429
Manatee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Marion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Martin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miami-Dade	\$ 67,053,764	\$ 58,803,043	\$ -	\$ -	\$ -	\$ -
Monroe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nassau	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Okaloosa	\$ -	\$ 293,479	\$ 293,479	\$ -	\$ 12,663,888	\$ 8,552,466
Okeechobee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Orange	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,668,194
Osceola	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Palm Beach	\$ 7,424,114	\$ 6,930,353	\$ 3,573,436	\$ 3,064,523	\$ -	\$ 37,343,414
Pasco	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pinellas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Polk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,857,011
Putnam	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
St. Johns	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
St. Lucie	\$ 17,756,979	\$ 9,701,479	\$ 72,456,689	\$ 66,921,442	\$ 54,143,177	\$ 41,108,996
Santa Rosa	\$ 2,613,424	\$ 2,424,383	\$ 1,507,106	\$ 528,333	\$ 501,137	\$ 317,674
Sarasota	\$ -	\$ -	\$ 19,119,164	\$ 16,799,961	\$ 25,443,600	\$ 26,030,990
Seminole	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sumter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Suwannee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taylor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Union	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Volusia	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wakulla	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Walton	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,742,219
Washington	\$ 441,581	\$ -	\$ -	\$ -	\$ -	\$ -
Statewide	\$ 747,223,770	\$ 822,077,449	\$ 787,417,811	\$ 579,831,864	\$ 534,672,757	\$ 672,477,441

Data Source: Florida Department of Revenue, Property Tax Oversight.