

## REVENUE ESTIMATING CONFERENCE

**Tax:** Ad Valorem

**Issue:** Extend Portability Period - REVISED

**Bill Number(s):** HJR501/SJR452

☒ **Entire Bill**

☐ **Partial Bill:**

**Sponsor(s):** Representative Ahern, Senator Brandes

**Month/Year Impact Begins:** January 1, 2019

**Date of Analysis:** November 21, 2017 - REVISED

### Section 1: Narrative

- a. Current Law:** Article VII, Section 4 of the Constitution states, in relevant part, “(d) All persons entitled to a homestead exemption under Section 6 of this Article shall have their homestead assessed at just value as of January 1 of the year following the effective date of this amendment. This assessment shall change only as provided in this subsection.
- “(8)a. A person who establishes a new homestead as of January 1, 2009, or January 1 of any subsequent year and who has received a homestead exemption pursuant to Section 6 of this Article as of January 1 of either of the two years immediately preceding the establishment of the new homestead is entitled to have the new homestead assessed at less than just value. If this revision is approved in January of 2008, a person who establishes a new homestead as of January 1, 2008, is entitled to have the new homestead assessed at less than just value only if that person received a homestead exemption on January 1, 2007. The assessed value of the newly established homestead shall be determined as follows: ...” and then describes how to calculate the value in different circumstances.
- The next subsection states “b. By general law and subject to conditions specified therein, the legislature shall provide for application of this paragraph to property owned by more than one person.”
- b. Proposed Change:** These resolutions propose an amendment that would remove references to years no longer relevant and increases the period between homesteads from two years to three years. Section (8)a. is revised to begin “(8)a. A person who establishes a new homestead as of January 1 and who has received a homestead exemption pursuant to Section 6 of this Article as of January 1 of any of the three years immediately preceding the establishment of the new homestead is entitled to have the new homestead assessed at less than just value. The assessed value of the newly established homestead shall be determined as follows: ...”
- Article XII is amended to include “Transfer of the accrued benefit from specified limitations on homestead property tax assessments; increased portability period.—This section and the amendment to Section 4 of Article VII, which extends from two to three years the time period when the accrued benefit from specified limitations on homestead property tax assessments may be transferred from a prior homestead to a new homestead, shall take effect January 1, 2019.”
- The ballot measure to amend the constitution will state “LIMITATIONS ON HOMESTEAD PROPERTY TAX ASSESSMENTS; INCREASED PORTABILITY PERIOD TO TRANSFER ACCRUED BENEFIT.— Proposing an amendment to the State Constitution, effective January 1, 2019, to increase the period from 2 to 3 years when accrued Save-Our-Homes benefits may be transferred from a prior homestead to a new homestead.”

### Section 2: Description of Data and Sources

Ad Valorem Revenue Estimating Conference, Save-Our-Homes (SOH) Transfer Value, August 2017  
2013 real property assessment rolls (Final)  
2014 real property assessment rolls (Final)  
2015 real property assessment rolls (Final)  
2016 real property assessment rolls (Final)  
2017 real property assessment rolls (Preliminary)  
2017 User’s Guide for Department Property Tax Data Files

### Section 3: Methodology (Include Assumptions and Attach Details)

The methodology description is identical to the one in the impact analysis for HB503/SB454. However, the proposed fiscal impact is contingent on the passage of a constitutional amendment and an implementing bill and is presented as zero/negative indeterminate.

The real property assessment rolls include six fields containing homestead portability information. The relevant fields are a flag for any parcel whose owner(s) transferred homestead benefits and are establishing a new homestead on that roll, the assessment differential transferred, and the Year Value Transferred, which must be either of the previous two years. It is the last year the owner had a homestead classification on the previous home (typically the sale year).

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Parcels flagged in the Assessment Differential Transfer Flag field were extracted from the statewide 2013-2017 rolls. In 2017, there were 18 counties whose rolls include portability information for homeowners establishing new homesteads even if the assessment differential transferred was \$0. As these records artificially inflate the parcel count, these cases were not included in the analysis.

For each roll year, the transfers were aggregated by county and Year Value Transferred. On the 2017 roll, for example, all transfers where the previous homestead was sold in 2016 were aggregated separately from all transfers from 2015. We excluded cases where the Year Value Transferred was incorrectly entered into the system (typographical errors, etc.), leaving two prior years for each roll. Because we analyzed the 2013-2017 rolls, we can compare the first and second years of eligibility for 2012-2015. (Only the second year of eligibility for 2011 sales was on the 2013 roll, and the second year of eligibility for 2016 sales will be 2018.)

Using the statewide aggregates, we calculated the percent change in differential transferred (and parcel counts) for the first and second years of eligibility for each sale year. These were all steep drops ranging from -80% to -84%. The third-year estimate assumes the drop rate will be -85%.

The ratio of the estimated third-year differential to the sum of the first- and second-year differentials transferred was calculated for homesteads abandoned in 2012-2015. These ratios are expressed as percentages, the lowest and highest of which are used in the low and high impact calculations (2.07% and 2.55%). The middle estimate uses the average of those two percentages (2.31%).

To project our estimates into the future, we transformed differential transferred value from roll year to creation year by taking 85% of the value in the first year of eligibility and 15% of the value in the second year of eligibility for value created in 2015-2019. The August 2017 Ad Valorem Revenue Estimating Conference estimates were used for future roll years. For example, the differential created in 2016 is the sum of 85% of the 2017 ported roll value and 15% of the 2018 ported roll estimate.

The differentials created in 2015 through 2019 are multiplied by the low, middle, and high third-year percentages to calculate the taxable value impact on the 2018-2022 rolls. However, assessment caps continue to affect taxable value until the entire differential is recaptured (if ever) or the property is sold. Starting in 2020, the impact on the roll is stacked with the prior year's differential. We have assumed there is no decay (sales, recapture) or growth (just value growth faster than recapture) to the prior year's taxable value impact when stacking.

The proposed impact is zero/negative indeterminate as any fiscal impact is contingent on the ballot measure being approved in the next general election and the adoption of an implementing bill.

### Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19		(0/**)		(0/**)		(0/**)
2019-20	(0/**)	(0/**)	(0/**)	(0/**)	(0/**)	(0/**)
2020-21	(0/**)	(0/**)	(0/**)	(0/**)	(0/**)	(0/**)
2021-22	(0/**)	(0/**)	(0/**)	(0/**)	(0/**)	(0/**)
2022-23	(0/**)	(0/**)	(0/**)	(0/**)	(0/**)	(0/**)

**List of affected Trust Funds:** Ad Valorem

**Section 5: Consensus Estimate (Adopted: 11/21/2017):** The Conference adopted a zero / negative indeterminate impact since this is a joint resolution proposing an amendment to be submitted to the voters. If the constitutional amendment does not pass, the impact is zero. If approved, the Conference adopted the following impact:

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	(2.7)	0.0	(4.1)	0.0	(6.8)
2019-20	(0.5)	(2.7)	(0.8)	(4.1)	(1.4)	(6.8)
2020-21	(1.2)	(2.7)	(1.8)	(4.1)	(3.0)	(6.8)
2021-22	(1.9)	(2.7)	(3.0)	(4.1)	(4.9)	(6.8)
2022-23	(2.7)	(2.7)	(4.1)	(4.1)	(6.8)	(6.8)

# REVENUE ESTIMATING CONFERENCE

**Tax:** Ad Valorem

**Issue:** Extend Portability Period - REVISED

**Bill Number(s):** HJR501/SJR452

	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/(**)
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/(**)

## REVENUE ESTIMATING CONFERENCE

**Tax:** Ad Valorem

**Issue:** Extend Portability Period (Implementing Bill) - REVISED

**Bill Number(s):** HB503/SB454

☒ **Entire Bill**

☐ **Partial Bill:**

**Sponsor(s):** Representative Ahern, Senator Brandes

**Month/Year Impact Begins:** January 1, 2019

**Date of Analysis:** November 21, 2017 - REVISED

### Section 1: Narrative

#### a. Current Law:

Section 193.155(8), Florida Statutes, begins "Property assessed under this section shall 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. A person who establishes a new homestead as of January 1, 2008, is entitled to have the new homestead assessed at less than just value only if that person received a homestead exemption on January 1, 2007, and only if this subsection applies retroactive to January 1, 2008. For purposes of this subsection, a husband and wife who owned and both permanently resided on a previous homestead shall each be considered to have received the homestead exemption even though only the husband or the wife applied for the homestead exemption on the previous homestead. The assessed value of the newly established homestead shall be determined as provided in this subsection."

It further references the period of eligibility ("either of the 2 immediately preceding years") in paragraphs (c) and (d). The subsection continues to describe the circumstances of eligibility, how to calculate the assessment differential transferred, and the application and information sharing processes.

#### b. Proposed Change:

These bills amend subsection (8) to begin "Property assessed under this section shall 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 any of the 3 immediately preceding years. For purposes of this subsection, a husband and wife who owned and both permanently resided on a previous homestead shall each be considered to have received the homestead exemption even though only the husband or the wife applied for the homestead exemption on the previous homestead. The assessed value of the newly established homestead shall be determined as provided in this subsection."

They revise the references to the eligible timeframe in paragraphs (c) and (d) to "any of the 3 immediately preceding years" and delete an obsolete provision in paragraph (j) regarding applications for 2008 assessments.

Section 2 of the bills state "This act applies beginning with the 2019 tax roll." Section 3 provides an effective date contingent on the approval of the constitutional amendment proposed in HJR 501 and the companion senate joint resolution (SJR 452) in November 2018.

### Section 2: Description of Data and Sources

Ad Valorem Revenue Estimating Conference, Save-Our-Homes (SOH) Transfer Value, August 2017

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2014 real property assessment rolls (Final)

2015 real property assessment rolls (Final)

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### Section 3: Methodology (Include Assumptions and Attach Details)

The methodology description is identical to the one in the impact analysis for HJR501/SJR452. However, this analysis assumes that the amendment will pass so the proposed fiscal impact is not presented as negative indeterminate.

The real property assessment rolls include six fields containing homestead portability information. The relevant fields are a flag for any parcel whose owner(s) transferred homestead benefits and are establishing a new homestead on that roll, the assessment differential transferred, and the Year Value Transferred, which must be either of the previous two years. It is the last year the owner had a homestead classification on the previous home (typically the sale year).

Parcels flagged in the Assessment Differential Transfer Flag field were extracted from the statewide 2013-2017 rolls. In 2017, there were 18 counties whose rolls include portability information for homeowners establishing new homesteads even if the assessment differential transferred was \$0. As these records artificially inflate the parcel count, these cases were not included in the analysis.

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**Tax:** Ad Valorem

**Issue:** Extend Portability Period (Implementing Bill) - REVISED

**Bill Number(s):** HB503/SB454

For each roll year, the transfers were aggregated by county and Year Value Transferred. On the 2017 roll, for example, all transfers where the previous homestead was sold in 2016 were aggregated separately from all transfers from 2015. We excluded cases where the Year Value Transferred was incorrectly entered into the system (typographical errors, etc.), leaving two prior years for each roll. Because we analyzed the 2013-2017 rolls, we can compare the first and second years of eligibility for 2012-2015. (Only the second year of eligibility for 2011 sales was on the 2013 roll, and the second year of eligibility for 2016 sales will be 2018.)

Using the statewide aggregates, we calculated the percent change in differential transferred (and parcel counts) for the first and second years of eligibility for each sale year. These were all steep drops ranging from -80% to -84%. The third-year estimate assumes the drop rate will be -85%.

The ratio of the estimated third-year differential to the sum of the first- and second-year differentials transferred was calculated for homesteads abandoned in 2012-2015. These ratios are expressed as percentages, the lowest and highest of which are used in the low and high impact calculations (2.07% and 2.55%). The middle estimate uses the average of those two percentages (2.31%).

To project our estimates into the future, we transformed differential transferred value from roll year to creation year by taking 85% of the value in the first year of eligibility and 15% of the value in the second year of eligibility for value created in 2015-2019. The August 2017 Ad Valorem Revenue Estimating Conference estimates were used for future roll years. For example, the differential created in 2016 is the sum of 85% of the 2017 ported roll value and 15% of the 2018 ported roll estimate.

The differentials created in 2015 through 2019 are multiplied by the low, middle, and high third-year percentages to calculate the taxable value impact on the 2018-2022 rolls. However, assessment caps continue to affect taxable value until the entire differential is recaptured (if ever) or the property is sold. Starting in 2020, the impact on the roll is stacked with the prior year's differential. We have assumed there is no decay (sales, recapture) or growth (just value growth faster than recapture) to the prior year's taxable value impact when stacking.

To calculate the fiscal impact, we applied the 2016 statewide effective millage rates for school and non-school levies to the estimated taxable value impact.

### Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19		\$ (1.3 M)		\$ (1.2 M)		\$ (1.1 M)
2019-20	\$ (1.5 M)	\$ (1.5 M)	\$ (1.4 M)	\$ (1.4 M)	\$ (1.3 M)	\$ (1.3 M)
2020-21	\$ (3.4 M)	\$ (3.4 M)	\$ (3.0 M)	\$ (3.0 M)	\$ (2.7 M)	\$ (2.7 M)
2021-22	\$ (5.4 M)	\$ (5.4 M)	\$ (4.9 M)	\$ (4.9 M)	\$ (4.4 M)	\$ (4.4 M)
2022-23	\$ (7.5 M)	\$ (7.5 M)	\$ (6.8 M)	\$ (6.8 M)	\$ (6.1 M)	\$ (6.1 M)

**List of affected Trust Funds:** Ad Valorem

**Section 5: Consensus Estimate (Adopted: 11/21/2017):** The impact of the implementing bill to the constitutional amendment is zero/negative indeterminate due to the requirement for a statewide referendum. If the constitutional amendment does not pass, the impact is zero. If approved, the Conference adopted the following impact:

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	0.0	(2.7)	0.0	(4.1)	0.0	(6.8)
2019-20	(0.5)	(2.7)	(0.8)	(4.1)	(1.4)	(6.8)
2020-21	(1.2)	(2.7)	(1.8)	(4.1)	(3.0)	(6.8)
2021-22	(1.9)	(2.7)	(3.0)	(4.1)	(4.9)	(6.8)
2022-23	(2.7)	(2.7)	(4.1)	(4.1)	(6.8)	(6.8)

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**Bill Number(s):** HB503/SB454

	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/(**)
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/(**)

	A	B	C	D	E	F	G
1	<b>Revised Impact Summary</b>						
2							
3	<b>School Impact</b>						
4	Year	High		Middle		Low	
5		Cash	Recurring	Cash	Recurring	Cash	Recurring
6	2018-19	\$ -	\$ (0.5 M)	\$ -	\$ (0.5 M)	\$ -	\$ (0.4 M)
7	2019-20	\$ (0.6 M)	\$ (0.6 M)	\$ (0.5 M)	\$ (0.5 M)	\$ (0.5 M)	\$ (0.5 M)
8	2020-21	\$ (1.3 M)	\$ (1.3 M)	\$ (1.2 M)	\$ (1.2 M)	\$ (1.1 M)	\$ (1.1 M)
9	2021-22	\$ (2.1 M)	\$ (2.1 M)	\$ (1.9 M)	\$ (1.9 M)	\$ (1.7 M)	\$ (1.7 M)
10	2022-23	\$ (2.9 M)	\$ (2.9 M)	\$ (2.7 M)	\$ (2.7 M)	\$ (2.4 M)	\$ (2.4 M)
11							
12	<b>Non-School Impact</b>						
13	Year	High		Middle		Low	
14		Cash	Recurring	Cash	Recurring	Cash	Recurring
15	2018-19	\$ -	\$ (0.8 M)	\$ -	\$ (0.7 M)	\$ -	\$ (0.7 M)
16	2019-20	\$ (0.9 M)	\$ (0.9 M)	\$ (0.8 M)	\$ (0.8 M)	\$ (0.8 M)	\$ (0.8 M)
17	2020-21	\$ (2.0 M)	\$ (2.0 M)	\$ (1.8 M)	\$ (1.8 M)	\$ (1.7 M)	\$ (1.7 M)
18	2021-22	\$ (3.3 M)	\$ (3.3 M)	\$ (3.0 M)	\$ (3.0 M)	\$ (2.7 M)	\$ (2.7 M)
19	2022-23	\$ (4.6 M)	\$ (4.6 M)	\$ (4.1 M)	\$ (4.1 M)	\$ (3.7 M)	\$ (3.7 M)
20							
21	<b>Total Impact</b>						
22	Year	High		Middle		Low	
23		Cash	Recurring	Cash	Recurring	Cash	Recurring
24	2018-19	\$ -	\$ (1.3 M)	\$ -	\$ (1.2 M)	\$ -	\$ (1.1 M)
25	2019-20	\$ (1.5 M)	\$ (1.5 M)	\$ (1.4 M)	\$ (1.4 M)	\$ (1.3 M)	\$ (1.3 M)
26	2020-21	\$ (3.4 M)	\$ (3.4 M)	\$ (3.0 M)	\$ (3.0 M)	\$ (2.7 M)	\$ (2.7 M)
27	2021-22	\$ (5.4 M)	\$ (5.4 M)	\$ (4.9 M)	\$ (4.9 M)	\$ (4.4 M)	\$ (4.4 M)
28	2022-23	\$ (7.5 M)	\$ (7.5 M)	\$ (6.8 M)	\$ (6.8 M)	\$ (6.1 M)	\$ (6.1 M)

	A	B	C	D	E	F	G	H	I	J
1	<b>Revised Impact Estimate Calculations</b>									
2										
3	<b>Calculate the projected differential transfer amount during third year of eligibility.</b>									
4	Comparison between First- and Second-Year of Eligibility							Third Year Projection		
5	Year of Sale	First Year Differentials	First Year Counts	Second Year Differentials	Second Year Counts	Percent Change in Differential	Percent Change in Parcels	Discount Factor Used	Third Year Differentials	Third Year Counts
6	2012	\$ 435,554,333	14,974	\$ 89,205,864	2,480	-80%	-83%	-85%	\$ 13,380,880	372
7	2013	\$ 795,144,364	34,111	\$ 140,863,499	5,645	-82%	-83%	-85%	\$ 21,129,525	847
8	2014	\$ 1,585,234,919	50,100	\$ 301,399,651	8,881	-81%	-82%	-85%	\$ 45,209,948	1,332
9	2015	\$ 2,512,605,900	61,318	\$ 403,234,119	9,739	-84%	-84%	-85%	\$ 60,485,118	1,461
10										
11	<b>Calculate the percent of the creation year's transferred amount that is the third year differential estimate.</b>									
12	Third Year Projection			Estimated Third Year Differential as Percent of Amount Transferred by Creation Year						
13	Year of Sale	Third Year Differentials	Third Year Counts		Creation Year	Transferred amount by Creation Year	Percent			
14	2012	\$ 13,380,880	372		2012	\$ 524,760,197	2.55%			
15	2013	\$ 21,129,525	847		2013	\$ 936,007,863	2.26%			
16	2014	\$ 45,209,948	1,332		2014	\$ 1,886,634,570	2.40%			
17	2015	\$ 60,485,118	1,461		2015	\$ 2,915,840,019	2.07%			
18										
19	<b>Convert the values from roll year to creation year and apply the high, middle, and low percentages to calculate taxable value impact on future rolls.</b>									
20						TV Impact on Individual Rolls				
21	Convert Roll Year to Creation Year					2.55%	2.31%	2.07%		
22	Year	Transferred Amount by Roll Year	Differential by Creation Year*		Roll Year Impact	High	Middle	Low		
23	2015		\$ 2,920,465,151		2018	\$ (74,469,049)	\$ (67,525,054)	\$ (60,581,060)		
24	2016	\$ 2,853,838,504	\$ 3,392,363,729		2019	\$ (86,502,008)	\$ (78,435,979)	\$ (70,369,951)		
25	2017	\$ 3,298,016,152	\$ 3,998,400,000		2020	\$ (101,955,349)	\$ (92,448,347)	\$ (82,941,346)		
26	2018	\$ 3,927,000,000	\$ 4,439,750,000		2021	\$ (113,209,349)	\$ (102,652,949)	\$ (92,096,549)		
27	2019	\$ 4,403,000,000	\$ 4,654,900,000		2022	\$ (118,695,467)	\$ (107,627,504)	\$ (96,559,541)		
28	2020	\$ 4,648,000,000								
29	2021	\$ 4,694,000,000								
30	* Differential by Creation Year has 85% of the next roll's port value (1st year of eligibility) and 15% of the roll value after that (2nd year of eligibility).									
31										
32	<b>Stack the taxable value impact of post-2019 rolls to account for the continuing assessment differential.</b>									
33					Stacked TV Impact (prior year adjusted by change rate)					
34		Differential Change Rate		Roll Year Impact	High	Middle	Low			
35		0.00%		2018	\$ (74,469,049)	\$ (67,525,054)	\$ (60,581,060)			
36				2019	\$ (86,502,008)	\$ (78,435,979)	\$ (70,369,951)			
37				2020	\$ (188,457,357)	\$ (170,884,327)	\$ (153,311,297)			
38				2021	\$ (301,666,706)	\$ (273,537,276)	\$ (245,407,846)			
39				2022	\$ (420,362,172)	\$ (381,164,780)	\$ (341,967,387)			



	A	B	C	D	E	F	G	H	I	J
1	Revised Impact Estimate Calculations									
40										
41	Use the 2016 statewide effective millage rates to calculate the impact on ad valorem levies.									
42					School Tax Impact					
43		2016 Statewide School Millage		Fiscal Year Impact	High	Middle	Low			
44		6.9950		2018-19	\$ (520,911)	\$ (472,338)	\$ (423,765)			
45				2019-20	\$ (605,082)	\$ (548,660)	\$ (492,238)			
46				2020-21	\$ (1,318,259)	\$ (1,195,336)	\$ (1,072,413)			
47				2021-22	\$ (2,110,159)	\$ (1,913,393)	\$ (1,716,628)			
48				2022-23	\$ (2,940,433)	\$ (2,666,248)	\$ (2,392,062)			
49										
50										
51					Non-School Tax Impact					
52		2016 Statewide Non-School Millage		Fiscal Year Impact	High	Middle	Low			
53		10.8240		2018-19	\$ (806,053)	\$ (730,891)	\$ (655,729)			
54				2019-20	\$ (936,298)	\$ (848,991)	\$ (761,684)			
55				2020-21	\$ (2,039,862)	\$ (1,849,652)	\$ (1,659,441)			
56				2021-22	\$ (3,265,240)	\$ (2,960,767)	\$ (2,656,295)			
57				2022-23	\$ (4,550,000)	\$ (4,125,728)	\$ (3,701,455)			
58										
59										
60					Total Tax Impact					
61		2016 Statewide Total Millage		Fiscal Year Impact	High	Middle	Low			
62		17.8190		2018-19	\$ (1,326,964)	\$ (1,203,229)	\$ (1,079,494)			
63				2019-20	\$ (1,541,379)	\$ (1,397,651)	\$ (1,253,922)			
64				2020-21	\$ (3,358,122)	\$ (3,044,988)	\$ (2,731,854)			
65				2021-22	\$ (5,375,399)	\$ (4,874,161)	\$ (4,372,922)			
66				2022-23	\$ (7,490,434)	\$ (6,791,975)	\$ (6,093,517)			

## 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:** November 21, 2017 (Revised)

### Section 1: Narrative

a. **Current Law:** No law currently exists.

b. **Proposed Change:**

Section 1 creates s. 197.321, F.S., Abatement of taxes for residential improvements damaged or destroyed by a natural disaster, is created to provide an abatement to taxes levied in 2019 to residential improvements used as homesteads rendered uninhabitable for at least 30 days due to a natural disaster during the 2017 calendar year. "Natural disaster" is defined as a named hurricane or tropical storm. 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 natural disaster.

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 and the natural disaster, state the number of days during 2017 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, 2017 just value of the parcel
- the postdisaster 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, 2017 just value and the postdisaster just value expressed as a percentage of the January 1, 2017 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 amends s. 194.032(1)(b) to add tax abatements under s. 197.321 to the list of appeals the VAB may meet to hear after July 1 and prior to roll approval by the Department of Revenue.

### Section 2: Description of Data and Sources

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

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

## REVENUE ESTIMATING CONFERENCE

**Tax:** Ad Valorem

**Issue:** Hurricane Relief

**Bill Number(s):** Proposed Language

### Section 3: Methodology (Include Assumptions and Attach Details)

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.

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

## REVENUE ESTIMATING CONFERENCE

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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.

### Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19						
2019-20	\$(31.2 M)		\$(19.6 M)		\$(7.9 M)	
2020-21						
2021-22						
2022-23						

**List of affected Trust Funds:** Ad Valorem

**Section 5: Consensus Estimate (Adopted: 11/21/2017):** The Conference adopted the middle impact with the following adjustments: Homes were assumed uninhabitable when the repair costs were greater than \$50,000; the claims per capita percentage was reduced for impacted counties for group 2 and 3; the length of time uninhabitable was 90 days; flood insurance claims added 2.5% to the impact and uninsured applicants would add 5% to the impact.

	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	(5.3)	0.0	(6.9)	0.0	(12.2)	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	(12.2)	0.0	(12.2)	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
1	<b>Summary Statistics for Monroe &amp; Statewide</b>					
2	County Number	County		OIR Claims per County	Total Homestead Parcel Count (5 Categories)	Total Insurable Non-Vacant Parcels
3	54	MONROE		28,704	16,072	47,825
4		Statewide		830,788	4,351,480	8,163,945
5						
6	County Number	County	Claims / Total Homestead Count	Total Homestead Count / Total parcel count (5 categories)	OIR Claims/Non-Vacant Parcels	Estimated Total Homestead Claims
7	54	MONROE	178.60%	33.61%	60.02%	8,053
8		Statewide	19.09%	53.30%	10.18%	345,249
9						
10	County Number	County	Total Claims Excluded	Homestead Claims / Homestead Parcel Count	Total Calculated Uninhabitable Homestead Parcels (> 30 days)	Remaining OIR Claims Excluded By Uninhabitability Step (< 30 days)
11	54	MONROE	(20,651)	50.11%	3,592	(4,462)
12		Statewide	(477,498)	7.93%	28,301	(316,948)
13						
14	County Number	County	Total Excluded Claims	Uninhabital Homestead Parcels / Claims per county	Uninhabital Homestead Parcels / Total Homestead Parcels	Uninhabital Homestead Parcels / Total insurable Parcels
15	54	MONROE	(25,112)	12.51%	22.35%	7.51%
16		Statewide	(794,446)	3.41%	0.65%	0.35%
17						
18						

	A	B	C	D	E	F
19						
20	<b>Example Walkthrough (From 'By County Detail')</b>					
21		Monroe County				
22			Total OIR Claims			28,704
23						
24		Claims by Property % (From OIR Claim Data HOUZZ Data)				
25			Dwellings		9.30%	2,670
26			Homeowners		56.40%	16,190
27			Mobile Home		2.32%	665
28						
29		Homesteads by Property Type				
30			Dwellings		17.0%	453
31			Homeowners		45.7%	7,404
32			Mobile Home		29.5%	196
33						
34		Uninhabitability % (From Per Capita Bracket)			44.60%	
35			Dwellings			202
36			Homeowners			3,302
37			Mobile Home			88
38						
39		Tax Rolls Data			Mean Taxable Value	
40				% Change in Value (JV improvement/JV)	Non-School	School
41			Dwellings	99.61%	\$ 293,384.68	\$ 319,180.65
42			Homeowners	41.17%	\$ 372,339.53	\$ 399,170.44
43			Mobile Home	22.67%	\$ 79,617.28	\$ 104,230.64
44						
45					Non-School	School
46		2016 County Millage Rates: (Monroe)			5.939	3.484
47						
48						
49		Taxes Paid Eligible for Abatement			Non-School	School
50			Dwellings		\$ 350,880.60	\$ 223,935.68
51			Homeowners		\$ 3,006,299.19	\$ 1,890,672.25
52			Mobile Home		\$ 9,390.29	\$ 7,211.60
53			<b>Total</b>		<b>\$ 3,366,570.08</b>	<b>\$ 2,121,819.54</b>
54						
55		Impact by Days Uninhabitable				
56				Number of Days	Non-School	School
57			Low	30	\$ 276,704.39	\$ 174,396.13
58			Middle	60	\$ 553,408.78	\$ 348,792.25
59			High	118	\$ 1,088,370.60	\$ 685,958.10
60						
61		Abatement as a % of taxes paid				
62					Non-School	School
63			Low		8.2%	8.2%
64			Middle		16.4%	16.4%
65			High		32.3%	32.3%

Disaster Abatement: Mean Improvement % Just Value Analysis

	A	B	C	D	E	F	G
1	<b>From 'By County Detail' BE76 through BE78</b>						
2							
3	<b>Taxes On Homesteads</b>		<b>Non-School</b>	<b>School</b>			
4	All Properties*		\$ 25,969,984	\$ 20,031,275			
5	* Dwellings, Homeowners, and Mobile Homes						
6							
7	<b>Range Matrix</b>						
8	<b>Number of Days</b>	113	90	30			
9		Length of Time Uninhabitable					
10		High	Middle	Low			
11	Non-School	\$ 8,040,022.36	\$ 6,403,557.63	\$ 2,134,519.21			
12	School	\$ 6,201,463.07	\$ 4,939,218.38	\$ 1,646,406.13			
13							
14	<b>Final Totals</b>						
15		High (113 Days & All Properties)	90 days	Low (30 Days & All Single Family Residential)			
16	Flood/Uninsured Factor*	0%	7.5%	0%			
17		\$ 14,241,485	\$ 12,193,484	\$ 3,780,925			
18	* 0% = No Additional Impact						
19							
20							
21							
22	<b>Impact Table: Current Spreadsheet Specification</b>						
23		High		Middle		Low	
24		Cash	Recurring	Cash	Recurring	Cash	Recurring
25	2018-19						
26	2019-20	\$ (14. 2 M)		\$ (12. 2 M)		\$ (3. 8 M)	
27	2020-21						
28	2021-22						
29	2022-23						

	A	B	C
1			
2			
3	<b>FEMA</b>		Housing Assistance
4	Hurricane Charley & Tropical Storm Bonnie	2004	\$ 91,728,356
5	Hurricane Frances	2004	\$ 192,021,692
6	Hurricane Ivan	2004	\$ 77,889,008
7	Hurricane Jeanne	2004	\$ 199,815,684
8			\$ 561,454,741
9			
10			
11	<b>Florida</b>	Reimbursements	
12		Used	Allocated
13	Property Tax	\$ 9,500,000	\$ 20,000,000
14	Sales Tax	\$ 3,800,000	\$ 15,000,000
15	Property Tax Per Distributions	\$ 12,359,408	
16			
17		Reimbursements	
18	<b>Florida Percent of FEMA Totals</b>	Used	Allocated
19	Property Tax	1.69%	3.56%
20	Sales Tax	0.68%	2.67%
21			
22			
23	<b>FEMA</b>		Estimated Housing Assistance
24	Hurricane Irma		\$ 913,799,738
25	Sinkhole		\$ 929,446
26	Wildfire		\$ 882,000
27			\$ 915,611,184
28			
29	Apply 2004 Percentages To Hurricane Irma Assistance		32,551,145
30			
31	Apply 2004 Percentages To 2017 Declared State of Emergency + Sinkholes		32,615,672



	A	B	C	D	E	F
1	Lines of Business	Number of Claims	% of Total Claims	Adjusted by Claims Detail	MH Adjustment	Adjusted % of Total Claims
2	Residential Property	689,905				
3	Homeowners	541,960	65.23%	468,598		56.40%
4	Dwelling	87,656	10.55%	77,265		9.30%
5	Mobile Homeowners	50,766	6.11%	58,113	19,258	2.32%
6	Commercial Residential	9,523	1.15%	0		0.00%
7	Commercial Property	51,396	6.19%	0		0.00%
8	Private Flood	1,598	0.19%	0		0.00%
9	Business Interruption	898	0.11%	0		0.00%
10	Other Lines of Business	84,013	10.11%	0		0.00%
11	TOTALS	830,788	99.64%			68.02%
12						
13	Federal Flood Claims for Florida	279,572				
14	OIR + Federal	1,110,360				
15	Federal % of OIR Claims	33.7%				
16						
17	OIR Total MH Policies			316,543		
18	% of Total MH Policies w/ Claims			18.4%		
19						
20	Total MH Parcels (Real Property Roll data)			432,058		
21	Total MH Tags (FLHSMV)			1,112,805		
22						
23	FLHSMV MH Tags per unit breakdown					
24		Tags % by Unit*	Tags per group	Units per group		
25	Single	60%	667,683	667,683		
26	Double	30%	333,842	166,921		
27	Triple	10%	111,281	37,094		
28		100%	1,112,805	871,697		
29	*Assumed breakdown of tags (unable to find direct data)					
30						
31	Total MH (Tags + Real)			1,303,755		
32						
33	Real property MH Parcels as a % of Total MH			33.14%		
34	Insured MH as a % of Total MH			24.28%		
35	Insured MH as a % of Real Property MH			73.26%		
36						
37	OIR Detailed Service Line Information					
38	Homeowners % Personal Residential	86.5%				
39	Dwellings % Personal Residential	88.1%				
40	Dwellings % Mobile Home	9.2%				
41	Mobile Home % Personal Residential	98.5%				
42						
43	HOUZZ Survey Data					
44	Repair Cost Brackets	% of Repair Projects				
45	< \$1,000	17.0%				
46	\$1,001-\$5,000	28.0%				
47	\$5,001-\$10,000	21.0%				
48	\$10,001-\$50,000	17.0%				
49	\$50,001-\$100,000	10.5%				
50	\$100,001-\$200,000	6.5%				
51	\$200,001-\$500,000	4.0%				
52	\$500,001-\$1,000,000	2.0%				
53	>\$1,000,000	0.0%				
54	Total	89.0%				
55						
56	West Coast Uninhabitability %					
57	% >\$50,000	6.0%				

## Disaster Abatement: BEBR Length of Repair/ 2004 Claim and Reimbursement Analysis

	A	B	C	D	E	F	G	H
1		Beg	End					
2	Charley	9-Aug	14-Aug					
3	Frances	24-Aug	8-Sep					
4	Ivan	2-Sep	24-Sep					
5	Jeanne	13-Sep	28-Sep					
6								
7	<a href="https://www.babr.ufl.edu/sites/default/files/SDA%202006%20(FL%20Hurr)_0.pdf">https://www.babr.ufl.edu/sites/default/files/SDA%202006%20(FL%20Hurr)_0.pdf</a>							
8	Table 11. Status of Repairs to Housing Unit, May 2005 (Percent Distribution)							
9	Place	<2 weeks	2-4weeks	1-3 months**	3-6 months	>6 months	Total >30 Days	Grand Total
10	BREVARD	69.6%	19.0%	7.6%	1.3%	2.5%	11.4%	100.0%
11	CHARLOTTE	29.3%	26.1%	12.6%	21.4%	10.6%	44.6%	100.0%
12	DE SOTO	42.0%	24.2%	15.7%	8.5%	9.6%	33.8%	100.0%
13	ESCAMBIA	51.6%	18.3%	7.6%	11.9%	10.6%	30.1%	100.0%
14	HARDEE	47.7%	15.3%	14.6%	10.6%	11.8%	37.0%	100.0%
15	HIGHLANDS	81.6%	5.1%	4.8%	3.0%	5.5%	13.3%	100.0%
16	INDIAN RIVER	65.4%	17.1%	3.1%	5.2%	9.2%	17.5%	100.0%
17	MARTIN	77.9%	8.4%	1.4%	8.2%	4.1%	13.7%	100.0%
18	OKEECHOBEE	62.9%	19.4%	6.0%	3.0%	8.7%	17.7%	100.0%
19	OSCEOLA	88.0%	5.4%	1.1%	4.4%	1.1%	6.6%	100.0%
20	POLK	82.2%	6.7%	4.4%	2.2%	4.5%	11.1%	100.0%
21	ST. LUCIE	59.8%	15.1%	8.0%	11.7%	5.4%	25.1%	100.0%
22	SANTA ROSA	44.0%	17.6%	8.9%	10.4%	19.1%	38.4%	100.0%
23								
24	Region	59.2%	16.0%	8.1%	9.0%	7.7%	24.8%	100.0%
25								
26	Statewide*	81.7%	7.2%	5.5%	2.1%	3.4%	11.0%	99.9%
27	* Data as presented on BEBR includes values that add up to less than 100% statewide							
28	**1 - 3 month period is divided by 3 to approximate separate months of repairs							

Disaster Abatement: BEBR Length of Repair/ 2004 Claim and Reimbursement Analysis

	A	B	C	D	E	F	G	H
29			Statewide	High Impact Region *				
30	1 Month Period for 1-3 months:		1.83%	2.70%				
31	60 Day Criteria in 2004		9.17%	22.1%				
32	30 Day Criteria in 2017		11.0%	24.8%				
33	* Used for Group 3 in per capita grouping							
34								
35	<b>Claims and Reimbursement Based Analysis</b>							
36	Tota OIR claims	2004	2017					
37		1,651,709	830,788					
38								
39	Respective Criterias Applied							
40	Claims with Values	2004	2017					
41	30 Day Criteria	181,688	91,387					
42	60 Day Criteria	151,407	76,156					
43								
44	2004 Claims Values	\$ 9,322,269						
45	Real Property JV 2004	\$ 1,452,501,131,102						
46	Real Property JV 2017	\$ 2,430,875,429,357						
47	Real Property Growth 2004 to 2017	67%						
48								
49	2004 Claims Values (2017 Dollars)	\$ 15,601,554.43						
50	2004 Per Claim Value (2017 Dollars)	\$ 103.04						
51								
52	<b>Estimated Reimbursements (2017 Dollars)</b>							
53		2004	2017					
54	30 Day	\$ 18,721,865.32	\$ 9,416,853.12					
55	60 Day	\$ 15,601,554.43	\$ 7,847,377.60					

	A	B	C	D	E
1			OIR Claims per County	Total Homestead Parcel Count (5 Categories)	Total Insurable Non- Vacant Parcels
2	11	ALACHUA	3,912	47,191	88,980
3	12	BAKER	508	4,859	9,593
4	13	BAY	167	39,350	92,426
5	14	BRADFORD	767	5,537	11,465
6	15	BREVARD	38,036	152,982	255,816
7	16	BROWARD	68,624	387,593	710,301
8	17	CALHOUN	22	2,560	7,674
9	18	CHARLOTTE	6,760	52,228	101,005
10	19	CITRUS	2,330	45,220	76,835
11	20	CLAY	8,641	50,451	77,248
12	21	COLLIER	58,474	86,205	200,151
13	22	COLUMBIA	922	13,654	27,821
14	24	DESOTO	1,864	5,235	15,245
15	25	DIXIE	204	3,826	9,737
16	26	DUVAL	33,726	190,526	328,136
17	27	ESCAMBIA	214	68,568	127,203
18	28	FLAGLER	5,738	30,213	51,936
19	29	FRANKLIN	41	3,079	9,257
20	30	GADSDEN	172	9,525	19,619
21	31	GILCHRIST	178	3,573	9,561
22	32	GLADES	1,044	2,074	6,580
23	33	GULF	17	3,627	10,296
24	34	HAMILTON	258	2,280	7,331
25	35	HARDEE	1,740	3,677	11,542
26	36	HENDRY	3,391	6,199	14,927
27	37	HERNANDO	2,654	48,802	80,882
28	38	HIGHLANDS	15,741	23,329	50,074
29	39	HILLSBOROUGH	18,249	261,030	436,162
30	40	HOLMES	18	3,089	10,765
31	41	INDIAN RIVER	5,086	40,278	73,798
32	42	JACKSON	111	8,915	23,972
33	43	JEFFERSON	122	2,605	8,946
34	44	LAFAYETTE	97	1,125	4,959
35	45	LAKE	21,646	82,341	141,032
36	46	LEE	62,078	165,676	350,304
37	47	LEON	1,070	53,851	93,086
38	48	LEVY	536	10,433	24,627
39	49	LIBERTY	11	1,274	3,793
40	50	MADISON	213	3,132	12,018
41	51	MANATEE	7,794	83,382	164,398
42	52	MARION	9,042	90,019	156,462
43	53	MARTIN	3,311	43,653	74,235
44	23	MIAMI-DADE	108,513	411,803	833,298
45	54	MONROE	28,704	16,072	47,825
46	55	NASSAU	3,627	21,295	38,800
47	56	OKALOOSA	208	43,654	90,897
48	57	OKEECHOBEE	3,583	7,583	17,893
49	58	ORANGE	66,541	217,719	406,264
50	59	OSCEOLA	25,887	56,804	128,569
51	60	PALM BEACH	35,238	328,126	603,079
52	61	PASCO	8,177	121,564	214,806
53	62	PINELLAS	22,694	234,901	410,271
54	63	POLK	48,857	129,365	249,195
55	64	PUTNAM	2,875	18,954	41,525
56	67	SANTA ROSA	314	42,734	70,415
57	68	SARASOTA	10,293	114,804	220,030
58	69	SEMINOLE	22,247	95,857	157,493
59	65	ST JOHNS	9,399	62,000	104,474
60	66	ST LUCIE	11,072	72,917	126,213
61	70	SUMTER	4,471	42,227	68,008
62	71	SUWANNEE	823	8,194	19,506
63	72	TAYLOR	114	4,782	11,781
64	73	UNION, FL	167	1,738	5,563
65	74	VOLUSIA	23,229	128,357	228,571
66	75	WAKULLA	97	7,462	14,765
67	76	WALTON	58	14,972	51,711
68	77	WASHINGTON	30	4,430	12,795
69	99	County Unknown	8,041		
70		Statewide	830,788	4,351,480	8,163,945

	A	B	F	G	H	I
1			Claims / Total Homestead Count	Total Homestead Count / Total parcel count (5 categories)	OIR Claims/Non-Vacant Parcels	Estimated Total Homestead Claims
2	11	ALACHUA	8.29%	53.04%	4.40%	1,719
3	12	BAKER	10.45%	50.65%	5.30%	228
4	13	BAY	0.42%	42.57%	0.18%	60
5	14	BRADFORD	13.85%	48.29%	6.69%	378
6	15	BREVARD	24.86%	59.80%	14.87%	17,118
7	16	BROWARD	17.71%	54.57%	9.66%	31,861
8	17	CALHOUN	0.86%	33.36%	0.29%	9
9	18	CHARLOTTE	12.94%	51.71%	6.69%	2,679
10	19	CITRUS	5.15%	58.85%	3.03%	999
11	20	CLAY	17.13%	65.31%	11.19%	4,020
12	21	COLLIER	67.83%	43.07%	29.21%	23,112
13	22	COLUMBIA	6.75%	49.08%	3.31%	422
14	24	DESOTO	35.61%	34.34%	12.23%	784
15	25	DIXIE	5.33%	39.29%	2.10%	70
16	26	DUVAL	17.70%	58.06%	10.28%	14,304
17	27	ESCAMBIA	0.31%	53.90%	0.17%	85
18	28	FLAGLER	18.99%	58.17%	11.05%	2,493
19	29	FRANKLIN	1.33%	33.26%	0.44%	9
20	30	GADSDEN	1.81%	48.55%	0.88%	68
21	31	GILCHRIST	4.98%	37.37%	1.86%	75
22	32	GLADES	50.34%	31.52%	15.87%	378
23	33	GULF	0.47%	35.23%	0.17%	4
24	34	HAMILTON	11.32%	31.10%	3.52%	98
25	35	HARDEE	47.32%	31.86%	15.08%	743
26	36	HENDRY	54.70%	41.53%	22.72%	1,384
27	37	HERNANDO	5.44%	60.34%	3.28%	1,140
28	38	HIGHLANDS	67.47%	46.59%	31.44%	6,131
29	39	HILLSBOROUGH	6.99%	59.85%	4.18%	8,101
30	40	HOLMES	0.58%	28.69%	0.17%	7
31	41	INDIAN RIVER	12.63%	54.58%	6.89%	2,155
32	42	JACKSON	1.25%	37.19%	0.46%	43
33	43	JEFFERSON	4.68%	29.12%	1.36%	49
34	44	LAFAYETTE	8.62%	22.69%	1.96%	38
35	45	LAKE	26.29%	58.38%	15.35%	9,646
36	46	LEE	37.47%	47.29%	17.72%	23,830
37	47	LEON	1.99%	57.85%	1.15%	446
38	48	LEVY	5.14%	42.36%	2.18%	215
39	49	LIBERTY	0.86%	33.59%	0.29%	4
40	50	MADISON	6.80%	26.06%	1.77%	81
41	51	MANATEE	9.35%	50.72%	4.74%	3,324
42	52	MARION	10.04%	57.53%	5.78%	3,923
43	53	MARTIN	7.58%	58.80%	4.46%	1,548
44	23	MIAMI-DADE	26.35%	49.42%	13.02%	49,125
45	54	MONROE	178.60%	33.61%	60.02%	8,053
46	55	NASSAU	17.03%	54.88%	9.35%	1,579
47	56	OKALOOSA	0.48%	48.03%	0.23%	78
48	57	OKEECHOBEE	47.25%	42.38%	20.02%	1,410
49	58	ORANGE	30.56%	53.59%	16.38%	27,033
50	59	OSCEOLA	45.57%	44.18%	20.13%	8,692
51	60	PALM BEACH	10.74%	54.41%	5.84%	15,469
52	61	PASCO	6.73%	56.59%	3.81%	3,407
53	62	PINELLAS	9.66%	57.26%	5.53%	10,386
54	63	POLK	37.77%	51.91%	19.61%	19,269
55	64	PUTNAM	15.17%	45.64%	6.92%	1,121
56	67	SANTA ROSA	0.73%	60.69%	0.45%	138
57	68	SARASOTA	8.97%	52.18%	4.68%	4,249
58	69	SEMINOLE	23.21%	60.86%	14.13%	9,924
59	65	ST JOHNS	15.16%	59.34%	9.00%	4,312
60	66	ST LUCIE	15.18%	57.77%	8.77%	4,688
61	70	SUMTER	10.59%	62.09%	6.57%	2,109
62	71	SUWANNEE	10.04%	42.01%	4.22%	329
63	72	TAYLOR	2.38%	40.59%	0.97%	40
64	73	UNION, FL	9.61%	31.24%	3.00%	77
65	74	VOLUSIA	18.10%	56.16%	10.16%	9,911
66	75	WAKULLA	1.30%	50.54%	0.66%	43
67	76	WALTON	0.39%	28.95%	0.11%	15
68	77	WASHINGTON	0.68%	34.62%	0.23%	11
69	99	County Unknown				
70		Statewide	19.09%	53.30%	10.18%	345,249

	A	B	J	K	L	M
1			Total Claims Excluded	Homestead Claims / Homestead Parcel Count	Total Calculated Uninhabitable Homestead Parcels (> 30 days)	Remaining OIR Claims Excluded By Uninhabitability Step (< 30 days)
2	11	ALACHUA	(2,193)	3.64%	9	(1,710)
3	12	BAKER	(280)	4.69%	1	(227)
4	13	BAY	(107)	0.15%	0	(60)
5	14	BRADFORD	(389)	6.83%	23	(355)
6	15	BREVARD	(20,918)	11.19%	1,027	(16,091)
7	16	BROWARD	(36,763)	8.22%	1,912	(29,950)
8	17	CALHOUN	(13)	0.35%	0	(9)
9	18	CHARLOTTE	(4,081)	5.13%	161	(2,518)
10	19	CITRUS	(1,331)	2.21%	5	(994)
11	20	CLAY	(4,621)	7.97%	241	(3,779)
12	21	COLLIER	(35,362)	26.81%	2,889	(20,223)
13	22	COLUMBIA	(500)	3.09%	2	(420)
14	24	DESOTO	(1,080)	14.98%	47	(737)
15	25	DIXIE	(134)	1.84%	0	(70)
16	26	DUVAL	(19,422)	7.51%	858	(13,446)
17	27	ESCAMBIA	(129)	0.12%	0	(84)
18	28	FLAGLER	(3,245)	8.25%	150	(2,343)
19	29	FRANKLIN	(32)	0.31%	0	(9)
20	30	GADSDEN	(104)	0.71%	0	(67)
21	31	GILCHRIST	(103)	2.11%	0	(75)
22	32	GLADES	(666)	18.23%	47	(331)
23	33	GULF	(13)	0.12%	0	(4)
24	34	HAMILTON	(160)	4.29%	0	(97)
25	35	HARDEE	(997)	20.20%	45	(698)
26	36	HENDRY	(2,007)	22.33%	173	(1,211)
27	37	HERNANDO	(1,514)	2.34%	6	(1,134)
28	38	HIGHLANDS	(9,610)	26.28%	766	(5,364)
29	39	HILLSBOROUGH	(10,148)	3.10%	41	(8,060)
30	40	HOLMES	(11)	0.23%	0	(7)
31	41	INDIAN RIVER	(2,931)	5.35%	129	(2,026)
32	42	JACKSON	(68)	0.48%	0	(43)
33	43	JEFFERSON	(73)	1.89%	0	(49)
34	44	LAFAYETTE	(59)	3.39%	0	(38)
35	45	LAKE	(12,000)	11.71%	579	(9,067)
36	46	LEE	(38,248)	14.38%	2,979	(20,851)
37	47	LEON	(624)	0.83%	2	(444)
38	48	LEVY	(321)	2.06%	1	(214)
39	49	LIBERTY	(7)	0.33%	0	(4)
40	50	MADISON	(132)	2.58%	0	(80)
41	51	MANATEE	(4,470)	3.99%	199	(3,124)
42	52	MARION	(5,119)	4.36%	235	(3,687)
43	53	MARTIN	(1,763)	3.55%	93	(1,455)
44	23	MIAMI-DADE	(59,388)	11.93%	2,948	(46,178)
45	54	MONROE	(20,651)	50.11%	3,592	(4,462)
46	55	NASSAU	(2,048)	7.41%	95	(1,484)
47	56	OKALOOSA	(130)	0.18%	0	(78)
48	57	OKEECHOBEE	(2,173)	18.60%	176	(1,234)
49	58	ORANGE	(39,508)	12.42%	1,622	(25,411)
50	59	OSCEOLA	(17,195)	15.30%	1,087	(7,606)
51	60	PALM BEACH	(19,769)	4.71%	928	(14,541)
52	61	PASCO	(4,770)	2.80%	17	(3,390)
53	62	PINELLAS	(12,308)	4.42%	623	(9,763)
54	63	POLK	(29,588)	14.89%	2,409	(16,860)
55	64	PUTNAM	(1,754)	5.92%	67	(1,054)
56	67	SANTA ROSA	(176)	0.32%	1	(138)
57	68	SARASOTA	(6,044)	3.70%	255	(3,994)
58	69	SEMINOLE	(12,323)	10.35%	595	(9,328)
59	65	ST JOHNS	(5,087)	6.95%	259	(4,053)
60	66	ST LUCIE	(6,384)	6.43%	281	(4,406)
61	70	SUMTER	(2,362)	4.99%	127	(1,982)
62	71	SUWANNEE	(494)	4.01%	2	(327)
63	72	TAYLOR	(74)	0.84%	0	(40)
64	73	UNION, FL	(90)	4.45%	0	(77)
65	74	VOLUSIA	(13,318)	7.72%	595	(9,316)
66	75	WAKULLA	(54)	0.58%	0	(43)
67	76	WALTON	(43)	0.10%	0	(15)
68	77	WASHINGTON	(19)	0.26%	0	(11)
69	99	County Unknown				
70		Statewide	(477,498)	7.93%	28,301	(316,948)

	A	B	N	O	P
1			Total Excluded Claims	Uninhabital Homestead Parcels / Claims per county	Uninhabital Homestead Parcels / Total Homestead Parcels
2	11	ALACHUA	(3,903)	0.22%	0.02%
3	12	BAKER	(507)	0.22%	0.02%
4	13	BAY	(167)	0.18%	0.00%
5	14	BRADFORD	(744)	2.96%	0.41%
6	15	BREVARD	(37,009)	2.70%	0.67%
7	16	BROWARD	(66,712)	2.79%	0.49%
8	17	CALHOUN	(22)	0.21%	0.00%
9	18	CHARLOTTE	(6,599)	2.38%	0.31%
10	19	CITRUS	(2,325)	0.21%	0.01%
11	20	CLAY	(8,400)	2.79%	0.48%
12	21	COLLIER	(55,585)	4.94%	3.35%
13	22	COLUMBIA	(920)	0.23%	0.02%
14	24	DESOTO	(1,817)	2.53%	0.90%
15	25	DIXIE	(204)	0.17%	0.01%
16	26	DUVAL	(32,868)	2.54%	0.45%
17	27	ESCAMBIA	(214)	0.20%	0.00%
18	28	FLAGLER	(5,588)	2.61%	0.50%
19	29	FRANKLIN	(41)	0.11%	0.00%
20	30	GADSDEN	(172)	0.20%	0.00%
21	31	GILCHRIST	(178)	0.21%	0.01%
22	32	GLADES	(997)	4.53%	2.28%
23	33	GULF	(17)	0.13%	0.00%
24	34	HAMILTON	(258)	0.19%	0.02%
25	35	HARDEE	(1,695)	2.56%	1.21%
26	36	HENDRY	(3,218)	5.10%	2.79%
27	37	HERNANDO	(2,648)	0.21%	0.01%
28	38	HIGHLANDS	(14,975)	4.87%	3.28%
29	39	HILLSBOROUGH	(18,208)	0.22%	0.02%
30	40	HOLMES	(18)	0.20%	0.00%
31	41	INDIAN RIVER	(4,957)	2.54%	0.32%
32	42	JACKSON	(111)	0.19%	0.00%
33	43	JEFFERSON	(122)	0.20%	0.01%
34	44	LAFAYETTE	(97)	0.20%	0.02%
35	45	LAKE	(21,067)	2.67%	0.70%
36	46	LEE	(59,099)	4.80%	1.80%
37	47	LEON	(1,068)	0.21%	0.00%
38	48	LEVY	(535)	0.20%	0.01%
39	49	LIBERTY	(11)	0.19%	0.00%
40	50	MADISON	(213)	0.19%	0.01%
41	51	MANATEE	(7,595)	2.56%	0.24%
42	52	MARION	(8,807)	2.60%	0.26%
43	53	MARTIN	(3,218)	2.80%	0.21%
44	23	MIAMI-DADE	(105,565)	2.72%	0.72%
45	54	MONROE	(25,112)	12.51%	22.35%
46	55	NASSAU	(3,532)	2.61%	0.44%
47	56	OKALOOSA	(208)	0.19%	0.00%
48	57	OKEECHOBEE	(3,407)	4.92%	2.32%
49	58	ORANGE	(64,919)	2.44%	0.74%
50	59	OSCEOLA	(24,800)	4.20%	1.91%
51	60	PALM BEACH	(34,310)	2.63%	0.28%
52	61	PASCO	(8,160)	0.21%	0.01%
53	62	PINELLAS	(22,071)	2.75%	0.27%
54	63	POLK	(46,448)	4.93%	1.86%
55	64	PUTNAM	(2,808)	2.34%	0.35%
56	67	SANTA ROSA	(313)	0.22%	0.00%
57	68	SARASOTA	(10,038)	2.48%	0.22%
58	69	SEMINOLE	(21,652)	2.68%	0.62%
59	65	ST JOHNS	(9,140)	2.75%	0.42%
60	66	ST LUCIE	(10,791)	2.54%	0.39%
61	70	SUMTER	(4,344)	2.83%	0.30%
62	71	SUWANNEE	(821)	0.20%	0.02%
63	72	TAYLOR	(114)	0.18%	0.00%
64	73	UNION, FL	(167)	0.23%	0.02%
65	74	VOLUSIA	(22,634)	2.56%	0.46%
66	75	WAKULLA	(97)	0.22%	0.00%
67	76	WALTON	(58)	0.13%	0.00%
68	77	WASHINGTON	(30)	0.19%	0.00%
69	99	County Unknown			
70		Statewide	(794,446)	3.41%	0.65%

Disaster Abatement: Bracket Groups

	A	B	C	D	E	F	G
1	Per Capita Groups						
2		Groups	4	3	2	1	
3		UNHAB %	44.6%	12.5%	6.0%	0.5%	
4							
5	11	ALACHUA				0.5%	0.5%
6	12	BAKER				0.5%	0.5%
7	13	BAY				0.5%	0.5%
8	14	BRADFORD			6.0%		6.0%
9	15	BREVARD			6.0%		6.0%
10	16	BROWARD			6.0%		6.0%
11	17	CALHOUN				0.5%	0.5%
12	18	CHARLOTTE			6.0%		6.0%
13	19	CITRUS				0.5%	0.5%
14	20	CLAY			6.0%		6.0%
15	21	COLLIER		12.5%			12.5%
16	22	COLUMBIA				0.5%	0.5%
17	23	MIAMI-DAD			6.0%		6.0%
18	24	DESOTO			6.0%		6.0%
19	25	DIXIE				0.5%	0.5%
20	26	DUVAL			6.0%		6.0%
21	27	ESCAMBIA				0.5%	0.5%
22	28	FLAGLER			6.0%		6.0%
23	29	FRANKLIN				0.5%	0.5%
24	30	GADSDEN				0.5%	0.5%
25	31	GILCHRIST				0.5%	0.5%
26	32	GLADES		12.5%			12.5%
27	33	GULF				0.5%	0.5%
28	34	HAMILTON				0.5%	0.5%
29	35	HARDEE			6.0%		6.0%
30	36	HENDRY		12.5%			12.5%
31	37	HERNANDO				0.5%	0.5%
32	38	HIGHLANDS		12.5%			12.5%
33	39	HILLSBORO				0.5%	0.5%
34	40	HOLMES				0.5%	0.5%
35	41	INDIAN RIVE			6.0%		6.0%
36	42	JACKSON				0.5%	0.5%
37	43	JEFFERSON				0.5%	0.5%
38	44	LAFAYETTE				0.5%	0.5%
39	45	LAKE			6.0%		6.0%
40	46	LEE		12.5%			12.5%
41	47	LEON				0.5%	0.5%
42	48	LEVY				0.5%	0.5%
43	49	LIBERTY				0.5%	0.5%
44	50	MADISON				0.5%	0.5%
45	51	MANATEE			6.0%		6.0%
46	52	MARION			6.0%		6.0%
47	53	MARTIN			6.0%		6.0%
48	54	MONROE	44.6%				44.6%
49	55	NASSAU			6.0%		6.0%
50	56	OKALOOSA				0.5%	0.5%
51	57	OKEECHOBEE		12.5%			12.5%
52	58	ORANGE			6.0%		6.0%
53	59	OSCEOLA		12.5%			12.5%
54	60	PALM BEACH			6.0%		6.0%
55	61	PASCO				0.5%	0.5%
56	62	PINELLAS			6.0%		6.0%
57	63	POLK		12.5%			12.5%
58	64	PUTNAM			6.0%		6.0%
59	65	ST. JOHNS			6.0%		6.0%
60	66	ST. LUCIE			6.0%		6.0%
61	67	SANTA ROSA				0.5%	0.5%
62	68	SARASOTA			6.0%		6.0%
63	69	SEMINOLE			6.0%		6.0%
64	70	SUMTER			6.0%		6.0%
65	71	SUWANNEE				0.5%	0.5%
66	72	TAYLOR				0.5%	0.5%
67	73	UNION				0.5%	0.5%
68	74	VOLUSIA			6.0%		6.0%
69	75	WAKULLA				0.5%	0.5%
70	76	WALTON				0.5%	0.5%
71	77	WASHINGTON				0.5%	0.5%
72	Total in Each Group:		1	8	26	32	6700.0%



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

Disaster Abatement: Detail by County

	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:** Natural Disaster Relief

**Bill Number(s):** Proposed Language

☒ **Entire Bill**

☐ **Partial Bill:**

**Sponsor(s):** n/a

**Month/Year Impact Begins:**

**Date of Analysis:** November 21, 2017 (Revised)

### Section 1: Narrative

#### a. Current Law:

No law currently exists.

#### b. Proposed Change:

Section 1 creates s. 197.321, F.S., Abatement of taxes for residential improvements damaged or destroyed by a natural disaster, is created to provide an abatement to taxes levied in 2019 to residential improvements used as homesteads rendered uninhabitable for at least 30 days due to a natural disaster during the 2017 calendar year. "Natural disaster" is defined as "1. A natural emergency as defined in s. 252.34(8), for which the Governor has declared a state of emergency under s. 252.36; or 2. A sinkhole as defined in s. 627.706." 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 natural disaster.

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 and the natural disaster, state the number of days during 2017 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, 2017 just value of the parcel
- the postdisaster 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, 2017 just value and the postdisaster just value expressed as a percentage of the January 1, 2017 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 amends s. 194.032(1)(b) to add tax abatements under s. 197.321 to the list of appeals the VAB may meet to hear after July 1 and prior to roll approval by the Department of Revenue.

### Section 2: Description of Data and Sources

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

HOUZZ Renovation Barometer, October 2017

EDR Hurricane Irma claims per capita analysis

## REVENUE ESTIMATING CONFERENCE

**Tax:** Ad Valorem

**Issue:** Natural Disaster Relief

**Bill Number(s):** Proposed Language

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

### Section 3: Methodology (Include Assumptions and Attach Details)

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.

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



## REVENUE ESTIMATING CONFERENCE

**Tax:** Ad Valorem

**Issue:** Natural Disaster Relief

**Bill Number(s):** Proposed Language

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.

This analysis focuses solely on damage due to Hurricane Irma. The damages from the declared state of emergencies as of November 2017 do not contribute a significant amount of additional impact despite potentially qualifying for the abatement. If all the current non-hurricane damages were to qualify they would only add ~\$32,000 of additional impact. It is assumed that, like the damage from Hurricane Irma, only a portion of the damages would be on homesteads even if fire and sinkhole damage may be more likely to exceed the 30-day threshold.

### Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19						
2019-20	\$(31.2 M)		\$(19.6 M)		\$(7.9 M)	
2020-21						
2021-22						
2022-23						

### List of affected Trust Funds:

Ad Valorem

**Section 5: Consensus Estimate (Adopted: 11/21/2017):** The Conference adopted the middle impact with the following adjustments: Homes were assumed uninhabitable when the repair costs were greater than \$50,000; the claims per capita percentage was reduced for impacted counties for group 2 and 3; the length of time uninhabitable was 90 days; flood insurance claims added 2.5% to the impact and uninsured applicants would add 5% to the impact.

# REVENUE ESTIMATING CONFERENCE

**Tax:** Ad Valorem

**Issue:** Natural Disaster Relief

**Bill Number(s):** Proposed Language

	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	(4.8)	0.0	(7.4)	0.0	(12.2)	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	(12.2)	0.0	(12.2)	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
1	<b>Summary Statistics for Monroe &amp; Statewide</b>					
2	County Number	County		OIR Claims per County	Total Homestead Parcel Count (5 Categories)	Total Insurable Non-Vacant Parcels
3	54	MONROE		28,704	16,072	47,825
4		Statewide		830,788	4,351,480	8,163,945
5						
6	County Number	County	Claims / Total Homestead Count	Total Homestead Count / Total parcel count (5 categories)	OIR Claims/Non-Vacant Parcels	Estimated Total Homestead Claims
7	54	MONROE	178.60%	33.61%	60.02%	8,053
8		Statewide	19.09%	53.30%	10.18%	345,249
9						
10	County Number	County	Total Claims Excluded	Homestead Claims / Homestead Parcel Count	Total Calculated Uninhabitable Homestead Parcels (> 30 days)	Remaining OIR Claims Excluded By Uninhabitability Step (< 30 days)
11	54	MONROE	(20,651)	50.11%	3,592	(4,462)
12		Statewide	(477,498)	7.93%	28,301	(316,948)
13						
14	County Number	County	Total Excluded Claims	Uninhabital Homestead Parcels / Claims per county	Uninhabital Homestead Parcels / Total Homestead Parcels	Uninhabital Homestead Parcels / Total insurable Parcels
15	54	MONROE	(25,112)	12.51%	22.35%	7.51%
16		Statewide	(794,446)	3.41%	0.65%	0.35%
17						
18						

	A	B	C	D	E	F
19						
20	<b>Example Walkthrough (From 'By County Detail')</b>					
21		Monroe County				
22			Total OIR Claims			28,704
23						
24		Claims by Property % (From OIR Claim Data HOUZZ Data)				
25			Dwellings		9.30%	2,670
26			Homeowners		56.40%	16,190
27			Mobile Home		2.32%	665
28						
29		Homesteads by Property Type				
30			Dwellings		17.0%	453
31			Homeowners		45.7%	7,404
32			Mobile Home		29.5%	196
33						
34		Uninhabitability % (From Per Capita Bracket)			44.60%	
35			Dwellings			202
36			Homeowners			3,302
37			Mobile Home			88
38						
39		Tax Rolls Data			Mean Taxable Value	
40				% Change in Value (JV improvement/JV)	Non-School	School
41			Dwellings	99.61%	\$ 293,384.68	\$ 319,180.65
42			Homeowners	41.17%	\$ 372,339.53	\$ 399,170.44
43			Mobile Home	22.67%	\$ 79,617.28	\$ 104,230.64
44						
45					Non-School	School
46		2016 County Millage Rates: (Monroe)			5.939	3.484
47						
48						
49		Taxes Paid Eligible for Abatement			Non-School	School
50			Dwellings		\$ 350,880.60	\$ 223,935.68
51			Homeowners		\$ 3,006,299.19	\$ 1,890,672.25
52			Mobile Home		\$ 9,390.29	\$ 7,211.60
53			<b>Total</b>		<b>\$ 3,366,570.08</b>	<b>\$ 2,121,819.54</b>
54						
55		Impact by Days Uninhabitable				
56				Number of Days	Non-School	School
57			Low	30	\$ 276,704.39	\$ 174,396.13
58			Middle	60	\$ 553,408.78	\$ 348,792.25
59			High	118	\$ 1,088,370.60	\$ 685,958.10
60						
61		Abatement as a % of taxes paid				
62					Non-School	School
63			Low		8.2%	8.2%
64			Middle		16.4%	16.4%
65			High		32.3%	32.3%

Disaster Abatement: Mean Improvement % Just Value Analysis

	A	B	C	D	E	F	G
1	<b>From 'By County Detail' BE76 through BE78</b>						
2							
3	<b>Taxes On Homesteads</b>		<b>Non-School</b>	<b>School</b>			
4	All Properties*		\$ 25,969,984	\$ 20,031,275			
5	* Dwellings, Homeowners, and Mobile Homes						
6							
7	<b>Range Matrix</b>						
8	<b>Number of Days</b>	113	90	30			
9		Length of Time Uninhabitable					
10		High	Middle	Low			
11	Non-School	\$ 8,040,022.36	\$ 6,403,557.63	\$ 2,134,519.21			
12	School	\$ 6,201,463.07	\$ 4,939,218.38	\$ 1,646,406.13			
13							
14	<b>Final Totals</b>						
15		High (113 Days & All Properties)	90 days	Low (30 Days & All Single Family Residential)			
16	Flood/Uninsured Factor*	0%	7.5%	0%			
17		\$ 14,241,485	\$ 12,193,484	\$ 3,780,925			
18	* 0% = No Additional Impact						
19							
20							
21							
22	<b>Impact Table: Current Spreadsheet Specification</b>						
23		High		Middle		Low	
24		Cash	Recurring	Cash	Recurring	Cash	Recurring
25	2018-19						
26	2019-20	\$ (14. 2 M)		\$ (12. 2 M)		\$ (3. 8 M)	
27	2020-21						
28	2021-22						
29	2022-23						

	A	B	C
1			
2			
3	<b>FEMA</b>		Housing Assistance
4	Hurricane Charley & Tropical Storm Bonnie	2004	\$ 91,728,356
5	Hurricane Frances	2004	\$ 192,021,692
6	Hurricane Ivan	2004	\$ 77,889,008
7	Hurricane Jeanne	2004	\$ 199,815,684
8			\$ 561,454,741
9			
10			
11	<b>Florida</b>	Reimbursements	
12		Used	Allocated
13	Property Tax	\$ 9,500,000	\$ 20,000,000
14	Sales Tax	\$ 3,800,000	\$ 15,000,000
15	Property Tax Per Distributions	\$ 12,359,408	
16			
17		Reimbursements	
18	<b>Florida Percent of FEMA Totals</b>	Used	Allocated
19	Property Tax	1.69%	3.56%
20	Sales Tax	0.68%	2.67%
21			
22			
23	<b>FEMA</b>		Estimated Housing Assistance
24	Hurricane Irma		\$ 913,799,738
25	Sinkhole		\$ 929,446
26	Wildfire		\$ 882,000
27			\$ 915,611,184
28			
29	Apply 2004 Percentages To Hurricane Irma Assistance		32,551,145
30			
31	Apply 2004 Percentages To 2017 Declared State of Emergency + Sinkholes		32,615,672

	A	B	C	D	E	F
1	Lines of Business	Number of Claims	% of Total Claims	Adjusted by Claims Detail	MH Adjustment	Adjusted % of Total Claims
2	Residential Property	689,905				
3	Homeowners	541,960	65.23%	468,598		56.40%
4	Dwelling	87,656	10.55%	77,265		9.30%
5	Mobile Homeowners	50,766	6.11%	58,113	19,258	2.32%
6	Commercial Residential	9,523	1.15%	0		0.00%
7	Commercial Property	51,396	6.19%	0		0.00%
8	Private Flood	1,598	0.19%	0		0.00%
9	Business Interruption	898	0.11%	0		0.00%
10	Other Lines of Business	84,013	10.11%	0		0.00%
11	TOTALS	830,788	99.64%			68.02%
12						
13	Federal Flood Claims for Florida	279,572				
14	OIR + Federal	1,110,360				
15	Federal % of OIR Claims	33.7%				
16						
17	OIR Total MH Policies			316,543		
18	% of Total MH Policies w/ Claims			18.4%		
19						
20	Total MH Parcels (Real Property Roll data)			432,058		
21	Total MH Tags (FLHSMV)			1,112,805		
22						
23	FLHSMV MH Tags per unit breakdown					
24		Tags % by Unit*	Tags per group	Units per group		
25	Single	60%	667,683	667,683		
26	Double	30%	333,842	166,921		
27	Triple	10%	111,281	37,094		
28		100%	1,112,805	871,697		
29	*Assumed breakdown of tags (unable to find direct data)					
30						
31	Total MH (Tags + Real)			1,303,755		
32						
33	Real property MH Parcels as a % of Total MH			33.14%		
34	Insured MH as a % of Total MH			24.28%		
35	Insured MH as a % of Real Property MH			73.26%		
36						
37	OIR Detailed Service Line Information					
38	Homeowners % Personal Residential	86.5%				
39	Dwellings % Personal Residential	88.1%				
40	Dwellings % Mobile Home	9.2%				
41	Mobile Home % Personal Residential	98.5%				
42						
43	HOUZZ Survey Data					
44	Repair Cost Brackets	% of Repair Projects				
45	< \$1,000	17.0%				
46	\$1,001-\$5,000	28.0%				
47	\$5,001-\$10,000	21.0%				
48	\$10,001-\$50,000	17.0%				
49	\$50,001-\$100,000	10.5%				
50	\$100,001-\$200,000	6.5%				
51	\$200,001-\$500,000	4.0%				
52	\$500,001-\$1,000,000	2.0%				
53	>\$1,000,000	0.0%				
54	Total	89.0%				
55						
56	West Coast Uninhabitability %					
57	% >\$50,000	6.0%				

## Disaster Abatement: BEBR Length of Repair/ 2004 Claim and Reimbursement Analysis

	A	B	C	D	E	F	G	H
1		Beg	End					
2	Charley	9-Aug	14-Aug					
3	Frances	24-Aug	8-Sep					
4	Ivan	2-Sep	24-Sep					
5	Jeanne	13-Sep	28-Sep					
6								
7	<a href="https://www.bibr.ufl.edu/sites/default/files/SDA%202006%20(FL%20Hurr)_0.pdf">https://www.bibr.ufl.edu/sites/default/files/SDA%202006%20(FL%20Hurr)_0.pdf</a>							
8	Table 11. Status of Repairs to Housing Unit, May 2005 (Percent Distribution)							
9	Place	<2 weeks	2-4weeks	1-3 months**	3-6 months	>6 months	Total >30 Days	Grand Total
10	BREVARD	69.6%	19.0%	7.6%	1.3%	2.5%	11.4%	100.0%
11	CHARLOTTE	29.3%	26.1%	12.6%	21.4%	10.6%	44.6%	100.0%
12	DE SOTO	42.0%	24.2%	15.7%	8.5%	9.6%	33.8%	100.0%
13	ESCAMBIA	51.6%	18.3%	7.6%	11.9%	10.6%	30.1%	100.0%
14	HARDEE	47.7%	15.3%	14.6%	10.6%	11.8%	37.0%	100.0%
15	HIGHLANDS	81.6%	5.1%	4.8%	3.0%	5.5%	13.3%	100.0%
16	INDIAN RIVER	65.4%	17.1%	3.1%	5.2%	9.2%	17.5%	100.0%
17	MARTIN	77.9%	8.4%	1.4%	8.2%	4.1%	13.7%	100.0%
18	OKEECHOBEE	62.9%	19.4%	6.0%	3.0%	8.7%	17.7%	100.0%
19	OSCEOLA	88.0%	5.4%	1.1%	4.4%	1.1%	6.6%	100.0%
20	POLK	82.2%	6.7%	4.4%	2.2%	4.5%	11.1%	100.0%
21	ST. LUCIE	59.8%	15.1%	8.0%	11.7%	5.4%	25.1%	100.0%
22	SANTA ROSA	44.0%	17.6%	8.9%	10.4%	19.1%	38.4%	100.0%
23								
24	Region	59.2%	16.0%	8.1%	9.0%	7.7%	24.8%	100.0%
25								
26	Statewide*	81.7%	7.2%	5.5%	2.1%	3.4%	11.0%	99.9%
27	* Data as presented on BEBR includes values that add up to less than 100% statewide							
28	**1 - 3 month period is divided by 3 to approximate separate months of repairs							



Disaster Abatement: BEBR Length of Repair/ 2004 Claim and Reimbursement Analysis

	A	B	C	D	E	F	G	H
29			Statewide	High Impact Region *				
30	1 Month Period for 1-3 months:		1.83%	2.70%				
31	60 Day Criteria in 2004		9.17%	22.1%				
32	30 Day Criteria in 2017		11.0%	24.8%				
33	* Used for Group 3 in per capita grouping							
34								
35	<b>Claims and Reimbursement Based Analysis</b>							
36	Tota OIR claims	2004	2017					
37		1,651,709	830,788					
38								
39	Respective Criterias Applied							
40	Claims with Values	2004	2017					
41	30 Day Criteria	181,688	91,387					
42	60 Day Criteria	151,407	76,156					
43								
44	2004 Claims Values	\$ 9,322,269						
45	Real Property JV 2004	\$ 1,452,501,131,102						
46	Real Property JV 2017	\$ 2,430,875,429,357						
47	Real Property Growth 2004 to 2017	67%						
48								
49	2004 Claims Values (2017 Dollars)	\$ 15,601,554.43						
50	2004 Per Claim Value (2017 Dollars)	\$ 103.04						
51								
52	<b>Estimated Reimbursements (2017 Dollars)</b>							
53		2004	2017					
54	30 Day	\$ 18,721,865.32	\$ 9,416,853.12					
55	60 Day	\$ 15,601,554.43	\$ 7,847,377.60					

	A	B	C	D	E
1			OIR Claims per County	Total Homestead Parcel Count (5 Categories)	Total Insurable Non- Vacant Parcels
2	11	ALACHUA	3,912	47,191	88,980
3	12	BAKER	508	4,859	9,593
4	13	BAY	167	39,350	92,426
5	14	BRADFORD	767	5,537	11,465
6	15	BREVARD	38,036	152,982	255,816
7	16	BROWARD	68,624	387,593	710,301
8	17	CALHOUN	22	2,560	7,674
9	18	CHARLOTTE	6,760	52,228	101,005
10	19	CITRUS	2,330	45,220	76,835
11	20	CLAY	8,641	50,451	77,248
12	21	COLLIER	58,474	86,205	200,151
13	22	COLUMBIA	922	13,654	27,821
14	24	DESOTO	1,864	5,235	15,245
15	25	DIXIE	204	3,826	9,737
16	26	DUVAL	33,726	190,526	328,136
17	27	ESCAMBIA	214	68,568	127,203
18	28	FLAGLER	5,738	30,213	51,936
19	29	FRANKLIN	41	3,079	9,257
20	30	GADSDEN	172	9,525	19,619
21	31	GILCHRIST	178	3,573	9,561
22	32	GLADES	1,044	2,074	6,580
23	33	GULF	17	3,627	10,296
24	34	HAMILTON	258	2,280	7,331
25	35	HARDEE	1,740	3,677	11,542
26	36	HENDRY	3,391	6,199	14,927
27	37	HERNANDO	2,654	48,802	80,882
28	38	HIGHLANDS	15,741	23,329	50,074
29	39	HILLSBOROUGH	18,249	261,030	436,162
30	40	HOLMES	18	3,089	10,765
31	41	INDIAN RIVER	5,086	40,278	73,798
32	42	JACKSON	111	8,915	23,972
33	43	JEFFERSON	122	2,605	8,946
34	44	LAFAYETTE	97	1,125	4,959
35	45	LAKE	21,646	82,341	141,032
36	46	LEE	62,078	165,676	350,304
37	47	LEON	1,070	53,851	93,086
38	48	LEVY	536	10,433	24,627
39	49	LIBERTY	11	1,274	3,793
40	50	MADISON	213	3,132	12,018
41	51	MANATEE	7,794	83,382	164,398
42	52	MARION	9,042	90,019	156,462
43	53	MARTIN	3,311	43,653	74,235
44	23	MIAMI-DADE	108,513	411,803	833,298
45	54	MONROE	28,704	16,072	47,825
46	55	NASSAU	3,627	21,295	38,800
47	56	OKALOOSA	208	43,654	90,897
48	57	OKEECHOBEE	3,583	7,583	17,893
49	58	ORANGE	66,541	217,719	406,264
50	59	OSCEOLA	25,887	56,804	128,569
51	60	PALM BEACH	35,238	328,126	603,079
52	61	PASCO	8,177	121,564	214,806
53	62	PINELLAS	22,694	234,901	410,271
54	63	POLK	48,857	129,365	249,195
55	64	PUTNAM	2,875	18,954	41,525
56	67	SANTA ROSA	314	42,734	70,415
57	68	SARASOTA	10,293	114,804	220,030
58	69	SEMINOLE	22,247	95,857	157,493
59	65	ST JOHNS	9,399	62,000	104,474
60	66	ST LUCIE	11,072	72,917	126,213
61	70	SUMTER	4,471	42,227	68,008
62	71	SUWANNEE	823	8,194	19,506
63	72	TAYLOR	114	4,782	11,781
64	73	UNION, FL	167	1,738	5,563
65	74	VOLUSIA	23,229	128,357	228,571
66	75	WAKULLA	97	7,462	14,765
67	76	WALTON	58	14,972	51,711
68	77	WASHINGTON	30	4,430	12,795
69	99	County Unknown	8,041		
70		Statewide	830,788	4,351,480	8,163,945

	A	B	F	G	H	I
1			Claims / Total Homestead Count	Total Homestead Count / Total parcel count (5 categories)	OIR Claims/Non- Vacant Parcels	Estimated Total Homestead Claims
2	11	ALACHUA	8.29%	53.04%	4.40%	1,719
3	12	BAKER	10.45%	50.65%	5.30%	228
4	13	BAY	0.42%	42.57%	0.18%	60
5	14	BRADFORD	13.85%	48.29%	6.69%	378
6	15	BREVARD	24.86%	59.80%	14.87%	17,118
7	16	BROWARD	17.71%	54.57%	9.66%	31,861
8	17	CALHOUN	0.86%	33.36%	0.29%	9
9	18	CHARLOTTE	12.94%	51.71%	6.69%	2,679
10	19	CITRUS	5.15%	58.85%	3.03%	999
11	20	CLAY	17.13%	65.31%	11.19%	4,020
12	21	COLLIER	67.83%	43.07%	29.21%	23,112
13	22	COLUMBIA	6.75%	49.08%	3.31%	422
14	24	DESOTO	35.61%	34.34%	12.23%	784
15	25	DIXIE	5.33%	39.29%	2.10%	70
16	26	DUVAL	17.70%	58.06%	10.28%	14,304
17	27	ESCAMBIA	0.31%	53.90%	0.17%	85
18	28	FLAGLER	18.99%	58.17%	11.05%	2,493
19	29	FRANKLIN	1.33%	33.26%	0.44%	9
20	30	GADSDEN	1.81%	48.55%	0.88%	68
21	31	GILCHRIST	4.98%	37.37%	1.86%	75
22	32	GLADES	50.34%	31.52%	15.87%	378
23	33	GULF	0.47%	35.23%	0.17%	4
24	34	HAMILTON	11.32%	31.10%	3.52%	98
25	35	HARDEE	47.32%	31.86%	15.08%	743
26	36	HENDRY	54.70%	41.53%	22.72%	1,384
27	37	HERNANDO	5.44%	60.34%	3.28%	1,140
28	38	HIGHLANDS	67.47%	46.59%	31.44%	6,131
29	39	HILLSBOROUGH	6.99%	59.85%	4.18%	8,101
30	40	HOLMES	0.58%	28.69%	0.17%	7
31	41	INDIAN RIVER	12.63%	54.58%	6.89%	2,155
32	42	JACKSON	1.25%	37.19%	0.46%	43
33	43	JEFFERSON	4.68%	29.12%	1.36%	49
34	44	LAFAYETTE	8.62%	22.69%	1.96%	38
35	45	LAKE	26.29%	58.38%	15.35%	9,646
36	46	LEE	37.47%	47.29%	17.72%	23,830
37	47	LEON	1.99%	57.85%	1.15%	446
38	48	LEVY	5.14%	42.36%	2.18%	215
39	49	LIBERTY	0.86%	33.59%	0.29%	4
40	50	MADISON	6.80%	26.06%	1.77%	81
41	51	MANATEE	9.35%	50.72%	4.74%	3,324
42	52	MARION	10.04%	57.53%	5.78%	3,923
43	53	MARTIN	7.58%	58.80%	4.46%	1,548
44	23	MIAMI-DADE	26.35%	49.42%	13.02%	49,125
45	54	MONROE	178.60%	33.61%	60.02%	8,053
46	55	NASSAU	17.03%	54.88%	9.35%	1,579
47	56	OKALOOSA	0.48%	48.03%	0.23%	78
48	57	OKEECHOBEE	47.25%	42.38%	20.02%	1,410
49	58	ORANGE	30.56%	53.59%	16.38%	27,033
50	59	OSCEOLA	45.57%	44.18%	20.13%	8,692
51	60	PALM BEACH	10.74%	54.41%	5.84%	15,469
52	61	PASCO	6.73%	56.59%	3.81%	3,407
53	62	PINELLAS	9.66%	57.26%	5.53%	10,386
54	63	POLK	37.77%	51.91%	19.61%	19,269
55	64	PUTNAM	15.17%	45.64%	6.92%	1,121
56	67	SANTA ROSA	0.73%	60.69%	0.45%	138
57	68	SARASOTA	8.97%	52.18%	4.68%	4,249
58	69	SEMINOLE	23.21%	60.86%	14.13%	9,924
59	65	ST JOHNS	15.16%	59.34%	9.00%	4,312
60	66	ST LUCIE	15.18%	57.77%	8.77%	4,688
61	70	SUMTER	10.59%	62.09%	6.57%	2,109
62	71	SUWANNEE	10.04%	42.01%	4.22%	329
63	72	TAYLOR	2.38%	40.59%	0.97%	40
64	73	UNION, FL	9.61%	31.24%	3.00%	77
65	74	VOLUSIA	18.10%	56.16%	10.16%	9,911
66	75	WAKULLA	1.30%	50.54%	0.66%	43
67	76	WALTON	0.39%	28.95%	0.11%	15
68	77	WASHINGTON	0.68%	34.62%	0.23%	11
69	99	County Unknown				
70		Statewide	19.09%	53.30%	10.18%	345,249

	A	B	J	K	L	M
1			Total Claims Excluded	Homestead Claims / Homestead Parcel Count	Total Calculated Uninhabitable Homestead Parcels (> 30 days)	Remaining OIR Claims Excluded By Uninhabitability Step (< 30 days)
2	11	ALACHUA	(2,193)	3.64%	9	(1,710)
3	12	BAKER	(280)	4.69%	1	(227)
4	13	BAY	(107)	0.15%	0	(60)
5	14	BRADFORD	(389)	6.83%	23	(355)
6	15	BREVARD	(20,918)	11.19%	1,027	(16,091)
7	16	BROWARD	(36,763)	8.22%	1,912	(29,950)
8	17	CALHOUN	(13)	0.35%	0	(9)
9	18	CHARLOTTE	(4,081)	5.13%	161	(2,518)
10	19	CITRUS	(1,331)	2.21%	5	(994)
11	20	CLAY	(4,621)	7.97%	241	(3,779)
12	21	COLLIER	(35,362)	26.81%	2,889	(20,223)
13	22	COLUMBIA	(500)	3.09%	2	(420)
14	24	DESOTO	(1,080)	14.98%	47	(737)
15	25	DIXIE	(134)	1.84%	0	(70)
16	26	DUVAL	(19,422)	7.51%	858	(13,446)
17	27	ESCAMBIA	(129)	0.12%	0	(84)
18	28	FLAGLER	(3,245)	8.25%	150	(2,343)
19	29	FRANKLIN	(32)	0.31%	0	(9)
20	30	GADSDEN	(104)	0.71%	0	(67)
21	31	GILCHRIST	(103)	2.11%	0	(75)
22	32	GLADES	(666)	18.23%	47	(331)
23	33	GULF	(13)	0.12%	0	(4)
24	34	HAMILTON	(160)	4.29%	0	(97)
25	35	HARDEE	(997)	20.20%	45	(698)
26	36	HENDRY	(2,007)	22.33%	173	(1,211)
27	37	HERNANDO	(1,514)	2.34%	6	(1,134)
28	38	HIGHLANDS	(9,610)	26.28%	766	(5,364)
29	39	HILLSBOROUGH	(10,148)	3.10%	41	(8,060)
30	40	HOLMES	(11)	0.23%	0	(7)
31	41	INDIAN RIVER	(2,931)	5.35%	129	(2,026)
32	42	JACKSON	(68)	0.48%	0	(43)
33	43	JEFFERSON	(73)	1.89%	0	(49)
34	44	LAFAYETTE	(59)	3.39%	0	(38)
35	45	LAKE	(12,000)	11.71%	579	(9,067)
36	46	LEE	(38,248)	14.38%	2,979	(20,851)
37	47	LEON	(624)	0.83%	2	(444)
38	48	LEVY	(321)	2.06%	1	(214)
39	49	LIBERTY	(7)	0.33%	0	(4)
40	50	MADISON	(132)	2.58%	0	(80)
41	51	MANATEE	(4,470)	3.99%	199	(3,124)
42	52	MARION	(5,119)	4.36%	235	(3,687)
43	53	MARTIN	(1,763)	3.55%	93	(1,455)
44	23	MIAMI-DADE	(59,388)	11.93%	2,948	(46,178)
45	54	MONROE	(20,651)	50.11%	3,592	(4,462)
46	55	NASSAU	(2,048)	7.41%	95	(1,484)
47	56	OKALOOSA	(130)	0.18%	0	(78)
48	57	OKEECHOBEE	(2,173)	18.60%	176	(1,234)
49	58	ORANGE	(39,508)	12.42%	1,622	(25,411)
50	59	OSCEOLA	(17,195)	15.30%	1,087	(7,606)
51	60	PALM BEACH	(19,769)	4.71%	928	(14,541)
52	61	PASCO	(4,770)	2.80%	17	(3,390)
53	62	PINELLAS	(12,308)	4.42%	623	(9,763)
54	63	POLK	(29,588)	14.89%	2,409	(16,860)
55	64	PUTNAM	(1,754)	5.92%	67	(1,054)
56	67	SANTA ROSA	(176)	0.32%	1	(138)
57	68	SARASOTA	(6,044)	3.70%	255	(3,994)
58	69	SEMINOLE	(12,323)	10.35%	595	(9,328)
59	65	ST JOHNS	(5,087)	6.95%	259	(4,053)
60	66	ST LUCIE	(6,384)	6.43%	281	(4,406)
61	70	SUMTER	(2,362)	4.99%	127	(1,982)
62	71	SUWANNEE	(494)	4.01%	2	(327)
63	72	TAYLOR	(74)	0.84%	0	(40)
64	73	UNION, FL	(90)	4.45%	0	(77)
65	74	VOLUSIA	(13,318)	7.72%	595	(9,316)
66	75	WAKULLA	(54)	0.58%	0	(43)
67	76	WALTON	(43)	0.10%	0	(15)
68	77	WASHINGTON	(19)	0.26%	0	(11)
69	99	County Unknown				
70		Statewide	(477,498)	7.93%	28,301	(316,948)

	A	B	N	O	P
1			Total Excluded Claims	Uninhabital Homestead Parcels / Claims per county	Uninhabital Homestead Parcels / Total Homestead Parcels
2	11	ALACHUA	(3,903)	0.22%	0.02%
3	12	BAKER	(507)	0.22%	0.02%
4	13	BAY	(167)	0.18%	0.00%
5	14	BRADFORD	(744)	2.96%	0.41%
6	15	BREVARD	(37,009)	2.70%	0.67%
7	16	BROWARD	(66,712)	2.79%	0.49%
8	17	CALHOUN	(22)	0.21%	0.00%
9	18	CHARLOTTE	(6,599)	2.38%	0.31%
10	19	CITRUS	(2,325)	0.21%	0.01%
11	20	CLAY	(8,400)	2.79%	0.48%
12	21	COLLIER	(55,585)	4.94%	3.35%
13	22	COLUMBIA	(920)	0.23%	0.02%
14	24	DESOTO	(1,817)	2.53%	0.90%
15	25	DIXIE	(204)	0.17%	0.01%
16	26	DUVAL	(32,868)	2.54%	0.45%
17	27	ESCAMBIA	(214)	0.20%	0.00%
18	28	FLAGLER	(5,588)	2.61%	0.50%
19	29	FRANKLIN	(41)	0.11%	0.00%
20	30	GADSDEN	(172)	0.20%	0.00%
21	31	GILCHRIST	(178)	0.21%	0.01%
22	32	GLADES	(997)	4.53%	2.28%
23	33	GULF	(17)	0.13%	0.00%
24	34	HAMILTON	(258)	0.19%	0.02%
25	35	HARDEE	(1,695)	2.56%	1.21%
26	36	HENDRY	(3,218)	5.10%	2.79%
27	37	HERNANDO	(2,648)	0.21%	0.01%
28	38	HIGHLANDS	(14,975)	4.87%	3.28%
29	39	HILLSBOROUGH	(18,208)	0.22%	0.02%
30	40	HOLMES	(18)	0.20%	0.00%
31	41	INDIAN RIVER	(4,957)	2.54%	0.32%
32	42	JACKSON	(111)	0.19%	0.00%
33	43	JEFFERSON	(122)	0.20%	0.01%
34	44	LAFAYETTE	(97)	0.20%	0.02%
35	45	LAKE	(21,067)	2.67%	0.70%
36	46	LEE	(59,099)	4.80%	1.80%
37	47	LEON	(1,068)	0.21%	0.00%
38	48	LEVY	(535)	0.20%	0.01%
39	49	LIBERTY	(11)	0.19%	0.00%
40	50	MADISON	(213)	0.19%	0.01%
41	51	MANATEE	(7,595)	2.56%	0.24%
42	52	MARION	(8,807)	2.60%	0.26%
43	53	MARTIN	(3,218)	2.80%	0.21%
44	23	MIAMI-DADE	(105,565)	2.72%	0.72%
45	54	MONROE	(25,112)	12.51%	22.35%
46	55	NASSAU	(3,532)	2.61%	0.44%
47	56	OKALOOSA	(208)	0.19%	0.00%
48	57	OKEECHOBEE	(3,407)	4.92%	2.32%
49	58	ORANGE	(64,919)	2.44%	0.74%
50	59	OSCEOLA	(24,800)	4.20%	1.91%
51	60	PALM BEACH	(34,310)	2.63%	0.28%
52	61	PASCO	(8,160)	0.21%	0.01%
53	62	PINELLAS	(22,071)	2.75%	0.27%
54	63	POLK	(46,448)	4.93%	1.86%
55	64	PUTNAM	(2,808)	2.34%	0.35%
56	67	SANTA ROSA	(313)	0.22%	0.00%
57	68	SARASOTA	(10,038)	2.48%	0.22%
58	69	SEMINOLE	(21,652)	2.68%	0.62%
59	65	ST JOHNS	(9,140)	2.75%	0.42%
60	66	ST LUCIE	(10,791)	2.54%	0.39%
61	70	SUMTER	(4,344)	2.83%	0.30%
62	71	SUWANNEE	(821)	0.20%	0.02%
63	72	TAYLOR	(114)	0.18%	0.00%
64	73	UNION, FL	(167)	0.23%	0.02%
65	74	VOLUSIA	(22,634)	2.56%	0.46%
66	75	WAKULLA	(97)	0.22%	0.00%
67	76	WALTON	(58)	0.13%	0.00%
68	77	WASHINGTON	(30)	0.19%	0.00%
69	99	County Unknown			
70		Statewide	(794,446)	3.41%	0.65%

Disaster Abatement: Bracket Groups

	A	B	C	D	E	F	G
1	Per Capita Groups						
2		Groups	4	3	2	1	
3		UNHAB %	44.6%	12.5%	6.0%	0.5%	
4							
5	11	ALACHUA				0.5%	0.5%
6	12	BAKER				0.5%	0.5%
7	13	BAY				0.5%	0.5%
8	14	BRADFORD			6.0%		6.0%
9	15	BREVARD			6.0%		6.0%
10	16	BROWARD			6.0%		6.0%
11	17	CALHOUN				0.5%	0.5%
12	18	CHARLOTTE			6.0%		6.0%
13	19	CITRUS				0.5%	0.5%
14	20	CLAY			6.0%		6.0%
15	21	COLLIER		12.5%			12.5%
16	22	COLUMBIA				0.5%	0.5%
17	23	MIAMI-DAD			6.0%		6.0%
18	24	DESOTO			6.0%		6.0%
19	25	DIXIE				0.5%	0.5%
20	26	DUVAL			6.0%		6.0%
21	27	ESCAMBIA				0.5%	0.5%
22	28	FLAGLER			6.0%		6.0%
23	29	FRANKLIN				0.5%	0.5%
24	30	GADSDEN				0.5%	0.5%
25	31	GILCHRIST				0.5%	0.5%
26	32	GLADES		12.5%			12.5%
27	33	GULF				0.5%	0.5%
28	34	HAMILTON				0.5%	0.5%
29	35	HARDEE			6.0%		6.0%
30	36	HENDRY		12.5%			12.5%
31	37	HERNANDO				0.5%	0.5%
32	38	HIGHLANDS		12.5%			12.5%
33	39	HILLSBORO				0.5%	0.5%
34	40	HOLMES				0.5%	0.5%
35	41	INDIAN RIVE			6.0%		6.0%
36	42	JACKSON				0.5%	0.5%
37	43	JEFFERSON				0.5%	0.5%
38	44	LAFAYETTE				0.5%	0.5%
39	45	LAKE			6.0%		6.0%
40	46	LEE		12.5%			12.5%
41	47	LEON				0.5%	0.5%
42	48	LEVY				0.5%	0.5%
43	49	LIBERTY				0.5%	0.5%
44	50	MADISON				0.5%	0.5%
45	51	MANATEE			6.0%		6.0%
46	52	MARION			6.0%		6.0%
47	53	MARTIN			6.0%		6.0%
48	54	MONROE	44.6%				44.6%
49	55	NASSAU			6.0%		6.0%
50	56	OKALOOSA				0.5%	0.5%
51	57	OKEECHOBEE		12.5%			12.5%
52	58	ORANGE			6.0%		6.0%
53	59	OSCEOLA		12.5%			12.5%
54	60	PALM BEACH			6.0%		6.0%
55	61	PASCO				0.5%	0.5%
56	62	PINELLAS			6.0%		6.0%
57	63	POLK		12.5%			12.5%
58	64	PUTNAM			6.0%		6.0%
59	65	ST. JOHNS			6.0%		6.0%
60	66	ST. LUCIE			6.0%		6.0%
61	67	SANTA ROSA				0.5%	0.5%
62	68	SARASOTA			6.0%		6.0%
63	69	SEMINOLE			6.0%		6.0%
64	70	SUMTER			6.0%		6.0%
65	71	SUWANNEE				0.5%	0.5%
66	72	TAYLOR				0.5%	0.5%
67	73	UNION				0.5%	0.5%
68	74	VOLUSIA			6.0%		6.0%
69	75	WAKULLA				0.5%	0.5%
70	76	WALTON				0.5%	0.5%
71	77	WASHINGTON				0.5%	0.5%
72	Persons in Each Group:		1	8	26	32	6700.0%

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



Disaster Abatement: Detail by County

	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