REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem
Issue: Screen Enclosed Structures
Bill Number(s): Cs/CS/HB533 & CS/SB740 – Section 1
☐ **Entire Bill**
☒ **Partial Bill**: Section 1
Sponsor(s): Senator Stargel
Month/Year Impact Begins: July 2018
Date of Analysis: February 14, 2018 – revision

Section 1: Narrative

a. Current Law:

Section 193.461 governs the classification and assessment of agricultural lands. Land classified as agricultural is assessed solely based on its agricultural use. The property appraiser shall consider only the factors listed in statute when appraising agricultural land, including size, condition, market value as agricultural land, productivity, income, and the "economic merchantability of the agricultural product."

Beginning with s. 193.461(6)(b), F.S., the statute reads "(b) Notwithstanding any provision relating to annual assessment found in s. 192.042, the property appraiser shall rely on 5-year moving average data when utilizing the income methodology approach in an assessment of property used for agricultural purposes.

"(c)1. For purposes of the income methodology approach to assessment of property used for agricultural purposes, irrigation systems, including pumps and motors, physically attached to the land shall be considered a part of the average yields per acre and shall have no separately assessable contributory value."

b. Proposed Change:

Section 193.461(6)(c), F.S. paragraph 3 would be amended to state "3. Structures or improvements used in horticultural production for frost or freeze protection and screen enclosed structures used in citrus production for pest exclusion, which are consistent with the interim measures or best management practices adopted by the Department of Agriculture and Consumer Services pursuant to s. 570.93 or s. 403.067(7)(c), must ~~shall~~ be assessed by the methodology described in subparagraph 1."

SB 740's effective date is July 1, 2018.

Section 2: Description of Data and Sources

2017 Final Real Property Assessment Rolls
2017 Agricultural Schedules, submitted by Property Appraisers to DOR
"Protected Fresh Grapefruit Cultivation Systems: Antipsyllid Screen Effects on Environmental Variables inside Enclosures," Ferrarezi, Rhuanito S. et al. *HortTechnology*, October 2017 27(5)
"Protected Fresh Grapefruit Cultivation Systems: Antipsyllid Screen Effects on Plant Growth and Leaf Transpiration, Vapor Pressure Deficit, and Nutrition," Ferrarezi, Rhuanito S. et al. *HortTechnology*, October 2017 27(5)
"Citrus Under Protective Screen (CUPS) Production Systems," Shumann, A.W. et al. UF/IFAS EDIS publication #HS1304, http://edis.ifas.ufl.edu/hs1304
"Life After Citrus," Vogel, Mike. *Florida Trend*, December 2016, http://www.floridatrend.com/article/21051/life-after-citrus
"Florida Citrus Nurseries Seeking to Make It in the Shade," Chaires, Peter. *Growing Produce*, June 2016, http://www.growingproduce.com/citrus/florida-citrus-nurseries-seeking-to-make-it-in-the-shade/
"Interest Continues to Grow in Protected Citriculture," Chaires, Peter. *Growing Produce*, May 2015, http://www.growingproduce.com/citrus/varieties-rootstocks/interest-continues-to-grow-in-protected-citriculture/
Plant Pathology: Greening/HLB, University of Florida Institute of Food and Agricultural Sciences' Citrus Research & Education Center, http://www.crec.ifas.ufl.edu/extension/greening/index.shtml
DACS citrus nursery list, courtesy of DACS
2017 Final Special Features Data, courtesy of the Polk County Property Appraiser's Office

Section 3: Methodology (Include Assumptions and Attach Details)

The original estimate, adopted on January 12, 2018, did not include citrus nurseries. It only included the value of screen enclosed structures built over actual citrus groves, or CUPS. After discussing the standards for nurseries set by the Bureau of Citrus Budwood Registration at the Florida Department of Agricultural and Consumer Services (DACS), we learned that any citrus nursery has to have a pest control structure built around citrus seedlings and that all of those structures contain at least some screen for airflow. DACS considers all of them "screen covered," so they would be subject to the bill's change in assessment classification. This revised methodology contains an estimate for citrus nursery enclosed structures in addition to the original CUPS estimate. The fiscal impact is the sum of two.

Though DACS provided a list of registered citrus nurseries and their address information, matching those businesses to the assessment rolls wasn't entirely successful. Of the 64 non-government nurseries, 58 were matched to parcels on the roll. While most of these structures are considered special or extra features on the property record cards, some are recorded as buildings and some as TPP. Additionally, the roll's special features value includes other improvements like parking lots. Instead of possibly overestimating the enclosed structure's value by using the roll's special features value, the Polk County Property Appraiser's

Tax: Ad Valorem

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Office provided a list with the greenhouse value on every agricultural parcel with a greenhouse in the county. As the area, age, and number of greenhouses varied widely, the average value per farm was calculated. There are 196 greenhouses on 72 ag parcels in Polk (excluding two CUPS farms), valued at $2,307,378. The average is $32,047. Extrapolating from there, the 64 taxable citrus nurseries have citrus enclosed structure valued at $2,051,003 in 2017. The citrus nursery enclosures are estimated to depreciate 1% annually and grow 4% due to increased enclosure area and new farms.

Citrus Under Protective Screen (CUPS) is a production system meant to protect a citrus grove against huanglongbing (HLB), commonly known as citrus greening. The screen acts as a barrier against the flying insect that carries the bacteria, the Asian citrus psyllid (ACP, *Diaphorina citri*). A CUPS system mainly consists of a grid of vertical poles embedded into the ground (like telephone poles, though both wood and metal are used) and cable strung between poles and outward to the ground, surrounded by a screen that completely separates the grove from the open air.

In 2017 there were three citrus groves using CUPS, along with small experimental test sites at UF's Citrus Research & Education Center in Lake Alfred and their Indian River Research & Education Center in Fort Pierce. Of the three commercial farms using CUPS, two are in Polk County and one in Hardee County. One of the Polk County groves was destroyed by Hurricane Irma (and is not expected to be rebuilt). A co-op farm with 120-acres using CUPS is under construction in Polk County (with planting to start in 2018).

Currently, CUPS systems are recorded on the real property rolls as extra features. The two counties with commercial farms assess them per square foot, Polk's 2017 valuation was $0.55/ft^2 and Hardee's was $0.20/ft^2. (UF's groves are already exempt under s. 196.199, F.S., and are not included in the impact estimate.) Statewide, the 2017 taxable value of CUPS systems was $838,041 with ad valorem taxes calculated at $12,295.

The bill would remove the CUPS materials from extra features and incorporate them into the land's assessed value. Even if CUPS is as successful at increasing productivity as expected, the decrease in special features value will outweigh any eventual increased land value within the forecast period.

The CUPS portion of the impact estimate calculations begin with the 2017 valuation of the CUPS systems and the size of the known groves. From this, a statewide weighted value is calculated to be $0.52 per foot^2, or $22,849 per acre^2. Using that as the basis for future projections, the CUPS systems are assumed to depreciate at 1% annually. Only 29 acres are expected to be recorded on the 2018 assessment rolls. The 2019 acreage will include the new Polk County co-op, totaling 149 acres statewide. From there, the high, middle, and low estimates vary based on the estimated annual growth in acreage. The low estimate assumes no growth (either no new acreage or that any new acres will be offset by CUPS groves being removed from the rolls, e.g., after another destructive hurricane). The middle estimate assumes 10% annual growth, and the high assumes 20% growth.

The annual impact estimates contain the sum of the nursery enclosed structures and the CUPS groves. As the bill goes into effect on July 1, 2018, and the roll is based on assessments as of January 1, 2018, there is no cash impact estimate for the 2018-19 fiscal year. In subsequent years, the cash and corresponding recurring impacts are equal.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	-	$ (0.1 M)	-	$ (0.0 M)	-	$ (0.0 M)
2019-20	$ (0.1 M)	$ (0.1 M)	$ (0.1 M)	$ (0.1 M)	$ (0.1 M)	$ (0.1 M)
2020-21	$ (0.1 M)	$ (0.1 M)	$ (0.1 M)	$ (0.1 M)	$ (0.1 M)	$ (0.1 M)
2021-22	$ (0.2 M)	$ (0.2 M)	$ (0.1 M)	$ (0.1 M)	$ (0.1 M)	$ (0.1 M)
2022-23	$ (0.2 M)	$ (0.2 M)	$ (0.1 M)	$ (0.1 M)	$ (0.1 M)	$ (0.1 M)

List of affected Trust Funds: Ad Valorem

Section 5: Consensus Estimate (Adopted: 02/14/2018): The Conference adopted the middle estimate with (0.1m) recurring every year.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	0.0	0.0	0.0	0.0	(0.1)	0.0	(0.1)
2019-20	0.0	0.0	0.0	0.0	(0.1)	(0.1)	(0.1)	(0.1)
2020-21	0.0	0.0	0.0	0.0	(0.1)	(0.1)	(0.1)	(0.1)
2021-22	0.0	0.0	0.0	0.0	(0.1)	(0.1)	(0.1)	(0.1)
2022-23	0.0	0.0	0.0	0.0	(0.1)	(0.1)	(0.1)	(0.1)

	A	B	C	D	E	F	G	H
1	**Background Information**							
2								
3		HLB (Huanglongbing), or citrus greening, was found in south Florida in August, 2005.						
4		Thought to be a bacterium, it is spread by the Asian Citrus Psyllid.						
5		It is the primary culprit behind the decline of Florida's citrus production.						
6								
7			Statewide Citrus Acreage	Production (85-lb boxes)	Boxes per Acre	Boxes per Acre Decline		
8		2004	748,555	291,800,000	390			
9		2016	480,121	94,205,000	196	50%		
10								
11		Counties with Highest Acreage	Citrus Acreage					
12		Polk	76,455					
13		DeSoto	66,672					
14		Hendry	64,575					
15		Highlands	57,921					
16		Hardee	44,476					
17								
18		Counties with Highest Abandoned Acreage	Abandoned Citrus Acreage					
19		Saint Lucie	32,605					
20		Indian River	16,599					
21		Martin	14,737					
22								
23		Sources: *Florida Trend* , December 2016; UF IFAS HS1304;						
24		http://www.crec.ifas.ufl.edu/extension/greening/index.shtml						
25								
26	**Citrus Under Protective Screen (CUPS)**							
27								
28	**Test Sites: Density/Production**							
29								
30		UF CREC & IRREC Test Sites						
31		Crop	Trees per Acre	Boxes per Year (Year 2)				
32		"Ray Ruby" Grapefruit (CR	871	380				
33		"Ray Ruby" Grapefruit (IRI	792	n/a*				
34		Murcott Tangor (CREC)	1,361	680				
35		* The two enclosures at IRREC were part of a study comparing in-ground and potted systems.						
36		The research was published based on one-year of growth and did not contain yield information.						
37								
38		UF CREC/Polk Ag. Schedule Comparisons						
39		Crop	Murcott (Tangerine/Sweet Orange Hybrid)					
40		Site	Trees per Acre	Boxes per Year	Box per Tree	Box Comparison		
41		UF CREC (Year 2)	1,361	680	0.4996			
42		Polk 2017 Ag Schedule (Ye	120	88	0.7333	13%	=D17/D16	
43								
44		Crop	"Ray Ruby" & Colored Seedless Grapefruit					
45		Site	Trees per Acre	Boxes per Year	Box per Tree	Box Comparison		
46		UF CREC (Year 2)	871	380	0.4363			
47		Polk 2017 Ag Schedule (Ye	100	77	0.77	20%	=D22/D21	
48								
49								
50	**Polk County Farms**							
51								
52		Polk County Examples	Trees per Acre					
53		Farm 1 (early tangerines)	363					
54		Farm 3* (early/mid orang	340					
55		Highest Density on Ag. Scl	120					
56		*Polk Farm 3 was destroyed by Hurricane Irma and is not part of the impact estimate.						

	A	B	C	D	E	F	G
1							
2	**DACS Nursery/Roll Matches**						
3							
4			Count				
5		DACS Citrus Nurseries	76				
6		Research (Gov't)	12				
7		Taxable Citrus Nurseries	64				
8							
9			Count				
10		Matched Citrus Nurseries	58				
11		Could not Find on Roll*	6				
12		Taxable Citrus Nurseries	64				
13		* Either could not find, structure was TPP, or newly built nursery with no roll value on January 1, 20					
14							
15		Matched Nurseries	58				
16		Total SPEC_FEAT_VAL	$ 2,679,445				
17		SPEC_FEAT_VAL per Nursery	$ 46,197				
18		Scaled Up Special Features for All Taxable Nurseries	$ 2,956,629				
19							
20		Special Features Values include improvements besides screen enclosures.					
21							
22	**Polk County Greenhouse Data**						
23							
24		Ag Parcels with Greenhouses	72				
25		Total Greenhouse Value	$ 2,307,378				
26		Average Greenhouse Value	$ 32,047				
27							
28							
29	**Greenhouse Value for Statewide Citrus Nurseries**						
30							
31		Taxable Citrus Nurseries	64				
32		Average Greenhouse Value	$ 32,047				
33		**Estimated Greenhouse Total**	**$ 2,051,003**				

Impact Estimate

Current CUPS Valuation

CUPS structures are currently recorded on the rolls as extra or special features.

	Square Feet per Acre	CUPS per Ft^2	CUPS per Acre	Acres (2018)
Polk	43,560	$ 0.55	$ 23,958	138
Hardee	43,560	$ 0.20	$ 8,712	11
Weighted Statewide Valuation	43,560	$ 0.52	$ 22,850	149

CUPS Groves Calculated Taxes

Farms	Valuation on PRC	Approx. $Acres^2$ under CUPS	Value per Square Acre	2017 Millage	Calculated Taxes	Crop
Polk Farm 1	$ 347,684	18	$ 23,958	14.4814	$ 5,035	Early Tangerines
Polk Farm 2*	$ 2,874,960	120	$ 23,958	14.4814	$ 41,633	Mixed, 12-acre plots
Hardee Farm 1	$ 94,324	11	$ 8,712	16.1754	$ 1,526	Murcott Tangors
Total (2018)	$ 442,008	29			$ 6,561	
Total (2019, no depreciation)	$ 3,316,968	149			$ 48,194	

* Under construction, expected to be planted by end of 2018. First included in the impact projection for FY 2019-20.

CUPS Projection

CUPS Annual Depreciation: 1%

Impact Estimates based on Annual Growth of Acreage under CUPS

Estimate	Acreage Growth
Low	0%
Middle	10%
High	20%

		HIGH		MIDDLE		LOW	
Year	Value per $Acre^2$	Statewide Acres	Special Features Value	Statewide Acres	Special Features Value	Statewide Acres	Special Features Value
2018	$ 22,621.13	29	$ 656,013	29	$ 656,013	29	$ 656,013
2019	$ 22,394.92	149	$ 3,336,843	149	$ 3,336,843	149	$ 3,336,843
2020	$ 22,170.97	179	$ 3,964,169	164	$ 3,633,822	149	$ 3,303,474
2021	$ 21,949.26	215	$ 4,709,433	180	$ 3,957,232	149	$ 3,270,440
2022	$ 21,729.77	257	$ 5,594,806	198	$ 4,309,425	149	$ 3,237,735

Citrus Nurseries

2017 Citrus Nursery Greenhouse Value	$ 2,051,003

Nursery Value Projection

Projected Acreage Growth 4%

Depreciation of Structures 1%

Roll Year	Screened Enclosed Structures
2018	$ 2,111,712
2019	$ 2,174,219
2020	$ 2,238,576
2021	$ 2,304,838
2022	$ 2,373,061

Nursery High, Middle, and Low

	HIGH	MIDDLE	LOW
	200%	100%	50%
Roll Year			
2018	$ 4,223,425	$ 2,111,712	$ 1,055,856
2019	$ 4,348,438	$ 2,174,219	$ 1,087,110
2020	$ 4,477,152	$ 2,238,576	$ 1,119,288
2021	$ 4,609,676	$ 2,304,838	$ 1,152,419
2022	$ 4,746,122	$ 2,373,061	$ 1,186,530

Total Values: CUPS + Nurseries

Roll Year	HIGH	MIDDLE	LOW
2018	$ 4,879,437	$ 2,767,725	$ 1,711,869
2019	$ 7,685,281	$ 5,511,062	$ 4,423,952
2020	$ 8,441,321	$ 5,872,398	$ 4,422,762
2021	$ 9,319,108	$ 6,262,070	$ 4,422,858
2022	$ 10,340,928	$ 6,682,486	$ 4,424,266

2016 Millage Rates

2017 Statewide Millage Rates	
Taxing Authority	Rate
School	6.6455
Non-School	10.8101
Total	17.4556

Non-School includes municipal millages. Citrus groves are more likely to be located in unincorporated areas.

Impact Calculations

School Millage 6.6455

Fiscal Year	HIGH	MIDDLE	LOW
2018-2019	$ (32,426)	$ (18,393)	$ (11,376)
2019-2020	$ (51,073)	$ (36,624)	$ (29,399)
2020-2021	$ (56,097)	$ (39,025)	$ (29,391)
2021-2022	$ (61,930)	$ (41,615)	$ (29,392)
2022-2023	$ (68,721)	$ (44,408)	$ (29,401)

Non-School Millage 10.8101

Fiscal Year	HIGH	MIDDLE	LOW
2018-2019	$ (52,747)	$ (29,919)	$ (18,505)
2019-2020	$ (83,079)	$ (59,575)	$ (47,823)
2020-2021	$ (91,252)	$ (63,481)	$ (47,811)
2021-2022	$ (100,740)	$ (67,694)	$ (47,812)
2022-2023	$ (111,786)	$ (72,238)	$ (47,827)

Total Millage 17.4556

Fiscal Year	HIGH	MIDDLE	LOW
2018-2019	$ (85,174)	$ (48,312)	$ (29,882)
2019-2020	$ (134,151)	$ (96,199)	$ (77,223)
2020-2021	$ (147,348)	$ (102,506)	$ (77,202)
2021-2022	$ (162,671)	$ (109,308)	$ (77,204)
2022-2023	$ (180,507)	$ (116,647)	$ (77,228)

Final Estimate

	HIGH		MIDDLE		LOW	
Fiscal Year	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-2019	-	$ (0.1 M)	-	$ (0.0 M)	-	$ (0.0 M)
2019-2020	$ (0.1 M)	$ (0.1 M)	$ (0.1 M)	$ (0.1 M)	$ (0.1 M)	$ (0.1 M)
2020-2021	$ (0.1 M)	$ (0.1 M)	$ (0.1 M)	$ (0.1 M)	$ (0.1 M)	$ (0.1 M)
2021-2022	$ (0.2 M)	$ (0.2 M)	$ (0.1 M)	$ (0.1 M)	$ (0.1 M)	$ (0.1 M)
2022-2023	$ (0.2 M)	$ (0.2 M)	$ (0.1 M)	$ (0.1 M)	$ (0.1 M)	$ (0.1 M)

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem
Issue: Citrus Processing Tangible Personal Property
Bill Number(s): Proposed Language

☑ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): N/A
Month/Year Impact Begins: July 1, 2018, Affecting 2018-19 Levies
Date of Analysis: February 14, 2018

Section 1: Narrative

a. Current Law: There is no current exemption for tangible personal property affected by citrus greening.

b. Proposed Change: The proposed language creates section 193.4516 F.S., 193.4516 Assessment of citrus packing and processing equipment affected by citrus greening. -

(1) For purposes of ad valorem taxation, tangible personal property owned and operated by a citrus fruit packing or processing facility shall be deemed to have a market value no greater than its value for salvage provided, the tangible personal property is no longer used in the operation of the facility due to the effects of Hurricane Irma or citrus greening.

(2)(a) The valuation provided in subsection (1) remains effective until a citrus fruit packing or processing facility sells or leases the equipment or returns the equipment to operational use.

(b) As used in this section, the term "citrus" has the same definition as that provided in s. 581.011(7).

Section 2: Description of Data and Sources

Department of Agricultural and Consumer Services (DACS) data:
Registered Cannery/Processors 2016-17, 2017-18
Registered Packing Houses 2016-17, 2017-18
2017 Tangible Personal Property (TPP) Tax rolls
Discussions with industry representatives

Section 3: Methodology (Include Assumptions and Attach Details)

The businesses were matched to the 2017 TPP tax roll to obtain their 2017 Just Values (JV). The industry representatives have provided the total boxes of citrus produced before citrus greening, after citrus greening, and after Hurricane Irma. This reduction amount is applied to all identified businesses except for those businesses that have been identified as being completely closed due to greening and the citrus stands. The citrus stands represent a small piece of the total TPP, and we expect that they will be able to keep all their equipment operating even with substantially reduced harvest numbers.

There are several projects underway to mitigate the spread of citrus greening and to breed resistant strains of citrus trees. It seems like the measures to limit the spread have been effective, but it doesn't seem likely that the resistant trees would make a positive difference before the end of the impact period. Absent some clear direction, no growth or decay rates have been applied to the impact. The equipment affected by greening is assumed to be half way through its depreciable life**. Based on discussions with industry representatives the previous salvage value equal to 20% of the replacement cost was too high. The industry reports that a more reasonable salvage value ranges between 7 and 10 percent of the replacement value. The High impact uses the 7% salvage value, the low estimate uses the 10% salvage value, and the middle estimate is the average of the high and the low.**

The effective date is upon becoming law, and affects valuations on or after January 1, 2018. So, the proposed change will apply to the 2018 tax rolls (2018-19 cash values).

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	$(10.9 M)	$(10.9 M)	$(10.5 M)	$(10.5 M)	$(10.2 M)	$(10.2 M)
2019-20	$(10.9 M)	$(10.9 M)	$(10.5 M)	$(10.5 M)	$(10.2 M)	$(10.2 M)
2020-21	$(10.9 M)	$(10.9 M)	$(10.5 M)	$(10.5 M)	$(10.2 M)	$(10.2 M)
2021-22	$(10.9 M)	$(10.9 M)	$(10.5 M)	$(10.5 M)	$(10.2 M)	$(10.2 M)
2022-23	$(10.9 M)	$(10.9 M)	$(10.5 M)	$(10.5 M)	$(10.2 M)	$(10.2 M)

List of affected Trust Funds:

Ad Valorem Trust Fund Group

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem
Issue: Citrus Processing Tangible Personal Property
Bill Number(s): Proposed Language

Section 5: Consensus Estimate (Adopted: 02/14/2018): The Conference adopted the middle estimate.

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(4.0)	(4.0)	(6.5)	(6.5)	(10.5)	(10.5)
2019-20	(4.0)	(4.0)	(6.5)	(6.5)	(10.5)	(10.5)
2020-21	(4.0)	(4.0)	(6.5)	(6.5)	(10.5)	(10.5)
2021-22	(4.0)	(4.0)	(6.5)	(6.5)	(10.5)	(10.5)
2022-23	(4.0)	(4.0)	(6.5)	(6.5)	(10.5)	(10.5)

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	0.0	0.0	0.0	(10.5)	(10.5)	(10.5)	(10.5)
2019-20	0.0	0.0	0.0	0.0	(10.5)	(10.5)	(10.5)	(10.5)
2020-21	0.0	0.0	0.0	0.0	(10.5)	(10.5)	(10.5)	(10.5)
2021-22	0.0	0.0	0.0	0.0	(10.5)	(10.5)	(10.5)	(10.5)
2022-23	0.0	0.0	0.0	0.0	(10.5)	(10.5)	(10.5)	(10.5)

	A	B	C	D	E	F	G	H
1	**CY 2017 TPP Roll Values**							
2	**Citrus Production summary**							
3		Number of Boxes	% reduced					
4	Before Greening	30,000,000						
5	After Citrus Gree	8,000,000	-73.3%					
6	After Hurricane	5,000,000	-37.5%					
7	Total Reduction Percent		-83.3%					
8								
9	**Citrus Processors by Activity**				7%	10%		
10	**Row Labels**	**Sum of New Taxable Value (7%)**	**Sum of New Taxable Value (10%)**	**Production Reduction Due to Citrus Greening & Irma**	**Taxable Value of Affected Equipment (7%)**	**Taxable Value of Affected Equipment (10%)**		
11	Blender	$ 87,071,995	$ 80,960,577	-83.3%	$ (72,559,996)	$ (67,467,147)		
12	Processor	$ 642,284,470	$ 597,435,554	-83.3%	$ (535,237,058)	$ (497,862,961)		
13	Stand	$ 1,613,072	$ 1,488,323	-83.3%	$ (1,344,227)	$ (1,240,269)		
14	Unknown	$ 2,949,666	$ 2,736,898	-83.3%	$ (2,458,055)	$ (2,280,749)		
15	**Grand Total**	**$ 733,919,203**	**$ 682,621,352**	**-83.3%**	**$ (611,599,336)**	**$ (568,851,127)**		
16								
17	**Citrus Packing Houses By Status**							
18	**Row Labels**	**Sum of New Taxable Value (7%)**	**Sum of New Taxable Value (10%)**	**Production Reduction Due to Citrus Greening & Irma**	**Taxable Value of Affected Equipment (7%)**	**Taxable Value of Affected Equipment (10%)**		
19	Citrus packing	$ 12,292,646	$ 11,400,636	-83.3%	$ (10,243,872)	$ (9,500,530)		
20	Closed_Greenin	$ 4,562,072	$ 4,229,834	-83.3%	$ (3,801,727)	$ (3,524,862)		
21	**Grand Total**	**$ 16,854,718**	**$ 15,630,470**	**-83.3%**	**$ (14,045,598)**	**$ (13,025,392)**		
22								
23				High	Low			
24	Total TV of Equipment that has been affected			$ (625,644,935)	$ (581,876,519)			
25								
26	2017 Millage Rate (School)			6.6455				
27	2017 Millage Rate (Non-School)			10.8101				
28								

	A	B	C	D	E	F	G	H
29	Year	Growth	TV of affected equipment - High	TV of affected equipment - Low				
30	2018	0%	$ (625,644,935)	$ (581,876,518.67)				
31	2019	0%	$ (625,644,935)	$ (581,876,519)				
32	2020	0%	$ (625,644,935)	$ (581,876,519)				
33	2021	0%	$ (625,644,935)	$ (581,876,519)				
34	2022	0%	$ (625,644,935)	$ (581,876,519)				
35	2023	0%	$ (625,644,935)	$ (581,876,519)				
36								
37	**Impact (School)**		**High**		**Middle**		**Low**	
38	**Year**		**Cash**	**Recurring**	**Cash**	**Recurring**	**Cash**	**Recurring**
39	2018-19		$ (4.2 M)	$ (4.2 M)	$ (4.0 M)	$ (4.0 M)	$ (3.9 M)	$ (3.9 M)
40	2019-20		$ (4.2 M)	$ (4.2 M)	$ (4.0 M)	$ (4.0 M)	$ (3.9 M)	$ (3.9 M)
41	2020-21		$ (4.2 M)	$ (4.2 M)	$ (4.0 M)	$ (4.0 M)	$ (3.9 M)	$ (3.9 M)
42	2021-22		$ (4.2 M)	$ (4.2 M)	$ (4.0 M)	$ (4.0 M)	$ (3.9 M)	$ (3.9 M)
43	2022-23		$ (4.2 M)	$ (4.2 M)	$ (4.0 M)	$ (4.0 M)	$ (3.9 M)	$ (3.9 M)
44								
45	**Impact (Non-School)**		**High**		**Middle**		**Low**	
46	**Year**		**Cash**	**Recurring**	**Cash**	**Recurring**	**Cash**	**Recurring**
47	2018-19		$ (6.8 M)	$ (6.8 M)	$ (6.5 M)	$ (6.5 M)	$ (6.3 M)	$ (6.3 M)
48	2019-20		$ (6.8 M)	$ (6.8 M)	$ (6.5 M)	$ (6.5 M)	$ (6.3 M)	$ (6.3 M)
49	2020-21		$ (6.8 M)	$ (6.8 M)	$ (6.5 M)	$ (6.5 M)	$ (6.3 M)	$ (6.3 M)
50	2021-22		$ (6.8 M)	$ (6.8 M)	$ (6.5 M)	$ (6.5 M)	$ (6.3 M)	$ (6.3 M)
51	2022-23		$ (6.8 M)	$ (6.8 M)	$ (6.5 M)	$ (6.5 M)	$ (6.3 M)	$ (6.3 M)
52								
53	**Total Impact**		**High**		**Middle**		**Low**	
54	**Year**		**Cash**	**Recurring**	**Cash**	**Recurring**	**Cash**	**Recurring**
55	2018-19		$ (10.9 M)	$ (10.9 M)	$ (10.5 M)	$ (10.5 M)	$ (10.2 M)	$ (10.2 M)
56	2019-20		$ (10.9 M)	$ (10.9 M)	$ (10.5 M)	$ (10.5 M)	$ (10.2 M)	$ (10.2 M)
57	2020-21		$ (10.9 M)	$ (10.9 M)	$ (10.5 M)	$ (10.5 M)	$ (10.2 M)	$ (10.2 M)
58	2021-22		$ (10.9 M)	$ (10.9 M)	$ (10.5 M)	$ (10.5 M)	$ (10.2 M)	$ (10.2 M)
59	2022-23		$ (10.9 M)	$ (10.9 M)	$ (10.5 M)	$ (10.5 M)	$ (10.2 M)	$ (10.2 M)

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valore
Issue: Agricultural Classification – 5 Year Extension After 2017 Hurricanes
Bill Number(s): Proposed Language

☑ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): N/A
Month/Year Impact Begins: Retroactive to January 1, 2018 (First impacts as early as 2019-20)
Date of Analysis: February 14, 2018

Section 1: Narrative

a. Current Law: S. 193.461 F.S., (1) The property appraiser shall, on an annual basis, classify for assessment purposes all lands within the county as either agricultural or nonagricultural.

(2) Any landowner whose land is denied agricultural classification by the property appraiser may appeal to the value adjustment board. The property appraiser shall notify the landowner in writing of the denial of agricultural classification on or before July 1 of the year for which the application was filed. The notification shall advise the landowner of his or her right to appeal to the value adjustment board and of the filing deadline. The property appraiser shall have available at his or her office a list by ownership of all applications received showing the acreage, the full valuation under s. 193.011, the valuation of the land under the provisions of this section, and whether or not the classification requested was granted.

(3)(a) Lands may not be classified as agricultural lands unless a return is filed on or before March 1 of each year. Before classifying such lands as agricultural lands, the property appraiser may require the taxpayer or the taxpayer's representative to furnish the property appraiser such information as may reasonably be required to establish that such lands were actually used for a bona fide agricultural purpose. Failure to make timely application by March 1 constitutes a waiver for 1 year of the privilege granted in this section for agricultural assessment. (….)

(b) Subject to the restrictions specified in this section, only lands that are used primarily for bona fide agricultural purposes shall be classified agricultural. The term "bona fide agricultural purposes" means good faith commercial agricultural use of the land.

1. In determining whether the use of the land for agricultural purposes is bona fide, the following factors may be taken into consideration:
   a. The length of time the land has been so used.
   b. Whether the use has been continuous.
   c. The purchase price paid.
   d. Size, as it relates to specific agricultural use, but a minimum acreage may not be required for agricultural assessment.
   e. Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforesting, and other accepted agricultural practices.
   f. Whether the land is under lease and, if so, the effective length, terms, and conditions of the lease.
   g. Such other factors as may become applicable.

(4) The property appraiser shall reclassify the following lands as nonagricultural:
(a) Land diverted from an agricultural to a nonagricultural use.
(b) Land no longer being utilized for agricultural purposes.

(5) For the purpose of this section, the term "agricultural purposes" includes, but is not limited to, horticulture; floriculture; viticulture; forestry; dairy; livestock; poultry; bee; pisciculture, if the land is used principally for the production of tropical fish; aquaculture, including algaculture; sod farming; and all forms of farm products as defined in s. 823.14(3) and farm production.

(6)(a) In years in which proper application for agricultural assessment has been made and granted pursuant to this section, the assessment of land shall be based solely on its agricultural use. The property appraiser shall consider the following use factors only:

1. The quantity and size of the property;
2. The condition of the property;
3. The present market value of the property as agricultural land;
4. The income produced by the property;
5. The productivity of land in its present use;
6. The economic merchantability of the agricultural product; and
7. Such other agricultural factors as may from time to time become applicable, which are reflective of the standard present practices of agricultural use and production.

Tax: Ad Valore
Issue: Agricultural Classification – 5 Year Extension After 2017 Hurricanes
Bill Number(s): Proposed Language

b. Proposed Change: The proposed language adds section 193.461 (8) F.S., : (8) Lands classified for assessment purposes as agricultural lands that are not being used for agricultural production due to a hurricane that made landfall in Florida during calendar year 2017 shall continue to be classified as agricultural lands for assessment purposes through December 31, 2022, unless the lands are converted to a nonagricultural use. Lands converted to nonagricultural use are not covered by this subsection and must be assessed as provided by law.

Section 2. This act shall take effect upon becoming law and shall operate retroactively to January 1, 2018.

Section 2: Description of Data and Sources
2017 Final Real Property Assessment Rolls

Section 3: Methodology (Include Assumptions and Attach Details)

The counties most impacted by the 2017 Hurricane were identified in a previous analysis of Proposed Language for Natural Disaster Relief. These counties were: Collier, Glades, Hendry, Highlands, Lee, Okeechobee, Osceola, Polk, and Monroe. Monroe county has been excluded from this analysis due the negligible amount of agricultural acreage in the county. Based on discussions with Property Appraisers, their staff, and industry representatives there is some leeway after a large storm that allows the agricultural property to retain the agricultural use class for one to two years after the storm even. After this period the Appraiser's office would send an evidence request letter. This letter would seek to ascertain the specific circumstances causing the halted production. The response to the letter would then determine whether the agricultural use class was retained or not.

The assumptions for this grace period before re-classification are varied between the estimates. The high estimate assumes a one-year grace period under current administration and the middle and low both assume a two year grace period. Collier county had some data reporting errors and the average for the bordering counties (Lee and Hendry) were applied to the Collier County parcel counts All estimates in this analysis assume that the current agricultural use class would be maintained throughout the 5-year period. Averages for the ag acreage value and the non-ag acreage values are used to calculate the difference in tax base for the potentially reclassified lands. However, based on the language it is not clear if the agricultural use class would fall into the non-productive agricultural use class. If the agricultural land that was no longer being used for agricultural production due to the hurricane was, instead of maintaining the current value, re-classified at the de minimus value of $50 per acre then the impact from this change would be larger than presented. It is assumed that there would be some acreage that might be eligible for this extension that would go back to agricultural production in each year after the storm event as part of the normal recovery process. The rate of return to farm production for the high is 5% per year, the middle uses 10% per year, and the low uses 50% per year. The High estimate assumes that 3% of the acreage would be able to use this extension, the middle assumes 2%, and the low assumes 1%. The proposed language only applies to the 2017 hurricane and has no recurring impact.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19						
2019-20	$(5.1 M)					
2020-21	$(4.8 M)		$(3.0 M)		$-	
2021-22	$(4.5 M)		$(2.6 M)		$-	
2022-23	$(4.2 M)		$(2.3 M)		$-	

List of affected Trust Funds:
Ad Valorem Trust Fund Group

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valore
Issue: Agricultural Classification – 5 Year Extension After 2017 Hurricanes
Bill Number(s): Proposed Language

Section 5: Consensus Estimate (Adopted: 02/14/2018): The Conference adopted half of the middle, assuming that the agricultural use class would not be reclassified into the non-productive ag use class.

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
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	(0.6)	0.0	(0.9)	0.0	(1.5)	0.0
2021-22	(0.5)	0.0	(0.8)	0.0	(1.3)	0.0
2022-23	(0.4)	0.0	(0.7)	0.0	(1.1)	0.0

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
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	(1.5)	0.0	(1.5)	0.0
2021-22	0.0	0.0	0.0	0.0	(1.3)	0.0	(1.3)	0.0
2022-23	0.0	0.0	0.0	0.0	(1.1)	0.0	(1.1)	0.0

Proposed Language

Agricultural Extension for 2017 Hurricane

	A	B	C	D	E	F	G	H
2		Current Property Appraiser Reclassification Time Line after a Natural Disaster						
3			Description					
4		Year	HIGH	MIDDLE/LOW				
5		0	hurricane!	hurricane!				
6		1	grace period	grace period				
7		2	letter/switch class	grace period				
8		3	rev classification	letter/switch class				
9		4	rev classification	rev classification				
10		5	rev classification	rev classification				
11		6	rev classification	rev classification				
12								
13								
14								
15		Hurricane Irma						
16		2017-18	1	1	1			
17		2018-19						
18		2019-20						
19		2020-21						
20		2021-22						
21		2022-23						
22		2023-24						
23		2024-25						
24								
25		Rate of Return to Full production for Ag						
26			HIGH	MIDDLE	Low			
27			5%	10%	50%			
28								
29		2017 Millage Rate (School)			6.6455			
30		2017 Millage Rate (Non-School)			10.8101			
31								
32		One Year Conversion amounts based on Use Reclassification Calculations						
33		HIGH	MIDDLE	LOW				
34		3%	2%	1%				
35		$ 323,713,337	$ 215,808,891	$ 107,904,446				
36	School	$ 2,151,237	$ 1,434,158	$ 717,079				
37	Non-School	$ 3,499,374	$ 2,332,916	$ 1,166,458				
38								
39								

Proposed Language
Agricultural Extension for 2017 Hurricane

	A	B	C	D	E	F	G	H
40	**Impact (School)**		**High**		**Middle**		**Low**	
41	**Year**		**Cash**	**Recurring**	**Cash**	**Recurring**	**Cash**	**Recurring**
42	2018-19							
43	2019-20		$ (1.9 M)					
44	2020-21		$ (1.8 M)		$ (1.1 M)		$ -	
45	2021-22		$ (1.7 M)		$ (1.0 M)		$ -	
46	2022-23		$ (1.6 M)		$ (0.9 M)		$ -	
47	2023-24							
48	2024-25							
49								
50	**Impact (Non-School)**		**High**		**Middle**		**Low**	
51	**Year**		**Cash**	**Recurring**	**Cash**	**Recurring**	**Cash**	**Recurring**
52	2018-19							
53	2019-20		$ (3.1 M)					
54	2020-21		$ (3.0 M)		$ (1.9 M)		$ -	
55	2021-22		$ (2.8 M)		$ (1.6 M)		$ -	
56	2022-23		$ (2.6 M)		$ (1.4 M)		$ -	
57	2023-24							
58	2024-25							
59								
60	**Impact (Total)**		**High**		**Middle**		**Low**	
61	**Year**		**Cash**	**Recurring**	**Cash**	**Recurring**	**Cash**	**Recurring**
62	2018-19							
63	2019-20		$ (3.1 M)	$ -	$ -	$ -	$ -	$ -
64	2020-21		$ (4.9 M)	$ -	$ (3.0 M)	$ -	$ -	$ -
65	2021-22		$ (4.6 M)	$ -	$ (2.6 M)	$ -	$ -	$ -
66	2022-23		$ (4.3 M)	$ -	$ (2.3 M)	$ -	$ -	$ -

Proposed Language
Agricultural Extension for 2017 Hurricane

Calculations for Potentially Affected Counties

	A	B	C	D	E	F	G	H	I	J	K	L
1									Pct of Ag Acres Converted to Non Ag			
2									3%	2%	1%	
3			Land Value per Acre		Parcels w/ Any Ag Value				Ag Acreage Switching to Non-Ag			
4	CO_NO	County	Ag Acreage	Non-Ag Acreage (DOR_UC=99)	Total Acreage	Parcel Count	Acreage/ Parcel		HIGH	MIDDLE	LOW	
15	21	Collier**	$ 537	$ 9,066	187,217	1,893	99		5,617	3,744	1,872	
26	32	Glades	$ 211	$ 3,060	407,686	2,021	202		12,231	8,154	4,077	
30	36	Hendry	$ 611	$ 3,805	515,283	2,986	173		15,458	10,306	5,153	
32	38	Highlands	$ 433	$ 3,939	447,876	4,854	92		13,436	8,958	4,479	
40	46	Lee	$ 462	$ 10,613	80,721	3,199	25		2,422	1,614	807	
51	57	Okeechobee	$ 156	$ 3,709	363,190	2,376	153		10,896	7,264	3,632	
53	59	Osceola	$ 152	$ 3,848	570,856	2,956	193		17,126	11,417	5,709	
57	63	Polk	$ 532	$ 1,780	478,373	13,866	34		14,351	9,567	4,784	
72	Sub-total for affected Counties				3,051,202	34,151			91,536	61,024	30,512	
73												
74		FLORIDA*	$ 291	$ 4,547	15,611,004	247,729			468,330	312,220	156,110	
75												
76		* Statewide per Acre Values don't include Collier or Sumter.										
77		**Missing Data for Collier County has been replaced with averages from Lee and Hendry Counties										

Calculations for Potentially Affected Counties

	M	N	O	P	Q	R	S	T	U	V	W
1											
2											
3	Ag Value Prior to Conversion to Non-Ag				Ag Acreage Value Post Conversion to Non-Ag				Increase in Value		
4	HIGH	MIDDLE	LOW		HIGH	MIDDLE	LOW		HIGH	MIDDLE	LOW
15	$ 3,014,668	$ 2,009,779	$ 1,004,889		$ 50,918,497	$ 33,945,665	$ 16,972,832		$ 47,903,829	$ 31,935,886	$ 15,967,943
26	$ 2,586,734	$ 1,724,489	$ 862,245		$ 37,430,365	$ 24,953,576	$ 12,476,788		$ 34,843,631	$ 23,229,087	$ 11,614,544
30	$ 9,450,365	$ 6,300,243	$ 3,150,122		$ 58,826,290	$ 39,217,527	$ 19,608,763		$ 49,375,925	$ 32,917,283	$ 16,458,642
32	$ 5,823,913	$ 3,882,609	$ 1,941,304		$ 52,922,359	$ 35,281,573	$ 17,640,786		$ 47,098,446	$ 31,398,964	$ 15,699,482
40	$ 1,119,188	$ 746,126	$ 373,063		$ 25,701,390	$ 17,134,260	$ 8,567,130		$ 24,582,202	$ 16,388,134	$ 8,194,067
51	$ 1,699,313	$ 1,132,875	$ 566,438		$ 40,411,624	$ 26,941,083	$ 13,470,541		$ 38,712,311	$ 25,808,208	$ 12,904,104
53	$ 2,611,662	$ 1,741,108	$ 870,554		$ 65,899,005	$ 43,932,670	$ 21,966,335		$ 63,287,343	$ 42,191,562	$ 21,095,781
57	$ 7,638,927	$ 5,092,618	$ 2,546,309		$ 25,548,578	$ 17,032,386	$ 8,516,193		$ 17,909,651	$ 11,939,767	$ 5,969,884
72	$ 33,944,771	$ 22,629,847	$ 11,314,924		$ 357,658,108	$ 238,438,738	$ 119,219,369		$ 323,713,337	$ 215,808,891	$ 107,904,446
73											
74	$ 85,294,131	$ 56,862,754	$ 28,431,377		$ 1,963,576,991	$ 1,309,051,328	$ 654,525,664		$ 1,826,136,377	$ 1,217,424,251	$ 608,712,126
75											
76											
77											

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem
Issue: Hurricane Relief
Bill Number(s): Proposed Language

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): n/a
Month/Year Impact Begins:
Date of Analysis: February 14, 2018

Section 1: Narrative

a. Current Law:

No law currently exists abating taxes for residential improvements damaged or destroyed by Hurricanes Hermine Matthew, or Irma.

b. Proposed Change:

Section 1 creates s. 197.318, F.S., Abatement of taxes for residential improvements damaged or destroyed by hurricanes Hermine, Matthew, or Irma, providing an abatement to taxes levied in 2019 to residential improvements used as homesteads rendered uninhabitable for at least 30 days due to damage or destruction to the property caused by Hurricanes Hermine or Matthew during the 2016 calendar year or Hurricane Irma during the 2017 calendar year. "Hurricane" is defined as Hurricane Hermine and Hurricane Matthew that occurred during 2016, or Hurricane Irma that occurred during 2017. A "residential improvement" is the dwelling or house used as a homestead under s. 196.012(13), F.S., and doesn't include land or any structure that is "not essential to the use and occupancy of the residential dwelling or house…" To be considered uninhabitable, the residential improvement must suffer the loss of use or occupancy for the purpose for which it was constructed due to the hurricanes.

A property owner must file an application with the property appraiser on or before March 1, 2019 to qualify for an abatement. The application must identify the parcel, the hurricane, the calendar year that it occurred, state the number of days that the homestead was uninhabitable, and provide supporting documentation. The property appraiser will investigate and determine the applicant's eligibility upon receipt. If the property appraiser determines that an applicant does not qualify to the abatement, the owner may file a petition with the value adjustment board pursuant to s. 194.011(3).

By April 1, 2019, the property appraiser will inform the tax collector of the following information for every eligible application:

- the number of days the improvement was uninhabitable (minimum 30)
- the January 1 just value for the parcel in the year the hurricane occurred
- the post disaster just value of the parcel, which is the just value of the parcel excluding the uninhabitable residential improvement (as section (5) states "residential improvements that are uninhabitable shall have no value placed thereon")
- the parcel's percent change in just value, which is the difference between the January 1 just value, in the year of the hurricane, and the post disaster just value expressed as a percentage of the respective years' January 1 just value.

The tax collector shall then calculate the damage differential and the disaster relief credit. The damage differential is defined as "the product arrived at by multiplying the percent change in value by a ratio, the numerator of which is the number of days the residential improvement was rendered uninhabitable, the denominator of which is 365." The disaster relief credit is "the product arrived at by multiplying the damage differential by the amount of timely paid taxes that were initially levied in the year the natural disaster occurred." The tax collector will reduce the 2019 taxes initially levied on the parcel by the disaster relief credit. If the credit exceeds the 2019 taxes levied, the remainder will be applied to taxes in subsequent years until the credit is exhausted.

By May 1, 2019, the tax collector must notify the Department of Revenue of the total reduction in taxes and the governing board of each affected local government of their reduction under this section.

This section applies retroactively to January 1, 2017 and expires on January 1, 2021.

Section 2: Description of Data and Sources

Hurricane Irma

2017 Preliminary Real Property Assessment Rolls
Florida Office of Insurance Regulation Hurricane Irma Claims Data, downloaded 11/6/2017
Florida Office of Insurance Regulation Claims Category Detail
2016 Millage and Taxes Levied Report, 2016 Final Data Book published by Property Tax Oversight
HOUZZ Data Watch: The Cost of Summer Hurricanes, 10/16/2017

Tax: Ad Valorem
Issue: Hurricane Relief
Bill Number(s): Proposed Language

HOUZZ Renovation Barometer, October 2017
EDR Hurricane Irma claims per capita analysis
FEMA post-Hurricane Irma press conference, 9/12/2017
FEMA Florida Hurricane Irma (DR-4337) Assistance Information, updated 10/18/2017
BEBR 2004 Hurricane Analysis: Florida's 2004 Hurricane Season: Demographic Response and Recovery
FEMA Federal Flood Claims as of September 30, 2017

Hurricanes Hermine and Matthew

Property Tax Roll data for Residential <10 units, Residential >10 units, and All properties.
Florida Office of Insurance Regulation Hermine and Matthew Claims data

Section 3: Methodology (Include Assumptions and Attach Details)

The proposed language includes the 2016 and 2017 hurricanes. This estimate for the proposed language combines two analyses, previously presented to the Revenue Estimating Conference, into one. In both previous analyses the conference made changes to the estimates before adopting an impact. As a starting point, both analyses have been changed to reflect the most recent adopted impacts for each estimate. The impact for the proposed language will occur in Fiscal Year 2019-20, and there will be no recurring impact.

Hermine & Matthew Methodology

This estimate uses total claims from the Florida Office of Insurance Regulation (OIR) to generate estimates for the one-time cost of damages incurred in 2016. The OIR claims are broken down by residential, commercial residential, and total claims. Residential claims as a percent of total claims and commercial residential as a percent of total claims are calculated and applied to the total claims by county. The claim numbers for residential, commercial residential, and total claims are multiplied by the average property improvement values for residential <10, residential >10, and all properties, respectively. These values are taken as the maximum property value exposure for the 2016 damages.

The high estimate is based on the total for all properties, the middle is based on all residential properties, and the low estimate is based on residential properties <10. The high estimate uses 3 months and 100% of damages due to loss of occupancy or use. The low estimate uses 1 month and 5% of damages due to loss of occupancy or use. The middle is and average of the high and the low.

Irma Methodology

Using the 2017 preliminary real property assessment rolls, parcels with any just value classified as homestead were flagged as homestead. Each parcel's improvement value was calculated by subtracting the land value and the special features value from the just value. Condo values in two counties were manually corrected because improvement value was erroneously recorded as land value. Of the state's ten million parcels, about 14,000 were removed due to negative improvement values. Most of these were due to misassigned special features values or rounding errors and had very low just values. Special features include things not integral to the use or occupancy of a home, like pools, sheds, and fences, but there are some types of special features that could be integral to habitability. These include sea walls, septic tanks, and interior features like elevators. Due to the impossibility of separating special features by type, we are treating all special features as separate from the improvement value.

Using the land use code, parcels were assigned broader use code groups. Groups excluded from the analysis contain governmental, institutional, miscellaneous (e.g., submerged land, sewage disposal and solid waste, high-water recharge land, migrant camps), agricultural, and vacant land. Also excluded were commercial and commercial residential parcels, under the assumption that the claims associated with those categories belonged to business entities (HOAs, condo associations, etc.) The groups included are those more likely to have homestead property. These groups are homeowners (single family homes), mobile homes, and dwellings (condos and co-operatives). A table with the use codes and their assigned groups is in the attached spreadsheet.

OIR has provided a breakdown of policy types and how they are grouped in the hurricane claims data. The detailed breakdown is used to generate modifications to the total claims by business line. The detailed data showed that there are mobile home policies categorized in the OIR dwellings claims. Further, the mobile home category includes both "personal residential – wind only" and "personal residential – tenants." A new mobile home claims number was built using this information. For homeowners, the OIR detailed data shows that only 86.5% of claims are tied to personal residential coverage. For dwellings, the detailed data shows 88.1% of claims are tied to personal residential coverage.

Tax: Ad Valorem
Issue: Hurricane Relief
Bill Number(s): Proposed Language

The new adjusted statewide claims totals by business line are used to generate the county-level claim numbers by business line. The percent of homestead properties by use code group was calculated and applied to the county-level claims by business line. Counties were then categorized based on EDR's per capita analysis. The counties were placed into four brackets by their claim per capita. An additional category, containing only Monroe County, was created to capture the extent of the county's damages.

The University of Florida's Bureau of Economic and Business Research (BEBR) conducted a survey of homes damaged in the 2004 storms. The survey indicates how long it took to complete the repairs to the damaged homes. Based on the proposed language proof of the length of repairs, via a contractor's statement, could be used as documentation for the purposes of proving that the house was uninhabitable. In the BEBR data Charlotte county had the highest claims per capita (.514), and the largest proportion of repairs that took longer than 30 days (44.6%). This repair percentage was applied to the group 4 bracket, which only includes Monroe county. Monroe county has the highest claims per capita for 2017 (.363). The statewide % of homes with repairs that took longer than 30 days was equal to 24.8%. This statewide number was applied to the Group 3 bracket which includes the next hardest hit corridor for 2017 (Collier North to Polk/Osceola). The HOUZZ survey data group for percent of repairs between $10,001 and $50,000 was split in half to approximate a percent of repairs between $30,001 and $50,000. The percent of repairs greater than or equal to $30,001 is equal to 14.5% using this method. The HOUZZ survey data was limited to the west coast (Collier to Pinellas and Hillsborough). Rather than use the 14.5% as the percent uninhabitable baseline for the entire state, that figure was used to target the percent uninhabitable for the brackets which included those counties. The Group 2 bracket includes the Southern Gulf Coast of Florida, from Pinellas to Charlotte, and the East Coast of Florida, from Nassau to Miami-Dade. The final bracket, Group 1, represents the rest of Florida, from Hillsborough to Baker and West to Escambia. Group 1 uses a minimal percentage (0.5%) of claims with greater than 30 days of loss of occupancy.

Using the per capita group uninhabitability percentages, we calculate the number of claims for uninhabitable homesteads (30+ days). The "percent change in just value" was calculated dividing the just value of the improvement by the total just value. The maximum potential credit value is shown as the taxes paid eligible for abatement for both school and non-school. This value was calculated by multiplying the number of uninhabitable homestead claims, by the percent change in just value, by the mean taxable value, and by the millage rate. These calculations were done for school and non-school taxable values and the 2016 millage rates. The non-school millage rates are the county-wide weighted millages (excluding the school board levies).

The estimate includes all property types. The low estimate uses 30 days of uninhabitability, the high is 118 days, and the middle is the average (74 days). The high estimate includes 5 additional days beyond Hurricane Irma's landfall due to the earliest mandatory evacuation date. Homestead properties might not carry homeowner's coverage, or they may have only had a federal flood insurance claim. Inclusive of these reasons, an additional line has been added to adjust for homes that would be able to qualify for this abatement, but are not adequately captured using Florida Office of Insurance Regulation (OIR) claims data.

The Revenue Estimating Conference requested additional research on the 2004 hurricane season and the results of a similar program with a loss of occupancy requirement of 60 days or more. OIR's data for 2004 shows that there were twice as many claims in 2004 as there have been so far for 2017. The 2004 abatement program paid out $12.4 Million dollars in property tax reimbursements. The BEBR data was used to find the number of claims with repairs that took 60 or more days. The 1-3 month group (5.5% Statewide) was divided by three to reflect an even rate of repairs completed in each month (1.8%). This was applied to the total OIR claims to find the number of Claims that generated the reimbursements for the 60-day program. A greater than 30-day value was created for level comparison between the 2004 and 2017 claims. The $12.4 Million in reimbursements was increased by the growth in Real Property JV between 2004 and 2017 to put the 2004 claims in 2017 dollars. This simulated claim value was divided by the claims under the 60 day or greater criteria to generate a per claim value in 2017 dollars. This per claim value was multiplied by the number of qualifying claims for 2017 to generate potential reimbursement amounts. Additionally, the 2004 OIR claims by county data was run through the same analysis structure as the county level 2017 data. The only change being that the per capita groups were modified to reflect the different counties affected.

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem
Issue: Hurricane Relief
Bill Number(s): Proposed Language

Section 4: Proposed Fiscal Impact
Hermine & Matthew Impact:

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19						
2019-20	$(56. 7 M)		$(28. 7 M)		$(. 8 M)	
2020-21						
2021-22						
2022-23						

Note: Conference adopted low impact in prior conference.

Irma Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19						
2019-20	$(14. 9 M)		$(12. 2 M)		$(3. 8 M)	
2020-21						
2021-22						
2022-23						

Note: Conference adopted Middle impact with adjustments in prior conference.

Total Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19						
2019-20			$(12. 9 M)			
2020-21						
2021-22						
2022-23						

List of affected Trust Funds:
Ad Valorem

Section 5: Consensus Estimate (Adopted: 02/14/2018): The Conference adopted the proposed estimate.

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	0.0	0.0	0.0	0.0	0.0
2019-20	(4.9)	0.0	(8.0)	0.0	(12.9)	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0
2022-23	0.0	0.0	0.0	0.0	0.0	0.0

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
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	(12.9)	0.0	(12.9)	0.0
2020-21	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2021-22	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2022-23	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	A	B	C	D	E	F	G	H	I	J
1										
2		**Irma**								
3			High		Middle		Low			
4			Cash	Recurring	Cash	Recurring	Cash	Recurring		
5		2018-19								
6		2019-20	$ (14. 9 M)		$ (12. 2 M)		$ (3. 8 M)			
7		2020-21								
8		2021-22								
9		2022-23								
10										
11	**Conference adjustements: The Conference adopted the middle impact with the following**									
12	**adjustments: Homes were assumed uninhabitable when the repair costs were greater than $50,000; the claims per capita**									
13	**percentage was reduced for impacted counties for group 2 and 3; the length of time uninhabitable was 90 days; flood insurance**									
14	**claims added 2.5% to the impact and uninsured applicants would add 5% to the impact.**									
15										
16		**Hermine & Matthew: Methodology 2**								
17			High		Middle		Low			
18			Cash	Recurring	Cash	Recurring	Cash	Recurring		
19		2018-19								
20		2019-20	$ (55. 7 M)		$ (28. 2 M)		$ (. 7 M)			
21		2020-21								
22		2021-22								
23		2022-23								
24										
25		**The Conference adopted the Methodology 2, Low Impact.**								
26										
27		**Total Impact - Combined**								
28			High		Middle		Low			
29			Cash	Recurring	Cash	Recurring	Cash	Recurring		
30		2018-19								
31		2019-20			$ (12. 9 M)					
32		2020-21								
33		2021-22								
34		2022-23								

Methodology 2 OIR Claim Basis

	A	B	C	D	E	F	G
1	**From 'Model Sheet' K73 through M73**						
2							
3		All Properties	Residential Greater than 10	Residential Less than 10			
4		$ 12,766,752,288	$ 1,914,023,184	$ 10,149,288,640			
5							
6	**Apply Millage Rates**						
7	School	6.6455					
8	Non-School	10.8101					
9							
10		All Properties	Residential Greater than 10	Residential Less than 10			
11	School	$ 84,841,452	$ 12,719,641	$ 67,447,098			
12	Non-School	$ 138,009,869	$ 20,690,782	$ 109,714,825			
13	Total	$ 222,851,321	$ 33,410,423	$ 177,161,923			
14							
15							
16	High = All Properties:		$ 222,851,321				
17	Middle = All Residential:		$ 210,572,346				
18	Low = Residential Less than 10:		$ 177,161,923				
19							
20	**Range Matrix**						
21		Length of Time Uninhabitable					
22		3 Months (High)	2 Months (Middle)	1 Month (Low)			
23		25.0%	16.7%	8.3%			
24		$ 55,712,830	$ 35,095,391	$ 14,763,494	100%		
25		$ 41,784,622.73	$ 26,321,543.23	$ 11,072,620.17	75%	**Damage Modifier**	
26		$ 27,856,415.15	$ 17,547,695.49	$ 7,381,746.78	50%		
27		$ 2,785,641.52	$ 1,754,769.55	$ 738,174.68	5%		
28							
29							
30	**Final Totals**						
31		High (3 Months & All Properties at 100% Uninhabitable)	Middle (Average of High & Low)	Low (1 Month & 25% damage to Residential less than 10)			
32		$ 55,712,830	$ 28,225,502	$ 738,175			
33							
34	**Impact Table:**						
35		High - 12.5%		Middle - 10%		Low - 5%	
36		Cash	Recurring	Cash	Recurring	Cash	Recurring
37	2016-17						
38	2017-18						
39	2018-19						
40	2019-20	$ (55. 7 M)		$ (28. 2 M)		$ (. 7 M)	
41	2020-21						
42	2021-22						

2/14/2018

Ad Valorem Tax Abatement
Claim and Average Improvment data

Methodology 2 OIR Claim Basis

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		Matthew	Hermine	Total	Residential Less than 10	Residential Greater Than 10	All Properties	Res % of Total Claims (J2xF Column)	Commercial Res % of Total Claims (K2 x G Column)	Total	Res. Less Than 10 x Residental Percent of Total Claims	Res. Grter than 10 x Commercial Res % of Total Claims	All Properties x Total Claims
2	ALACHUA	137	385	508	$ 102,788	$ 3,817,760	$ 167,168	417	3	508	$ 42,828,539	$ 11,877,701	$ 84,921,456
3	BAKER	41	21	61	$ 74,463	$ 597,866	$ 86,692	50	0	61	$ 3,725,597	$ 223,354	$ 5,288,197
4	BAY	11	31	44	$ 115,854	$ 2,864,206	$ 113,913	36	0	44	$ 4,181,109	$ 771,822	$ 5,012,191
5	BRADFORD	33	15	48	$ 55,141	$ 807,499	$ 68,175	39	0	48	$ 2,170,910	$ 237,380	$ 3,272,379
6	BREVARD	14,251	104	13765	$ 117,500	$ 3,065,761	$ 110,424	11,290	84	13765	$ 1,326,598,365	$ 258,448,839	$ 1,519,980,068
7	BROWARD	673	88	734	$ 195,198	$ 5,785,277	$ 241,168	602	4	734	$ 117,516,194	$ 26,006,403	$ 177,017,492
8	CALHOUN	5	1	17	$ 45,021	$ 914,291	$ 49,282	14	0	17	$ 627,750	$ 95,190	$ 837,795
9	CHARLOTTE	19	51	69	$ 133,673	$ 807,680	$ 70,040	57	0	69	$ 7,565,173	$ 341,310	$ 4,832,767
10	CITRUS	29	623	637	$ 80,697	$ 797,836	$ 52,942	522	4	637	$ 42,161,945	$ 3,112,527	$ 33,724,235
11	CLAY	2,523	175	2604	$ 107,707	$ 5,760,723	$ 109,485	2,136	16	2604	$ 230,044,904	$ 91,870,916	$ 285,099,944
12	COLLIER	26	32	60	$ 315,589	$ 6,270,042	$ 244,751	49	0	60	$ 15,530,979	$ 2,303,996	$ 14,685,053
13	COLUMBIA	33	134	166	$ 67,148	$ 886,236	$ 78,096	136	1	166	$ 9,142,542	$ 900,985	$ 12,963,911
14	DE SOTO	5	9	13	$ 219,977	$ 2,038,168	$ 253,413	11	0	13	$ 2,345,557	$ 162,272	$ 3,294,370
15	DIXIE	3	82	81	$ 62,029	$ 774,922	$ 108,302	66	0	81	$ 4,120,999	$ 384,417	$ 8,772,463
16	DUVAL	16,606	798	16948	$ 34,470	$ 820,000	$ 58,420	13,901	104	16948	$ 479,167,185	$ 85,112,310	$ 990,106,456
17	ESCAMBIA	9	14	22	$ 106,543	$ 5,824,829	$ 147,412	18	0	22	$ 1,922,525	$ 784,813	$ 3,243,064
18	FLAGLER	7,009	33	6844	$ 96,366	$ 3,005,702	$ 102,961	5,614	42	6844	$ 540,954,250	$ 125,984,163	$ 704,667,287
19	FRANKLIN	3	83	86	$ 141,338	$ 4,394,285	$ 102,056	71	1	86	$ 9,969,748	$ 2,314,445	$ 8,776,791
20	GADSDEN	4	128	129	$ 103,746	$ 428,894	$ 54,966	106	1	129	$ 10,977,123	$ 338,844	$ 7,090,657
21	GILCHRIST	2	23	25	$ 58,342	$ 1,148,625	$ 67,022	21	0	25	$ 1,196,318	$ 175,865	$ 1,675,550
22	GLADES	4	0	3	$ 49,497	$ 663,903	$ 60,458	2	0	3	$ 121,793	$ 12,198	$ 181,373
23	GULF	1	5	7	$ 43,656	$ 463,089	$ 203,480	6	0	7	$ 250,653	$ 19,853	$ 1,424,357
24	HAMILTON	4	73	75	$ 83,107	$ 618,653	$ 61,940	62	0	75	$ 5,112,401	$ 284,163	$ 4,645,527
25	HARDEE	3	7	10	$ 40,906	$ 473,839	$ 45,934	8	0	10	$ 335,520	$ 29,020	$ 459,338
26	HENDRY	3	1	3	$ 53,299	$ 826,136	$ 135,072	2	0	3	$ 131,149	$ 15,179	$ 405,215
27	HERNANDO	29	283	307	$ 0	$ 721,504	$ 87,938	252	2	307	$ 13	$ 1,356,555	$ 26,997,009
28	HIGHLANDS	45	14	58	$ 78,874	$ 1,888,314	$ 71,053	48	0	58	$ 3,752,225	$ 670,753	$ 4,121,080
29	HILLSBOROUGH	178	1208	1357	$ 73,878	$ 379,378	$ 42,506	1,113	8	1357	$ 82,228,100	$ 3,152,916	$ 57,680,310
30	HOLMES	-	1	1	$ 121,517	$ 7,544,908	$ 163,376	1	0	1	$ 99,670	$ 46,208	$ 163,376
31	INDIAN RIVER	1,744	16	1724	$ 49,480	$ 512,923	$ 63,595	1,414	11	1724	$ 69,967,423	$ 5,415,636	$ 109,637,345
32	JACKSON	4	8	13	$ 180,037	$ 1,562,572	$ 166,793	11	0	13	$ 1,919,686	$ 124,407	$ 2,168,310
33	JEFFERSON	-	58	60	$ 53,335	$ 280,908	$ 50,127	49	0	60	$ 2,624,784	$ 103,223	$ 3,007,601
34	LAFAYETTE	-	26	24	$ 63,233	$ 448,366	$ 80,837	20	0	24	$ 1,244,754	$ 65,903	$ 1,940,079
35	LAKE	752	191	916	$ 51,710	$ 1,191,964	$ 71,851	751	6	916	$ 38,850,644	$ 6,686,805	$ 65,815,564
36	LEE	48	79	123	$ 107,518	$ 3,088,935	$ 93,065	101	1	123	$ 10,847,098	$ 2,326,880	$ 11,446,982
37	LEON	49	3178	3184	$ 170,584	$ 5,299,684	$ 128,789	2,612	19	3184	$ 445,489,126	$ 103,343,481	$ 410,065,576
38	LEVY	15	188	204	$ 114,446	$ 3,991,393	$ 165,453	167	1	204	$ 19,149,550	$ 4,986,716	$ 33,752,377
39	LIBERTY	-	4	4	$ 46,432	$ 625,541	$ 41,896	3	0	4	$ 152,337	$ 15,324	$ 167,584
40	MADISON	6	166	169	$ 48,377	$ -	$ 76,885	139	1	169	$ 6,705,816	$ -	$ 12,993,574
41	MANATEE	44	361	401	$ 46,824	$ 604,565	$ 62,929	329	2	401	$ 15,400,517	$ 1,484,729	$ 25,234,530
42	MARION	294	255	537	$ 155,610	$ 6,118,165	$ 163,882	440	3	537	$ 68,539,193	$ 20,121,278	$ 88,004,495
43	MARTIN	623	11	607	$ 83,883	$ 2,583,285	$ 69,836	498	4	607	$ 41,762,637	$ 9,603,313	$ 42,390,353
44	MIAMI-DADE	493	100	564	$ 136,323	$ 2,655,316	$ 140,947	463	3	564	$ 63,062,970	$ 9,171,816	$ 79,493,833
45	MONROE	3	2	10	$ 257,362	$ 4,849,146	$ 173,787	8	0	10	$ 2,110,915	$ 296,979	$ 1,737,872
46	NASSAU	1,572	57	1588	$ 149,066	$ 2,662,394	$ 137,429	1,302	10	1588	$ 194,157,387	$ 25,893,028	$ 218,237,401

Ad Valorem Tax Abatement
Claim and Average Improvment data

Methodology 2 OIR Claim Basis

	A	B	C	D	E	F	G	H	I	J	K	L	M
47	OKALOOSA	7	17	25	$ 138,069	$ 1,604,689	$ 131,955	21	0	25	$ 2,831,141	$ 245,692	$ 3,298,864
48	OKEECHOBEE	34	9	38	$ 56,540	$ 1,381,442	$ 60,112	31	0	38	$ 1,762,245	$ 321,497	$ 2,284,246
49	ORANGE	5,367	449	5556	$ 141,445	$ 10,282,392	$ 234,933	4,557	34	5556	$ 644,577,476	$ 349,877,871	$ 1,305,289,989
50	OSCEOLA	807	110	846	$ 143,543	$ 7,142,677	$ 151,264	694	5	846	$ 99,604,121	$ 37,007,647	$ 127,969,640
51	PALM BEACH	1,209	73	1239	$ 212,958	$ 5,743,695	$ 251,870	1,016	8	1239	$ 216,416,878	$ 43,583,566	$ 312,067,287
52	PASCO	80	949	1015	$ 91,535	$ 3,762,098	$ 93,233	833	6	1015	$ 76,204,393	$ 23,386,017	$ 94,631,197
53	PINELLAS	76	1452	1516	$ 125,712	$ 3,857,768	$ 151,594	1,243	9	1516	$ 156,315,036	$ 35,817,508	$ 229,817,221
54	POLK	363	290	621	$ 86,935	$ 2,199,145	$ 78,827	509	4	621	$ 44,280,282	$ 8,363,837	$ 48,951,561
55	PUTNAM	917	25	920	$ 51,146	$ 710,997	$ 30,343	755	6	920	$ 38,594,736	$ 4,006,044	$ 27,915,946
56	SANTA ROSA	598	11	592	$ 185,454	$ 3,597,970	$ 164,323	486	4	592	$ 90,050,126	$ 13,044,858	$ 97,279,068
57	SARASOTA	362	248	590	$ 112,140	$ 3,046,781	$ 104,618	484	4	590	$ 54,267,565	$ 11,009,140	$ 61,724,356
58	SEMINOLE	3,320	124	3326	$ 108,074	$ 1,249,670	$ 78,361	2,728	20	3326	$ 294,829,479	$ 25,455,276	$ 260,628,982
59	ST JOHNS	7,572	125	7558	$ 188,335	$ 3,065,021	$ 171,336	6,199	46	7558	$ 1,167,520,586	$ 141,873,227	$ 1,294,957,375
60	ST LUCIE	2,112	27	2091	$ 142,748	$ 11,426,686	$ 162,528	1,715	13	2091	$ 244,821,442	$ 146,330,340	$ 339,845,508
61	SUMTER	52	40	90	$ 167,115	$ 1,833,061	$ 156,580	74	1	90	$ 12,336,299	$ 1,010,368	$ 14,092,189
62	SUWANNEE	12	166	187	$ 60,351	$ 637,594	$ 50,916	153	1	187	$ 9,256,648	$ 730,207	$ 9,521,364
63	TAYLOR	2	308	299	$ 50,860	$ 717,429	$ 58,807	245	2	299	$ 12,473,162	$ 1,313,742	$ 17,583,278
64	UNION	5	14	19	$ 48,127	$ 126,627	$ 99,904	16	0	19	$ 750,010	$ 14,735	$ 1,898,176
65	VOLUSIA	30,230	87	29543	$ 122,170	$ 1,337,786	$ 112,475	24,232	181	29543	$ 2,960,373,123	$ 242,047,874	$ 3,322,839,620
66	WAKULLA	12	282	282	$ 71,667	$ 1,482,131	$ 52,325	231	2	282	$ 16,576,444	$ 2,559,740	$ 14,755,756
67	WALTON	3	4	6	$ 242,548	$ 3,098,523	$ 140,831	5	0	6	$ 1,193,646	$ 113,859	$ 844,984
68	WASHINGTON	-	5	5	$ 49,920	$ 322,718	$ 19,575	4	0	5	$ 204,725	$ 9,882	$ 97,873
69	County Unknown	463	96	545	$ 172,891	$ 5,760,234	$ 185,366	447	3	545	$ 77,285,004	$ 19,226,345	$ 101,024,617
70	Statewide	100,939	14033	111719									
71										**Totals:**	$ 10,149,288,640	$ 1,914,023,184	$ 12,766,752,288
72	All Residential Claims Divided by Total Claims					82.02%							
73	Commercial Residential Claims Divided by Total Claims					0.61%							

	A	B	C	D	E	F	G
1	**From 'By County Detail' BE76 through BE78**						
2							
3	**Taxes On Homesteads**		**Non-School**	**School**			
4	All Properties*		$ 25,969,984	$ 20,031,275			
5	* Dwellings, Homeowners, and Mobile Homes						
6							
7	**Range Matrix**						
8	**Number of Days**	118	90	30			
9		Length of Time Uninhabitable					
10		High	Middle	Low			
11	Non-School	$ 8,395,775.56	$ 6,403,557.63	$ 2,134,519.21			
12	School	$ 6,475,864.09	$ 4,939,218.38	$ 1,646,406.13			
13							
14	**Final Totals**						
15		High (118 Days & All Properties)	Middle (Avg. of High & Low)	Low (30 Days & All Single Family Residential)			
16	Flood/Uninsured Factor*	0%	8%	0%			
17		$ 14,871,640	$ 12,193,484	$ 3,780,925			
18	* 0% = No Additional Impact						
19							
20							
21							
22	**Impact Table: Current Spreadsheet Specification**						
23		High		Middle		Low	
24		Cash	Recurring	Cash	Recurring	Cash	Recurring
25	2018-19						
26	2019-20	$ (14. 9 M)		$ (12. 2 M)		$ (3. 8 M)	
27	2020-21						
28	2021-22						
29	2022-23						

Disaster Abatement: Detail by County

	A	B	C	D	E	F	G	H	I
2				Total OIR Claims by Property Type (Percent of			3	4	5
3				9.30%	56.40%	2.32%	% Parcels by Property Type which are Homestead		
4			Claims per County	Assumed DWELLING	Assumed HOMEOWNERS	Assumed MOBILE HOMES	DWELLING	HOMEOWNERS	MOBILE HOMES
5	11	ALACHUA	3,912	364	2,207	91	21.8%	71.6%	65.1%
6	12	BAKER	508	47	287	12	0.0%	76.8%	67.7%
7	13	BAY	167	16	94	4	7.2%	60.4%	47.6%
8	14	BRADFORD	767	71	433	18	95.2%	69.1%	62.5%
9	15	BREVARD	38,036	3,537	21,454	882	33.1%	72.1%	53.1%
10	16	BROWARD	68,624	6,382	38,707	1,591	38.0%	74.2%	44.5%
11	17	CALHOUN	22	2	12	1	0.0%	70.0%	66.5%
12	18	CHARLOTTE	6,760	629	3,813	157	31.6%	63.4%	40.9%
13	19	CITRUS	2,330	217	1,314	54	32.4%	68.6%	50.1%
14	20	CLAY	8,641	804	4,874	200	32.3%	74.6%	61.3%
15	21	COLLIER	58,474	5,438	32,982	1,355	28.8%	63.8%	37.8%
16	22	COLUMBIA	922	86	520	21	55.6%	69.3%	65.3%
17	24	DESOTO	1,864	173	1,051	43	40.8%	65.9%	47.9%
18	25	DIXIE	204	19	115	5	5.2%	58.0%	57.5%
19	26	DUVAL	33,726	3,137	19,023	782	33.8%	67.5%	50.6%
20	27	ESCAMBIA	214	20	121	5	13.7%	66.1%	45.0%
21	28	FLAGLER	5,738	534	3,236	133	28.5%	69.9%	59.5%
22	29	FRANKLIN	41	4	23	1	6.1%	37.6%	53.4%
23	30	GADSDEN	172	16	97	4	0.0%	67.2%	65.3%
24	31	GILCHRIST	178	17	100	4	0.0%	72.4%	67.5%
25	32	GLADES	1,044	97	589	24	26.4%	58.0%	44.6%
26	33	GULF	17	2	10	0	2.8%	44.7%	39.3%
27	34	HAMILTON	258	24	146	6	0.0%	64.4%	67.0%
28	35	HARDEE	1,740	162	981	40	37.1%	67.5%	50.0%
29	36	HENDRY	3,391	315	1,913	79	17.7%	67.3%	52.9%
30	37	HERNANDO	2,654	247	1,497	62	36.9%	67.9%	53.1%
31	38	HIGHLANDS	15,741	1,464	8,879	365	29.3%	62.5%	42.5%
32	39	HILLSBOROUGH	18,249	1,697	10,293	423	33.7%	70.9%	55.7%
33	40	HOLMES	18	2	10	0	0.0%	67.7%	61.3%
34	41	INDIAN RIVER	5,086	473	2,869	118	34.5%	67.6%	43.8%
35	42	JACKSON	111	10	63	3	0.0%	65.6%	66.2%
36	43	JEFFERSON	122	11	69	3	0.0%	68.9%	67.1%
37	44	LAFAYETTE	97	9	55	2	0.0%	67.2%	59.1%
38	45	LAKE	21,646	2,013	12,209	502	43.7%	69.5%	56.5%
39	46	LEE	62,078	5,773	35,014	1,439	29.9%	61.6%	38.0%
40	47	LEON	1,070	100	604	25	13.6%	69.2%	58.1%
41	48	LEVY	536	50	302	12	4.6%	68.0%	58.6%
42	49	LIBERTY	11	1	6	0	0.0%	65.0%	56.1%
43	50	MADISON	213	20	120	5	0.0%	64.4%	67.8%
44	51	MANATEE	7,794	725	4,396	181	35.7%	68.1%	39.7%
45	52	MARION	9,042	841	5,100	210	31.4%	69.6%	52.1%
46	53	MARTIN	3,311	308	1,868	77	39.1%	74.3%	51.2%
47	23	MIAMI-DADE	108,513	10,092	61,206	2,515	35.2%	73.7%	19.2%
48	54	MONROE	28,704	2,670	16,190	665	17.0%	45.7%	29.5%
49	55	NASSAU	3,627	337	2,046	84	18.7%	71.6%	61.7%
50	56	OKALOOSA	208	19	117	5	9.9%	62.9%	47.2%
51	57	OKEECHOBEE	3,583	333	2,021	83	14.9%	65.7%	40.2%
52	58	ORANGE	66,541	6,188	37,532	1,542	21.3%	66.5%	48.4%
53	59	OSCEOLA	25,887	2,408	14,601	600	10.4%	55.7%	51.6%
54	60	PALM BEACH	35,238	3,277	19,876	817	37.1%	70.3%	35.5%
55	61	PASCO	8,177	760	4,612	190	36.2%	66.0%	46.4%
56	62	PINELLAS	22,694	2,111	12,800	526	40.9%	72.6%	45.0%
57	63	POLK	48,857	4,544	27,557	1,133	27.7%	63.2%	51.2%
58	64	PUTNAM	2,875	267	1,622	67	19.1%	63.8%	53.4%
59	67	SANTA ROSA	314	29	177	7	17.5%	73.1%	51.4%
60	68	SARASOTA	10,293	957	5,806	239	36.2%	65.5%	41.2%
61	69	SEMINOLE	22,247	2,069	12,548	516	29.8%	71.9%	54.3%
62	65	ST JOHNS	9,399	874	5,301	218	28.3%	74.3%	57.3%
63	66	ST LUCIE	11,072	1,030	6,245	257	32.4%	67.7%	48.5%
64	70	SUMTER	4,471	416	2,522	104	58.4%	71.8%	52.6%
65	71	SUWANNEE	823	77	464	19	0.0%	68.1%	65.7%
66	72	TAYLOR	114	11	64	3	4.4%	59.7%	53.8%
67	73	UNION	167	16	94	4	5.6%	78.5%	66.9%
68	74	VOLUSIA	23,229	2,160	13,102	538	26.3%	69.0%	55.9%
69	75	WAKULLA	97	9	55	2	34.6%	70.4%	60.4%
70	76	WALTON	58	5	33	1	5.2%	43.0%	45.4%
71	77	WASHINGTON	30	3	17	1	0.0%	64.8%	54.3%
72	99	County Unknown	8,041	748	4,535	186			
73									
74		Statewide	830,788	77,265	468,598	19,258			

Disaster Abatement: Detail by County

	A	B	J	K	L	M	N	O	P
2									
3			Homestead Claims (D4 x J4)				Homestead Claims (uninhabitable 30+ Days) (P4 x V4)		
4			DWELLING	HOMEOWNERS	MOBILE HOMES	Uninhabitability % per county (per Capita)	DWELLING	HOMEOWNERS	MOBILE HOMES
5	11	ALACHUA	79	1,580	59	0.5%	0	8	0
6	12	BAKER	0	220	8	0.5%	0	1	0
7	13	BAY	1	57	2	0.5%	0	0	0
8	14	BRADFORD	68	299	11	6.0%	4	18	1
9	15	BREVARD	1,172	15,478	468	6.0%	70	929	28
10	16	BROWARD	2,425	28,729	707	6.0%	146	1,724	42
11	17	CALHOUN	0	9	0	0.5%	0	0	0
12	18	CHARLOTTE	198	2,416	64	6.0%	12	145	4
13	19	CITRUS	70	902	27	0.5%	0	5	0
14	20	CLAY	260	3,637	123	6.0%	16	218	7
15	21	COLLIER	1,564	21,036	512	12.5%	196	2,629	64
16	22	COLUMBIA	48	360	14	0.5%	0	2	0
17	24	DESOTO	71	693	21	6.0%	4	42	1
18	25	DIXIE	1	67	3	0.5%	0	0	0
19	26	DUVAL	1,060	12,849	396	6.0%	64	771	24
20	27	ESCAMBIA	3	80	2	0.5%	0	0	0
21	28	FLAGLER	152	2,262	79	6.0%	9	136	5
22	29	FRANKLIN	0	9	1	0.5%	0	0	0
23	30	GADSDEN	0	65	3	0.5%	0	0	0
24	31	GILCHRIST	0	73	3	0.5%	0	0	0
25	32	GLADES	26	342	11	12.5%	3	43	1
26	33	GULF	0	4	0	0.5%	0	0	0
27	34	HAMILTON	0	94	4	0.5%	0	0	0
28	35	HARDEE	60	663	20	6.0%	4	40	1
29	36	HENDRY	56	1,287	42	12.5%	7	161	5
30	37	HERNANDO	91	1,016	33	0.5%	0	5	0
31	38	HIGHLANDS	429	5,546	155	12.5%	54	693	19
32	39	HILLSBOROUGH	571	7,294	236	0.5%	3	36	1
33	40	HOLMES	0	7	0	0.5%	0	0	0
34	41	INDIAN RIVER	163	1,940	52	6.0%	10	116	3
35	42	JACKSON	0	41	2	0.5%	0	0	0
36	43	JEFFERSON	0	47	2	0.5%	0	0	0
37	44	LAFAYETTE	0	37	1	0.5%	0	0	0
38	45	LAKE	879	8,484	283	6.0%	53	509	17
39	46	LEE	1,729	21,554	546	12.5%	216	2,694	68
40	47	LEON	14	418	14	0.5%	0	2	0
41	48	LEVY	2	206	7	0.5%	0	1	0
42	49	LIBERTY	0	4	0	0.5%	0	0	0
43	50	MADISON	0	77	3	0.5%	0	0	0
44	51	MANATEE	259	2,993	72	6.0%	16	180	4
45	52	MARION	264	3,550	109	6.0%	16	213	7
46	53	MARTIN	120	1,388	39	6.0%	7	83	2
47	23	MIAMI-DADE	3,555	45,087	483	6.0%	213	2,705	29
48	54	MONROE	453	7,404	196	44.6%	202	3,302	88
49	55	NASSAU	63	1,464	52	6.0%	4	88	3
50	56	OKALOOSA	2	74	2	0.5%	0	0	0
51	57	OKEECHOBEE	50	1,327	33	12.5%	6	166	4
52	58	ORANGE	1,319	24,968	746	6.0%	79	1,498	45
53	59	OSCEOLA	251	8,132	310	12.5%	31	1,016	39
54	60	PALM BEACH	1,215	13,964	290	6.0%	73	838	17
55	61	PASCO	275	3,044	88	0.5%	1	15	0
56	62	PINELLAS	862	9,287	237	6.0%	52	557	14
57	63	POLK	1,260	17,429	580	12.5%	158	2,179	72
58	64	PUTNAM	51	1,035	36	6.0%	3	62	2
59	67	SANTA ROSA	5	129	4	0.5%	0	1	0
60	68	SARASOTA	347	3,804	98	6.0%	21	228	6
61	69	SEMINOLE	616	9,028	280	6.0%	37	542	17
62	65	ST JOHNS	247	3,940	125	6.0%	15	236	7
63	66	ST LUCIE	333	4,230	125	6.0%	20	254	7
64	70	SUMTER	243	1,811	54	6.0%	15	109	3
65	71	SUWANNEE	0	316	13	0.5%	0	2	0
66	72	TAYLOR	0	38	1	0.5%	0	0	0
67	73	UNION	1	74	3	0.5%	0	0	0
68	74	VOLUSIA	568	9,042	301	6.0%	34	543	18
69	75	WAKULLA	3	38	1	0.5%	0	0	0
70	76	WALTON	0	14	1	0.5%	0	0	0
71	77	WASHINGTON	0	11	0	0.5%	0	0	0
72	99	County Unknown							
73									
74		Statewide	23,557	313,500	8,192		1,873	25,748	680

	A	B	Q	R	S	T	U	V
2								
3			Percent Change in Value (JV Improvement/Just Value)			Mean Non-School Taxable Value		
4			DWELLING	HOMEOWNERS	MOBILE HOMES	DWELLING	HOMEOWNERS	MOBILE HOMES
5	11	ALACHUA	99.8%	77.8%	50.2%	$ 35,362	$ 100,812	$ 21,493
6	12	BAKER		77.3%	64.8%	$ -	$ 66,487	$ 19,520
7	13	BAY	99.7%	70.2%	44.7%	$ 123,768	$ 95,453	$ 15,406
8	14	BRADFORD	99.9%	71.6%	53.8%	$ 37,205	$ 52,936	$ 16,712
9	15	BREVARD	96.4%	72.7%	72.8%	$ 84,949	$ 88,616	$ 11,543
10	16	BROWARD	99.9%	75.2%	43.3%	$ 65,274	$ 177,972	$ 21,405
11	17	CALHOUN		75.4%	49.3%	$ -	$ 34,713	$ 7,894
12	18	CHARLOTTE	95.3%	75.3%	63.5%	$ 71,969	$ 103,140	$ 21,914
13	19	CITRUS	99.3%	79.6%	59.3%	$ 34,613	$ 66,585	$ 13,223
14	20	CLAY	81.5%	74.8%	49.8%	$ 33,647	$ 96,418	$ 19,520
15	21	COLLIER	100.0%	48.2%	35.4%	$ 276,743	$ 369,426	$ 26,741
16	22	COLUMBIA	99.1%	79.7%	52.9%	$ 22,369	$ 63,260	$ 17,177
17	24	DESOTO	99.9%	77.9%	60.2%	$ 27,295	$ 51,006	$ 13,837
18	25	DIXIE	100.0%	61.3%	50.8%	$ 57,965	$ 26,968	$ 8,771
19	26	DUVAL	100.0%	69.2%	40.6%	$ 78,941	$ 100,556	$ 18,026
20	27	ESCAMBIA	99.9%	74.2%	57.3%	$ 154,385	$ 72,796	$ 16,206
21	28	FLAGLER	97.2%	75.6%	65.7%	$ 126,011	$ 102,722	$ 16,236
22	29	FRANKLIN	94.5%	55.0%	46.3%	$ 95,628	$ 100,394	$ 9,000
23	30	GADSDEN		80.7%	58.6%	$ -	$ 48,517	$ 11,356
24	31	GILCHRIST		71.8%	43.5%	$ -	$ 58,542	$ 16,795
25	32	GLADES	55.0%	69.2%	58.8%	$ 14,143	$ 56,103	$ 16,918
26	33	GULF	90.2%	65.4%	48.7%	$ 117,013	$ 80,518	$ 14,354
27	34	HAMILTON		80.4%	61.0%	$ -	$ 31,620	$ 10,390
28	35	HARDEE	78.7%	81.3%	61.3%	$ 13,577	$ 37,372	$ 13,005
29	36	HENDRY	80.7%	76.2%	54.2%	$ 27,068	$ 52,430	$ 13,514
30	37	HERNANDO	84.5%	78.8%	69.9%	$ 13,408	$ 54,012	$ 17,525
31	38	HIGHLANDS	83.4%	76.8%	54.0%	$ 19,126	$ 51,211	$ 9,134
32	39	HILLSBOROUGH	98.2%	66.8%	38.8%	$ 64,541	$ 112,033	$ 23,139
33	40	HOLMES		84.6%	64.3%	$ -	$ 28,964	$ 7,294
34	41	INDIAN RIVER	100.0%	64.2%	51.3%	$ 136,862	$ 167,459	$ 10,385
35	42	JACKSON		79.4%	54.9%	$ -	$ 45,779	$ 6,677
36	43	JEFFERSON		80.8%	60.3%	$ -	$ 55,149	$ 15,811
37	44	LAFAYETTE		78.5%	63.9%	$ -	$ 45,392	$ 14,090
38	45	LAKE	99.7%	74.2%	58.3%	$ 24,852	$ 98,214	$ 21,980
39	46	LEE	99.0%	70.1%	58.9%	$ 114,332	$ 145,333	$ 26,113
40	47	LEON	98.2%	76.5%	56.7%	$ 50,495	$ 119,636	$ 14,286
41	48	LEVY	99.3%	71.8%	61.9%	$ 93,697	$ 52,902	$ 11,448
42	49	LIBERTY		82.3%	57.0%	$ -	$ 33,884	$ 4,539
43	50	MADISON		80.5%	62.0%	$ -	$ 33,926	$ 10,976
44	51	MANATEE	94.2%	71.9%	58.1%	$ 67,350	$ 156,418	$ 19,467
45	52	MARION	85.1%	81.5%	63.4%	$ 11,713	$ 68,441	$ 12,758
46	53	MARTIN	96.6%	40.8%	34.0%	$ 54,152	$ 230,105	$ 14,571
47	23	MIAMI-DADE	100.0%	44.7%	39.4%	$ 123,883	$ 173,066	$ 8,535
48	54	MONROE	99.6%	41.2%	22.7%	$ 293,385	$ 372,340	$ 79,617
49	55	NASSAU	100.0%	64.9%	54.6%	$ 318,622	$ 148,952	$ 23,379
50	56	OKALOOSA	100.0%	66.6%	50.0%	$ 193,607	$ 117,107	$ 15,843
51	57	OKEECHOBEE	86.0%	81.8%	63.9%	$ 4,706	$ 51,021	$ 13,365
52	58	ORANGE	79.5%	69.2%	42.8%	$ 56,411	$ 137,364	$ 13,551
53	59	OSCEOLA	100.0%	79.2%	52.3%	$ 56,102	$ 83,910	$ 19,992
54	60	PALM BEACH	98.9%	64.3%	49.7%	$ 105,981	$ 223,788	$ 12,663
55	61	PASCO	13.1%	77.8%	52.5%	$ 20,408	$ 88,915	$ 16,693
56	62	PINELLAS	98.5%	54.9%	37.8%	$ 80,063	$ 117,329	$ 17,328
57	63	POLK	95.2%	75.9%	58.9%	$ 20,999	$ 65,337	$ 13,768
58	64	PUTNAM	51.1%	67.9%	61.1%	$ 50,021	$ 54,470	$ 13,776
59	67	SANTA ROSA	100.0%	74.8%	63.8%	$ 112,727	$ 96,067	$ 14,135
60	68	SARASOTA	99.5%	57.6%	37.4%	$ 186,948	$ 170,538	$ 27,300
61	69	SEMINOLE	98.8%	74.9%	43.0%	$ 25,115	$ 132,470	$ 22,888
62	65	ST JOHNS	100.0%	68.3%	48.2%	$ 109,305	$ 205,719	$ 22,684
63	66	ST LUCIE	99.3%	74.1%	55.8%	$ 93,866	$ 71,832	$ 19,706
64	70	SUMTER	100.0%	86.7%	70.1%	$ 71,256	$ 142,316	$ 15,218
65	71	SUWANNEE		82.5%	64.0%	$ -	$ 53,333	$ 18,240
66	72	TAYLOR	100.0%	76.1%	61.8%	$ 58,023	$ 41,305	$ 14,596
67	73	UNION	95.7%	78.9%	56.7%	$ 25,000	$ 41,541	$ 14,700
68	74	VOLUSIA	100.0%	76.6%	60.2%	$ 99,877	$ 76,365	$ 19,012
69	75	WAKULLA	90.0%	79.5%	62.4%	$ 34,406	$ 66,010	$ 12,223
70	76	WALTON	100.0%	64.4%	48.7%	$ 317,154	$ 198,620	$ 8,904
71	77	WASHINGTON		80.1%	58.4%	$ -	$ 38,819	$ 11,670
72	99	County Unknown						
73								
74		Statewide	$ 50	$ 48	$ 36	$ 4,606,315	$ 6,602,751	$ 1,100,937

Disaster Abatement: Detail by County

	A	B	W	X	Y	Z	AA
2							
3			Mean School Taxable Value			Millage Rates	
4			DWELLING	HOMEOWNERS	MOBILE HOMES	Non School Wht. Avg	School Wht. Avg
5	11	ALACHUA	$ 49,006	$ 123,104	$ 30,714	15.5117	7.936
6	12	BAKER	$ -	$ 89,183	$ 28,405	9.7954	6.721
7	13	BAY	$ 147,712	$ 119,028	$ 21,247	6.5689	6.475
8	14	BRADFORD	$ 54,882	$ 70,327	$ 23,208	10.4793	6.891
9	15	BREVARD	$ 104,513	$ 110,118	$ 17,382	11.0372	6.916
10	16	BROWARD	$ 81,244	$ 202,997	$ 34,909	13.1718	6.9063
11	17	CALHOUN	$ -	$ 50,290	$ 10,433	10.1681	6.696
12	18	CHARLOTTE	$ 87,504	$ 123,577	$ 29,352	10.0178	6.927
13	19	CITRUS	$ 43,060	$ 84,505	$ 16,364	9.7472	6.925
14	20	CLAY	$ 47,658	$ 120,722	$ 28,522	8.6417	6.762
15	21	COLLIER	$ 301,945	$ 394,528	$ 37,912	5.8874	5.245
16	22	COLUMBIA	$ 41,024	$ 85,021	$ 25,202	10.9024	6.752
17	24	DESOTO	$ 50,689	$ 68,816	$ 19,870	11.2737	6.832
18	25	DIXIE	$ 79,038	$ 34,821	$ 10,825	14.0184	6.922
19	26	DUVAL	$ 95,623	$ 121,752	$ 24,883	11.7911	6.802
20	27	ESCAMBIA	$ 168,120	$ 89,900	$ 19,759	8.4441	6.876
21	28	FLAGLER	$ 151,263	$ 131,664	$ 23,687	12.2433	6.952
22	29	FRANKLIN	$ 117,763	$ 120,708	$ 11,193	7.8861	5.75
23	30	GADSDEN	$ -	$ 63,494	$ 14,211	10.3375	6.779
24	31	GILCHRIST	$ -	$ 79,186	$ 23,539	11.3575	6.846
25	32	GLADES	$ 21,191	$ 75,546	$ 24,494	12.946	6.755
26	33	GULF	$ 142,013	$ 98,759	$ 19,538	8.8424	7.084
27	34	HAMILTON	$ -	$ 45,630	$ 14,139	11.0178	7.086
28	35	HARDEE	$ 24,695	$ 51,245	$ 19,340	9.9133	6.97
29	36	HENDRY	$ 45,767	$ 69,593	$ 19,326	13.9835	6.921
30	37	HERNANDO	$ 21,511	$ 76,690	$ 27,674	9.2752	6.869
31	38	HIGHLANDS	$ 28,714	$ 68,731	$ 12,756	9.6213	6.956
32	39	HILLSBOROUGH	$ 80,404	$ 133,931	$ 32,463	12.6967	6.906
33	40	HOLMES	$ -	$ 44,269	$ 9,391	9.2428	6.973
34	41	INDIAN RIVER	$ 156,281	$ 188,884	$ 13,449	8.6486	7.41
35	42	JACKSON	$ -	$ 60,172	$ 7,617	8.9122	5.702
36	43	JEFFERSON	$ -	$ 71,935	$ 20,202	8.929	6.85
37	44	LAFAYETTE	$ -	$ 61,049	$ 19,361	9.9148	6.781
38	45	LAKE	$ 36,850	$ 123,299	$ 37,865	10.3215	6.875
39	46	LEE	$ 135,712	$ 167,770	$ 37,733	9.7806	6.989
40	47	LEON	$ 66,082	$ 143,047	$ 18,485	11.6139	6.85
41	48	LEVY	$ 118,109	$ 72,963	$ 16,888	11.1901	6.885
42	49	LIBERTY	$ -	$ 47,561	$ 5,300	10.5169	6.732
43	50	MADISON	$ -	$ 47,306	$ 15,125	11.5624	6.921
44	51	MANATEE	$ 84,898	$ 179,736	$ 28,181	8.9468	6.92
45	52	MARION	$ 14,205	$ 86,987	$ 16,445	9.1854	7.902
46	53	MARTIN	$ 69,430	$ 254,504	$ 22,530	10.41	6.881
47	23	MIAMI-DADE	$ 146,112	$ 201,628	$ 15,116	12.1047	7.322
48	54	MONROE	$ 319,181	$ 399,170	$ 104,231	5.939	3.484
49	55	NASSAU	$ 343,689	$ 173,667	$ 33,132	9.8692	6.794
50	56	OKALOOSA	$ 216,127	$ 140,842	$ 21,316	6.4812	6.907
51	57	OKEECHOBEE	$ 6,653	$ 68,051	$ 19,514	10.0854	6.852
52	58	ORANGE	$ 69,899	$ 160,281	$ 17,793	9.6772	7.811
53	59	OSCEOLA	$ 73,148	$ 107,224	$ 28,250	9.3887	6.905
54	60	PALM BEACH	$ 121,849	$ 247,430	$ 16,939	12.2903	7.07
55	61	PASCO	$ 26,923	$ 108,568	$ 21,634	10.3838	6.777
56	62	PINELLAS	$ 94,223	$ 138,733	$ 22,109	13.0685	7.318
57	63	POLK	$ 29,444	$ 85,310	$ 19,698	10.2077	6.797
58	64	PUTNAM	$ 76,582	$ 72,475	$ 20,981	11.4906	6.8
59	67	SANTA ROSA	$ 134,660	$ 119,916	$ 19,915	6.8404	6.84
60	68	SARASOTA	$ 209,092	$ 193,478	$ 38,658	6.7287	7.433
61	69	SEMINOLE	$ 38,418	$ 157,931	$ 35,126	9.0851	7.557
62	65	ST JOHNS	$ 134,073	$ 231,162	$ 34,179	8.4557	6.867
63	66	ST LUCIE	$ 112,892	$ 94,148	$ 39,329	16.1962	6.927
64	70	SUMTER	$ 93,304	$ 166,033	$ 20,544	6.2926	5.78
65	71	SUWANNEE	$ -	$ 71,910	$ 26,390	10.6003	6.78
66	72	TAYLOR	$ 83,023	$ 54,267	$ 19,096	9.624	7.041
67	73	UNION	$ 45,000	$ 57,345	$ 18,910	11.2998	6.88
68	74	VOLUSIA	$ 122,457	$ 99,813	$ 31,140	14.8601	6.848
69	75	WAKULLA	$ 58,845	$ 87,983	$ 17,066	8.4218	7.366
70	76	WALTON	$ 342,823	$ 221,416	$ 11,767	4.8561	5.191
71	77	WASHINGTON	$ -	$ 55,547	$ 15,888	10.5241	6.939
72	99	County Unknown					
73							
74		Statewide	$ 5,565,321	$ 7,967,673	$ 1,558,640	10.1720	6.8122

Disaster Abatement: Detail by County

	A	B	AB	AC	AD	AE
2						
3			Taxes Paid Eligible for abatement Non-School (Z5 x(AF5 x AR5) x BJ5/1000)			Taxes Paid Eligible
4			DWELLING	HOMEOWNERS	MOBILE HOMES	DWELLING
5	11	ALACHUA	$ 217.18	$ 9,613.32	$ 49.34	$ 153.99
6	12	BAKER	$ -	$ 553.58	$ 4.94	$ -
7	13	BAY	$ 4.52	$ 125.12	$ 0.42	$ 5.31
8	14	BRADFORD	$ 1,587.28	$ 7,125.52	$ 62.76	$ 1,539.71
9	15	BREVARD	$ 63,597.66	$ 660,519.53	$ 2,602.29	$ 49,028.15
10	16	BROWARD	$ 124,975.27	$ 3,037,303.15	$ 5,175.34	$ 81,560.12
11	17	CALHOUN	$ -	$ 11.55	$ 0.07	$ -
12	18	CHARLOTTE	$ 8,178.27	$ 112,808.45	$ 535.84	$ 6,875.75
13	19	CITRUS	$ 117.58	$ 2,330.20	$ 10.34	$ 103.92
14	20	CLAY	$ 3,695.45	$ 135,980.73	$ 618.75	$ 4,095.80
15	21	COLLIER	$ 318,479.18	$ 2,755,965.59	$ 3,565.94	$ 309,566.20
16	22	COLUMBIA	$ 57.58	$ 989.61	$ 6.92	$ 65.40
17	24	DESOTO	$ 1,304.88	$ 18,621.30	$ 116.58	$ 1,468.51
18	25	DIXIE	$ 3.98	$ 77.25	$ 0.85	$ 2.68
19	26	DUVAL	$ 59,179.10	$ 632,255.75	$ 2,049.18	$ 41,353.24
20	27	ESCAMBIA	$ 17.83	$ 181.85	$ 0.87	$ 15.81
21	28	FLAGLER	$ 13,667.78	$ 129,055.76	$ 619.65	$ 9,316.09
22	29	FRANKLIN	$ 0.82	$ 18.92	$ 0.08	$ 0.74
23	30	GADSDEN	$ -	$ 131.99	$ 0.90	$ -
24	31	GILCHRIST	$ -	$ 173.50	$ 1.15	$ -
25	32	GLADES	$ 322.76	$ 21,460.69	$ 173.91	$ 252.34
26	33	GULF	$ 0.21	$ 9.97	$ 0.05	$ 0.20
27	34	HAMILTON	$ -	$ 131.25	$ 1.40	$ -
28	35	HARDEE	$ 381.36	$ 11,974.24	$ 95.66	$ 487.71
29	36	HENDRY	$ 2,132.84	$ 89,905.23	$ 532.95	$ 1,784.89
30	37	HERNANDO	$ 47.89	$ 2,005.99	$ 18.55	$ 56.90
31	38	HIGHLANDS	$ 8,240.01	$ 262,272.10	$ 919.47	$ 8,944.16
32	39	HILLSBOROUGH	$ 2,298.83	$ 34,662.98	$ 134.15	$ 1,557.70
33	40	HOLMES	$ -	$ 7.78	$ 0.06	$ -
34	41	INDIAN RIVER	$ 11,585.93	$ 108,336.04	$ 142.82	$ 11,335.17
35	42	JACKSON	$ -	$ 66.55	$ 0.28	$ -
36	43	JEFFERSON	$ -	$ 94.28	$ 0.81	$ -
37	44	LAFAYETTE	$ -	$ 64.93	$ 0.59	$ -
38	45	LAKE	$ 13,485.59	$ 382,631.42	$ 2,248.12	$ 13,318.92
39	46	LEE	$ 239,347.61	$ 2,683,313.35	$ 10,265.25	$ 203,014.36
40	47	LEON	$ 39.08	$ 2,220.41	$ 6.78	$ 30.17
41	48	LEVY	$ 11.89	$ 436.91	$ 2.89	$ 9.22
42	49	LIBERTY	$ -	$ 5.92	$ 0.02	$ -
43	50	MADISON	$ -	$ 122.27	$ 1.32	$ -
44	51	MANATEE	$ 8,818.08	$ 180,586.64	$ 435.13	$ 8,597.59
45	52	MARION	$ 1,450.17	$ 109,171.32	$ 487.18	$ 1,512.96
46	53	MARTIN	$ 3,927.89	$ 81,405.15	$ 121.66	$ 3,328.82
47	23	MIAMI-DADE	$ 319,830.32	$ 2,534,102.04	$ 1,179.07	$ 228,174.87
48	54	MONROE	$ 350,880.60	$ 3,006,299.19	$ 9,390.29	$ 223,935.68
49	55	NASSAU	$ 11,927.17	$ 83,789.22	$ 392.39	$ 8,856.67
50	56	OKALOOSA	$ 12.00	$ 186.57	$ 0.58	$ 14.27
51	57	OKEECHOBEE	$ 253.95	$ 69,782.78	$ 359.13	$ 243.88
52	58	ORANGE	$ 34,329.62	$ 1,377,989.19	$ 2,510.65	$ 34,334.87
53	59	OSCEOLA	$ 16,514.81	$ 634,170.72	$ 3,798.10	$ 15,836.37
54	60	PALM BEACH	$ 93,931.77	$ 1,482,431.30	$ 1,345.57	$ 62,124.58
55	61	PASCO	$ 38.28	$ 10,932.07	$ 40.08	$ 32.96
56	62	PINELLAS	$ 53,332.63	$ 468,912.67	$ 1,214.56	$ 35,146.83
57	63	POLK	$ 32,168.02	$ 1,102,757.16	$ 5,994.73	$ 30,033.21
58	64	PUTNAM	$ 900.56	$ 26,390.99	$ 206.52	$ 815.93
59	67	SANTA ROSA	$ 19.76	$ 318.11	$ 1.15	$ 23.60
60	68	SARASOTA	$ 26,048.82	$ 150,774.20	$ 405.92	$ 32,183.91
61	69	SEMINOLE	$ 8,333.47	$ 488,327.45	$ 1,502.27	$ 10,603.44
62	65	ST JOHNS	$ 13,698.38	$ 280,840.84	$ 691.72	$ 13,645.48
63	66	ST LUCIE	$ 30,166.63	$ 218,853.50	$ 1,331.75	$ 15,517.15
64	70	SUMTER	$ 6,538.27	$ 84,397.42	$ 219.48	$ 7,863.84
65	71	SUWANNEE	$ -	$ 737.70	$ 7.75	$ -
66	72	TAYLOR	$ 1.32	$ 58.02	$ 0.62	$ 1.38
67	73	UNION	$ 1.17	$ 136.93	$ 1.22	$ 1.28
68	74	VOLUSIA	$ 50,551.27	$ 471,584.78	$ 3,071.11	$ 28,562.44
69	75	WAKULLA	$ 4.07	$ 85.07	$ 0.44	$ 6.09
70	76	WALTON	$ 2.14	$ 43.75	$ 0.06	$ 2.48
71	77	WASHINGTON	$ -	$ 17.93	$ 0.14	$ -
72	99	County Unknown				
73						
74		Statewide	$ 1,936,660	$ 23,968,648	$ 64,677	$ 1,507,344

Disaster Abatement: Detail by County

	A	B	AF	AG
2				
3			e for abatement School (Z5 x (AF5 x BC5) x BK5/1000)	
4			HOMEOWNERS	MOBILE HOMES
5	11	ALACHUA	$ 6,005.85	$ 36.07
6	12	BAKER	$ 509.50	$ 4.93
7	13	BAY	$ 153.79	$ 0.57
8	14	BRADFORD	$ 6,225.06	$ 57.31
9	15	BREVARD	$ 514,313.89	$ 2,455.48
10	16	BROWARD	$ 1,816,465.04	$ 4,425.45
11	17	CALHOUN	$ 11.02	$ 0.06
12	18	CHARLOTTE	$ 93,459.29	$ 496.27
13	19	CITRUS	$ 2,101.07	$ 9.09
14	20	CLAY	$ 133,224.16	$ 707.45
15	21	COLLIER	$ 2,622,075.66	$ 4,503.94
16	22	COLUMBIA	$ 823.71	$ 6.28
17	24	DESOTO	$ 15,224.99	$ 101.45
18	25	DIXIE	$ 49.25	$ 0.52
19	26	DUVAL	$ 441,612.71	$ 1,631.80
20	27	ESCAMBIA	$ 182.87	$ 0.87
21	28	FLAGLER	$ 93,927.34	$ 513.32
22	29	FRANKLIN	$ 16.59	$ 0.08
23	30	GADSDEN	$ 113.27	$ 0.73
24	31	GILCHRIST	$ 141.46	$ 0.98
25	32	GLADES	$ 15,078.41	$ 131.38
26	33	GULF	$ 9.80	$ 0.05
27	34	HAMILTON	$ 121.81	$ 1.22
28	35	HARDEE	$ 11,544.20	$ 100.02
29	36	HENDRY	$ 59,064.55	$ 377.23
30	37	HERNANDO	$ 2,109.34	$ 21.69
31	38	HIGHLANDS	$ 254,486.20	$ 928.34
32	39	HILLSBOROUGH	$ 22,539.13	$ 102.37
33	40	HOLMES	$ 8.97	$ 0.05
34	41	INDIAN RIVER	$ 104,696.75	$ 158.46
35	42	JACKSON	$ 55.97	$ 0.20
36	43	JEFFERSON	$ 94.34	$ 0.79
37	44	LAFAYETTE	$ 59.72	$ 0.56
38	45	LAKE	$ 319,959.82	$ 2,579.66
39	46	LEE	$ 2,213,461.75	$ 10,599.62
40	47	LEON	$ 1,565.91	$ 5.17
41	48	LEVY	$ 370.76	$ 2.62
42	49	LIBERTY	$ 5.32	$ 0.01
43	50	MADISON	$ 102.06	$ 1.09
44	51	MANATEE	$ 160,498.92	$ 487.22
45	52	MARION	$ 119,367.78	$ 540.21
46	53	MARTIN	$ 59,514.23	$ 124.34
47	23	MIAMI-DADE	$ 1,785,825.23	$ 1,263.12
48	54	MONROE	$ 1,890,672.25	$ 7,211.60
49	55	NASSAU	$ 67,251.34	$ 382.81
50	56	OKALOOSA	$ 239.12	$ 0.84
51	57	OKEECHOBEE	$ 63,234.73	$ 356.23
52	58	ORANGE	$ 1,297,811.06	$ 2,660.96
53	59	OSCEOLA	$ 595,994.48	$ 3,947.24
54	60	PALM BEACH	$ 942,860.82	$ 1,035.39
55	61	PASCO	$ 8,711.83	$ 33.90
56	62	PINELLAS	$ 310,479.99	$ 867.78
57	63	POLK	$ 958,755.55	$ 5,710.99
58	64	PUTNAM	$ 20,780.25	$ 186.13
59	67	SANTA ROSA	$ 397.05	$ 1.63
60	68	SARASOTA	$ 188,960.44	$ 634.95
61	69	SEMINOLE	$ 484,263.05	$ 1,917.71
62	65	ST JOHNS	$ 256,283.01	$ 846.43
63	66	ST LUCIE	$ 122,681.90	$ 1,136.74
64	70	SUMTER	$ 90,441.29	$ 272.15
65	71	SUWANNEE	$ 636.19	$ 7.17
66	72	TAYLOR	$ 55.77	$ 0.59
67	73	UNION	$ 115.09	$ 0.95
68	74	VOLUSIA	$ 284,050.76	$ 2,318.08
69	75	WAKULLA	$ 99.17	$ 0.53
70	76	WALTON	$ 52.14	$ 0.09
71	77	WASHINGTON	$ 16.92	$ 0.12
72	99	County Unknown		
73				
74		Statewide	$ 18,462,022	$ 61,909

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem
Issue: Public Water and Wastewater Facilities
Bill Number(s): Proposed Language

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): N/A
Month/Year Impact Begins: January 1, 2019
Date of Analysis: 2/13/2018

Section 1: Narrative

a. Current Law: Paragraph (7)(g) of section 163.01, Florida Statutes provides (in part) for the ability of a separately created legal entity, the membership of which is limited to municipalities and counties of the state, to acquire, own, construct, improve, operate and manage any public facilities, or finance facilities on behalf of any person, relating to a governmental function or purpose, including, but not limited to, wastewater facilities, water or alternative water supply facilities, and water reuse facilities, which may serve populations within or outside of the members of the entity. The paragraph also provides that since the legal entity will perform essential governmental functions in accomplishing its purpose, the legal entity is not required to pay any taxes or assessments of any kind whatsoever upon any property acquired or used by it for such purposes or upon any revenues at any time received by it.

Florida Governmental Utility Authority V. Tim Parker and Linda Myers 2014-CA-00472
Court found that the property that was not in a member county was subject to ad valorem property

b. Proposed Change: Revising the language in section 163.01(7)(g)(10) to read (in part): Since the legal entity will perform essential governmental functions <u>for the public health, safety, and welfare</u> in accomplishing its purpose, the legal entity is not required to pay any taxes or assessments of any kind whatsoever upon any property acquired or used by it for such purposes or upon any revenues at any time received by it, <u>whether the property is within or outside the jurisdictions of members of the entity. The exemption provided in this paragraph is not affected by the separate legal entity entering into agreements with private firms or entities to provide for the management, operation, or improvements of the utilities owned by the separate legal entity.</u>

Section 2: Description of Data and Sources

2017 Ad valorem Real Property and Tangible Personal Property taxrolls
2017 statewide millage rates
Membership of the Florida Governmental Utility Association

Section 3: Methodology (Include Assumptions and Attach Details)

Obtained data from the 2017 real and tangible personal property by county for property owned by the Florida Governmental Utility Association. Identified the value of those properties not within member counties. for the high, assumed all property owned by the Florida Governmental Utility Association that was not in member counties would be taxable beginning in 2018 due to the court decision and then would all be exempted under the proposed language. For the low, assumed that only those properties taxed in 2017 would be exempted by the language. The low only includes properties in Putnam County. The middle assumes fifty percent of the property in nonmember counties would have been taxed in 2018 but exempted under the proposed language. No growth was assumed.

Section 4: Proposed Fiscal Impact

School Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	($0)	($0.3 M)	($0)	($0.1 M)	($0)	(Insig)
2019-20	($0.3 M)	($0.3 M)	($0.1 M)	($0.1 M)	(Insig)	(Insig)
2020-21	($0.3 M)	($0.3 M)	($0.1 M)	($0.1 M)	(Insig)	(Insig)
2021-22	($0.3 M)	($0.3 M)	($0.1 M)	($0.1 M)	(Insig)	(Insig)
2022-23	($0.3 M)	($0.3 M)	($0.1 M)	($0.1 M)	(Insig)	(Insig)

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem
Issue: Public Water and Wastewater Facilities
Bill Number(s): Proposed Language

Non-School Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	($0)	($0.4 M)	($0)	($0.2 M)	($0)	(Insig)
2019-20	($0.4 M)	($0.4 M)	($0.2 M)	($0.2 M)	(Insig)	(Insig)
2020-21	($0.4 M)	($0.4 M)	($0.2 M)	($0.2 M)	(Insig)	(Insig)
2021-22	($0.4 M)	($0.4 M)	($0.2 M)	($0.2 M)	(Insig)	(Insig)
2022-23	($0.4 M)	($0.4 M)	($0.2 M)	($0.2 M)	(Insig)	(Insig)

List of affected Trust Funds: Ad Valorem Group

Section 5: Consensus Estimate (Adopted: 02/14/2018): The Conference adopted the low estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	0.0	0.0	0.0	0.0	(Insignificant)	0.0	(Insignificant)
2019-20	0.0	0.0	0.0	0.0	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)
2020-21	0.0	0.0	0.0	0.0	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)
2021-22	0.0	0.0	0.0	0.0	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)
2022-23	0.0	0.0	0.0	0.0	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)

	A	B	C	D	E	F	G	H	I
1	TPP								
2	County		JV	AV	Tax Val	Count	Member		
3	19	Citrus	$270,711	$270,711	$0	3	Yes		
4	21	Collier	$14,343,330	$14,343,330	$0	1			
5	45	Lake	$7,954,484	$7,954,484	$0	8			
6	46	Lee	$40,598,431	$40,598,431	$0	4	Yes		
7	52	Marion	$440,237	$440,237	$0	12	Yes		
8	58	Orange	$689,786	$689,786	$0	1			
9	61	Pasco	$45,856,319	$45,856,319	$0	17	Yes		
10	63	Polk	$4,077,548	$4,077,548	$0	5	Yes		
11	64	Putnam	$1,975,510	$1,975,510	$1,708,920	11			
12	69	Seminole	$13,730,794	$13,730,794	$0	3			
13	74	Volusia	$1,065,061	$1,065,061	$0	2			
14	Total -All counties		$131,002,211	$131,002,211	$1,708,920				
15	Total -NonMembers		$39,758,965	$39,758,965	$1,708,920	26			
16	Assumed additional TPP exemptions		$650,000						
17									
18	Real Property								
19			JV	AV_SD	AV_NSD	TV_SD	TV_NSD	Count	Member
20	11	Alachua	$6,800	$6,800	$6,800	$0	$0	1	
21	19	Citrus	$34,010	$34,010	$30,257	$0	$0	4	Yes
22	21	Collier	$1,124,303	$1,124,303	$1,023,767	$0	$0	4	
23	35	Hendry	$276,952	$276,952	$276,952	$0	$0	3	Yes
24	45	Lake	$256,315	$256,315	$256,315	$0	$0	33	
25	46	Lee	$28,566,285	$28,566,285	$27,542,915	$0	$0	31	Yes
26	61	Pasco	$2,205,364	$2,205,364	$2,145,056	$0	$0	64	Yes
27	63	Polk	$142,615	$142,615	$142,615	$0	$0	16	Yes
28	64	Putnam	$138,260	$138,260	$125,900	$138,260	$125,900	7	
29	69	Seminole	$502,692	$502,692	$492,095	$0	$0	8	
30	74	Volusia	$84,060	$84,060	$84,060	$0	$0	3	
31	Total -All counties		$33,337,656	$33,337,656	$32,126,732	$138,260	$125,900		
32	Total -NonMembers		$2,112,430	$2,112,430	$1,988,937	$138,260	$125,900		
33									
34		High			Low				
35		All non-member counties			Putnam County Only				
36	Total impact	School	NonSchool		School	NonSchool			
37	Taxable Value	$41,221,395	$41,097,902		$1,847,180	$1,834,820			
38									
39	2017 Statewide Millage Rates	6.6455	10.8101		6.6455	10.8101			
40									
41	Tax Impact	$273,937	$444,272		$12,275	$19,835			
42									
43		Middle							
44		$136,968	$222,136						

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem
Issue: Screened Enclosed Structures Used in Horticultural Production
Bill Number(s): CS/SB1608 - Section 1

☐ **Entire Bill**
☒ **Partial Bill**: CS/SB1608 - Section 1, lines 239 - 242
Sponsor(s): Committee on Transportation and Senator Grimsley
Month/Year Impact Begins: July 1, 2018
Date of Analysis: February 14, 2018

Section 1: Narrative

a. Current Law:

Property Appraisers value enclosed structures like greenhouses or shade houses as either real or tangible personal property, separate from the 5-year production average used for land classified as agricultural. Certain things, like irrigation systems, litter containment systems, and structures or improvements used in frost or freeze protection, are "considered a part of the average yields per acre and shall have no separately assessable value."

b. Proposed Change:

In s. 193.461(6)(c), new subparagraph 4 would be added to read "4. Screened enclosed structures used in horticultural production for protection from pests and diseases or to comply with state or federal eradication or compliance agreements shall be assessed by the methodology described in subparagraph 1." Subparagraph 1 relates to considering irrigation systems as part of the average yields per acre and having no separately assessable value.

Section 2: Description of Data and Sources

2017 Final Real Property Assessment Rolls
2017 Preliminary TPP Assessment Rolls
2012 USDA Census of Agriculture, State and County Reports for Florida, Table 34. Nursery, Greenhouse, Floriculture, Sod, Mushrooms, Vegetable Seeds, and Propagative Materials Grown for Sale: 2012 and 2007
2014 USDA Census of Horticultural Specialties, Table 40. Greenhouse, Shade Structure, Natural Shade, and In the Open Area Used for Horticultural Production
2017 Final Special Features Data, Polk County Property Appraiser's Office

Section 3: Methodology (Include Assumptions and Attach Details)

This analysis assumes "screened enclosed structures used in horticultural production for protection from pests and diseases…" means greenhouses and shade houses. These structures are typically listed as special features on the assessment rolls, though they can qualify as buildings. Some appraisers consider them TPP, due to the ease of removal. The field containing special features information on the real property assessment rolls do not separately list screened enclosed structures; it only contains a total value. Finding the value of a screened enclosed structure on an individual parcel requires looking up the parcel on the property appraiser's website.

The Polk County Property Appraiser's Office provided a list with the greenhouse value on every agricultural parcel with a greenhouse in the county. As the area, age, and number of greenhouses varied widely, the average value per farm was calculated. There are 196 greenhouses on 72 farms in Polk (excluding the two farms with citrus groves under screen enclosures), valued at $2,307,378. The farm average is $32,047.

The statewide count of farms with screened enclosures is based on the USDA's 2012 Census of Agriculture and the supplemental 2014 USDA Census of Horticultural Specialties. The 2012 census has count and area data on all horticultural farms (enclosed structure or no) separated into 10 categories for 2007 and 2012. As that data includes farms with no greenhouses, the farm count was reduced using the 2014 short survey, which contains farm counts and area data on farms actually using greenhouses or shade houses for two of the 10 categories present in the 2012 census. Assuming the number of farms was stable in those two years, only 46% of floriculture and nursery crop farms use enclosures (2,404 of 5,263).

Using the 2007-2012 growth rate, the 2017 horticultural farm count was estimated to be 3,271. Multiplying that number by Polk County's average greenhouse value per farm, there was approximately $100 million in assessed value across the state. To project this value into the future, annual depreciation for these structures is estimated at 1% and value growth due to increased enclosed area is set at 4%. The projected value is the middle estimate. The high estimate is 200% of the middle, and the low is 50%.

The adopted value of citrus groves using protective screening, adopted by the Revenue Estimating Impact Conference on January 12, 2018, is then added to the annual estimates. The 2017 statewide millage rates are applied (including municipal

levies in the non-school millage) to the annual projections to calculate the fiscal impact. As the bill goes into effect on July 1, 2018, the affected first roll year is 2019, so there is no 2018-2019 cash impact.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	-	$ (3.8 M)	-	$ (1.9 M)	-	$ (1.0 M)
2019-20	$ (3.9 M)	$ (3.9 M)	$ (2.0 M)	$ (2.0 M)	$ (1.0 M)	$ (1.0 M)
2020-21	$ (4.1 M)	$ (4.1 M)	$ (2.1 M)	$ (2.1 M)	$ (1.1 M)	$ (1.1 M)
2021-22	$ (4.2 M)	$ (4.2 M)	$ (2.1 M)	$ (2.1 M)	$ (1.1 M)	$ (1.1 M)
2022-23	$ (4.3 M)	$ (4.3 M)	$ (2.2 M)	$ (2.2 M)	$ (1.1 M)	$ (1.1 M)

List of affected Trust Funds: Ad Valorem

Section 5: Consensus Estimate (Adopted: 02/14/2018): The Conference adopted the middle estimate assuming the definition of "screened" enclosure is not intended to be different than the meaning of a "screen" enclosure.

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	(0.7)	0.0	(1.2)	0.0	(1.9)
2019-20	(0.8)	(0.8)	(1.2)	(1.2)	(2.0)	(2.0)
2020-21	(0.8)	(0.8)	(1.3)	(1.3)	(2.1)	(2.1)
2021-22	(0.8)	(0.8)	(1.3)	(1.3)	(2.1)	(2.1)
2022-23	(0.8)	(0.8)	(1.4)	(1.4)	(2.2)	(2.2)

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	0.0	0.0	0.0	0.0	(1.9)	0.0	(1.9)
2019-20	0.0	0.0	0.0	0.0	(2.0)	(2.0)	(2.0)	(2.0)
2020-21	0.0	0.0	0.0	0.0	(2.1)	(2.1)	(2.1)	(2.1)
2021-22	0.0	0.0	0.0	0.0	(2.1)	(2.1)	(2.1)	(2.1)
2022-23	0.0	0.0	0.0	0.0	(2.2)	(2.2)	(2.2)	(2.2)

	A	B	C	D	E	F	G	H
1								
2	**Statewide Enclosed Structure Value Estimate**							
3								
4			Polk County	Statewide Estimate				
5		Farms with Greenhouses	72	3,271				
6		Value of Greenhouses	$ 2,307,378	$ 104,814,509				
7		Greenhouse Value per Farm	$ 32,047	(same as Polk)				
8								
9	**Value Projection**							
10								
11		Projected Acreage Growth	4%					
12		Depreciation of Structures	1%					
13								
14		Roll Year	Screened Enclosed Structures					
15		2017	$ 104,814,509					
16		2018	$ 107,917,018					
17		2019	$ 111,111,362					
18		2020	$ 114,400,258					
19		2021	$ 117,786,506					
20		2022	$ 121,272,986					
21								
22	**High, Middle, and Low**							
23								
24			200%	100%	50%			
25		Roll Year	HIGH	MIDDLE	LOW			
26		2018	$ 215,834,036	$ 107,917,018	$ 53,958,509			
27		2019	$ 222,222,724	$ 111,111,362	$ 55,555,681			
28		2020	$ 228,800,517	$ 114,400,258	$ 57,200,129			
29		2021	$ 235,573,012	$ 117,786,506	$ 58,893,253			
30		2022	$ 242,545,973	$ 121,272,986	$ 60,636,493			
31								
32	**CUPS Citrus Groves**							
33								
34		Roll Year	Adopted 1/12/18 Value					
35		2018	$ 656,013					
36		2019	$ 3,336,843					
37		2020	$ 3,633,822					
38		2021	$ 3,957,232					
39		2022	$ 4,309,425					
40								
41	**Total: Horticulture + CUPS**							
42								
43		Roll Year	HIGH	MIDDLE	LOW			
44		2018	$ 216,490,049	$ 108,573,031	$ 54,614,522			
45		2019	$ 225,559,567	$ 114,448,205	$ 58,892,524			
46		2020	$ 232,434,338	$ 118,034,080	$ 60,833,951			
47		2021	$ 239,530,244	$ 121,743,738	$ 62,850,485			
48		2022	$ 246,855,398	$ 125,582,412	$ 64,945,919			
49								

	A	B	C	D	E	F	G	H
50								
51	**Apply Millage Rates**							
52								
53			2017 Statewide Millage Rates					
54			School	Non-School				
55			6.6455	10.8101				
56								
57			School					
58		FY	HIGH	MIDDLE	LOW			
59		2018-19	$ (1,438,685)	$ (721,522)	$ (362,941)			
60		2019-20	$ (1,498,956)	$ (760,566)	$ (391,370)			
61		2020-21	$ (1,544,642)	$ (784,395)	$ (404,272)			
62		2021-22	$ (1,591,798)	$ (809,048)	$ (417,673)			
63		2022-23	$ (1,640,478)	$ (834,558)	$ (431,598)			
64								
65			Non-School					
66		FY	HIGH	MIDDLE	LOW			
67		2018-19	$ (2,340,279)	$ (1,173,685)	$ (590,388)			
68		2019-20	$ (2,438,321)	$ (1,237,197)	$ (636,634)			
69		2020-21	$ (2,512,638)	$ (1,275,960)	$ (657,621)			
70		2021-22	$ (2,589,346)	$ (1,316,062)	$ (679,420)			
71		2022-23	$ (2,668,532)	$ (1,357,558)	$ (702,072)			
72								
73								
74			TOTAL					
75		FY	HIGH	MIDDLE	LOW			
76		2018-19	$ (3,778,964)	$ (1,895,207)	$ (953,329)			
77		2019-20	$ (3,937,278)	$ (1,997,762)	$ (1,028,004)			
78		2020-21	$ (4,057,281)	$ (2,060,356)	$ (1,061,893)			
79		2021-22	$ (4,181,144)	$ (2,125,110)	$ (1,097,093)			
80		2022-23	$ (4,309,009)	$ (2,192,116)	$ (1,133,670)			
81								
82	**Fiscal Impact**							
83								
84			**High**		**Middle**		**Low**	
85		**FY**	**Cash**	**Recurring**	**Cash**	**Recurring**	**Cash**	**Recurring**
86		2018-19	-	$ (3.8 M)	-	$ (1.9 M)	-	$ (1.0 M)
87		2019-20	$ (3.9 M)	$ (3.9 M)	$ (2.0 M)	$ (2.0 M)	$ (1.0 M)	$ (1.0 M)
88		2020-21	$ (4.1 M)	$ (4.1 M)	$ (2.1 M)	$ (2.1 M)	$ (1.1 M)	$ (1.1 M)
89		2021-22	$ (4.2 M)	$ (4.2 M)	$ (2.1 M)	$ (2.1 M)	$ (1.1 M)	$ (1.1 M)
90		2022-23	$ (4.3 M)	$ (4.3 M)	$ (2.2 M)	$ (2.2 M)	$ (1.1 M)	$ (1.1 M)

	A	B	C	D	E	F	G
1							
2	**Current CUPS Valuation**						
3							
4		CUPS structures are currently recorded on the rolls as extra or special features.					
5							
6			Square Feet per Acre	CUPS per Ft^2	CUPS per Acre	Acres (2018)	
7		Polk	43,560	$ 0.55	$ 23,958	138	
8		Hardee	43,560	$ 0.20	$ 8,712	11	
9		Weighted Statewide Valuation	43,560	$ 0.52	$ 22,850	149	
10							
11							
12	**CUPS Groves Calculated Taxes**						
13							
14		Farms	Valuation on PRC	Approx. $Acres^2$ under CUPS	Value per Square Acre	Crop	
15		Polk Farm 1	$ 347,684	18	$ 23,958	Early Tangerines	
16		Polk Farm 2*	$ 2,874,960	120	$ 23,958	Mixed, 12-acre plots	
17		Hardee Farm 1	$ 94,324	11	$ 8,712	Murcott Tangors	
18							
19		Total (2018)	$ 442,008	29			
20		Total (2019, no depreciation)	$ 3,316,968	149			
21		* Under construction, expected to be planted by end of 2018. First included in the impact projection for FY 2019-20.					
22							
23							
24	**Projection**						
25							
26		CUPS Annual Depreciation:	1%				
27							
28		Impact Estimates based on Annual Growth of Acreage under CUPS					
29		Estimate	Acreage Growth				
30		Middle	10%				
31							
32				Adopted, 1/12/2018			
33		Year	Value per $Acre^2$	Statewide Acres	Special Features Value		
34		2018	$ 22,621.13	29	$ 656,013		
35		2019	$ 22,394.92	149	$ 3,336,843		
36		2020	$ 22,170.97	164	$ 3,633,822		
37		2021	$ 21,949.26	180	$ 3,957,232		
38		2022	$ 21,729.77	198	$ 4,309,425		

Farms with Shade & Greenhouses - Floriculture & Nursery Crops	Count
2014 Short Survey	2,404
2012 Census	5,263
Farm Count Reduction Rate	46%

	2017		2012		2007	
	Shade / Greenhouse Farms	All Farms	Shade / Greenhouse Farms	All Farms	Shade / Greenhouse Farms	All Farms
AQUATIC PLANTS	38	83	32	71	28	61
BULBS, CORMS, RHIZOMES, AND TUBERS, DRY	14	32	16	36	19	41
CUTTINGS, SEEDLINGS, LINERS, AND PLUGS	76	166	73	159	69	152
FLORICULTURE AND BEDDING CROPS	1,158	2,536	919	2,013	730	1,598
FLOWER SEEDS	20	44	11	23	5	12
GREENHOUSE FRUITS AND BERRIES	41	89	18	39	8	17
TOTAL GREENHOUSE VEGETABLES AND FRESH CUT HERBS	244	534	95	208	37	81
NURSERY STOCK CROPS	1,515	3,317	1,485	3,250	1,454	3,184
VEGETABLE SEEDS	56	123	16	35	5	10
VEGETABLE TRANSPLANTS	108	236	23	51	5	11
TOTAL	3,271	7,160	2,688	5,885	2,360	5,167

GROWTH RATE TO ESTIMATE 2017	
2007 - 2012 CHANGE	All Farms
AQUATIC PLANTS	16%
BULBS, CORMS, RHIZOMES, AND TUBERS, DRY	-12%
CUTTINGS, SEEDLINGS, LINERS, AND PLUGS	5%
FLORICULTURE AND BEDDING CROPS	26%
FLOWER SEEDS	92%
GREENHOUSE FRUITS AND BERRIES	129%
TOTAL GREENHOUSE VEGETABLES AND FRESH CUT HERBS	157%
NURSERY STOCK CROPS	2%
VEGETABLE SEEDS	250%
VEGETABLE TRANSPLANTS	364%

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem
Issue: Storm Portability
Bill Number(s): Proposed Language

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s):
Month/Year Impact Begins: January 1, 2017
Date of Analysis: February 14, 2018

Section 1: Narrative

a. Current Law:

Homestead portability allows a homestead to be "assessed at less than just value when the person who establishes a new homestead has received a homestead exemption as of January 1 of either of the 2 immediately preceding years." The differential transferred from the prior homestead is based on "the difference between the just value and the assessed value as of January 1 of the year in which the prior homestead was abandoned." The transferred differential amount is adjusted, as detailed in statute, according to the number of owners, whether the new homestead has a higher or lower just value than the prior homestead, and is limited to a maximum of $500,000. Under s. 193.155(8)(g), F.S., "For purposes of receiving an assessment reduction pursuant to this subsection, a person entitled to assessment under this section may abandon his or her homestead even though it remains his or her primary residence by notifying the property appraiser of the county where the homestead is located. This notification must be in writing and delivered at the same time as or before timely filing a new application for homestead exemption on the property."

b. Proposed Change:

This language would add paragraph (m) to s. 193.155(8). The new paragraph states "(m) For purposes of receiving an assessment reduction pursuant to this subsection, an owner of a homestead property that was significantly damaged or destroyed as a result of a named tropical storm or hurricane may elect, in the calendar year following the named tropical storm or hurricane, to have the significantly damaged or destroyed homestead deemed to have been abandoned as of the date of the named tropical storm or hurricane even though the owner received a homestead exemption on the property as of January 1 of the year immediately following the storm or hurricane. The election provided for in this paragraph is available only if the owner establishes a new homestead as of January 1 of the second year immediately following the storm or hurricane. This paragraph shall apply to homestead property damaged or destroyed on or after January 1, 2017." This allows homeowners whose homesteads were damaged or destroyed in a hurricane or named tropical storm to retroactively abandon their previous homestead in order to keep and transfer the undamaged homestead's assessment differential (from the final January 1 assessment before the storm) to their new homestead. To do so, the 2-year portability clock begins during the storm year.

Section 2: Description of Data and Sources

2017 Final Real Property Assessment Rolls
Ad Valorem Estimating Conference Growth Estimates, January 2018
EDR's Per Capita Groups, Hurricane Relief Proposed Language, November 21, 2017, Impact Conference

Section 3: Methodology (Include Assumptions and Attach Details)

This impact is based on 2017 county-level homestead parcel counts and average values and assessment differentials. As this language would not be relevant to parcels without a homestead cap, all homestead parcels with a homestead differential were extracted from a statewide 2017 final assessment roll. For any parcels with a homestead assessment cap higher than $500,000, the calculated portable differential was reduced to the statutory maximum of $500,000. (Statewide, there were 31,148 parcels whose differential exceeded the maximum portable amount.) The average portable differential and number of capped homestead parcels were calculated at the county- and statewide-levels.

This analysis assumes that any storm damage will impact the improvement value, not the land value. In order to remove the portion of the differential attributable to the land, a dataset containing every homestead parcel (cap or no) was created. Filtering that for homesteads with no other classified use (agricultural, non-homestead residential, etc.), the proportion of just value attributable to land value was calculated at the parcel level. The county-level average land value as percent of just value was applied to the average portable differential, so that the remaining portable differential is only that attributable to improvements.

Of the 3,934,977 parcels with a homestead assessment cap, each county's parcel count was lowered to the number of homestead parcels rendered uninhabitable for 30+ days estimate from the adopted Hurricane Relief proposed language impact (November 21, 2017). The 3.9 million capped homestead parcels were reduced to 58,610. The county-level affected homestead

Tax: Ad Valorem
Issue: Storm Portability
Bill Number(s): Proposed Language

count (rounded to whole parcels) was multiplied by the county's average differential attributable to improvements. Statewide, the total amount of differential that can potentially be ported under this language is $2,567,860,680.

There are three additional assumptions in this impact: the percentage of homeowners taking advantage of this language, the annual growth in homestead differential, and the number of hurricanes in the impact period. After a homestead is significantly damaged or destroyed by a storm, the owner(s) must decide whether to rebuild the home or move. For those who decide to move and establish a new homestead, the likelihood of retroactively abandoning their damaged homestead under this bill will depend on the storm's timing. An early hurricane will allow a homeowner to find the time to go to the property appraiser's office and submit the homestead abandonment form before the next January 1. More homeowners will presumably take advantage of this language after late storms. The high estimate reduces the 2.5 billion in assessment differential to 15%, the middle estimate keeps 10%, and the low estimate keeps 5%.

The ported value is grown annually by the statewide homestead differential growth rate adopted at the most recent Ad Valorem Revenue Estimating Conference. The reduced 2017 portable differential estimates are grown annually, joined by additional cohorts of damaged parcel differential which are added to the middle and high estimates to account for future hurricanes and tropical storms. The high estimate assumes 3 hurricanes with damage similar to Hurricane Irma will happen annually from 2018-2020, while the middle assumes another Irma-like hurricane in 2019.

The 2017 statewide millage rates are applied to the estimated portable differential value to calculate the fiscal impact.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	$ (9.8 M)	$ (9.8 M)	$ (4.7 M)	$ (4.7 M)	$ (2.3 M)	$ (2.3 M)
2019-20	$ (18.1 M)	$ (18.1 M)	$ (7.0 M)	$ (7.0 M)	$ (2.5 M)	$ (2.5 M)
2020-21	$ (26.4 M)	$ (26.4 M)	$ (10.4 M)	$ (10.4 M)	$ (2.6 M)	$ (2.6 M)
2021-22	$ (31.2 M)	$ (31.2 M)	$ (10.4 M)	$ (10.4 M)	$ (2.6 M)	$ (2.6 M)
2022-23	$ (31.1 M)	$ (31.1 M)	$ (10.4 M)	$ (10.4 M)	$ (2.6 M)	$ (2.6 M)

List of affected Trust Funds: Ad Valorem

Section 5: Consensus Estimate (Adopted: 02/14/2018): The conference adopted an adjusted low estimate of 2.5% of affected homesteads are abandoned. The adopted number is an at least as number; any additional events will increase the total cash and recurring impact.

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	(0.5)	0.0	(0.7)	0.0	(1.2)
2019-20	(0.4)	(0.4)	(0.7)	(0.7)	(1.2)	(1.2)
2020-21	(0.5)	(0.5)	(0.8)	(0.8)	(1.3)	(1.3)
2021-22	(0.5)	(0.5)	(0.8)	(0.8)	(1.3)	(1.3)
2022-23	(0.5)	(0.5)	(0.8)	(0.8)	(1.3)	(1.3)

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	0.0	0.0	0.0	0.0	(1.2)	0.0	(1.2)
2019-20	0.0	0.0	0.0	0.0	(1.2)	(1.2)	(1.2)	(1.2)
2020-21	0.0	0.0	0.0	0.0	(1.3)	(1.3)	(1.3)	(1.3)
2021-22	0.0	0.0	0.0	0.0	(1.3)	(1.3)	(1.3)	(1.3)
2022-23	0.0	0.0	0.0	0.0	(1.3)	(1.3)	(1.3)	(1.3)

	A	B	C	D	E	F	G	H	I
1									
2	**Summary of County Calculations**								
3									
4		Homesteads	Count	Portable Improvement Differential					
5		Total Homesteads	4,419,277						
6		Damaged/Destroyed with Homestead Cap	58,610	$ 2,567,860,680					
7									
8									
9	**Percent of Affected Homesteads Abandoned**								
10									
11		Estimate	HIGH	MIDDLE	LOW				
12		Percent Newly Portable	15%	10%	2.5%				
13		Remaining Differential	$ 385,179,102	$ 256,786,068	$ 64,196,517				
14		Additional Hurricanes	3	1	0				
15									
16									
17	**Projected Homestead Just Value Growth**								
18									
19		Growth Rates adopted by Ad Valorem REC, January 23, 2018.							
20									
21		Roll Year	Adopted Projected Differential ($B)	Homestead Differential Growth					
22		2019	261,607						
23		2020	290,033	10.87%					
24		2021	302,718	4.37%					
25		2022	304,681	0.65%					
26		2023	302,522	-0.71%					
27		2034	303,028	0.17%					
28									
29									
30	**Growth and Additional Hurricanes**								
31									
32			Portable Differential Value				HURRICANE!		
33		Roll Year	HIGH	MIDDLE	LOW		HIGH	MIDDLE	LOW
34		2019	$ 385,179,102	$ 256,786,068	$ 64,196,517				
35		2020	$ 854,064,689	$ 284,688,230	$ 71,172,057		X		
36		2021	$ 1,337,127,608	$ 594,278,937	$ 74,284,867		X	X	
37		2022	$ 1,794,397,765	$ 598,132,588	$ 74,766,574		X		
38		2023	$ 1,781,682,483	$ 593,894,161	$ 74,236,770				
39		2034	$ 1,784,662,535	$ 594,887,512	$ 74,360,939				
40									

Apply Statewide Millage Rates

2017 Statewide Millage Rates	
School	Non-School
6.6455	10.8101

School

FY	HIGH	MIDDLE	LOW
2018-19	$ (5,675,687)	$ (1,891,896)	$ (472,974)
2019-20	$ (8,885,882)	$ (3,949,281)	$ (493,660)
2020-21	$ (11,924,670)	$ (3,974,890)	$ (496,861)
2021-22	$ (11,840,171)	$ (3,946,724)	$ (493,340)
2022-23	$ (11,859,975)	$ (3,953,325)	$ (494,166)

Non-School

FY	HIGH	MIDDLE	LOW
2018-19	$ (4,163,825)	$ (2,775,883)	$ (693,971)
2019-20	$ (9,232,525)	$ (3,077,508)	$ (769,377)
2020-21	$ (14,454,483)	$ (6,424,215)	$ (803,027)
2021-22	$ (19,397,619)	$ (6,465,873)	$ (808,234)
2022-23	$ (19,260,166)	$ (6,420,055)	$ (802,507)

TOTAL

FY	HIGH	MIDDLE	LOW
2018-19	$ (9,839,512)	$ (4,667,779)	$ (1,166,945)
2019-20	$ (18,118,406)	$ (7,026,789)	$ (1,263,037)
2020-21	$ (26,379,154)	$ (10,399,105)	$ (1,299,888)
2021-22	$ (31,237,790)	$ (10,412,597)	$ (1,301,575)
2022-23	$ (31,120,141)	$ (10,373,380)	$ (1,296,673)

	High		**Middle**		**Low**	
FY	**Cash**	**Recurring**	**Cash**	**Recurring**	**Cash**	**Recurring**
2018-19					$ -	$ (1.2 M)
2019-20	$ (9.8 M)	$ (9.8 M)	$ (4.7 M)	$ (4.7 M)	$ (1.2 M)	$ (1.2 M)
2020-21	$ (18.1 M)	$ (18.1 M)	$ (7.0 M)	$ (7.0 M)	$ (1.3 M)	$ (1.3 M)
2021-22	$ (26.4 M)	$ (26.4 M)	$ (10.4 M)	$ (10.4 M)	$ (1.3 M)	$ (1.3 M)
2022-23	$ (31.2 M)	$ (31.2 M)	$ (10.4 M)	$ (10.4 M)	$ (1.3 M)	$ (1.3 M)

	A	B	C	D	E	F	G	H	I	J	K
1				= E / C				= F * (1 - G)	Hurricane Abatement	= H	= I * J
2	CO_ NO	County	All Homestead Parcels	Percent of Homesteads with Diff.	Parcels with Homestead Differential	Average Portable Differential for Capped Parcels	Avg. Land Val as Percent of Homestead JV*	Differential Attributable to Improvement	Affected Homestead Count (based on Claims data)	Differential Attributable to Improvement	Differential Potentially Ported
3	11	Alachua	49,730	92%	45,629	$ 28,705	21%	$ 22,534	8	$ 22,534	$ 180,269
4	12	Baker	5,904	85%	5,045	$ 17,297	23%	$ 13,242	1	$ 13,242	$ 13,242
5	13	Bay	39,448	41%	16,301	$ 30,729	28%	$ 22,120	0	$ 22,120	$ -
6	14	Bradford	6,278	73%	4,571	$ 9,461	29%	$ 6,694	55	$ 6,694	$ 368,158
7	15	Brevard	153,651	93%	142,905	$ 57,354	23%	$ 43,941	2,482	$ 43,941	$ 109,060,401
8	16	Broward	390,253	92%	360,372	$ 91,730	15%	$ 78,114	4,621	$ 78,114	$ 360,966,655
9	17	Calhoun	3,252	42%	1,368	$ 9,328	31%	$ 6,411	0	$ 6,411	$ -
10	18	Charlotte	52,574	90%	47,167	$ 51,614	14%	$ 44,219	388	$ 44,219	$ 17,156,958
11	19	Citrus	45,878	90%	41,356	$ 17,778	14%	$ 15,300	5	$ 15,300	$ 76,500
12	20	Clay	51,361	92%	47,043	$ 30,565	23%	$ 23,523	583	$ 23,523	$ 13,714,194
13	21	Collier	86,593	89%	76,924	$ 116,392	25%	$ 87,596	5,732	$ 87,596	$ 502,100,846
14	22	Columbia	15,256	35%	5,368	$ 10,888	25%	$ 8,162	2	$ 8,162	$ 16,324
15	23	Miami-Dade	416,722	93%	389,053	$ 106,550	30%	$ 74,437	113	$ 74,437	$ 8,411,327
16	24	DeSoto	5,886	94%	5,513	$ 21,144	18%	$ 17,341	0	$ 17,341	$ -
17	25	Dixie	4,543	42%	1,921	$ 20,735	33%	$ 13,927	2,074	$ 13,927	$ 28,884,392
18	26	Duval	190,040	91%	173,752	$ 37,775	23%	$ 29,025	0	$ 29,025	$ -
19	27	Escambia	68,993	90%	61,959	$ 23,958	23%	$ 18,539	361	$ 18,539	$ 6,692,460
20	28	Flagler	30,396	92%	27,915	$ 31,819	16%	$ 26,683	0	$ 26,683	$ -
21	29	Franklin	3,082	62%	1,903	$ 40,927	38%	$ 25,287	0	$ 25,287	$ -
22	30	Gadsden	10,334	30%	3,052	$ 10,356	19%	$ 8,362	0	$ 8,362	$ -
23	31	Gilchrist	4,737	54%	2,539	$ 11,215	39%	$ 6,857	94	$ 6,857	$ 644,558
24	32	Glades	2,382	58%	1,387	$ 9,128	30%	$ 6,409	0	$ 6,409	$ -
25	33	Gulf	3,658	70%	2,570	$ 42,777	31%	$ 29,598	0	$ 29,598	$ -
26	34	Hamilton	2,685	54%	1,459	$ 2,681	21%	$ 2,121	108	$ 2,121	$ 229,066
27	35	Hardee	4,474	94%	4,184	$ 11,372	19%	$ 9,157	343	$ 9,157	$ 3,140,888
28	36	Hendry	6,487	90%	5,870	$ 21,394	24%	$ 16,186	5	$ 16,186	$ 80,928
29	37	Hernando	49,611	90%	44,753	$ 21,903	16%	$ 18,367	1,519	$ 18,367	$ 27,899,411
30	38	Highlands	24,254	88%	21,348	$ 20,198	13%	$ 17,672	40	$ 17,672	$ 706,895
31	39	Hillsborough	265,174	90%	239,739	$ 52,338	26%	$ 38,902	0	$ 38,902	$ -
32	40	Holmes	4,690	58%	2,711	$ 7,590	19%	$ 6,184	312	$ 6,184	$ 1,929,329
33	41	Indian River	40,759	92%	37,433	$ 73,055	17%	$ 60,401	0	$ 60,401	$ -
34	42	Jackson	10,324	36%	3,765	$ 9,362	23%	$ 7,201	0	$ 7,201	$ -
35	43	Jefferson	3,598	51%	1,846	$ 17,840	21%	$ 14,139	0	$ 14,139	$ -
36	44	Lafayette	1,713	56%	959	$ 10,687	25%	$ 8,054	1,398	$ 8,054	$ 11,258,813
37	45	Lake	83,865	78%	65,316	$ 26,547	24%	$ 20,253	5,909	$ 20,253	$ 119,672,984
38	46	Lee	166,930	89%	149,139	$ 68,017	18%	$ 56,087	2	$ 56,087	$ 112,175
39	47	Leon	54,249	88%	47,518	$ 24,533	23%	$ 18,868	1	$ 18,868	$ 18,868

	A	B	C	D	E	F	G	H	I	J	K
1				= E / C				= F * (1 - G)	Hurricane Abatement	= H	= I * J
2	CO_ NO	County	All Homestead Parcels	Percent of Homesteads with Diff.	Parcels with Homestead Differential	Average Portable Differential for Capped Parcels	Avg. Land Val as Percent of Homestead JV*	Differential Attributable to Improvement	Affected Homestead Count (based on Claims data)	Differential Attributable to Improvement	Differential Potentially Ported
40	48	Levy	11,936	92%	11,012	$ 11,439	27%	$ 8,298	0	$ 8,298	$ -
41	49	Liberty	1,590	57%	911	$ 21,632	22%	$ 16,959	0	$ 16,959	$ -
42	50	Madison	4,222	32%	1,339	$ 10,459	20%	$ 8,375	482	$ 8,375	$ 4,036,861
43	51	Manatee	83,835	90%	75,661	$ 56,555	20%	$ 45,195	569	$ 45,195	$ 25,715,943
44	52	Marion	94,005	90%	84,215	$ 18,723	17%	$ 15,483	224	$ 15,483	$ 3,468,099
45	53	Martin	44,214	92%	40,758	$ 68,735	46%	$ 37,183	7,123	$ 37,183	$ 264,855,885
46	54	Monroe	16,139	92%	14,925	$ 170,428	51%	$ 83,637	3,592	$ 83,637	$ 300,424,069
47	55	Nassau	22,054	88%	19,302	$ 39,628	29%	$ 28,149	229	$ 28,149	$ 6,446,039
48	56	Okaloosa	44,240	90%	39,795	$ 30,125	29%	$ 21,263	0	$ 21,263	$ -
49	57	Okeechobee	7,911	93%	7,339	$ 19,801	21%	$ 15,723	349	$ 15,723	$ 5,487,229
50	58	Orange	219,192	91%	200,049	$ 56,654	26%	$ 42,197	3,919	$ 42,197	$ 165,370,298
51	59	Osceola	57,229	87%	50,010	$ 35,396	19%	$ 28,590	2,156	$ 28,590	$ 61,639,878
52	60	Palm Beach	330,551	91%	301,000	$ 84,025	18%	$ 68,947	2,243	$ 68,947	$ 154,647,612
53	61	Pasco	122,788	90%	110,677	$ 29,968	21%	$ 23,561	16	$ 23,561	$ 376,981
54	62	Pinellas	235,498	92%	217,486	$ 66,590	33%	$ 44,866	1,506	$ 44,866	$ 67,567,906
55	63	Polk	130,871	91%	118,829	$ 33,634	20%	$ 26,752	4,779	$ 26,752	$ 127,846,785
56	64	Putnam	19,211	85%	16,243	$ 14,756	25%	$ 11,004	162	$ 11,004	$ 1,782,688
57	65	St. Johns	62,308	86%	53,373	$ 53,176	27%	$ 39,041	1	$ 39,041	$ 39,041
58	66	St. Lucie	73,711	92%	67,676	$ 49,825	21%	$ 39,361	616	$ 39,361	$ 24,246,201
59	67	Santa Rosa	43,813	87%	37,995	$ 16,740	21%	$ 13,213	1,439	$ 13,213	$ 19,013,486
60	68	Sarasota	115,265	89%	102,958	$ 69,385	28%	$ 50,246	625	$ 50,246	$ 31,403,493
61	69	Seminole	96,471	93%	89,657	$ 45,517	22%	$ 35,335	679	$ 35,335	$ 23,992,297
62	70	Sumter	43,937	76%	33,447	$ 32,561	14%	$ 28,037	306	$ 28,037	$ 8,579,286
63	71	Suwannee	10,110	50%	5,066	$ 14,780	19%	$ 11,916	2	$ 11,916	$ 23,831
64	72	Taylor	5,180	43%	2,217	$ 13,962	23%	$ 10,810	0	$ 10,810	$ -
65	73	Union	2,596	28%	734	$ 10,294	29%	$ 7,278	0	$ 7,278	$ -
66	74	Volusia	130,520	93%	120,800	$ 47,985	17%	$ 40,056	1,437	$ 40,056	$ 57,561,132
67	75	Wakulla	8,170	92%	7,532	$ 16,843	20%	$ 13,475	0	$ 13,475	$ -
68	76	Walton	16,225	66%	10,780	$ 56,155	26%	$ 41,691	0	$ 41,691	$ -
69	77	Washington	5,721	27%	1,538	$ 6,338	22%	$ 4,971	0	$ 4,971	$ -
70											
71		Florida	4,419,277	89%	3,934,977	$ 60,320	23%	$ 46,577	58,610	$ 46,577	$ 2,567,860,680
72											
73	* Average Land Value as Percent of Homestead Just Value was calculated on parcels whose only classification was homestead to avoid distortions due to mixed use land valuation.										

	A	B	C	D	E	F
1						
2			Homestead Claims (uninhabitable 30+ Days, rounded)			
3		County	DWELLING	HOMEOWNERS	MOBILE HOMES	TOTAL
4	11	ALACHUA	0	8	0	8
5	12	BAKER	0	1	0	1
6	13	BAY	0	0	0	0
7	14	BRADFORD	10	43	2	55
8	15	BREVARD	170	2,244	68	2,482
9	16	BROWARD	352	4,166	103	4,621
10	17	CALHOUN	0	0	0	0
11	18	CHARLOTTE	29	350	9	388
12	19	CITRUS	0	5	0	5
13	20	CLAY	38	527	18	583
14	21	COLLIER	388	5,217	127	5,732
15	22	COLUMBIA	0	2	0	2
16	24	DESOTO	10	100	3	113
17	25	DIXIE	0	0	0	0
18	26	DUVAL	154	1,863	57	2,074
19	27	ESCAMBIA	0	0	0	0
20	28	FLAGLER	22	328	11	361
21	29	FRANKLIN	0	0	0	0
22	30	GADSDEN	0	0	0	0
23	31	GILCHRIST	0	0	0	0
24	32	GLADES	6	85	3	94
25	33	GULF	0	0	0	0
26	34	HAMILTON	0	0	0	0
27	35	HARDEE	9	96	3	108
28	36	HENDRY	14	319	10	343
29	37	HERNANDO	0	5	0	5
30	38	HIGHLANDS	106	1,375	38	1,519
31	39	HILLSBOROUGH	3	36	1	40
32	40	HOLMES	0	0	0	0
33	41	INDIAN RIVER	24	281	7	312
34	42	JACKSON	0	0	0	0
35	43	JEFFERSON	0	0	0	0
36	44	LAFAYETTE	0	0	0	0
37	45	LAKE	127	1,230	41	1,398
38	46	LEE	429	5,345	135	5,909
39	47	LEON	0	2	0	2
40	48	LEVY	0	1	0	1
41	49	LIBERTY	0	0	0	0
42	50	MADISON	0	0	0	0
43	51	MANATEE	38	434	10	482

	A	B	C	D	E	F
2			Homestead Claims (uninhabitable 30+ Days, rounded)			
3		County	DWELLING	HOMEOWNERS	MOBILE HOMES	TOTAL
44	52	MARION	38	515	16	569
45	53	MARTIN	17	201	6	224
46	23	MIAMI-DADE	515	6,538	70	7,123
47	54	MONROE	202	3,302	88	3,592
48	55	NASSAU	9	212	8	229
49	56	OKALOOSA	0	0	0	0
50	57	OKEECHOBEE	12	329	8	349
51	58	ORANGE	191	3,620	108	3,919
52	59	OSCEOLA	62	2,017	77	2,156
53	60	PALM BEACH	176	2,025	42	2,243
54	61	PASCO	1	15	0	16
55	62	PINELLAS	125	1,347	34	1,506
56	63	POLK	313	4,322	144	4,779
57	64	PUTNAM	7	150	5	162
58	67	SANTA ROSA	0	1	0	1
59	68	SARASOTA	50	552	14	616
60	69	SEMINOLE	89	1,309	41	1,439
61	65	ST JOHNS	36	571	18	625
62	66	ST LUCIE	48	613	18	679
63	70	SUMTER	35	263	8	306
64	71	SUWANNEE	0	2	0	2
65	72	TAYLOR	0	0	0	0
66	73	UNION	0	0	0	0
67	74	VOLUSIA	82	1,311	44	1,437
68	75	WAKULLA	0	0	0	0
69	76	WALTON	0	0	0	0
70	77	WASHINGTON	0	0	0	0
71						
72		FLORIDA	3,937	53,278	1,395	58,610

REVENUE ESTIMATING CONFERENCE

Tax: Tobacco Taxes
Issue: Moffitt Center Distribution
Bill Number(s): Proposed Language

☐ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s):
Month/Year Impact Begins: July 1, 2019
Date of Analysis: February 13, 2018

Section 1: Narrative

a. Current Law: The current distribution to the H. Lee Moffitt Cancer Center is 4.04% of net cigarette tax collections each fiscal year, or 4.04% of net cigarette tax collections in Fiscal Year 2001-02, whichever is greater. For this purpose, net cigarette tax collections are defined as the cigarette tax imposed by s. 210.02, less the service charges provided for in s. 215.20 and less 0.9 percent of the amount derived from the cigarette tax imposed by s.210.02, which shall be deposited into the Alcohol Beverage and Tobacco Trust Fund. Because cigarette tax collections today are substantially lower than they were in Fiscal Year 2001-02, the Moffitt distribution is currently forecasted to be a flat $15.6 million each fiscal year, which is equal to the amount it would have been in Fiscal Year 2001-02. After all distributions from the cigarette tax are made, the remainder goes to General Revenue.

b. Proposed Change: This proposed language increases the portion of net cigarette taxes distributed to the Moffitt Cancer Center from 4.04% to 7.03% beginning July 1, 2019 and continuing through June 30, 2022. On July 1, 2022 the portion of net cigarette taxes distributed to the Moffitt Cancer Center will raise to 10% continuing through June 30, 2053. The result for FY 2019-20 through FY 2021-22 is an $11.6 million increase in the forecasted Moffitt distribution from $15.6 million to $27.2 million each fiscal year. This will also result in an $11.6 million decrease to General Revenue each fiscal year. The result for FY 2022-23 is a $23.1 million increase in the forecasted Moffitt distribution from $15.6 million to $38.7 million. This will also result in a $23.1 million decrease to General Revenue each fiscal year.

Section 2: Description of Data and Sources
January 2018 Tobacco Tax and Surcharge Revenue Estimating Conference

Section 3: Methodology (Include Assumptions and Attach Details)
The cigarette tax forecast and the impact estimate assume that cigarette tax collections remain below Fiscal Year 2001-02 levels.

Section 4: Proposed Fiscal Impact

	Moffitt Center (Private)		General Revenue	
	Cash	Recurring	Cash	Recurring
2018-19	0.0	0.0	0.0	0.0
2019-20	11.6	11.6	(11.6)	(11.6)
2020-21	11.6	11.6	(11.6)	(11.6)
2021-22	11.6	11.6	(11.6)	(11.6)
2022-23	23.1	23.1	(23.1)	(23.1)

List of affected Trust Funds:
Cigarette Tax Collection Trust Fund

Section 5: Consensus Estimate (Adopted: 02/14/2018): The Conference adopted the proposed estimate with the last year recurring across all years.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	(23.1)	0.0	0.0	0.0	23.1	0.0	0.0
2019-20	(11.6)	(23.1)	0.0	0.0	11.6	23.1	0.0	0.0
2020-21	(11.6)	(23.1)	0.0	0.0	11.6	23.1	0.0	0.0
2021-22	(11.6)	(23.1)	0.0	0.0	11.6	23.1	0.0	0.0
2022-23	(11.6)	(23.1)	0.0	0.0	11.6	23.1	0.0	0.0

February 2018 Forecast

	Cigarette Tax	Refunds	Net Tax	GR Service Charge	AB&T Trust Fund	County Rev Sharing	PMATF	Moffitt Center	Biomedical Research TF	General Revenue
2018-19	263.9	0.3	263.6	21.1	2.4	7.0	70.4	15.6	2.4	144.7
2019-20	259.3	0.3	259.0	20.7	2.3	6.8	69.1	15.6	2.4	142.1
2020-21	254.8	0.3	254.5	20.4	2.3	6.7	67.9	15.6	2.3	139.3
2021-22	250.3	0.3	250.0	20.0	2.3	6.6	66.7	15.6	2.3	136.5
2022-23	246.0	0.3	245.7	19.7	2.2	6.5	65.6	15.6	2.2	133.9

Distributions with Change

	Cigarette Tax	Refunds	Net Tax	GR Service Charge	AB&T Trust Fund	County Rev Sharing	PMATF	Moffitt Center	Biomedical Research TF	General Revenue
2018-19	263.9	0.3	263.6	21.1	2.4	7.0	70.4	15.6	2.4	144.7
2019-20	259.3	0.3	259.0	20.7	2.3	6.8	69.1	27.2	2.4	130.5
2020-21	254.8	0.3	254.5	20.4	2.3	6.7	67.9	27.2	2.3	127.7
2021-22	250.3	0.3	250.0	20.0	2.3	6.6	66.7	27.2	2.3	124.9
2022-23	246.0	0.3	245.7	19.7	2.2	6.5	65.6	38.7	2.2	110.8

Impact of Change

	Cigarette Tax	Refunds	Net Tax	GR Service Charge	AB&T Trust Fund	County Rev Sharing	PMATF	Moffitt Center	Biomedical Research TF	General Revenue
2018-19								0.0		0.0
2019-20								11.6		(11.6)
2020-21								11.6		(11.6)
2021-22								11.6		(11.6)
2022-23								23.1		(23.1)

REVENUE ESTIMATING CONFERENCE

Tax: Documentary Stamp Tax
Issue: Housing Authority Obligations
Bill Number(s): CS/HB 730 and CS/HB 607

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): Sen. Perry , Rep. Santiago
Month/Year Impact Begins: July 2018
Date of Analysis: February 13, 2018

Section 1: Narrative

a. Current Law: Section 159.621 provides that the bonds of a housing finance authority issued under this act, together with all notes, mortgages, security agreements, letters of credit, or other instruments that arise out of or are given to secure the repayment of bonds issued in connection with the financing of any housing development under this part, as well as the interest thereon and the income therefrom, shall be exempt from all taxes. The exemption granted by this section shall not be applicable to any tax imposed by chapter 220 on interest, income or profits on debt obligations owned by corporations.

Local Housing Finance Authorities receive Private Activity Bond Allocations each year. Those allocations can be converted to mortgage credit certificates. The conversion ratio is 1 to 4, meaning that $1 of mortgage credit certificate is obtained for every $4 of Private Activity Bonding capacity surrendered. The Housing Finance authority can then issue mortgages equal to twice the allocated mortgage credit certificates.

b. Proposed Change: Creates a new subsection 2 to section 159.261, to read:
Any note or mortgage given in connection with a loan made by or on behalf of a housing finance authority under s. 159.608 (8) is exempt from excise tax on documents under chapter 201 if, at the time the note or mortgage is recorded, the housing finance authority submits documentation that affirms that the loan was made by or on behalf of the housing finance authority.
The bill also adds that the exemption does not apply to a deed for property financed by a housing finance authority.

Section 2: Description of Data and Sources
Data provided by Florida Association of Local Housing Authorities on recent history of loans not related to bond issuances.
February 2018 General Revenue Estimating Conference Mortgage Intangibles Growth rates

Section 3: Methodology (Include Assumptions and Attach Details)
Used the data obtained from the Florida Association of Local Housing Authorities on loan activity for the period 2011 to 2014, as well as for August 22, 2016 to August 22, 2017. For the low, growth rates for mortgage intangibles was used to grow the 2016-17 loan amounts into the forecast period. For the middle estimate, growth rates were used that diminished throughout the forecast period. For the high, the compound annual growth rate implied by the average annual loan amount from the 2011 to 2014 data and the 2016-17 level of activity of 25% was used for all years. The resulting calculated loan amounts were then multiplied by the Documentary Stamp tax rate on notes of $0.35 per $100 to determine the impact

Section 4: Proposed Fiscal Impact
Documentary Stamp Tax

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	($0.68)	($0.68)	($0.60)	($0.60)	($0.47)	($0.47)
2019-20	($0.85)	($0.85)	($0.66)	($0.66)	($0.48)	($0.48)
2020-21	($1.06)	($1.06)	($0.69)	($0.69)	($0.50)	($0.50)
2021-22	($1.32)	($1.32)	($0.72)	($0.72)	($0.52)	($0.52)
2022-23	($1.65)	($1.65)	($0.75)	($0.75)	($0.54)	($0.54)

List of affected Trust Funds: Doc stamp group

REVENUE ESTIMATING CONFERENCE

Tax: Documentary Stamp Tax
Issue: Housing Authority Obligations
Bill Number(s): CS/HB 730 and CS/HB 607

Section 5: Consensus Estimate (Adopted: 02/14/2018): The Conference adopted the low estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(0.2)	(0.2)	(0.3)	(0.3)	0.0	0.0	(0.5)	(0.5)
2019-20	(0.2)	(0.2)	(0.3)	(0.3)	0.0	0.0	(0.5)	(0.5)
2020-21	(0.2)	(0.2)	(0.3)	(0.3)	0.0	0.0	(0.5)	(0.5)
2021-22	(0.2)	(0.2)	(0.3)	(0.3)	0.0	0.0	(0.5)	(0.5)
2022-23	(0.2)	(0.2)	(0.3)	(0.3)	0.0	0.0	(0.5)	(0.5)

Florida Local Housing Finance Authorities

Volume of First Time Homebuyer Loans/MBS Sold (vs financed with Bonds)
2011 to 2014

Housing Finance Authority	Volume of Loans/MBS Sold	HFA Funded DPA	FHFC Funded DPA	Total
Brevard County Housing Finance Authority	$1,165,043	$28,271	$81,729	$1,275,043
Housing Finance Authority of Broward	$6,840,780	$37,224	$399,901	$7,277,905
Housing Finance Authority of Clay County	$1,861,710	$12,407	$92,593	$1,966,710
Escambia County Housing Finance Authority	$55,985,129	$766,088	$3,076,862	$59,828,079
Housing Finance Authority of Hillsborough County	$24,599,030	$339,814	$1,068,831	$26,007,675
Jacksonville Housing Finance Authority	$2,603,322	$135,000	$88,796	$2,827,118
Housing Finance Authority of Lee County	$5,538,040	$294,071	$216,659	$6,048,770
Housing Finance Authority of Manatee County	$10,933,675	$165,950	$629,181	$11,728,806
Housing Finance Authority of Miami Dade County	$26,447,763		$190,864	$26,638,627
Orange County Housing Finance Authority	$29,724,837		$1,162,701	$30,887,538
Housing Finance Authority of Palm Beach County	$6,007,368	$114,136	$260,264	$6,381,768
Housing Finance Authority of Pinellas County	$9,522,472		$1,731,617	$11,254,089
Total	**$181,229,170**	**$1,892,962**	**$8,999,998**	**$192,122,129**
			3 year average	**$64,040,710**
			Compound Annual Growth rate	24.81%

LOAN ACTIVITY BY LOCAL HFA'S: AUGUST 22, 2016 TO AUGUST 22, 2017			
TBA (NON-BOND) LOANS			
COUNTY	TBA FINANCED LOANS	TOTAL VOLUME	AVERAGE LOAN SIZE
ALACHUA	4	$466,296	$116,574
BREVARD	4	$619,339	$154,835
BROWARD	11	$2,512,276	$228,389
CHARLOTTE	11	$1,626,927	$147,902
CLAY	27	$4,021,547	$148,946
COLLIER	23	$5,500,079	$239,134
DUVAL	34	$4,282,555	$125,958
ESCAMBIA	45	$5,042,735	$112,061
GADSDEN	5	$654,523	$130,905
HILLSBOROUGH	108	$18,648,225	$172,669
INDIAN RIVER	1	$147,184	$147,184
LEE	191	$30,923,179	$161,901
LEON	54	$6,722,167	$124,485
MANATEE	57	$9,423,063	$165,317
MARION	4	$425,138	$106,285
MARTIN	1	$108,007	$108,007
MIAMI DADE	10	$2,314,573	$231,457
OKALOOSA	11	$1,771,666	$161,061
PALM BEACH	68	$13,088,347	$192,476
PINELLAS	9	$1,523,410	$169,268
POLK	10	$1,752,048	$175,205
SANTA ROSA	5	$1,844,458	$368,892
SARASOTA	33	$6,264,675	$189,839
ST JOHNS	22	$4,341,976	$197,363
WAKULLA	2	$287,168	$143,584
WALTON	1	$191,369	$191,369
	751	**$124,502,930**	**$ 165,782.86**

Mortgage Intangibles Growth Rates

Year	Growth Rate (High)	Growth rate (middle)	February 2018 General Revenue Estimating Conference Growth Rate (Low)
2017-18	25%	20%	2.50%
2018-19	25%	15%	4.40%
2019-20	25%	10%	3.90%
2020-21	25%	5%	3.70%
2021-22	25%	4%	3.60%
2022-23	25%	4%	3.60%

Loan Amounts

	High	Middle	Low
2017-18	$155,389,159	$149,403,516	$127,615,503
2018-19	$193,937,531	$171,814,043	$133,230,585
2019-20	$242,048,841	$188,995,448	$138,426,578
2020-21	$302,095,428	$198,445,220	$143,548,362
2021-22	$377,038,152	$205,589,248	$148,716,103
2022-23	$470,572,391	$212,990,461	$154,069,882

Impact - Documentary stamp Tax

	High	Middle	Low
2017-18	($543,862)	($522,912)	($446,654)
2018-19	($678,781)	($601,349)	($466,307)
2019-20	($847,171)	($661,484)	($484,493)
2020-21	($1,057,334)	($694,558)	($502,419)
2021-22	($1,319,634)	($719,562)	($520,506)
2022-23	($1,647,003)	($745,467)	($539,245)

REVENUE ESTIMATING CONFERENCE

Tax: Highway Safety Fees
Issue: Emergency Crop and Livestock Transportation
Bill Number(s): CS SB 1608

☐ **Entire Bill**
☒ **Partial Bill**: Section 5
Sponsor(s): Transportation
Month/Year Impact Begins: 07/01/18
Date of Analysis: 02/14/18

Section 1: Narrative

a. Current Law: Section 316.565, F.S. allows the Governor to declare that an emergency exists when there is a breakdown in the normal public transportation facilities necessary in moving perishable food crops grown in the state. During the emergency, the Department of Transportation is authorized establish weight loads for hauling perishable foods from the fields or packinghouses to the nearest public transportation facility as circumstances demand. The Department of Transportation shall designate special highway routes, excluding the interstate highway system, to facilitate the trucking needed to expedite moving perishable food crops.

b. Proposed Change: Section 316.565, F.S. is amended to replace "perishable food crops grown" with "crops grown and livestock raised." The Department may waive weight load restrictions and permit verifications during the emergency (rather than establish temporary weight loads). The waivers may extend beyond the end of the declared emergency to provide for protracted harvesting and disaster recovery efforts. The exclusion of the interstate highway system from the Department's designated special highway routes is eliminated.

Section 2: Description of Data and Sources

Staff analysis for CS SB 1608 prepared by the Transportation Committee on 02/07/2018
Highway Safety REC History
Email communication with Department of Transportation staff

Section 3: Methodology (Include Assumptions and Attach Details)

Overweight fines were $7,992,842 in FY 2016-17 and are deposited into the State Transportation Trust Fund. The Department is required to pay the GR service charge for overweight fine receipts. Overweight/over dimension permits were $10,750,755 in FY 2016-17. This amount were also deposited into the State Transportation Trust Fund but exempted from the GR service charge. Including livestock rather than just crops, allowing the department to waive rather than adjust weight restrictions, and extending the waiver past the declared emergency all have the potential to negatively impact overweight fines and permits. The negative impact is indeterminate because: 1) we cannot predict the quantity and duration of Declared Emergencies 2) The Department has discretion in implementing the waivers and 3) the potential weight violations which would have otherwise occurred during an emergency are unknown.

Section 4: Proposed Fiscal Impact

Trust	High		Middle		Low	
GR	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			(Indeterminate)	(Indeterminate)		
2019-20			(Indeterminate)	(Indeterminate)		
2020-21			(Indeterminate)	(Indeterminate)		
2021-22			(Indeterminate)	(Indeterminate)		
2022-23			(Indeterminate)	(Indeterminate)		

List of affected Trust Funds:

State Transportation Trust Fund
General Revenue Fund

REVENUE ESTIMATING CONFERENCE

Tax: Highway Safety Fees
Issue: Emergency Crop and Livestock Transportation
Bill Number(s): CS SB 1608

Section 5: Consensus Estimate (Adopted: 02/14/2018): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(**)	(**)	(**)	(**)	0.0	0.0	(**)	(**)
2019-20	(**)	(**)	(**)	(**)	0.0	0.0	(**)	(**)
2020-21	(**)	(**)	(**)	(**)	0.0	0.0	(**)	(**)
2021-22	(**)	(**)	(**)	(**)	0.0	0.0	(**)	(**)
2022-23	(**)	(**)	(**)	(**)	0.0	0.0	(**)	(**)

REVENUE ESTIMATING CONFERENCE

Tax: Motor Fuel Taxes
Issue: Natural Gas Fuel Tax Delay
Bill Number(s): SB 926 Proposed Amendment

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): Senator Broxson
Month/Year Impact Begins: 07/01/2018
Date of Analysis: 02/14/2018

Section 1: Narrative

a. Current Law: Part V of Chapter 206, F.S is titled Natural Gas Fuel. Section 206.9951, F.S. defines natural gas fuel as "any liquefied petroleum gas product, compressed natural gas product, or combination thereof used in a motor vehicle as defined by s. 206.01(23)." Section 206.9952, F.S. sets requirements for licensure as a natural gas fuel retailer and penalties for noncompliance. For the purpose of taxation, section 206.9955(1), F.S. defines a motor fuel equivalent gallon as follows: 5.66 pounds or 126.67 cubic feet for compressed natural gas (CNG), 6.06 pounds for liquefied natural gas (LNG), and 1.35 gallons for liquefied petroleum gas (LPG). Section 206.9955(2), F.S. imposes the following taxes on each unit of natural gas fuel effective January 1, 2019:

1. Excise tax of 4 cents
2. A total of 2 cents of local taxes, designated as the 1 cent ninth cent fuel tax and the 1 cent local option fuel tax
3. SCETS tax of 5.8 cents, to be annually adjusted for changes to the consumer price index on January 1
4. Sales tax of 9.2 cents, to be annually adjusted for changes to the consumer price index on January 1

Section 206.996, F.S. sets monthly reporting requirements for natural gas fuel retailers. Section 206.9965, F.S. describes the various exemptions and refunds available for natural gas fuel. Section 206.997, F.S. describes the distribution of natural gas fuel taxes. The 4 cent excise tax, SCETS, and sales tax are to be distributed into the State Alternative Fuel User Clearing Trust Fund. After deducting the service charge per 215.20, F.S., the sales and SCETS are distributed into the State Transportation Trust Fund. The remainder is distributed as follows: 50% to SBA for local government debt service, 25% to municipal revenue sharing, and 25% to counties per s. 206.60(1), F.S. The 2 cents of local taxes are distributed into the Local Alternative Fuel User Clearing Trust Fund. After deducting the service charge per s. 215.20, F.S., the remainder shall be returned to the appropriate county.

b. Proposed Change: Section 206.9955, F.S is revised to delay the effective date for the taxes on natural gas fuel from January 1, 2019 to January 1, 2024. The base year for the purpose of indexing the sales and SCETS tax rates on natural gas fuel is specified to be local fiscal year 2013. Sections 206.9952 and 206.996, F.S. are revised to conform to the delayed effective date.

Section 2: Description of Data and Sources

Transportation Revenue Estimating Conference on 02/01/2018
U.S. Energy Information Administration
OPPAGA Report N. 17-10: Use of Natural Gas Fuels to Operate Motor Vehicles is Increasing in Florida

Section 3: Methodology (Include Assumptions and Attach Details)

According to the U.S. Energy Information Administration, 363 million cubic feet of natural gas was consumed as vehicle fuel in Florida between May 2016 and April 2017 (the period which would equate to state fiscal year 2017 tax distributions). This number is primarily comprised of CNG, which is the bulk of natural gas used in vehicles. Per s. 206.9955, F.S., 1 taxable unit of CNG is the equivalent of 126.67 cubic feet. Dividing 363 million cubic feet by the 126.67 conversion factor yields 2,826,241 taxable units. These units were then grown by the diesel growth rates per the most recent Transportation REC. Gross revenue was calculated by multiplying the taxable units by the tax rates per s. 206.9955, F.S. When calculating the indexed rates for sales and SCETS, the assumed base year is 2013 as specified by this amendment. Gross revenue was reduced for refunds using the fuel sales tax refund rates per the most recent Transportation REC and the tax allowance per s. 206.996, F.S. The balance was next allocated to the various funds per 206.997, F.S. including GR (GR service charge), STTF (sales and SCETS), and local use (excise, ninth cent, and local option). . The Department of Revenue is still evaluating what year will be the base year for indexing tax rates according to current law.

REVENUE ESTIMATING CONFERENCE

Tax: Motor Fuel Taxes
Issue: Natural Gas Fuel Tax Delay
Bill Number(s): SB 926 Proposed Amendment

Section 4: Proposed Fiscal Impact

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			(insignificant)	(0.1)		
2019-20			(0.1)	(0.1)		
2020-21			(0.1)	(0.1)		
2021-22			(0.1)	(0.1)		
2022-23			(0.1)	(0.1)		

Trust	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			(0.1)	(0.4)		
2019-20			(0.5)	(0.5)		
2020-21			(0.5)	(0.5)		
2021-22			(0.5)	(0.5)		
2022-23			(0.5)	(0.5)		

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			(0.1)	(0.2)		
2019-20			(0.2)	(0.2)		
2020-21			(0.2)	(0.2)		
2021-22			(0.2)	(0.2)		
2022-23			(0.2)	(0.2)		

List of affected Trust Funds:
State Transportation Trust Fund
General Revenue Fund
Local Trust Funds

Section 5: Consensus Estimate (Adopted: 02/14/2018): The Conference adopted the proposed estimate, assuming 2013 as the base year for indexing the sales and SCET tax rates.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(Insignificant)	(0.1)	(0.1)	(0.4)	(0.1)	(0.2)	(0.2)	(0.7)
2019-20	(0.1)	(0.1)	(0.5)	(0.5)	(0.2)	(0.2)	(0.8)	(0.8)
2020-21	(0.1)	(0.1)	(0.5)	(0.5)	(0.2)	(0.2)	(0.8)	(0.8)
2021-22	(0.1)	(0.1)	(0.5)	(0.5)	(0.2)	(0.2)	(0.8)	(0.8)
2022-23	(0.1)	(0.1)	(0.5)	(0.5)	(0.2)	(0.2)	(0.8)	(0.8)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	**Tax Rate Calculation**													
2			**CY Tax Rates**		**FY Tax Rates**									
3		**CPI LFY**	**SCETS**	**Sales**	**SCETS**	**Sales**	**Excise**	**Local**	**Total**					
4	2013	232.2	0.058	0.092										
5	2014	236.0	0.059	0.093										
6	2015	236.7	0.059	0.094										
7	2016	238.9	0.060	0.095										
8	2017	243.9	0.061	0.097										
9	2018	248.4	0.062	0.098										
10	2019	252.6	0.063	0.100	0.063	0.100	0.040	0.020	0.223					
11	2020	259.4	0.065	0.103	0.064	0.101	0.040	0.020	0.225					
12	2021	266.5	0.067	0.106	0.066	0.104	0.040	0.020	0.230					
13	2022	272.9	0.068	0.108	0.067	0.107	0.040	0.020	0.234					
14	2023	279.5	0.070	0.111	0.069	0.109	0.040	0.020	0.238					
15	2024	286.4	0.072	0.113	0.071	0.112	0.040	0.020	0.242					
16	2025	293.5	0.073	0.116	0.072	0.114	0.040	0.020	0.246					
17	2026	300.7	0.075	0.119	0.074	0.117	0.040	0.020	0.251					
18	2027	306.4	0.077	0.121	0.076	0.120	0.040	0.020	0.255					
19														
20	**Revenue Calculation (State Alternative Fuel User Clearing Trust Fund)**													
21		**Taxable Units**	**Diesel Growth Rates**	**Gross Revenue**	**Tax Allowance**	**Gross Revenue Less Tax All.**	**Refund Rate**	**Refunds**	**Revenue Less Refunds**	**GR Service Charge**	**STTF**	**SBA (Local Use)**	**Municipal Revenue Sharing**	**Counties per 206.60(1)**
22	2017	2,865,714												
23	2018	3,022,469	5.47%											
24	2019	3,056,623	1.13%	$ 620,494	$ 2,867	$ 617,627	2.39%	$ 14,761	$ 602,866	$ 48,229	$ 445,715	$ 54,461	$ 27,230	$ 27,230
25	2019 Cash	1,018,874		$ 206,831	$ 956	$ 205,876	2.39%	$ 4,920	$ 200,955	$ 16,076	$ 148,572	$ 18,154	$ 9,077	$ 9,077
26	2020	3,095,747	1.28%	$ 633,596	$ 2,925	$ 630,672	2.39%	$ 15,073	$ 615,599	$ 49,248	$ 456,037	$ 55,157	$ 27,579	$ 27,579
27	2021	3,158,591	2.03%	$ 662,251	$ 3,047	$ 659,204	2.39%	$ 15,755	$ 643,449	$ 51,476	$ 479,424	$ 56,275	$ 28,137	$ 28,137
28	2022	3,215,761	1.81%	$ 688,173	$ 3,160	$ 685,013	2.39%	$ 16,372	$ 668,641	$ 53,491	$ 500,567	$ 57,291	$ 28,646	$ 28,646
29	2023	3,266,892	1.59%	$ 711,094	$ 3,261	$ 707,832	2.39%	$ 16,917	$ 690,915	$ 55,273	$ 519,241	$ 58,200	$ 29,100	$ 29,100
30	2024	3,309,688	1.31%	$ 735,854	$ 3,363	$ 732,491	2.39%	$ 17,507	$ 714,984	$ 57,199	$ 539,864	$ 58,961	$ 29,480	$ 29,480
31	2024 Cash	1,103,229		$ 245,285	$ 1,121	$ 244,164	2.39%	$ 5,836	$ 238,328	$ 19,066	$ 179,955	$ 19,654	$ 9,827	$ 9,827
32	2025	3,346,757	1.12%	$ 757,483	$ 3,453	$ 754,029	2.39%	$ 18,021	$ 736,008	$ 58,881	$ 557,889	$ 59,619	$ 29,810	$ 29,810
33	2026	3,384,910	1.14%	$ 780,786	$ 3,561	$ 777,225	2.39%	$ 18,576	$ 758,650	$ 60,692	$ 577,364	$ 60,297	$ 30,148	$ 30,148
34	2027	3,422,482	1.11%	$ 805,424	$ 3,661	$ 801,763	2.39%	$ 19,162	$ 782,601	$ 62,608	$ 598,065	$ 60,964	$ 30,482	$ 30,482
35														
36	**Revenue Calculation (Local Alternative Fuel User Clearing Trust Fund)**													
37		**Taxable Units**	**Diesel Growth Rates**	**Gross Revenue**	**Tax Allowance**	**Gross Revenue Less Tax All.**	**Refund Rate**	**Refunds**	**Revenue Less Refunds**	**GR Service Charge**	**Counties per 206.997**			
38	2017	2,865,714												
39	2018	3,022,469	5.47%											
40	2019	3,056,623	1.13%	$ 61,132	$ 672	$ 60,460	2.39%	$ 1,445	$ 59,015	$ 4,721	$ 54,294			
41	2019 Cash	1,018,874		$ 20,377	$ 224	$ 20,153	2.39%	$ 482	$ 19,672	$ 1,574	$ 18,098			
42	2020	3,095,747	1.28%	$ 61,915	$ 681	$ 61,234	2.39%	$ 1,463	$ 59,770	$ 4,782	$ 54,989			
43	2021	3,158,591	2.03%	$ 63,172	$ 695	$ 62,477	2.39%	$ 1,493	$ 60,984	$ 4,879	$ 56,105			
44	2022	3,215,761	1.81%	$ 64,315	$ 707	$ 63,608	2.39%	$ 1,520	$ 62,088	$ 4,967	$ 57,121			
45	2023	3,266,892	1.59%	$ 65,338	$ 719	$ 64,619	2.39%	$ 1,544	$ 63,075	$ 5,046	$ 58,029			
46	2024	3,309,688	1.31%	$ 66,194	$ 728	$ 65,466	2.39%	$ 1,565	$ 63,901	$ 5,112	$ 58,789			
47	2024 Cash	1,103,229		$ 22,065	$ 243	$ 21,822	2.39%	$ 522	$ 21,300	$ 1,704	$ 19,596			
48	2025	3,346,757	1.12%	$ 66,935	$ 736	$ 66,199	2.39%	$ 1,582	$ 64,617	$ 5,169	$ 59,447			
49	2026	3,384,910	1.14%	$ 67,698	$ 745	$ 66,954	2.39%	$ 1,600	$ 65,353	$ 5,228	$ 60,125			
50	2027	3,422,482	1.11%	$ 68,450	$ 753	$ 67,697	2.39%	$ 1,618	$ 66,079	$ 5,286	$ 60,792			
51														
52	**Impact**													
53		**GR**		**Trust**		**Local**		**Total**						
54		**Cash**	**Recurring**	**Cash**	**Recurring**	**Cash**	**Recurring**	**Cash**	**Recurring**					
55	FY 1819	$ (35,748)	$ (52,950)	$ (148,572)	$ (445,715)	$ (54,405)	$ (163,215)	$ (238,725)	$ (661,881)					
56	FY 1920	$ (54,030)	$ (54,030)	$ (456,037)	$ (456,037)	$ (165,303)	$ (165,303)	$ (675,369)	$ (675,369)					
57	FY 2021	$ (56,355)	$ (56,355)	$ (479,424)	$ (479,424)	$ (168,654)	$ (168,654)	$ (704,433)	$ (704,433)					
58	FY 2122	$ (58,458)	$ (58,458)	$ (500,567)	$ (500,567)	$ (171,703)	$ (171,703)	$ (730,729)	$ (730,729)					
59	FY 2223	$ (60,319)	$ (60,319)	$ (519,241)	$ (519,241)	$ (174,430)	$ (174,430)	$ (753,990)	$ (753,990)					

REVENUE ESTIMATING CONFERENCE

Tax: Fuel Tax
Issue: Supplier Export Exemption
Bill Number(s): Proposed Language

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s):
Month/Year Impact Begins: October 1, 2018
Date of Analysis: February 14, 2018

Section 1: Narrative

a. Current Law: 206.052 F.S., Export of tax-free fuels. — (1) A licensed exporter may purchase from a terminal supplier at a terminal taxable motor fuels for export from this state without paying the tax imposed pursuant to this part only under the following circumstances:

(a) The exporter has designated to the terminal supplier the destination for delivery of the fuel to a location outside the state;

(b) The exporter is licensed in the state of destination and has supplied the terminal supplier with that license number;

(c) The exporter has not been barred from making tax-free exports by the department for violation of s. 206.051(5); and

(d) The terminal supplier collects and remits to the state of destination all taxes imposed on said fuel by the destination state.

(2) A licensed exporter shall not divert for sale or use in this state any fuel designated to a destination outside this state without first obtaining a diversion number from the department as specified in s. 206.416(1)(b) and manually recording that number on the shipping paper prior to diversion of fuel for sale or use in this state.

b. Proposed Change: 206.052 F.S. Export of tax-free fuels. —

(2) A terminal supplier may purchase taxable motor fuels from another terminal supplier at a terminal without paying the tax imposed pursuant to this part only under the following circumstances:

(a) The terminal supplier who purchased the motor fuels sells the motor fuels to a licensed exporter for immediate export from the state;

(b) The terminal supplier who purchased the motor fuels has designated to the terminal supplier who sold the motor fuels the destination for delivery of the fuel to a location outside the state;

(c) The terminal supplier who purchased the motor fuels licensed in the state of destination and has supplied the terminal supplier who sold the motor fuels with that license number;

(d) The licensed exporter has not been barred from making tax-free exports by the department for violation of s.206.051(5); and

(e) The terminal supplier who sold the motor fuels collects and remits to the state of destination all taxes imposed on said fuel by the destination state.

Section 2: Description of Data and Sources

DOR MFT refund data 2015-2017

Section 3: Methodology (Include Assumptions and Attach Details)

Under current law, a terminal supplier must pay fuel taxes when obtaining fuel gallons from another terminal supplier. In certain situations, a licensed exporter contracts with a terminal supplier to obtain fuel from another terminal supplier. The contracted terminal supplier pays the fuel tax on fuel it purchases from another terminal supplier and a licensed exporter purchases the fuel with the tax already imbedded. The exporter would then need to file a return detailing the exported fuel gallons to receive the Ultimate Vendor Credit or request a refund of the taxes paid.

The addition of the terminal supplier language exempts a terminal supplier from paying Florida fuel taxes provided the five criteria in statute are met. In the high, we assumed that the 2015 refund activity of $140,000 among exporters was all related to this issue and would result in a onetime shift. For the middle, it was assumed only a portion would be related to this issue and shift into an earlier fiscal year as an insignificant amount. In the low, it was assumed that none of the refund activity was related to this issue and credits would be taken on the return resulting in no timing difference.

REVENUE ESTIMATING CONFERENCE

Tax: Fuel Tax
Issue: Supplier Export Exemption
Bill Number(s): Proposed Language

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	$(. 1 M)	(Insig.)	(Insig.)	(Insig.)	0	0
2019-20	(Insig.)	(Insig.)	(Insig.)	(Insig.)	0	0
2020-21	(Insig.)	(Insig.)	(Insig.)	(Insig.)	0	0
2021-22	(Insig.)	(Insig.)	(Insig.)	(Insig.)	0	0
2022-23	(Insig.)	(Insig.)	(Insig.)	(Insig.)	0	0

List of affected Trust Funds: STTF

Section 5: Consensus Estimate (Adopted: 02/14/2018): The Conference adopted the middle estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	0.0	(Insignificant)	(Insignificant)	0.0	0.0	(Insignificant)	(Insignificant)
2019-20	0.0	0.0	(Insignificant)	(Insignificant)	0.0	0.0	(Insignificant)	(Insignificant)
2020-21	0.0	0.0	(Insignificant)	(Insignificant)	0.0	0.0	(Insignificant)	(Insignificant)
2021-22	0.0	0.0	(Insignificant)	(Insignificant)	0.0	0.0	(Insignificant)	(Insignificant)
2022-23	0.0	0.0	(Insignificant)	(Insignificant)	0.0	0.0	(Insignificant)	(Insignificant)

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax
Issue: School Sales Tax Holiday, 3 Days, $60 Clothing/$15 Supplies/$750 or Less Computers
Bill Number(s): Proposed Language

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): N/A
Month/Year Impact Begins: The sales tax holiday will affect August 2018 activity and, subsequently, September collections.
Date of Analysis: February 14, 2018

Section 1: Narrative

a. Current Law:
Under current law in Ch. 212, F.S., clothing, school supplies, and computers and related accessories are subject to the 6% Sales and Use Tax.

b. Proposed Change:
Clothing: The proposed language exempts sales of "clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags" from the Sales and Use Tax for a three-day period beginning on Friday, August 3, and ending on Sunday, August 5, 2018, as long as the sales price of the item does not exceed $60. Clothing is defined as "any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs," and including all footwear except for "skis, swim fins, roller blades, and skates."

School Supplies: During this same period, sales of school supplies having a sales price of $15 or less per item are exempt from the Sales and Use Tax. School supplies are defined as "pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, protractors, compasses, and calculators."

Computers: Also exempt during the three-day period are "personal computers or personal computer-related accessories purchased for noncommercial home or personal use and having a sales price of $750 or less per item." Exempted items include "electronic book readers, laptops, desktops, handhelds, tablets, and tower computers" and related accessories including "keyboards, mice, personal digital assistants, monitors (not including devices with a television tuner), other peripheral devices, modems, routers, and nonrecreational software." The exemption does not apply to "cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data." Related accessories do not include "furniture or systems, devices, software, or peripherals designed or intended primarily for recreational use."

The tax exemptions do not apply to sales within a theme park or entertainment complex, within a public lodging establishment, or within an airport.

The legislation allows a dealer to "opt out" of the sales tax holiday if "less than five percent of the dealer's gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt" under the proposed language. If the qualifying dealer chooses not to participate in the tax holiday, the dealer must notify the Department of Revenue in writing and post a copy of that notice in a conspicuous location at the place of business.

Section 2: Description of Data and Sources

- Clothing and Shoes expenditures forecast, January 2018 National Economic Estimating Conference.
- Consumer Computer expenditures forecast, January 2018 National Economic Estimating Conference.
- U.S. Population (total and 65+), 3rd Quarter estimates, January 2018 National Economic Estimating Conference.
- Florida Population (total and 65+), 3rd Quarter estimates, December 2017 Demographic Estimating Conference.
- Estimates of Florida public school enrollment, February 2018 K-12 Enrollment Estimating Conference.
- Estimates of Florida private school enrollment, Private School Annual Report 2016-2017 (Florida Department of Education). Available at http://www.fldoe.org/schools/school-choice/private-schools/annual-reports.stml. Last accessed 11/27/2017.
- Estimates of Florida public and private college/university fall enrollment, Integrated Postsecondary Education Data System (National Center for Education Statistics). Available at www.nces.ed.gov/ipeds. Estimates include Florida College System institutions, State Universities, career centers, and private institutions eligible to participate in the FRAG or ABLE tuition assistance programs. Last accessed 11/21/2017.

Tax: Sales and Use Tax
Issue: School Sales Tax Holiday, 3 Days, $60 Clothing/$15 Supplies/$750 or Less Computers
Bill Number(s): Proposed Language

- Tax collections by kind code, Florida Department of Revenue. Available at http://dor.myflorida.com/dor/taxes/colls_from_7_2003.html. Accessed 11/27/2017.

Section 3: Methodology (Include Assumptions and Attach Details)

Clothing/Shoes/Backpacks: Florida expenditures for clothing and shoes are derived from total national expenditures for clothing and shoes using Florida population (adjusted for ages 65+), and adjusted for an assumed percentage of non-taxed mail order items. The total Florida expenditures are converted to a 10-day amount, with assumptions made for the percentage of expenditures that would be under the $60 limit (High = 71%; Middle = 71%; and Low = 61%). Each of the assumed percentages is decreased by 2.5 percentage points to reflect the dealer opt out provision. For backpacks, assumptions are made for the percentage of students who would purchase a backpack (High = 30%; Middle = 20%; Low = 10%), and each backpack is assumed to cost $25. These percentages are decreased by 2.5 percentage points to reflect the dealer opt out provision. Using the base 10-day matrix (which is derived from a matrix developed to estimate the impact for a prior hurricane sales tax holiday) to spread expenditures levels by each day of the forecast period, the level of spending for a 3-day weekend is derived (=62.4% of the 10-day total). The 62.4% factor is applied to the sales tax portion of ten days of spending to estimate the impact for the 3-day holiday.

School Supplies: For school supplies, an amount of expenditure is assumed per student, by grade level, for ten days, which is multiplied by the estimated number of students enrolled in public or private elementary and secondary schools, Florida Colleges, State Universities, public technical colleges/career centers, and private colleges/universities. The estimated total expenditure by students is increased by a factor of 25% for business spending. An assumption is made for the percentage of expenditures that would be under the $15 limit (High = 85%; Middle = 75%; and Low = 65%). Each of these percentages is decreased by 2.5 percentage points to reflect the dealer opt out provision. The 62.4% factor is applied to the sales tax portion of ten days of spending to estimate the impact for the 3-day holiday.

Computers: Florida expenditures are derived from total national expenditures for computers and peripherals using Florida population (adjusted for ages 65+), and adjusted for an assumed percentage of non-taxed online order items. The total Florida expenditures are adjusted for the percentage of expenditures assumed to occur during the third quarter of calendar year 2018 (=22%) and for the percentage of total expenditures assumed to be exempt (High = 54%; Middle and Low = 44%). These assumed percentages are decreased by 2.5 percentage points to reflect the dealer opt out provision. An assumption is also made for the percentage of quarterly purchases that are expected to occur during the 10-day holiday period. The low estimate assumes 25% of third quarter expenditures would be made during the holiday period, the middle estimate assumes 30%, and the high estimate assumes 55%. The 62.4% factor is applied to the sales tax portion of ten days of spending to estimate the impact for the 3-day holiday.

Section 4: Proposed Fiscal Impact: The impact is nonrecurring for FY 2018-19 only.

2018-19	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Clothing/Shoes/Backpacks	(24.8 M)		(24.4 M)		(20.5 M)	
School Supplies	(5.5 M)		(5.0 M)		(4.5 M)	
Computers	(9.3 M)		(4.1 M)		(3.4 M)	
Total	**(39.6 M)**		**(33.5 M)**		**(28.4 M)**	

List of affected Trust Funds: Sales and Use Tax Grouping

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax
Issue: School Sales Tax Holiday, 3 Days, $60 Clothing/$15 Supplies/$750 or Less Computers
Bill Number(s): Proposed Language

Section 5: Consensus Estimate (Adopted: 02/14/2018): The Conference adopted the middle estimate.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(29.7)	0.0	(Insignificant)	0.0	(1.0)	0.0	(2.8)	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
2021-22	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2022-23	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
2018-19	(3.8)	0.0	(7.6)	0.0	(37.3)	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
2021-22	0.0	0.0	0.0	0.0	0.0	0.0
2022-23	0.0	0.0	0.0	0.0	0.0	0.0

Proposed Language
Sales Tax Holiday - Clothing, School Supplies, Personal Computers

3 Days, August 3-5, 2018

(NONRECURRING)

		2018-19		
	Expenditure Type	**HIGH**	**MIDDLE**	**LOW**
1	Clothing & Shoes - $60 or Less	$ (24.8)	$ (24.4)	$ (20.5)
2	School Supplies - $15 or Less	$ (5.5)	$ (5.0)	$ (4.5)
3	Personal Computers and Related Accessories - $750 or Less	$ (9.3)	$ (4.1)	$ (3.4)
4	**Total Impact**	**$ (39.6)**	**$ (33.5)**	**$ (28.4)**

**Estimates in millions of dollars*

Proposed Language **3 Days**

SALES TAX HOLIDAY - CLOTHING **$60 Limit**

	2018-19	**High**	**Middle**	**Low**
1	National Personal Expenditure on Clothing and Shoes	409,444.0	409,444.0	409,444.0
2	Florida Share based on Population Forecast	26,171.9	26,171.9	26,171.9
3	Florida Expenditures on Apparel & Shoes (adjusted for 65+)	24,989.9	24,989.9	24,989.9
4	Est. Florida-based Sales of Apparel & Shoes (10% mail order adj.)	22,490.9	22,490.9	22,490.9
5	Sales Tax at 6%	1,349.5	1,349.5	1,349.5
6	Exempted Amount (68.5% - 68.5% - 58.5%)	924.4	924.4	789.4
7	Preliminary 10-day Fiscal Impact in Florida	(25.3)	(25.3)	(21.6)
8	Seasonal Factor set to **1 (no seasonal factor)**	1.0	1.0	1.0
9	Behavioral Factor based on New York History and Florida Experience	1.5	1.5	1.5
10	Adjusted 10-day Fiscal Impact in Florida	(38.0)	(38.0)	(32.4)
11	Backpacks (27.5% - 17.5% - 7.5% x Number of Students x $25/backpack))	(1.8)	(1.1)	(0.5)
12	**Total Impact 3 Day (62.4% Adjustment)**	**($24.8)**	**($24.4)**	**($20.5)**

Proposed Language **3 Days**

SALES TAX HOLIDAY - SCHOOL SUPPLIES **$15 Limit**

2018-19

Grade Level	Expenditures per Student	Number of Students	Total Expenditures
PreK	20.00	70,790	1.4
KG	20.00	232,911	4.7
1	20.00	236,664	4.7
2	20.00	239,234	4.8
3	25.00	251,502	6.3
4	27.00	247,872	6.7
5	27.00	251,888	6.8
6	32.00	248,955	8.0
7	32.00	251,758	8.1
8	32.00	243,668	7.8
9	35.00	250,611	8.8
10	35.00	242,926	8.5
11	35.00	231,210	8.1
12	35.00	229,351	8.0
Total PK-12		3,229,340	92.6
Total HigherEd	36.00	1,033,521	37.2
Total All Students		4,262,861	129.8

Advantage Buying by Business, General Public
25% Factor + 10% for Expanded List 45.4

	High	Middle	Low
Total Sales Tax for 10 Days ({82.5% - 72.5% - 62.5%} x 95.9%)	(8.8)	(8.0)	(7.3)
Total Sales Tax for 10 Days	(8.8)	(8.0)	(7.3)
Total Impact 3 Day (62.4% Adjustment)	**($5.5)**	**($5.0)**	**($4.5)**

Proposed Language **3 Days**

SALES TAX HOLIDAY - COMPUTERS **$750 or Less**

	2018-19	High	Middle	Low
1	National Consumer Expenditures on Computers	69,298.0	69,298.0	69,298.0
2	Florida Share based on Population Forecast	4,429.6	4,429.6	4,429.6
3	Florida Expenditures on Computers (adjusted for 65+)	4,229.5	4,229.5	4,229.5
4	Estimated Florida-based Sales of Computers (7% e-commerce adj.)	3,933.5	3,933.5	3,933.5
5	Annual Sales Tax at 6%	236.0	236.0	236.0
6	CY Q1 Estimate (28.03%)	66.2	66.2	66.2
7	CY Q2 Estimate (23.39%)	55.2	55.2	55.2
8	CY Q3 Estimate (22.26%)	52.5	52.5	52.5
9	CY Q4 Estimate (26.32%)	62.1	62.1	62.1
10	Exempted Amount (51.5% - 41.5% - 41.5%)	27.1	21.8	21.8
11	Q3 Purchases Made During 10-Day Holiday (55% - 30% - 25%)	14.9	6.5	5.5
12	**Total Impact 3 Day (62.4% Adjustment)**	**($9.3)**	**($4.1)**	**($3.4)**

Back-to-School Daily Factors - based on Hurricane Sales Tax Holiday Analysis

Assume:
Depending upon what SET OF DAYS are included, the most impact will come from the weekend.
As long as an ENTIRE WEEKEND is included, the most impact will occur on Friday, Saturday and Sunday.

Weekdays add less to the impact.

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Calibrate to	Calibrate to
Example:	Thursday	Friday	Saturday	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Monday	Tuesday	Wednesday	12-day holiday	10-day holiday
14-Day Holiday	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	1.0%	1.0%	1.0%	102.0%	105.2%
13-Day Holiday	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	1.0%	1.0%	X	101.0%	104.1%
12-Day Holiday	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	1.0%	X	X	100.0%	103.1%
11-Day Holiday	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	X	X	X	99.0%	102.1%
10-Day Holiday	X	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	10.0%	X	X	X	97.0%	100.0%
9-Day Holiday	X	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	X	X	X	X	87.0%	89.7%
8-Day Holiday	X	X	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	2.5%	20.0%	X	X	X	X	81.5%	84.0%
7-Day Holiday	X	5.5%	35.0%	20.0%	1.0%	1.0%	1.0%	1.0%	X	X	X	X	X	X	64.5%	66.5%
6-Day Holiday	2.0%	5.5%	35.0%	20.0%	1.0%	1.0%	X	X	X	X	X	X	X	X	64.5%	66.5%
5-Day Holiday	X	5.5%	35.0%	20.0%	1.0%	1.0%	X	X	X	X	X	X	X	X	62.5%	64.4%
4-Day Holiday	2.0%	5.5%	35.0%	20.0%	X	X	X	X	X	X	X	X	X	X	62.5%	64.4%
3-Day Holiday	X	5.5%	35.0%	20.0%	X	X	X	X	X	X	X	X	X	X	60.5%	62.4%
2-Day Holiday	X	X	35.0%	20.0%	X	X	X	X	X	X	X	X	X	X	55.0%	56.7%
1-Day Holiday	X	X	35.0%	X	X	X	X	X	X	X	X	X	X	X	35.0%	36.1%

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax
Issue: Job Training Organizations
Bill Number(s): CS/SB 1450

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s):
Month/Year Impact Begins: July 1, 2018
Date of Analysis: February 14, 2018

Section 1: Narrative

a. Current Law: There is no current statute providing a sales tax refund for eligible job training organizations.

b. Proposed Change: Section 1. Section 212.099, Florida Statutes, is created to read:

212.099 Sales tax refund for eligible job training organizations.—

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

(a) "Eligible job training organization" means an organization that:

1. Is an exempt organization under s. 501(c)(3) of the Internal Revenue Code of 1986, as amended;

2. Provides job training and employment services to low-income persons, as defined in s. 420.0004(11), individuals who have workplace disadvantages, or individuals with barriers to employment;

3. Is accredited by the Commission on Accreditation of Rehabilitation Facilities; and

4. Is certified by the Department of Economic Opportunity as meeting the requirements of this section.

(b) "Growth in employment hours" means the annual growth in the number of hours worked by employees in the current year compared with the number of hours worked by employees in the previous year.

(c) "Job training and employment services" means programs and services that are provided to improve job readiness, assist workers in gaining employment and adapting to the changing labor market, and achieve worker success through self-sufficiency.

(2) An eligible job training organization is entitled to a refund of 10 percent of the sales tax remitted to the department during the prior state fiscal year on its sales of goods donated to the organization. The refund must be reserved exclusively for use in any of the following:

(a) Growth in employment hours;

(b) Job training and employment services to low-income persons, as defined in s. 420.0004(11), individuals who have workplace disadvantages, and individuals with barriers to employment; or

(c) Job training and employment services for veterans.

(3) The total amount of refunds issued under this section may not exceed $2 million in any state fiscal year granted on a first-come, first-served basis.

(4) An eligible job training organization seeking a refund under this section must submit an initial application to the Department of Economic Opportunity by July 15, which sets forth that the organization meets the requirements under paragraph (1)(a) and that the refund will be used exclusively for the purposes listed in subsection (2). The organization may submit supporting information as prescribed by rule.

(5) The Department of Economic Opportunity must verify the application and notify the organization of its determination within 15 days of receiving the application. If the Department of Economic Opportunity approves the application, it must send to the eligible job training organization a notice that indicates its certification to receive a refund of certain sales and use tax remitted under this chapter. Upon the Department of Economic Opportunity's issuance of a certification, such certification remains in effect so long as the eligible job training organization is in compliance with the requirements of this section.

(6) An eligible job training organization certified under this section must apply to the department between August 1 and August 31 of each year to receive a refund. The first application for a refund submitted to the department must be accompanied by a copy of the certification.

(7) For purposes of this section, an eligible job training organization comprised of commonly owned and controlled entities is deemed to be a single organization.

(8) By July 15 of each year, an eligible job training organization must provide a report to the Department of Economic Opportunity which describes the use of the amount refunded. The report must include all of the following:

(a) The amount of the refund used to create growth in employment hours.

(b) The total annual growth in employment hours.

(c) The amount of the refund used for job training and employment services.

(d) The number of individuals who participated in job training and employment services at the eligible job training organization for the fiscal year in which the requested funds were remitted to the department.

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax
Issue: Job Training Organizations
Bill Number(s): CS/SB 1450

(e) A statement declaring that the eligible job training organization continues to meet the requirements of this section.

(9) Administration.—

(a) The Department of Economic Opportunity may adopt rules to administer this section, including rules for the approval and disapproval of applications.

(b) The decision of the Department of Economic Opportunity must be in writing or, if agreed to by the applicant, electronic mail. Upon approval, the Department of Economic Opportunity shall transmit a copy of the decision to the department.

(c) If the Department of Economic Opportunity determines that an eligible job training organization no longer qualifies for the refund under this section, the Department of Economic Opportunity must notify the department immediately. The department may not issue a refund after receiving such notification.

(d) Notwithstanding s. 95.091(3)(a)6.b., the department may audit any refund within 4 years after the date of which a refund is granted. The overpayment of a refund or a refund issued to an ineligible organization is subject to repayment and interest at the rate calculated pursuant to s. 213.235.

Section 2. This act shall take effect July 1, 2018.

Section 2: Description of Data and Sources

Florida Department of Revenue Sales Tax Calendar Year Data (2016)

Section 3: Methodology (Include Assumptions and Attach Details)

Using the Florida Department of Revenue's sales tax database, we were able to identify types of businesses that would potentially qualify as eligible under CS/SB 1450. The bill states that the total amount of refunds issued may not exceed $2 million in any state fiscal year. The sales numbers for the potentially affected businesses would easily reach the cap value. Additionally, the cap value appears to include any local discretionary taxes remitted.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			$(2M)	$(2M)		
2019-20			$(2M)	$(2M)		
2020-21			$(2M)	$(2M)		
2021-22			$(2M)	$(2M)		
2022-23			$(2M)	$(2M)		

List of affected Trust Funds: Sales and Use Tax Group

Section 5: Consensus Estimate (Adopted: 02/14/2018): The Conference adopted the proposed estimate.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(1.6)	(1.6)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.1)	(0.1)
2019-20	(1.6)	(1.6)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.1)	(0.1)
2020-21	(1.6)	(1.6)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.1)	(0.1)
2021-22	(1.6)	(1.6)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.1)	(0.1)
2022-23	(1.6)	(1.6)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.1)	(0.1)

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(0.2)	(0.2)	(0.4)	(0.4)	(2.0)	(2.0)
2019-20	(0.2)	(0.2)	(0.4)	(0.4)	(2.0)	(2.0)
2020-21	(0.2)	(0.2)	(0.4)	(0.4)	(2.0)	(2.0)
2021-22	(0.2)	(0.2)	(0.4)	(0.4)	(2.0)	(2.0)
2022-23	(0.2)	(0.2)	(0.4)	(0.4)	(2.0)	(2.0)