Tax: Ad Valorem

Issue: Extend Portability Period - REVISED

Bill Number(s): HJR501/SJR452

X 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** 

	H	ligh	Mic	ddle	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:

	Scho	ool	Non-S	chool	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)	

Tax: Ad Valorem

Issue: Extend Portability Period - REVISED

Bill Number(s): HJR501/SJR452

	G	GR	Tr	ust	Local	Other	To	tal
	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/(**)

Tax: Ad Valorem

Issue: Extend Portability Period (Implementing Bill) - REVISED

Bill Number(s): HB503/SB454

X 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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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 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.

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** 

	Н	igh	Mic	ddle	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:

	Scho	ool	Non-S	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)	

Tax: Ad Valorem

Issue: Extend Portability Period (Implementing Bill) - REVISED

Bill Number(s): HB503/SB454

	G	GR	Tr	ust	Local	/Other	To	tal
	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/(**)

	А		В		С	D		Е	F		G
1	Revised Impact Summa	ary									
2											
3	School Impact										
4			H	ligh		Mic	lbb	le	Lo	w	
5	Year		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	Non-School Impact										
13			H	ligh		Mic	lbb	le	Lo	w	
14	Year		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	Total Impact										
22			H	ligh		Mic	lbb	le	Lo	w	
23	Year		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)

Revised

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$\vdash$	Α .	В	C	D	E	F		G	Н	I	J
	Revise	d Impact Esti	mate Calculation	าร							
2											
3	Calculate t	he projected differe	itial transfer amount duri								
4			Compa	rison between First-	and Second-Year of E	ligibility				Third Year Pr	ojection
	Year of	First Year Differenti	als First Year Counts	Second Year	Second Year Counts Percent Change in Percent Cha		Percent Change in	Discount Factor	Third Year	Third Year	
5	Sale			Differentials		Different		Parcels	Used	Differentials	Counts
6	2012	\$ 435,554,3		\$ 89,205,864	2,480		-80%	-83%	-85%	\$ 13,380,880	372
7	2013	\$ 795,144,3		\$ 140,863,499	5,645		-82%	-83%	-85%	\$ 21,129,525	847
8	2014	\$ 1,585,234,9		\$ 301,399,651	8,881		-81%	-82%	-85%	\$ 45,209,948	1,332
9	2015	\$ 2,512,605,9	00 61,318	\$ 403,234,119	9,739		-84%	-84%	-85%	\$ 60,485,118	1,461
10											
11	Calculate t	he percent of the cr	ation year's transferred a	mount that is the th							
		Third Y	ear Projection			d Third Year Dif					
12			<u>,                                      </u>		of Am	ount Transferred		tion Year			
13	Year of Sale	Third Year Different	als Third Year Counts		Creation Year	Transferred am Creation Y	•	Percent			
14	2012	\$ 13,380,8	372		2012	\$ 524,7	760,197	2.55%			
15	2013	\$ 21,129,5	25 847		2013	\$ 936,0	007,863	2.26%			
16	2014	\$ 45,209,9	1,332		2014	\$ 1,886,6	634,570	2.40%			
17	2015	\$ 60,485,1	1,461		2015	\$ 2,915,8	340,019	2.07%			
18											
19	Convert the	e values from roll ye	ar to creation year and ap	ply the high, middle	, and low percentage	es to calculate ta					
20							TV In	npact on Individual Roll	S		
21		Convert Roll Year to	Creation Year				2.55%	2.31%	2.07%		
	Year	Transferred Amou	nt Differential by		Roll Year	High		Middle	Low		
22	rear	by Roll Year	Creation Year*		Impact	_					
23	2015		\$ 2,920,465,151		2018	, , ,	469,049)	. , , ,	. , , ,		
24	2016	\$ 2,853,838,5			2019		502,008)				
25	2017	\$ 3,298,016,1			2020		955,349)				
26	2018	\$ 3,927,000,0			2021		209,349)				
27	2019	\$ 4,403,000,0			2022	\$ (118,6	695,467)	\$ (107,627,504)	\$ (96,559,541)		
28	2020	\$ 4,648,000,0									
29	2021	\$ 4,694,000,0		1 1 16 :		6.1 " '	<u> </u>	(2.1			
30	* Differenti	ai by Creation Year h	as 85% of the next roll's p	ort value (1st year of	eligibility) and 15% c	t tne roll value a	πer that	(2nd year of eligibility)			
31	Ctl. tl. ·		-f+ 2010 II-+								
	Stack the t	axable value impact	of post-2019 rolls to acco	unt for the continui			adiusts -	l by change "ata"			
33		Differential Cla		Dell Vee	Stacked IV In	ipact (prior year	aujusted	by change rate)			
34		Differential Chang Rate		Roll Year Impact	High	Middle	·	Low			
35		0.00	6	2018	\$ (74,469,049)	' '	525,054)	\$ (60,581,060)			
36				2019	\$ (86,502,008)		435,979)	\$ (70,369,951)			
37				2020	\$ (188,457,357)		884,327)	\$ (153,311,297)			
38				2021	\$ (301,666,706)		537,276)				
39				2022	\$ (420,362,172)	\$ (381,3	164,780)	\$ (341,967,387)			

	А	В	С	D		E		F		G	Н	I	J
1	Revise	d Impact Estima	ate Calculation	ıs									
40													
41	Use the 20	16 statewide effective n	nillage rates to calculat	e the impact on ad v	alore	m levies.							
42							9	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							No	n-School Tax Impact					
52		2016 Statewide Non-School Millage		Fiscal Year Impact		High		Middle		Low			
53		10.8240		2018-19	\$	(806,053)	Ś	(730,891)	Ś	(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)			

Гах: А	d Valorem
ssue:	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

**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

**Tax**: Ad Valorem **Issue**: Hurricane Relief

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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** 

	Hi	igh	Mic	ddle	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.

	Scho	ool	Non-S	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

	Α	В	С	D	E	F
1	Summary S	Statistics for Monro	e & Statewide			
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						
	County		Total Excluded	Uninhabital Homestead Parcels /	Uninhabital Homestead Parcels / Totol Homestead	Uninhabital Homestead Parcels / Total insurable
	Number	County	Claims	Claims per county	Parcels	Parcels
15	54		(25,112)	12.51%	22.35%	7.51%
16		Statewide	(794,446)	3.41%	0.65%	0.35%
17						
18						

	Α	В	С	D		E		F
19								
_	Example W	/alkthrough (From	'By County Detail	<b>')</b>				
21 22		Monroe County	Total OIR Claims					28,704
23			Total Oik Claims					26,704
24		Claims by Property	⊥ ⁄ % (From OIR Clai	m Data HOUZZ Data)				
25		Ciamio ay i reperc	Dwellings			9.30%		2,670
26			Homeowners			56.40%		16,190
27			Mobile Home			2.32%		665
28								
29		Homesteads by Pr	operty Type					
30			Dwellings			17.0%		453
31			Homeowners			45.7%		7,404
32			Mobile Home			29.5%		196
33								
34		Uninhabitability %	1	Bracket)		44.60%		
35			Dwellings					202
36			Homeowners					3,302
37			Mobile Home					88
38								
39		Tax Rolls Data				Mean Tax	kable	e Value
				% Change in Value				
40				(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			Widome Home	22.0770	Υ	73,017.20	7	10 1,230.01
45						Non-School		School
46		2016 County Milla	ge Rates: (Monro	e)		5.939		3.484
47								
48								
49		Taxes Paid Eligible	for Abatement		Nor	n-School	Sch	ool
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				Total	\$	3,366,570.08	\$	2,121,819.54
54								
55			Impact by Days l					
56				Number of Days		n-School	Sch	
57			Low		\$	276,704.39	\$	174,396.13
58			Middle		_	553,408.78	\$	348,792.25
59			High	118	\$	1,088,370.60	\$	685,958.10
60								
61			Abatement as a	% of taxes paid			c :	
62					Nor	n-School	Sch	
63			Low			8.2%		8.2%
64			Middle			16.4%		16.4%
65			High			32.3%		32.3%

	А		В		С		D	Е	F	G
1	From 'By County Detail' BE76 th	roug	h BE78							
2										
3	Taxes On Homesteads			No	n-School	School				
4	All Properties*			\$	25,969,984	\$	20,031,275			
5	* Dwellings, Homeowners, and N	Mobi	le Homes							
6										
7	Range Matrix									
8	Number of Days		113		90		30			
9			Lengt	th c	f Time Uninhab	itabl	е			
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	Final Totals									
						Lov	w (30 Days & All			
		Hig	gh (113 Days &				Single Family			
15		Α	ll Properties)		90 days		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										
	Impact Table: Current Spreadsh	eet S	pecification							
23			Hig	h			Middle		Low	
24			Cash		Recurring		Cash	Recurring	Cash	Recurring
	2018-19									
26	2019-20	\$	(14. 2 M)			\$	(12. 2 M)		\$ (3.8 M)	
27	2020-21									
28	2021-22									
29	2022-23									

	А	В	С
1			
2			
3	FEMA		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	Florida	ements	
12		Used	Allocated
13	Property Tax	\$ 9,500,000	\$ 20,000,000
14	Sales Tax		\$ 15,000,000
15	Property Tax Per Distributions	\$ 12,359,408	
16			
17		Reimbursements	
18	Florida Percent of FEMA Totals	Used	Allocated
19	Property Tax	1.69%	3.56%
20	Sales Tax	0.68%	2.67%
21			
22			
			Estimated Housing
23	FEMA		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 Assistar	32,551,145	
30			
31	Apply 2004 Percentages To 2017 Declared State of	Emergency + Sinkholes	32,615,672

				I		
	Α	В	С	D	E	F
						Adjusted % of
1	Lines of Business	Number of Claims	% of Total Claims	Adjusted by Claims Detail	MH Adjustment	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%		19,258	2.32%
6	Commercial Residential	9,523	1.15%	0		0.00%
7	Commercial Property	51,396	6.19%			0.00%
8	Private Flood	1,598	0.19%	0		0.00%
9		1,598	0.19%			0.00%
	Business Interruption	84,013	10.11%	0		
	Other Lines of Business					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	ĺ	
21	Total MH Tags (FLHSMV)			1,112,805		
22	,			, , ,		
23	FLHSMV MH Tags per unit breakdown					
24	TENSIVIV IVIII TUGS PET UIIIC DICURGOWII	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	Пре	100%	1,112,805	871,697		
29	***************************************		1,112,605	871,097		
30	*Assumed breakdown of tags (unable to find	uirect data)				
	T I A 411 (T D !)			4 202 755		
31	Total MH (Tags + Real)			1,303,755		
32						
33	Real property MH Parcels as a % of Total MH	ı		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 Iinformation					
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	<u> </u>				
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	\$10,001 - \$30,000	10.5%				
50	\$30,001 - \$50,000	6.5%				
51	\$50,001-\$100,000	4.0%				
52	\$100,001-\$200,000	2.0%				
53	>\$200,000	0.0%				
54	Total	89.0%				
55						
56	West Coast Unihabitability %					
57	% >\$50,000	6.0%				
٠,		0.070		I	1	l

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	А	В	С	D	Е	F	G	Н
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	https://www.bebr.ufl.edu/sites/defaul	t/files/SDA%202006%20	(FL%20Hurr)_0.pd	f				
8	Table 11. Status of Repairs to Housing (	Jnit, May 2005 (Percent	Distribution)					
				1-3	3-6	>6	Total >30	Grand
9	Place	<2 weeks	2-4weeks	months**	months	months	Days	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 v	alues that add up to les	s than 100% statew	vide				
28	**1 - 3 month period is divided by 3 to	approximate separate r	nonths of repairs					

	А	В	С	D	Е	F	G	Н
				High Impact				
29			Statewide	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 group	ing						
34								
35	Claims and Reimbursment Based Anal	ysis						
36	Tota OIR claims	2004	2017					
37		1,651,709	830,788					
38								
39	Respective Criterias Applied							
40	Claims with Values	2004	2017					
	30 Day Criteria	181,688	91,387					
42	60 Day Criteria	151,407	76,156					
43								
44	2004 Claims Values	\$ 9,322,269						
	Real Property JV 2004	\$ 1,452,501,131,102						
	Real Property JV 2017	\$ 2,430,875,429,357						
	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								
	Estimated Reimbursements (2017 Dol							
53		2004	2017					
	30 Day	\$ 18,721,865.32	\$ 9,416,853.12					
55	60 Day	\$ 15,601,554.43	\$ 7,847,377.60					

	Α	В	С	D	E
				Total Homestead	
			OIR Claims	Parcel Count (5	Total Insurable Non-
1			per County	Categories)	Vacant Parcels
2	11	ALACHUA	3,912	47,191	88,980
3		BAKER	508	4,859	9,593
4		BAY	167	39,350	92,426
5 6		BRADFORD BREVARD	767 38,036	5,537	11,465
7		BROWARD	68,624	152,982 387,593	255,816 710,301
8	17		22	2,560	7,674
9	18	CHARLOTTE	6,760	52,228	101,005
10		CITRUS	2,330	45,220	76,835
11		CLAY	8,641	50,451	77,248
12		COLLIER COLUMBIA	58,474 922	86,205 13,654	200,151 27,821
14		DESOTO	1,864	5,235	15,245
15	25		204	3,826	9,737
16	26	DUVAL	33,726	190,526	328,136
17		ESCAMBIA	214	68,568	127,203
18		FLAGLER	5,738	30,213	51,936
19 20		FRANKLIN GADSDEN	41 172	3,079 9,525	9,257 19,619
21		GILCHRIST	172	3,573	9,561
22		GLADES	1,044	2,074	6,580
23	33	GULF	17	3,627	10,296
24		HAMILTON	258	2,280	7,331
25		HARDEE	1,740	3,677	11,542
26 27		HENDRY HERNANDO	3,391	6,199	14,927
28		HIGHLANDS	2,654 15,741	48,802 23,329	80,882 50,074
29		HILLSBOROUGH	18,249	261,030	436,162
30	40	HOLMES	18	3,089	10,765
31			5,086	40,278	73,798
32		JACKSON	111	8,915	23,972
33 34		JEFFERSON LAFAYETTE	122 97	2,605 1,125	8,946 4,959
35		LAKE	21,646	82,341	141,032
36		LEE	62,078	165,676	350,304
37	47	LEON	1,070	53,851	93,086
38		LEVY	536	10,433	24,627
39 40		LIBERTY MADISON	11 213	1,274	3,793
41	51		7,794	3,132 83,382	12,018 164,398
42		MARION	9,042	90,019	156,462
43	53	MARTIN	3,311	43,653	74,235
44		MIAMI-DADE	108,513	411,803	833,298
45		MONROE	28,704	16,072	47,825
46 47		nassau Okaloosa	3,627 208	21,295 43,654	38,800
47	56		3,583	7,583	90,897 17,893
49		ORANGE	66,541	217,719	406,264
50		OSCEOLA	25,887	56,804	128,569
51		PALM BEACH	35,238	328,126	603,079
52			8,177	121,564	214,806
53 54		PINELLAS POLK	22,694 48,857	234,901	410,271
55		PUTNAM	48,857 2,875	129,365 18,954	249,195 41,525
56		SANTA ROSA	314	42,734	70,415
57		SARASOTA	10,293	114,804	220,030
58		SEMINOLE	22,247	95,857	157,493
59		ST JOHNS	9,399	62,000	104,474
60 61		ST LUCIE SUMTER	11,072	72,917	126,213
62		SUWANNEE	4,471 823	42,227 8,194	68,008 19,506
63		TAYLOR	114	4,782	11,781
64	73		167	1,738	5,563
65	74		23,229	128,357	228,571
66	75		97	7,462	14,765
67		WASHINGTON	58	14,972	51,711
68 69	77	WASHINGTON County Unknown	30 8,041	4,430	12,795
70		Statewide	830,788	4,351,480	8,163,945
ــــــــــــــــــــــــــــــــــــــ			230,700	.,552,100	5,200,010

	А	В	F	G	Н	I
			Claims / Total	Total Homestead		Estimated Total
			Homestead	Count / Total parcel	OIR Claims/Non-	Homestead
1			Count	count (5 categories)	Vacant Parcels	Claims
2		ALACHUA	8.29%	53.04%	4.40%	1,719
3		BAKER BAY	10.45% 0.42%	50.65%	5.30%	228
5		BRADFORD	13.85%	42.57% 48.29%	0.18% 6.69%	60 378
6		BREVARD	24.86%	59.80%	14.87%	17,118
7		BROWARD	17.71%	54.57%	9.66%	31,861
8		CALHOUN	0.86%	33.36%	0.29%	9
9		CHARLOTTE CITRUS	12.94% 5.15%	51.71% 58.85%	6.69% 3.03%	2,679 999
11		CLAY	17.13%	65.31%	11.19%	4,020
12	21	COLLIER	67.83%	43.07%	29.21%	23,112
13		COLUMBIA	6.75%	49.08%	3.31%	422
14 15		DESOTO DIXIE	35.61% 5.33%	34.34% 39.29%	12.23% 2.10%	784 70
16		DUVAL	17.70%	58.06%	10.28%	14,304
17			0.31%	53.90%	0.17%	85
18	_	FLAGLER	18.99%	58.17%	11.05%	2,493
19			1.33%	33.26%	0.44%	9
20	30 31	GADSDEN GILCHRIST	1.81% 4.98%	48.55% 37.37%	0.88% 1.86%	68 75
22	32	GLADES	50.34%	31.52%	15.87%	378
23	33	GULF	0.47%	35.23%	0.17%	4
24		_	11.32%	31.10%	3.52%	98
25			47.32%	31.86%	15.08%	743
26 27		HENDRY HERNANDO	54.70% 5.44%	41.53% 60.34%	22.72% 3.28%	1,384 1,140
28		HIGHLANDS	67.47%	46.59%	31.44%	6,131
29	39	HILLSBOROUGH	6.99%	59.85%	4.18%	8,101
30		HOLMES	0.58%	28.69%	0.17%	7
31		INDIAN RIVER JACKSON	12.63% 1.25%	54.58% 37.19%	6.89% 0.46%	2,155 43
33		JEFFERSON	4.68%	29.12%	1.36%	49
34		LAFAYETTE	8.62%	22.69%	1.96%	38
35		LAKE	26.29%	58.38%	15.35%	9,646
36 37		LEE	37.47%	47.29%	17.72%	23,830 446
38		LEON LEVY	1.99% 5.14%	57.85% 42.36%	1.15% 2.18%	215
39		LIBERTY	0.86%	33.59%	0.29%	4
40	50	MADISON	6.80%	26.06%	1.77%	81
41		MANATEE	9.35%	50.72%	4.74%	3,324
42		MARION MARTIN	10.04% 7.58%	57.53% 58.80%	5.78% 4.46%	3,923 1,548
44		MIAMI-DADE	26.35%	49.42%	13.02%	49,125
45	54	MONROE	178.60%	33.61%	60.02%	8,053
46		NASSAU	17.03%	54.88%	9.35%	1,579
47 48		OKALOOSA OKEECHOBEE	0.48% 47.25%	48.03% 42.38%	0.23% 20.02%	78 1,410
48		ORANGE	47.25% 30.56%	42.38% 53.59%	16.38%	27,033
50		OSCEOLA	45.57%	44.18%	20.13%	8,692
51		PALM BEACH	10.74%	54.41%	5.84%	15,469
52			6.73%	56.59%	3.81%	3,407
53 54		PINELLAS POLK	9.66% 37.77%	57.26% 51.91%	5.53% 19.61%	10,386 19,269
55		PUTNAM	15.17%	45.64%	6.92%	1,121
56	67	SANTA ROSA	0.73%	60.69%	0.45%	138
57		SARASOTA	8.97%	52.18%	4.68%	4,249
58 59		SEMINOLE ST JOHNS	23.21% 15.16%	60.86% 50.34%	14.13%	9,924
60		ST JOHNS ST LUCIE	15.16% 15.18%	59.34% 57.77%	9.00% 8.77%	4,312 4,688
61		SUMTER	10.59%	62.09%	6.57%	2,109
62	71	SUWANNEE	10.04%	42.01%	4.22%	329
63		TAYLOR	2.38%	40.59%	0.97%	40
64		UNION, FL VOLUSIA	9.61%	31.24% 56.16%	3.00%	77 0.011
65 66		WAKULLA	18.10% 1.30%	50.54%	10.16% 0.66%	9,911
67		WALTON	0.39%	28.95%	0.11%	15
68	77	WASHINGTON	0.68%	34.62%	0.23%	11
69		County Unknown				
70		Statewide	19.09%	53.30%	10.18%	345,249

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

	Α	В	N	0	Р
					Hatabab Mal
				Uninhabital	Uninhabital
			Total Excluded	Homestead Parcels /	Homestead Parcels / Totol Homestead
1			Claims	Claims per county	Parcels
2	11	ALACHUA		•	
3		BAKER	(3,903)	0.22% 0.22%	0.02%
4		BAY	(167)	0.18%	0.02%
5		BRADFORD	(744)	2.96%	0.41%
6		BREVARD	(37,009)	2.70%	0.67%
7		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		(55,585)	4.94%	3.35%
13		COLUMBIA	(920)	0.23%	0.02%
14		DESOTO	(1,817)	2.53%	0.90%
15		DIXIE	(204)	0.17%	0.01%
16		DUVAL	(32,868)	2.54%	0.45%
17 18		ESCAMBIA FLAGLER	(214)	0.20%	0.00%
19		FLAGLER FRANKLIN	(5,588) (41)	2.61% 0.11%	0.50% 0.00%
20		GADSDEN	(41)	0.11%	0.00%
21	30		(172)	0.20%	0.00%
22		GLADES	(997)	4.53%	2.28%
23		GULF	(17)	0.13%	0.00%
24		HAMILTON	(258)	0.19%	0.02%
25		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		INDIAN RIVER	(4,957)	2.54%	0.32%
32		JACKSON	(111)	0.19%	0.00%
33		JEFFERSON	(122)	0.20%	0.01%
34		LAFAYETTE	(97)	0.20%	0.02%
35		LAKE LEE	(21,067)	2.67%	0.70%
36 37		LEON	(59,099) (1,068)	4.80% 0.21%	1.80% 0.00%
38		LEVY	(535)	0.21%	0.01%
39		LIBERTY	(11)	0.19%	0.00%
40		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		MONROE	(25,112)	12.51%	22.35%
46		NASSAU	(3,532)	2.61%	0.44%
47		OKALOOSA	(208)	0.19%	0.00%
48		OKEECHOBEE	(3,407)	4.92%	2.32%
49		ORANGE	(64,919)	2.44%	0.74%
50		OSCEOLA DALMA DE A CIL	(24,800)	4.20%	1.91%
51		PALM BEACH	(34,310)	2.63%	0.28%
52 53		PASCO PINELLAS	(8,160) (22,071)	0.21% 2.75%	0.01% 0.27%
54		POLK	(46,448)	4.93%	1.86%
55		PUTNAM	(2,808)	2.34%	0.35%
56		SANTA ROSA	(313)	0.22%	0.00%
57		SARASOTA	(10,038)	2.48%	0.22%
58		SEMINOLE	(21,652)	2.68%	0.62%
59		ST JOHNS	(9,140)	2.75%	0.42%
60		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		UNION, FL	(167)	0.23%	0.02%
65		VOLUSIA	(22,634)	2.56%	0.46%
66		WAKULLA	(97)	0.22%	0.00%
67		WALTON	(58)	0.13%	0.00%
68	77		(30)	0.19%	0.00%
69 70	99	County Unknown	/=0		· ·
70		Statewide	(794,446)	3.41%	0.65%

1			· · · · · · · · · · · · · · · · · · ·	D	E	F	G
			P	er Capita (	Groups		
2		Groups	4	3	2	1	
3		UNHAB %	44.6%	12.5%	6.0%	0.5%	
4							
5		ALACHUA				0.5%	0.5%
6		BAKER				0.5%	0.5%
7		BAY			6.004	0.5%	0.5%
8 9	_	BRADFORD			6.0%		6.0%
10		BREVARD BROWARD			6.0% 6.0%		6.0% 6.0%
11		CALHOUN			0.070	0.5%	0.5%
12		CHARLOTTE			6.0%	0.570	6.0%
13		CITRUS			0.070	0.5%	0.5%
14		CLAY			6.0%		6.0%
15		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		ESCAMBIA				0.5%	0.5%
22		FLAGLER			6.0%		6.0%
23		FRANKLIN				0.5%	0.5%
24		GADSDEN				0.5%	0.5%
25		GILCHRIST				0.5%	0.5%
26		GLADES		12.5%		2	12.5%
27		GULF				0.5%	0.5%
28		HAMILTON			C 00/	0.5%	0.5%
29 30		HARDEE HENDRY		12.5%	6.0%		6.0% 12.5%
31		HERNANDO		12.3/0		0.5%	0.5%
32		HIGHLANDS		12.5%		0.570	12.5%
33		HILLSBOROL		12.570		0.5%	0.5%
34		HOLMES				0.5%	
35		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		LEVY				0.5%	0.5%
43		LIBERTY				0.5%	0.5%
44		MADISON			C 00/	0.5%	0.5%
45		MANATEE			6.0%		6.0%
46		MARION			6.0%		6.0%
47 48		MARTIN MONROE	44.6%		6.0%		6.0% 44.6%
48		NASSAU	44.0%		6.0%		6.0%
50		OKALOOSA			0.070	0.5%	0.5%
51		OKALOOSA		12.5%		0.570	12.5%
52		ORANGE		12.570	6.0%		6.0%
53		OSCEOLA		12.5%			12.5%
54		PALM BEACI			6.0%		6.0%
55		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		ST. JOHNS			6.0%		6.0%
60		ST. LUCIE			6.0%		6.0%
61		SANTA ROSA				0.5%	0.5%
62		SARASOTA			6.0%		6.0%
63		SEMINOLE			6.0%		6.0%
64		SUMTER			6.0%	0.50	6.0%
65 66		SUWANNEE				0.5%	0.5%
67		TAYLOR				0.5%	0.5%
68		UNION VOLUSIA			6.0%	0.5%	0.5% 6.0%
69		WAKULLA			0.0%	0.5%	0.5%
70		WALTON				0.5%	
-	_	WASHINGTO				0.5%	0.5%
71						0.570	0.570

Disas	A	Abatement: Detail by B	County	D	E	F	G	Н	ī
2		D			aims by Property T		3	4	5
3				9.30%	56.40%	2.32%	=	Property Type whic Homestead	h are
			Claims per	Assumed	Assumed	Assumed MOBILE	DWELLING	HOMEOWNERS	MOBILE
5	11	ALACHUA	County 3,912	DWELLING 364	HOMEOWNERS 2,207	HOMES 91	DWELLING 21.8%	HOMEOWNERS 71.6%	HOMES 65.1%
6		BAKER	508	47	2,207	12	0.0%	71.8%	
7		BAY	167	16	94	4	7.2%	60.4%	47.6%
8		BRADFORD	767	71	433	18	95.2%	69.1%	62.5%
9		BREVARD	38,036	3,537	21,454	882	33.1%	72.1%	53.1%
10		BROWARD CALHOUN	68,624 22	6,382	38,707 12	1,591 1	38.0% 0.0%	74.2% 70.0%	44.5% 66.5%
12		CHARLOTTE	6,760	629	3,813	157	31.6%	63.4%	40.9%
13		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		COLLIER	58,474	5,438	32,982	1,355	28.8%	63.8%	37.8%
16		COLUMBIA	922	86	520	21	55.6%	69.3%	65.3%
17 18		DESOTO DIXIE	1,864 204	173 19	1,051 115	43 5	40.8% 5.2%	65.9% 58.0%	47.9% 57.5%
19		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		FLAGLER	5,738	534	3,236	133	28.5%	69.9%	59.5%
22		FRANKLIN	41	4	23 97	1	6.1%	37.6%	53.4%
23 24		GADSDEN GILCHRIST	172 178	16 17	100	4	0.0% 0.0%	67.2% 72.4%	65.3% 67.5%
25		GLADES	1,044	97	589	24	26.4%	58.0%	44.6%
26		GULF	17	2	10	0	2.8%	44.7%	39.3%
27		HAMILTON	258	24	146	6	0.0%	64.4%	67.0%
28		HARDEE	1,740	162	981	40	37.1%	67.5%	50.0%
29		HENDRY HERNANDO	3,391	315 247	1,913	79 62	17.7%	67.3%	52.9% 53.1%
30		HIGHLANDS	2,654 15,741	1,464	1,497 8,879	365	36.9% <b>2</b> 9.3%	67.9% 62.5%	42.5%
32		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		INDIAN RIVER	5,086	473	2,869	118	34.5%	67.6%	43.8%
35		JACKSON	111	10	63	3	0.0%	65.6%	
36 37		JEFFERSON LAFAYETTE	122 97	11 9	69 55	3	0.0% 0.0%	68.9% 67.2%	
38		LAKE	21,646	2,013	12,209	502	43.7%	69.5%	
39	46	LEE	62,078	5,773	35,014	1,439	29.9%	61.6%	
40	47	LEON	1,070	100	604	25	13.6%	69.2%	
41			536	50	302	12	4.6%	68.0%	
42		LIBERTY MADISON	11 213	1 20	120	5	0.0% 0.0%	65.0% 64.4%	
44		MANATEE	7,794	725	4,396	181	35.7%	68.1%	
45	52	MARION	9,042	841	5,100	210	31.4%	69.6%	
46		MARTIN	3,311	308	1,868	77	39.1%	74.3%	
47		MIAMI-DADE	108,513	10,092	61,206	2,515	35.2%	73.7%	
48 49		MONROE NASSAU	28,704 3,627	2,670 337	16,190 2,046	665 84	17.0% 18.7%	45.7% 71.6%	
50		OKALOOSA	208	19	117	5	9.9%	62.9%	
51		OKEECHOBEE	3,583	333	2,021	83	14.9%	65.7%	
52		ORANGE	66,541	6,188	37,532	1,542	21.3%	66.5%	
53		OSCEOLA	25,887	2,408	14,601	600	10.4%	55.7%	
54 55		PALM BEACH PASCO	35,238 8,177	3,277 760	19,876 4,612	817 190	37.1% 36.2%	70.3% 66.0%	35.5% 46.4%
56		PINELLAS	22,694	2,111	12,800	526	40.9%	72.6%	45.0%
57		POLK	48,857	4,544	27,557	1,133	27.7%	63.2%	51.2%
58		PUTNAM	2,875	267	1,622	67	19.1%	63.8%	
59		SANTA ROSA	314	29	177	7	17.5%	73.1%	
60 61		SARASOTA SEMINOLE	10,293 22,247	957 2,069	5,806 12,548	239 516	36.2% 29.8%	65.5% 71.9%	41.2% 54.3%
62		ST JOHNS	9,399	874	5,301	218	28.3%	74.3%	57.3%
63		ST LUCIE	11,072	1,030	6,245	257	32.4%	67.7%	48.5%
64		SUMTER	4,471	416	2,522	104	58.4%	71.8%	52.6%
65		SUWANNEE	823	77	464	19	0.0%	68.1%	65.7%
66 67		TAYLOR UNION	114 167	11 16	64 94	3	4.4% 5.6%	59.7% 78.5%	53.8% 66.9%
68		VOLUSIA	23,229	2,160	13,102	538	26.3%	69.0%	55.9%
69		WAKULLA	97	9	55	2	34.6%	70.4%	
70		WALTON	58	5	33	1	5.2%	43.0%	45.4%
71		WASHINGTON	30	3	17	1	0.0%	64.8%	54.3%
72 73	99	County Unknown	8,041	748	4,535	186			
74		Statewide	830,788	77,265	468,598	19,258			
, ,		1-101011100	330,700	. , , 203	408,338	10,200			<u>l</u>

Disas	A A	batement: Detail by	County	K	L	М	N	0	Р
2		_						-	
3			Home	stead Claims (D4 x	J4)			Claims (uninhabit Days) (P4 x V4)	able 30+
						Uninhabitability %		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
4			DWELLING	HOMEOWNERS	MOBILE HOMES	per county (per Capita)	DWELLING	HOMEOWNERS	MOBILE HOMES
5	11	ALACHUA	79	1,580	59	0.5%	0	8	
6		BAKER	0	220	8	0.5%	0	1	
7		BAY BRADFORD	68	57 299	2 11	0.5% 6.0%	0 4	0 18	
9		BREVARD	1,172	15,478	468	6.0%	70	929	
10		BROWARD	2,425	28,729	707	6.0%	146	1,724	42
11 12	17	CALHOUN CHARLOTTE	0 198	9 2,416	0 64	0.5% 6.0%	0 12	0 145	0
13		CITRUS	70	902	27	0.5%	0	5	
14		CLAY	260	3,637	123	6.0%	16	218	7
15 16	21	COLLIER COLUMBIA	1,564 48	21,036 360	512 14	12.5% 0.5%	196 0	2,629	
17	_	DESOTO	71	693	21	6.0%	4	42	1
18		DIXIE	1	67	3	0.5%	0	0	
19 20		DUVAL ESCAMBIA	1,060	12,849 80	396 2	6.0% 0.5%	64	771 0	24
21		FLAGLER	152	2,262	79	6.0%	9	136	_
22	29	FRANKLIN	0	9	1	0.5%	0	0	
23		GADSDEN	0	65	3	0.5%	0	0	
24 25		GILCHRIST GLADES	0 26	73 342	3 11	0.5% 12.5%	3	43	0
26		GULF	0	4	0	0.5%	0	0	
27		HAMILTON	0	94	4	0.5%	0	0	_
28 29		HARDEE HENDRY	60 56	663 1,287	20 42	6.0% 12.5%	7	40 161	
30		HERNANDO	91	1,016	33	0.5%	0	5	
31		HIGHLANDS	429	5,546	155	12.5%	54	693	
32		HILLSBOROUGH HOLMES	571 0	7,294 7	236 0	0.5% 0.5%	3	36	
34		INDIAN RIVER	163	1,940	52	6.0%	10	116	
35		JACKSON	0	41	2	0.5%	0	0	_
36 37		JEFFERSON LAFAYETTE	0	47 37	2 1	0.5% 0.5%	0	0	
38		LAKE	879	8,484	283	6.0%	53	509	
39		LEE	1,729	21,554	546	12.5%	216	2,694	
40 41		LEON LEVY	14	418 206	14 7	0.5% 0.5%	0	2	
42		LIBERTY	0	4	0	0.5%	0	0	_
43		MADISON	0	77	3	0.5%	0	0	
44 45		MANATEE MARION	259 264	2,993 3,550	72 109	6.0% 6.0%	16 16	180 213	
46		MARTIN	120	1,388	39	6.0%	7	83	
47		MIAMI-DADE	3,555	45,087	483	6.0%	213	2,705	
48		MONROE	453	7,404	196	44.6%	202	3,302	
49 50		nassau Okaloosa	63	1,464 74	52 2	6.0% 0.5%	4 0	88	
51	57		50	1,327	33	12.5%	6	166	
52		ORANGE	1,319	24,968	746	6.0%	79	1,498	
53 54		OSCEOLA PALM BEACH	251 1,215	8,132 13,964	310 290	12.5% 6.0%	31 73	1,016 838	
55		PASCO	275	3,044	88	0.5%	1	15	
56		PINELLAS	862	9,287	237	6.0%	52	557	
57 58		POLK PUTNAM	1,260 51	17,429 1,035	580 36	12.5% 6.0%	158 3	2,179 62	
59		SANTA ROSA	5	1,033	4	0.5%	0	1	0
60		SARASOTA	347	3,804	98	6.0%	21	228	
61 62		SEMINOLE ST JOHNS	616 247	9,028 3,940	280 125	6.0% 6.0%	37 15	542 236	
63		ST LUCIE	333	4,230	125	6.0%	20	254	
64		SUMTER	243	1,811	54	6.0%	15	109	3
65 66		SUWANNEE TAYLOR	0	316 38	13	0.5% 0.5%	0	2	
67		UNION	0	74	3	0.5% 0.5%	0	0	
68		VOLUSIA	568	9,042	301	6.0%	34	543	
69		WAKULLA	3	38	1	0.5%	0	0	
70 71		WALTON WASHINGTON	0	14 11	0	0.5% 0.5%	0	0	
72		County Unknown		11	3	0.570			
73									
74		Statewide	23,557	313,500	8,192		1,873	25,748	680

Disas		batement: Detail by	· · · · · · · · · · · · · · · · · · ·			_				
	Α	В	Q	R	S		Т	U		V
2										
			Percent Change	e in Value (JV Impr	ovement/Just		Mean	Non-School Taxable	Valu	2
3				Value)			Mean	TVOIT SCHOOL TUXUSIC	vara	-
					MOBILE					
4			DWELLING	HOMEOWNERS	HOMES		DWELLING	HOMEOWNERS	МО	BILE 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		CHARLOTTE	95.3%	75.3%	63.5%		71,969	\$ 103,140	\$	21,914
13		CITRUS	99.3%	79.6%	59.3%		34,613	\$ 66,585	\$	13,223
14		CLAY	81.5%	74.8%	49.8%		33,647	\$ 96,418	\$	19,520
15		COLLIER	100.0%	48.2%	35.4%		276,743	\$ 369,426	\$	26,741
16			99.1%	79.7%	52.9%		22,369	\$ 63,260	\$	17,177
17		DESOTO	99.9%	77.9%	60.2%		27,295	\$ 51,006	\$	13,837
18		DIXIE	100.0%	61.3%	50.8%		57,965	\$ 26,968	\$	8,771
19 20	26	DUVAL ESCAMBIA	100.0% 99.9%	69.2% 74.2%	40.6% 57.3%		78,941	-	\$	18,026
							154,385			16,206
21		FLAGLER	97.2%	75.6%	65.7%		126,011	\$ 102,722	\$	16,236
22		FRANKLIN	94.5%	55.0%	46.3%		95,628	\$ 100,394	\$	9,000
23		GADSDEN		80.7%	58.6%		-	\$ 48,517	\$	11,356
24		GILCHRIST		71.8%	43.5%		-	\$ 58,542	\$	16,795
25		GLADES	55.0%	69.2%	58.8%		14,143	\$ 56,103	\$	16,918
26		GULF	90.2%	65.4%	48.7%		117,013	\$ 80,518	\$	14,354
27		HAMILTON		80.4%	61.0%		-	\$ 31,620	\$	10,390
28		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		LAKE	99.7%	74.2%	58.3%		24,852	\$ 98,214	\$	21,980
39		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		LEVY	99.3%	71.8%	61.9%		93,697	\$ 52,902	\$	11,448
42		LIBERTY	33.370	82.3%	57.0%		-	\$ 33,884	\$	4,539
43		MADISON		80.5%	62.0%			\$ 33,926	\$	10,976
44		MANATEE	94.2%	71.9%	58.1%		67,350	\$ 156,418	\$	19,467
45		MARION	85.1%	81.5%	63.4%		11,713	\$ 68,441	\$	12,758
46		MARTIN	96.6%	40.8%	34.0%		54,152	\$ 230,105	\$	14,571
47		MIAMI-DADE	100.0%	44.7%	39.4%		123,883	\$ 173,066	\$	8,535
					22.7%			. ,	•	
48 49		MONROE NASSAU	99.6%	41.2%	54.6%		293,385	\$ 372,340 \$ 148,952	\$	79,617
			100.0%	64.9%			318,622	. ,	•	23,379
50		OKALOOSA	100.0%	66.6%	50.0%		193,607	\$ 117,107	\$	15,843
51		OKEECHOBEE	86.0%	81.8%	63.9%		4,706	\$ 51,021	\$	13,365
52		ORANGE	79.5%	69.2%	42.8%		56,411	\$ 137,364	\$	13,551
53		OSCEOLA	100.0%	79.2%	52.3%		56,102	\$ 83,910	\$	19,992
54		PALM BEACH	98.9%	64.3%	49.7%		105,981	\$ 223,788	\$	12,663
55		PASCO	13.1%	77.8%	52.5%		20,408	\$ 88,915	\$	16,693
56		PINELLAS	98.5%	54.9%	37.8%		80,063	\$ 117,329	\$	17,328
57		POLK	95.2%	75.9%	58.9%		20,999	\$ 65,337	\$	13,768
58		PUTNAM	51.1%	67.9%	61.1%	_		\$ 54,470	\$	13,776
59		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		WAKULLA	90.0%	79.5%	62.4%		34,406	\$ 66,010	\$	12,223
70		WALTON	100.0%	64.4%	48.7%		317,154	\$ 198,620	\$	8,904
71		WASHINGTON		80.1%	58.4%			\$ 38,819		11,670
72		County Unknown				Ė		, -		•
73		,								
74		Statewide	\$ 50	\$ 48	\$ 36	ς	4,606,315	\$ 6,602,751	\$	1,100,937
/ -		- Late Wide	7 30	7 40	γ 30 112	ب	7,000,313	7 0,002,731	ب	1,100,337

2	Α	В		W		Х		Υ	Z	AA
3				Mea	n Sch	ool Taxable Val	ue		Millage	e Rates
									Non School	School Wht.
4			DV	VELLING	НО	MEOWNERS	МО	BILE HOMES	Wht. Avg	Avg
5		ALACHUA	\$	49,006	\$	123,104	\$	30,714	15.5117	7.936
6		BAKER	\$	- 447.742	\$	89,183	\$	28,405	9.7954	6.72
7		BAY BRADFORD	\$	147,712 54,882	\$	119,028 70,327	\$ \$	21,247 23,208	6.5689 10.4793	6.47
9		BREVARD	\$	104,513	\$	110,118	\$	17,382	11.0372	6.91
10		BROWARD	\$	81,244	\$	202,997	\$	34,909	13.1718	6.906
11	17	CALHOUN	\$	-	\$	50,290	\$	10,433	10.1681	6.69
12	18	CHARLOTTE	\$	87,504	\$	123,577	\$	29,352	10.0178	6.92
13 14	19 20	CITRUS CLAY	\$	43,060 47,658	\$	84,505 120,722	\$	16,364	9.7472 8.6417	6.925 6.765
15	21	COLLIER	\$	301,945	\$	394,528	\$	28,522 37,912	5.8874	5.24
16	22	COLUMBIA	\$	41,024	\$	85,021	\$	25,202	10.9024	6.75
17	24	DESOTO	\$	50,689	\$	68,816	\$	19,870	11.2737	6.83
18		DIXIE	\$	79,038	\$	34,821	\$	10,825	14.0184	6.92
19		DUVAL	\$	95,623	\$	121,752	\$	24,883	11.7911	6.80
20 21	27	ESCAMBIA FLAGLER	\$	168,120	\$	89,900 131,664	\$ \$	19,759	8.4441 12.2433	6.870 6.953
22		FRANKLIN	\$	151,263 117,763	\$	120,708	\$	23,687 11,193	7.8861	5.7
23	30	GADSDEN	\$	-	\$	63,494	\$	14,211	10.3375	6.77
24	31	GILCHRIST	\$	-	\$	79,186	\$	23,539	11.3575	6.84
25		GLADES	\$	21,191	\$	75,546	\$	24,494	12.946	6.75
26 27	33	GULF	\$	142,013	\$	98,759	\$	19,538	8.8424	7.08 7.08
27 28		HAMILTON HARDEE	\$	24,695	\$	45,630 51,245	\$	14,139 19,340	11.0178 9.9133	7.08 6.9
29	36	HENDRY	\$	45,767	\$	69,593	\$	19,326	13.9835	6.92
30	37	HERNANDO	\$	21,511	\$	76,690	\$	27,674	9.2752	6.86
31		HIGHLANDS	\$	28,714	\$	68,731	\$	12,756	9.6213	6.95
32		HILLSBOROUGH	\$	80,404	\$	133,931	\$	32,463	12.6967	6.90
33 34		HOLMES INDIAN RIVER	\$	156,281	\$	44,269 188,884	\$	9,391 13,449	9.2428 8.6486	6.97 7.4
35		JACKSON	\$	-	\$	60,172	\$	7,617	8.9122	5.70
36		JEFFERSON	\$	-	\$	71,935	\$	20,202	8.929	6.8
37	44	LAFAYETTE	\$	-	\$	61,049	\$	19,361	9.9148	6.78
38		LAKE	\$	36,850	\$	123,299	\$	37,865	10.3215	6.87
39 40		LEE LEON	\$	135,712 66,082	\$	167,770	\$	37,733	9.7806	6.989
40 41		LEVY	\$	118,109	\$	143,047 72,963	\$	18,485 16,888	11.6139 11.1901	6.88
42		LIBERTY	\$	-	\$	47,561	\$	5,300	10.5169	6.73
43	50	MADISON	\$	-	\$	47,306	\$	15,125	11.5624	6.92
44		MANATEE	\$	84,898	\$	179,736	\$	28,181	8.9468	6.93
45 46		MARION	\$	14,205	\$	86,987	\$	16,445	9.1854	7.90
46 47		MARTIN MIAMI-DADE	\$	69,430 146,112	\$	254,504 201,628	\$	22,530 15,116	10.41 12.1047	6.88 7.32
47		MONROE	\$	319,181	\$	399,170	\$	104,231	5.939	3.48
49		NASSAU	\$	343,689	\$	173,667	\$	33,132	9.8692	6.79
50		OKALOOSA	\$	216,127	\$	140,842	\$	21,316	6.4812	6.90
51		OKEECHOBEE	\$	6,653	\$	68,051	\$	19,514	10.0854	6.85
52 53		ORANGE OSCEOLA	\$	69,899 73,148	\$	160,281 107,224	\$	17,793	9.6772 9.3887	7.81 6.90
53 54		PALM BEACH	\$	121,849	\$	247,430	\$	28,250 16,939	12.2903	7.0
55		PASCO	\$	26,923	\$	108,568	\$	21,634	10.3838	6.77
56		PINELLAS	\$	94,223	\$	138,733	\$	22,109	13.0685	7.31
57		POLK	\$	29,444	\$	85,310	\$	19,698	10.2077	6.79
58		PUTNAM	\$	76,582	\$	72,475	\$	20,981	11.4906	6.
59 60		SANTA ROSA SARASOTA	\$	134,660 209,092	\$	119,916 193,478	\$	19,915 38,658	6.8404 6.7287	6.8 7.43
60		SEMINOLE	\$	38,418	\$	157,931	\$	35,126	9.0851	7.43
62		ST JOHNS	\$	134,073	\$	231,162	\$	34,179	8.4557	6.86
63	66	ST LUCIE	\$	112,892	\$	94,148	\$	39,329	16.1962	6.92
64		SUMTER	\$	93,304	\$	166,033	\$	20,544	6.2926	5.7
65 66		SUWANNEE	\$	92.022	\$	71,910	\$	26,390	10.6003	6.7
66 67		TAYLOR UNION	\$	83,023 45,000	\$	54,267 57,345	\$	19,096 18,910	9.624 11.2998	7.04 6.8
68		VOLUSIA	\$	122,457	\$	99,813	\$	31,140	14.8601	6.84
69		WAKULLA	\$	58,845	\$	87,983	\$	17,066	8.4218	7.36
70		WALTON	\$	342,823	\$	221,416	\$	11,767	4.8561	5.19
71		WASHINGTON	\$	-	\$	55,547	\$	15,888	10.5241	6.93
72 73	99	County Unknown								
73 74		Statewide	\$	5,565,321	Ś	7,967,673	\$	1,558,640	10.1720	6.8122
		- LUIC WILL				7.207.073		エ・フラロ・ロケロ	±U.±/ ZU	

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2	Α	batement: Detail by B	AB		AC		AD		AE
3			Taxes Paid Eligible fo	or ab	atement Non-School ( BJ5/1000)	 (Z5	x(AF5 x AR5) x	Ta	axes Paid Eligibl
4			DWELLING		HOMEOWNERS		MOBILE HOMES		DWELLING
5	11	ALACHUA	\$ 217.18	\$	9,613.32	\$	49.34	\$	153.99
6		BAKER	\$ -	\$	553.58	\$		\$	-
7		BAY	\$ 4.52	\$	125.12	\$		\$	5.31
8		BRADFORD BREVARD	\$ 1,587.28 \$ 63,597.66	\$	7,125.52 660,519.53	\$		\$ \$	1,539.71 49,028.15
10		BROWARD	\$ 63,397.66	\$	3,037,303.15	\$ \$		\$	81,560.12
11		CALHOUN	\$ 124,575.27	\$	11.55	\$		\$	
12		CHARLOTTE	\$ 8,178.27	\$	112,808.45	\$		\$	6,875.75
13	19	CITRUS	\$ 117.58	\$	2,330.20	\$		\$	103.92
14		CLAY	\$ 3,695.45	\$	135,980.73	\$		\$	4,095.80
15		COLLIER	\$ 318,479.18	\$	2,755,965.59	\$		\$	309,566.20
16 17		COLUMBIA DESOTO	\$ 57.58 \$ 1,304.88	\$	989.61 18,621.30	\$		\$ \$	65.40 1,468.51
18		DIXIE	\$ 1,304.88	\$	77.25	۶ \$		۶ \$	2.68
19		DUVAL	\$ 59,179.10	\$	632,255.75	\$		\$	41,353.24
20	27	ESCAMBIA	\$ 17.83	\$	181.85	\$		\$	15.81
21	28	FLAGLER	\$ 13,667.78	\$	129,055.76	\$	619.65	\$	9,316.09
22		FRANKLIN	\$ 0.82	\$	18.92	\$		\$	0.74
23		GADSDEN	\$ -	\$	131.99	\$		\$	-
24 25		GILCHRIST GLADES	\$ - \$ 322.76	\$	173.50	\$		\$ \$	252.34
26		GLADES	\$ 322.76	\$	21,460.69 9.97	\$ \$		\$	0.20
27		HAMILTON	\$ 0.21	\$	131.25	\$		\$	- 0.20
28		HARDEE	\$ 381.36	\$	11,974.24	\$		\$	487.71
29	36	HENDRY	\$ 2,132.84	\$	89,905.23	\$	532.95	\$	1,784.89
30		HERNANDO	\$ 47.89	\$	2,005.99	\$		\$	56.90
31		HIGHLANDS	\$ 8,240.01	\$	262,272.10	\$		\$	8,944.16
32		HILLSBOROUGH	\$ 2,298.83	\$	34,662.98	\$		\$	1,557.70
33 34		HOLMES INDIAN RIVER	\$ - \$ 11,585.93	\$	7.78 108,336.04	\$ \$		\$ \$	11,335.17
35		JACKSON	\$ 11,383.93	\$	66.55	\$		\$	-
36		JEFFERSON	\$ -	\$	94.28	\$		\$	-
37	44	LAFAYETTE	\$ -	\$	64.93	\$	0.59	\$	-
38	45		\$ 13,485.59	\$	382,631.42	\$		\$	13,318.92
39	46		\$ 239,347.61	\$	2,683,313.35	\$		\$	203,014.36
40	47	LEON	\$ 39.08	\$	2,220.41	\$		\$	30.17
41 42	48	LEVY LIBERTY	\$ 11.89 \$ -	\$	436.91 5.92	\$		\$ \$	9.22
43		MADISON	\$ -	\$	122.27	\$		\$	
44		MANATEE	\$ 8,818.08	\$	180,586.64	\$		\$	8,597.59
45	52	MARION	\$ 1,450.17	\$	109,171.32	\$		\$	1,512.96
46		MARTIN	\$ 3,927.89	\$	81,405.15	\$		\$	3,328.82
47		MIAMI-DADE	\$ 319,830.32	\$	2,534,102.04	\$		\$	228,174.87
48 49		MONROE NASSAU	\$ 350,880.60 \$ 11,927.17	\$	3,006,299.19 83,789.22	\$		\$ \$	223,935.68 8,856.67
50		OKALOOSA	\$ 11,927.17	\$	186.57	\$ \$		\$	14.27
51		OKEECHOBEE	\$ 253.95	\$	69,782.78	\$		\$	243.88
52		ORANGE	\$ 34,329.62	\$	1,377,989.19	\$	2,510.65	\$	34,334.87
53		OSCEOLA	\$ 16,514.81	\$	634,170.72	\$		\$	15,836.37
54		PALM BEACH	\$ 93,931.77	\$	1,482,431.30	\$		\$	62,124.58
55 56		PASCO	\$ 38.28 \$ 53,332.63	\$	10,932.07	\$		\$ \$	32.96
56		PINELLAS POLK	\$ 53,332.63 \$ 32,168.02	\$	468,912.67 1,102,757.16	\$	,	\$	35,146.83 30,033.21
58		PUTNAM	\$ 900.56	\$	26,390.99	۶ \$	·	\$	815.93
59		SANTA ROSA	\$ 19.76	\$	318.11	\$		\$	23.60
60	68	SARASOTA	\$ 26,048.82	\$	150,774.20	\$	405.92	\$	32,183.91
61		SEMINOLE	\$ 8,333.47	\$	488,327.45	\$		\$	10,603.44
62		ST JOHNS	\$ 13,698.38	\$	280,840.84	\$		\$	13,645.48
63 64		ST LUCIE SUMTER	\$ 30,166.63 \$ 6,538.27	\$	218,853.50	\$	,	\$ \$	15,517.15
64		SUMTER SUWANNEE	\$ 6,538.27 \$ -	\$	84,397.42 737.70	\$		\$	7,863.84
66		TAYLOR	\$ 1.32	\$	58.02	۶ \$		\$	1.38
67	73		\$ 1.17	\$	136.93	\$		\$	1.28
68	74	VOLUSIA	\$ 50,551.27	\$	471,584.78	\$	·	\$	28,562.44
69	75		\$ 4.07	\$	85.07	\$		\$	6.09
70		WALTON	\$ 2.14	\$	43.75	\$		\$	2.48
71		WASHINGTON County Unknown	\$ -	\$	17.93	\$	0.14	\$	-
72 73	99	County Unknown							
, ,		C	d 4.000.000	4	22.000.040	\$	64,677	\$	1,507,344
74		Statewide	\$ 1,936,660	5	23,968,648	J .	04.077	Ş	1,307.344

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2				_ l t C_ l	-1/	75 / 4 55
3				abatement Schoon x BK5/1000)	IOI (	∠⊃ X (AF5 X
_			505)	V PU2\ T000\		
						MOBILE
4			Н	OMEOWNERS		HOMES
5	11	ALACHUA	\$	6,005.85	\$	36.07
6		BAKER	\$	509.50	\$	4.93
7		BAY	\$	153.79	\$	0.57
8 9		BRADFORD BREVARD	\$	6,225.06	\$ \$	57.3
10		BROWARD	\$	514,313.89 1,816,465.04	\$	2,455.48 4,425.4
11	17		\$	11.02	\$	0.00
12		CHARLOTTE	\$	93,459.29	\$	496.2
13	19	CITRUS	\$	2,101.07	\$	9.09
14	20	CLAY	\$	133,224.16	\$	707.4
15		COLLIER	\$	2,622,075.66	\$	4,503.9
16		COLUMBIA	\$	823.71	\$	6.23
17 18		DESOTO DIXIE	\$	15,224.99 49.25	\$ \$	101.4
19		DUVAL	\$	441,612.71	\$	1,631.8
20	27		\$	182.87	\$	0.8
21		FLAGLER	\$	93,927.34	\$	513.3
22	29	FRANKLIN	\$	16.59	\$	0.0
23	30	GADSDEN	\$	113.27	\$	0.73
24	31		\$	141.46	\$	0.9
25	32		\$	15,078.41	\$	131.3
26 27	33	GULF HAMILTON	\$	9.80 121.81	\$ \$	1.2
28		HARDEE	\$	11,544.20	\$	100.0
29		HENDRY	\$	59,064.55	\$	377.2
30		HERNANDO	\$	2,109.34	\$	21.69
31		HIGHLANDS	\$	254,486.20	\$	928.3
32		HILLSBOROUGH	\$	22,539.13	\$	102.3
33	40		\$	8.97	\$	0.0
34		INDIAN RIVER	\$	104,696.75	\$	158.4
35		JACKSON	\$	55.97	\$	0.20
36 37		JEFFERSON LAFAYETTE	\$	94.34 59.72	\$ \$	0.79
38		LAKE	\$	319,959.82	\$	2,579.6
39		LEE	\$	2,213,461.75	\$	10,599.6
40		LEON	\$	1,565.91	\$	5.1
41		LEVY	\$	370.76	\$	2.6
42		LIBERTY	\$	5.32	\$	0.0
43		MADISON	\$	102.06	\$	1.09
44 45		MANATEE MARION	\$	160,498.92	\$ \$	487.2
46		MARTIN	\$	119,367.78 59,514.23	\$	540.2 124.3
47		MIAMI-DADE	\$	1,785,825.23	\$	1,263.1
48		MONROE	\$	1,890,672.25	\$	7,211.60
49		NASSAU	\$	67,251.34	\$	382.8
50		OKALOOSA	\$	239.12	\$	0.8
51	57		\$	63,234.73	\$	356.23
52		ORANGE	\$	1,297,811.06	\$	2,660.9
53		OSCEOLA DALM BEACH	\$	595,994.48	\$ \$	3,947.2
51	nu	PALM BEACH		942,860.82		1,035.39
54 55		ΡΔςζΩ	C	ያ 711 02	C	
55	61	PASCO PINELLAS	\$	8,711.83 310.479.99	\$	867 7
	61 62	PASCO PINELLAS POLK	\$ \$ \$	8,711.83 310,479.99 958,755.55	\$ \$ \$	
55 56	61 62 63	PINELLAS	\$ \$ \$	310,479.99	\$ \$ \$	5,710.9
55 56 57 58 59	61 62 63 64 67	PINELLAS POLK PUTNAM SANTA ROSA	\$ \$ \$ \$	310,479.99 958,755.55 20,780.25 397.05	\$ \$ \$	5,710.99 186.13 1.63
55 56 57 58 59 60	61 62 63 64 67 68	PINELLAS POLK PUTNAM SANTA ROSA SARASOTA	\$ \$ \$ \$	310,479.99 958,755.55 20,780.25 397.05 188,960.44	\$ \$ \$ \$	5,710.99 186.13 1.63 634.99
55 56 57 58 59 60 61	61 62 63 64 67 68 69	PINELLAS POLK PUTNAM SANTA ROSA SARASOTA SEMINOLE	\$ \$ \$ \$ \$	310,479.99 958,755.55 20,780.25 397.05 188,960.44 484,263.05	\$ \$ \$ \$ \$	5,710.99 186.13 1.63 634.99 1,917.73
55 56 57 58 59 60 61 62	61 62 63 64 67 68 69 65	PINELLAS POLK PUTNAM SANTA ROSA SARASOTA SEMINOLE ST JOHNS	\$ \$ \$ \$ \$ \$	310,479.99 958,755.55 20,780.25 397.05 188,960.44 484,263.05 256,283.01	\$ \$ \$ \$ \$	5,710.99 186.13 1.63 634.99 1,917.77 846.43
55 56 57 58 59 60 61 62 63	61 62 63 64 67 68 69 65 66	PINELLAS POLK PUTNAM SANTA ROSA SARASOTA SEMINOLE ST JOHNS ST LUCIE	\$ \$ \$ \$ \$ \$	310,479.99 958,755.55 20,780.25 397.05 188,960.44 484,263.05 256,283.01 122,681.90	\$ \$ \$ \$ \$ \$	5,710.99 186.1 1.63 634.99 1,917.77 846.44 1,136.74
55 56 57 58 59 60 61 62 63 64	61 62 63 64 67 68 69 65 66 70	PINELLAS POLK PUTNAM SANTA ROSA SARASOTA SEMINOLE ST JOHNS ST LUCIE SUMTER	\$ \$ \$ \$ \$ \$ \$	310,479.99 958,755.55 20,780.25 397.05 188,960.44 484,263.05 256,283.01 122,681.90 90,441.29	\$ \$ \$ \$ \$ \$	5,710.9 186.1 1.6 634.9 1,917.7 846.4 1,136.7 272.1
55 56 57 58 59 60 61 62 63 64 65	61 62 63 64 67 68 69 65 66 70	PINELLAS POLK PUTNAM SANTA ROSA SARASOTA SEMINOLE ST JOHNS ST LUCIE	\$ \$ \$ \$ \$ \$ \$	310,479.99 958,755.55 20,780.25 397.05 188,960.44 484,263.05 256,283.01 122,681.90 90,441.29 636.19	\$ \$ \$ \$ \$ \$ \$	5,710.9 186.1 1.6 634.9 1,917.7 846.4 1,136.7 272.1
55 56 57 58 59 60 61 62 63 64	61 62 63 64 67 68 69 65 66 70 71	PINELLAS POLK PUTNAM SANTA ROSA SARASOTA SEMINOLE ST JOHNS ST LUCIE SUMTER SUWANNEE	\$ \$ \$ \$ \$ \$ \$ \$	310,479.99 958,755.55 20,780.25 397.05 188,960.44 484,263.05 256,283.01 122,681.90 90,441.29	\$ \$ \$ \$ \$ \$	5,710.9 186.1 1.6 634.9 1,917.7 846.4 1,136.7 272.1 7.1
55 56 57 58 59 60 61 62 63 64 65 66	61 62 63 64 67 68 69 65 66 70 71 72 73	PINELLAS POLK PUTNAM SANTA ROSA SARASOTA SEMINOLE ST JOHNS ST LUCIE SUMTER SUWANNEE TAYLOR	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	310,479.99 958,755.55 20,780.25 397.05 188,960.44 484,263.05 256,283.01 122,681.90 90,441.29 636.19 55.77	\$ \$ \$ \$ \$ \$ \$ \$	5,710.90 186.11 1.60 634.90 1,917.77 846.41 1,136.74 272.11 0.50 0.90
55 56 57 58 59 60 61 62 63 64 65 66 67 68 69	61 62 63 64 67 68 69 65 66 70 71 72 73 74 75	PINELLAS POLK PUTNAM SANTA ROSA SARASOTA SEMINOLE ST JOHNS ST LUCIE SUMTER SUWANNEE TAYLOR UNION VOLUSIA WAKULLA	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	310,479.99 958,755.55 20,780.25 397.05 188,960.44 484,263.05 256,283.01 122,681.90 90,441.29 636.19 55.77 115.09	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5,710.9 186.1 1.6 634.9 1,917.7 846.4 1,136.7 272.1 7.1 0.5 0.9 2,318.0
55 56 57 58 60 61 62 63 64 65 66 67 68 69 70	61 62 63 64 67 68 69 65 66 70 71 72 73 74 75 76	PINELLAS POLK PUTNAM SANTA ROSA SARASOTA SEMINOLE ST JOHNS ST LUCIE SUMTER SUWANNEE TAYLOR UNION VOLUSIA WAKULLA WALTON	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	310,479.99 958,755.55 20,780.25 397.05 188,960.44 484,263.05 256,283.01 122,681.90 90,441.29 636.19 55.77 115.09 284,050.76 99.17 52.14	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5,710.9 186.1 1.6 634.9 1,917.7 846.4 1,136.7 272.1 7.1 0.5 0.9 2,318.0 0.5 0.0
55 56 57 58 60 61 62 63 64 65 66 67 68 69 70	61 62 63 64 67 68 69 65 66 70 71 72 73 74 75 76	PINELLAS POLK PUTNAM SANTA ROSA SARASOTA SEMINOLE ST JOHNS ST LUCIE SUMTER SUWANNEE TAYLOR UNION VOLUSIA WAKULLA WALTON WASHINGTON	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	310,479.99 958,755.55 20,780.25 397.05 188,960.44 484,263.05 256,283.01 122,681.90 90,441.29 636.19 55.77 115.09 284,050.76 99.17	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5,710.99 186.13 1.66 634.99 1,917.77 846.43 1,136.74 272.19 7.11 0.59 2,318.08 0.55
55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70	61 62 63 64 67 68 69 65 66 70 71 72 73 74 75 76	PINELLAS POLK PUTNAM SANTA ROSA SARASOTA SEMINOLE ST JOHNS ST LUCIE SUMTER SUWANNEE TAYLOR UNION VOLUSIA WAKULLA WALTON	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	310,479.99 958,755.55 20,780.25 397.05 188,960.44 484,263.05 256,283.01 122,681.90 90,441.29 636.19 55.77 115.09 284,050.76 99.17 52.14	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	867.78 5,710.99 186.13 1.63 634.99 1,917.72 846.43 1,136.74 272.19 7.11 0.59 2,318.08 0.53 0.09

Tax: Ac	l Va	lorem
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**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

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

<u>BEBR 2004 Hurricane Analysis: Florida's 2004 Hurricane Season: Demographic Response and Recovery</u>
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.

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

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** 

	Hi	igh	Mic	ddle	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.

Tax: Ad Valorem

Issue: Natural Disaster Relief
Bill Number(s): Proposed Language

	Scho	ool	Non-S	chool	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	

	Α	В	С	D	E	F
1	Summary S	Statistics for Monro	e & Statewide			
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						
	County		Total Excluded	Uninhabital Homestead Parcels /	Uninhabital Homestead Parcels / Totol Homestead	Uninhabital Homestead Parcels / Total insurable
14	Number	County	Claims	Claims per county	Parcels	Parcels
15	54	MONROE	(25,112)	12.51%	22.35%	7.51%
16		Statewide	(794,446)	3.41%	0.65%	0.35%
17						
18						

	Α	В	С	D	Е	F
19						
	Example V		m 'By County Detail	<b>')</b>		
21		Monroe County	Total OID Claims			20.704
22			Total OIR Claims			28,704
24		Claims by Prone	rty % (From OIR Clai	 m Data HOU77 Data)		
25		Claims by Property % (From OIR Claim Data HOUZZ Data)  Dwellings  9.30%  2,6				
26			Homeowners		56.40%	· ·
27			Mobile Home		2.32%	•
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%	<b>)</b>
35			Dwellings			202
36			Homeowners			3,302
37			Mobile Home			88
38		<b>-</b>				
39		Tax Rolls Data			Mean Ta	xable Value
				% Change in Value		
40				(JV improvement/JV)	Non-School	School
41			Dwellings	99.61%		\$ 319,180.65
42			Homeowners	41.17%		\$ 319,180.03
43			Mobile Home	22.67%	· · · · · · · · · · · · · · · · · · ·	\$ 104,230.64
44			Widdle Home	22.0770	7 73,017.20	ÿ 104,230.04
45					Non-School	School
46		2016 County Mi	Ilage Rates: (Monro	<u>)</u>	5.939	<u> </u>
47		,				
48						
49		Taxes Paid Eligib	le 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				Total	\$ 3,366,570.08	\$ 2,121,819.54
54						
55			Impact by Days U			
56				Number of Days	Non-School	School
57			Low	30		\$ 174,396.13
58			Middle	60		
59			High	118	\$ 1,088,370.60	\$ 685,958.10
60						
61			Abatement as a 9	% of taxes paid	N. C	
62					Non-School	School
63			Low		8.2%	
64			Middle		16.4%	
65			High		32.3%	32.3%

	А	В		С		D	Е	F	G
1	From 'By County Detail' BE76 th	rough BE78							
2									
3	Taxes On Homesteads		No	n-School School		ool			
4	All Properties*		\$	25,969,984	\$	20,031,275			
5	* Dwellings, Homeowners, and I	Mobile Homes							
6									
	Range Matrix								
8	Number of Days	113		90		30			
9			th o	f Time Uninhabi	itabl	le			
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	Final Totals								
					Lov	w (30 Days & All			
		High (113 Days &				Single Family			
15		All Properties)		90 days	Residential)				
	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	Impact Table: Current Spreadsh						,		
23		Hig	gh			Middle		Low	
24		Cash		Recurring		Cash	Recurring	Cash	Recurring
-	2018-19				L.				
_	2019-20	\$ (14. 2 M)			\$	(12. 2 M)		\$ (3.8 M)	
	2020-21								
	2021-22								
29	2022-23								

	А	В	С
1			
2			
3	FEMA		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	Florida	Reimbu	rsements
12		Used	Allocated
13	Property Tax	\$ 9,500,00	20,000,000
14	Sales Tax	\$ 3,800,00	5 15,000,000
15	Property Tax Per Distributions	\$ 12,359,40	3
16			
17		Reimbursements	
18	Florida Percent of FEMA Totals	Used	Allocated
19	Property Tax	1.69	% 3.56%
20	Sales Tax	0.68	% 2.67%
21			
22			
			Estimated Housing
23	FEMA		Assistance
24	Hurricane Irma		\$ 913,799,738
	Sinkhole		\$ 929,446
	Wildfire		\$ 882,000
27			\$ 915,611,184
28			
	Apply 2004 Percentages To Hurricane Irma Assistar	32,551,145	
30			
31	Apply 2004 Percentages To 2017 Declared State of	Emergency + Sinkholes	32,615,672

	A	В	С	D	E	F
		_		_		Adjusted % of
1	Lines of Business	Number of Claims	% of Total Claims	Adjusted by Claims Detail	MH Adjustment	Total Claims
2	Residential Property	689,905	70 Of Total Claims	Adjusted by Claim's Detail	Will Aujustillelit	Total Claims
3	Homeowners	541,960	65.23%	468,598		56.40%
4	Dwelling	87,656	10.55%	77,265		
5	Mobile Homeowners	50,766	6.11%	, , , , , , , , , , , , , , , , , , ,		9.30%
6						
7	Commercial Residential Commercial Property	9,523 51,396	1.15% 6.19%	0		0.00%
9	Private Flood	1,598 898	0.19%	0		0.00%
10	Business Interruption Other Lines of Business	84,013	0.11% 10.11%			0.00%
_				1		
11	TOTALS	830,788	99.64%			68.02%
12	s. L. J. Sl J. Gl C Sl J.	270 572				
13	Federal Flood Claims for Florida	279,572				
14	OIR + Federal	1,110,360				
15	Federal % of OIR Claims	33.7%				
16	OID T-t-LAMI D-li-i			246 = 12	-	
17	OIR Total MH Policies			316,543	<del> </del>	
18	% of Total MH Policies w/ Claims			18.4%		
19	T. 114112 1 (D. 12				<del> </del>	
20	Total MH Parcels (Real Property Roll data)			432,058	<del> </del>	
21	Total MH Tags (FLHSMV)			1,112,805		
22						
23	FLHSMV MH Tags per unit breakdown	T0/ b*	T	Heite and annua		
25	C: 1	Tags % by Unit*	Tags per group	Units per group		
26	Single	30%	667,683	667,683		
27	Double Triple	10%	333,842 111,281	166,921 37,094		
28	Пріе	100%	1,112,805	871,697	-	
29	*Assumed breakdown of tags (unable to find		1,112,803	871,037		
30	Assumed breakdown of tags (unable to find	direct data)				
	Total MH (Tags + Real)			1,303,755		
32	rotarimi (rago i near)			1,505,755		
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 linformation					
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						
	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%			-	
	\$10,001-\$50,000	17.0%				
49	\$10,001 - \$30,000	10.5%				
50 51	\$30,001 - \$50,000 \$50,001-\$100,000	6.5% 4.0%			-	
52	\$50,001-\$100,000 \$100,001-\$200,000	4.0% 2.0%			1	
53	>\$200,000 >\$200,000	0.0%				
54	Total	89.0%				
55		35.0%				
	West Coast Unihabitability %					
	% >\$50,000	6.0%				
<u> </u>		5.070		1	1	<u> </u>

	А	В	С	D	Е	F	G	Н					
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	https://www.bebr.ufl.edu/sites/default/files/SDA%202006%20(FL%20Hurr)_0.pdf												
8													
				1-3	3-6	>6	Total >30	Grand					
9	Place	<2 weeks	2-4weeks	months**	months	months	Days	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													
	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 v	values that add up to les	s than 100% statew	vide									
28	**1 - 3 month period is divided by 3 to	approximate separate n	nonths of repairs										

	А	В	С	D	Е	F	G	Н
				High Impact				
29			Statewide	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 group	ing						
34								
35	Claims and Reimbursment Based Anal	ysis						
36	Tota OIR claims	2004	2017					
37		1,651,709	830,788					
38								
39	Respective Criterias Applied							
40	Claims with Values	2004	2017					
	30 Day Criteria	181,688	91,387					
42	60 Day Criteria	151,407	76,156					
43								
44	2004 Claims Values	\$ 9,322,269						
	Real Property JV 2004	\$ 1,452,501,131,102						
	Real Property JV 2017	\$ 2,430,875,429,357						
	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								
	Estimated Reimbursements (2017 Dol							
53		2004	2017					
	30 Day	\$ 18,721,865.32	\$ 9,416,853.12					
55	60 Day	\$ 15,601,554.43	\$ 7,847,377.60					

	Α	В	С	D	E
				Total Homestead	
			OIR Claims	Parcel Count (5	Total Insurable Non-
1			per County	Categories)	Vacant Parcels
2	11	ALACHUA	3,912	47,191	88,980
3		BAKER	508	4,859	9,593
4		BAY	167	39,350	92,426
5 6		BRADFORD BREVARD	767 38,036	5,537	11,465
7		BROWARD	68,624	152,982 387,593	255,816 710,301
8	17		22	2,560	7,674
9	18	CHARLOTTE	6,760	52,228	101,005
10		CITRUS	2,330	45,220	76,835
11		CLAY	8,641	50,451	77,248
12		COLLIER COLUMBIA	58,474 922	86,205 13,654	200,151 27,821
14		DESOTO	1,864	5,235	15,245
15	25		204	3,826	9,737
16	26	DUVAL	33,726	190,526	328,136
17		ESCAMBIA	214	68,568	127,203
18		FLAGLER	5,738	30,213	51,936
19 20		FRANKLIN GADSDEN	41 172	3,079 9,525	9,257 19,619
21		GILCHRIST	172	3,573	9,561
22		GLADES	1,044	2,074	6,580
23	33	GULF	17	3,627	10,296
24		HAMILTON	258	2,280	7,331
25		HARDEE	1,740	3,677	11,542
26 27		HENDRY HERNANDO	3,391	6,199	14,927
28		HIGHLANDS	2,654 15,741	48,802 23,329	80,882 50,074
29		HILLSBOROUGH	18,249	261,030	436,162
30	40	HOLMES	18	3,089	10,765
31			5,086	40,278	73,798
32		JACKSON	111	8,915	23,972
33 34		JEFFERSON LAFAYETTE	122 97	2,605 1,125	8,946 4,959
35		LAKE	21,646	82,341	141,032
36		LEE	62,078	165,676	350,304
37	47	LEON	1,070	53,851	93,086
38		LEVY	536	10,433	24,627
39 40		LIBERTY MADISON	11 213	1,274	3,793
41	51		7,794	3,132 83,382	12,018 164,398
42		MARION	9,042	90,019	156,462
43	53	MARTIN	3,311	43,653	74,235
44		MIAMI-DADE	108,513	411,803	833,298
45		MONROE	28,704	16,072	47,825
46 47		NASSAU OKALOOSA	3,627 208	21,295 43,654	38,800
47	56		3,583	7,583	90,897 17,893
49		ORANGE	66,541	217,719	406,264
50		OSCEOLA	25,887	56,804	128,569
51		PALM BEACH	35,238	328,126	603,079
52			8,177	121,564	214,806
53 54		PINELLAS POLK	22,694 48,857	234,901	410,271
55		PUTNAM	48,857 2,875	129,365 18,954	249,195 41,525
56		SANTA ROSA	314	42,734	70,415
57		SARASOTA	10,293	114,804	220,030
58		SEMINOLE	22,247	95,857	157,493
59		ST JOHNS	9,399	62,000	104,474
60 61		ST LUCIE SUMTER	11,072	72,917	126,213
62		SUWANNEE	4,471 823	42,227 8,194	68,008 19,506
63		TAYLOR	114	4,782	11,781
64	73		167	1,738	5,563
65	74		23,229	128,357	228,571
66	75		97	7,462	14,765
67		WASHINGTON	58	14,972	51,711
68 69	77	WASHINGTON County Unknown	30 8,041	4,430	12,795
70		Statewide	830,788	4,351,480	8,163,945
ــــــــــــــــــــــــــــــــــــــ			230,700	.,552,100	5,200,010

	Α	В	F	G	Н	I
			Claims / Total	Total Homestead		Estimated Total
			Homestead	Count / Total parcel	OIR Claims/Non-	Homestead
2	11	ALACHUA	Count 8.29%	count (5 categories) 53.04%	Vacant Parcels 4.40%	Claims 1,719
3		BAKER	10.45%	50.65%	5.30%	228
4		BAY	0.42%	42.57%	0.18%	60
5 6		BRADFORD BREVARD	13.85% 24.86%	48.29% 59.80%	6.69% 14.87%	378 17,118
7	_	BROWARD	17.71%	54.57%	9.66%	31,861
8	17	CALHOUN	0.86%	33.36%	0.29%	9
9		CHARLOTTE CITRUS	12.94% 5.15%	51.71% 58.85%	6.69%	2,679 999
11		CLAY	17.13%	65.31%	11.19%	4,020
12		COLLIER	67.83%	43.07%	29.21%	23,112
13 14		COLUMBIA DESOTO	6.75% 35.61%	49.08% 34.34%	3.31% 12.23%	422 784
15		DIXIE	5.33%	39.29%	2.10%	70
16		DUVAL	17.70%	58.06%	10.28%	14,304
17 18		ESCAMBIA FLAGLER	0.31% 18.99%	53.90% 58.17%	0.17% 11.05%	2,493
19		FRANKLIN	1.33%	33.26%	0.44%	9
20		GADSDEN	1.81%	48.55%	0.88%	68
21		GILCHRIST GLADES	4.98% 50.34%	37.37% 31.52%	1.86% 15.87%	75 378
23		GULF	0.47%	35.23%	0.17%	4
24		HAMILTON	11.32%	31.10%	3.52%	98
25 26		HARDEE HENDRY	47.32% 54.70%	31.86% 41.53%	15.08% 22.72%	743 1,384
27		HERNANDO	5.44%	60.34%	3.28%	1,364
28	38	HIGHLANDS	67.47%	46.59%	31.44%	6,131
29		HILLSBOROUGH	6.99%	59.85%	4.18%	8,101
30		HOLMES INDIAN RIVER	0.58% 12.63%	28.69% 54.58%	0.17% 6.89%	2,155
32		JACKSON	1.25%	37.19%	0.46%	43
33		JEFFERSON	4.68%	29.12%	1.36%	49
34 35		LAFAYETTE LAKE	8.62% 26.29%	22.69% 58.38%	1.96% 15.35%	9,646
36		LEE	37.47%	47.29%	17.72%	23,830
37		LEON	1.99%	57.85%	1.15%	446
38		LEVY	5.14%	42.36%	2.18%	215
39 40		LIBERTY MADISON	0.86% 6.80%	33.59% 26.06%	0.29% 1.77%	81
41		MANATEE	9.35%	50.72%	4.74%	3,324
42		MARION	10.04%	57.53%	5.78%	3,923
43		MARTIN MIAMI-DADE	7.58% 26.35%	58.80% 49.42%	4.46% 13.02%	1,548 49,125
45		MONROE	178.60%	33.61%	60.02%	8,053
46		NASSAU	17.03%	54.88%	9.35%	1,579
47		OKALOOSA OKEECHOBEE	0.48% 47.25%	48.03% 42.38%	0.23% 20.02%	78 1,410
49		ORANGE	30.56%	53.59%	16.38%	27,033
50		OSCEOLA	45.57%	44.18%	20.13%	8,692
51 52		PALM BEACH PASCO	10.74% 6.73%	54.41% 56.59%	5.84% 3.81%	15,469 3,407
53		PINELLAS	9.66%	57.26%	5.53%	10,386
54	63	POLK	37.77%	51.91%	19.61%	19,269
55 56		PUTNAM	15.17%	45.64% 60.60%	6.92%	1,121
57		SANTA ROSA SARASOTA	0.73% 8.97%	60.69% 52.18%	0.45% 4.68%	138 4,249
58		SEMINOLE	23.21%	60.86%	14.13%	9,924
59		ST JOHNS	15.16%	59.34%	9.00%	4,312
60		ST LUCIE SUMTER	15.18% 10.59%	57.77% 62.09%	8.77% 6.57%	4,688 2,109
62		SUWANNEE	10.04%	42.01%	4.22%	329
63		TAYLOR	2.38%	40.59%	0.97%	40
64 65		UNION, FL VOLUSIA	9.61% 18.10%	31.24% 56.16%	3.00% 10.16%	77 9,911
66		WAKULLA	1.30%	50.54%	0.66%	43
67	76	WALTON	0.39%	28.95%	0.11%	15
68		WASHINGTON	0.68%	34.62%	0.23%	11
69 70	99	County Unknown Statewide	19.09%	53.30%	10.18%	345,249
, ,			13.03/0	33.3070	10.10/0	3-3,2-3

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

	Α	В	N	0	Р
					Databak Mal
				Uninhabital	Uninhabital
			Total Excluded	Homestead Parcels /	Homestead Parcels / Totol Homestead
1			Claims	Claims per county	Parcels
2	11	ALACHUA		•	
3		BAKER	(3,903)	0.22% 0.22%	0.02%
4		BAY	(167)	0.18%	0.02%
5		BRADFORD	(744)	2.96%	0.41%
6		BREVARD	(37,009)	2.70%	0.67%
7		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		(55,585)	4.94%	3.35%
13		COLUMBIA	(920)	0.23%	0.02%
14		DESOTO	(1,817)	2.53%	0.90%
15		DIXIE	(204)	0.17%	0.01%
16		DUVAL	(32,868)	2.54%	0.45%
17 18		ESCAMBIA FLAGLER	(214)	0.20%	0.00%
19		FLAGLER FRANKLIN	(5,588) (41)	2.61% 0.11%	0.50% 0.00%
20		GADSDEN	(41)	0.11%	0.00%
21	30		(172)	0.20%	0.00%
22		GLADES	(997)	4.53%	2.28%
23		GULF	(17)	0.13%	0.00%
24		HAMILTON	(258)	0.19%	0.02%
25		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		INDIAN RIVER	(4,957)	2.54%	0.32%
32		JACKSON	(111)	0.19%	0.00%
33		JEFFERSON	(122)	0.20%	0.01%
34		LAFAYETTE	(97)	0.20%	0.02%
35		LAKE LEE	(21,067)	2.67%	0.70%
36 37		LEON	(59,099) (1,068)	4.80% 0.21%	1.80% 0.00%
38		LEVY	(535)	0.21%	0.01%
39		LIBERTY	(11)	0.19%	0.00%
40		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		MONROE	(25,112)	12.51%	22.35%
46		NASSAU	(3,532)	2.61%	0.44%
47		OKALOOSA	(208)	0.19%	0.00%
48		OKEECHOBEE	(3,407)	4.92%	2.32%
49		ORANGE	(64,919)	2.44%	0.74%
50		OSCEOLA DALMA DE A CIL	(24,800)	4.20%	1.91%
51		PALM BEACH	(34,310)	2.63%	0.28%
52 53		PASCO PINELLAS	(8,160) (22,071)	0.21% 2.75%	0.01% 0.27%
54		POLK	(46,448)	4.93%	1.86%
55		PUTNAM	(2,808)	2.34%	0.35%
56		SANTA ROSA	(313)	0.22%	0.00%
57		SARASOTA	(10,038)	2.48%	0.22%
58		SEMINOLE	(21,652)	2.68%	0.62%
59		ST JOHNS	(9,140)	2.75%	0.42%
60		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		UNION, FL	(167)	0.23%	0.02%
65		VOLUSIA	(22,634)	2.56%	0.46%
66		WAKULLA	(97)	0.22%	0.00%
67		WALTON	(58)	0.13%	0.00%
68	77		(30)	0.19%	0.00%
69 70	99	County Unknown	/=0		
70		Statewide	(794,446)	3.41%	0.65%

Disa	_	Abatement					
1	Α	В	С	D D	E	F	G
1				er Capita (	_		
2		Groups	4	3	2	1	
3		UNHAB %	44.6%	12.5%	6.0%	0.5%	
<u> </u>	4.4					0.50/	0.50/
5	_	ALACHUA				0.5%	0.5%
6	-	BAKER BAY				0.5%	0.5%
7 8	-	BRADFORD			6.00/	0.5%	0.5% 6.0%
9	_	BREVARD			6.0% 6.0%		6.0%
10	_	BROWARD			6.0%		6.0%
11		CALHOUN			0.070	0.5%	0.5%
12	_	CHARLOTTE			6.0%		6.0%
13	_	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	_	DIXIE				0.5%	0.5%
20	-	DUVAL			6.0%		6.0%
21	-	ESCAMBIA				0.5%	0.5%
22		FLAGLER			6.0%	0 ==:	6.0%
23	-	FRANKLIN				0.5%	0.5%
24	-	GADSDEN				0.5%	0.5%
25 26		GLADES		13.50/		0.5%	0.5%
27	_	GLADES		12.5%		0.59/	12.5%
28		GULF HAMILTON				0.5%	0.5%
29		HARDEE			6.0%	0.5%	0.5% 6.0%
30	_	HENDRY		12.5%	0.076		12.5%
31	-	HERNANDO		12.570		0.5%	0.5%
32	-	HIGHLANDS		12.5%		0.070	12.5%
33	_	HILLSBOROL				0.5%	0.5%
34	_	HOLMES				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	_	LEE		12.5%			12.5%
41	-	LEON				0.5%	0.5%
42		LEVY				0.5%	0.5%
43	_	LIBERTY MADISON				0.5% 0.5%	0.5%
45	_	MANATEE			6.0%	0.5%	0.5% 6.0%
46		MARION			6.0%		6.0%
47	-	MARTIN			6.0%		6.0%
48	_	MONROE	44.6%		0.070		44.6%
49	-	NASSAU			6.0%		6.0%
50		OKALOOSA			2.2,0	0.5%	0.5%
51	_	OKEECHOBE		12.5%			12.5%
52	-	ORANGE			6.0%		6.0%
53	59	OSCEOLA		12.5%			12.5%
54	60	PALM BEAC			6.0%		6.0%
55	61	PASCO				0.5%	0.5%
56		PINELLAS			6.0%		6.0%
57	_	POLK		12.5%			12.5%
58	-	PUTNAM			6.0%		6.0%
59	-	ST. JOHNS			6.0%		6.0%
60		ST. LUCIE			6.0%	0	6.0%
61	_	SANTA ROSA			C 001	0.5%	0.5%
62 63		SARASOTA			6.0%		6.0%
64		SEMINOLE SUMTER			6.0% 6.0%		6.0%
65	1	SUWANNEE			0.0%	0.5%	6.0% 0.5%
66	-	TAYLOR				0.5%	0.5%
67	1	UNION				0.5%	0.5%
68	1	VOLUSIA			6.0%	0.570	6.0%
69	_	WAKULLA			2.070	0.5%	0.5%
70	-	WALTON				0.5%	
71	-	WASHINGTO				0.5%	0.5%
<del></del>		Each Group:	1	8	26	32	6700.0%
	-	Pr			-*		

	A	Abatement: Detail by B	С	D	E	F	G	Н	ī
2		D			aims by Property T	•	3	4	5
3				9.30%	56.40%	2.32%	-	Property Type which	h are
			Claims per	Assumed	Assumed	Assumed MOBILE	DWELLING	HOMEOWNERS	MOBILE
5	11	ALACHUA	County 3,912	DWELLING 364	HOMEOWNERS 2,207	HOMES 91	DWELLING 21.8%	HOMEOWNERS 71.6%	HOMES 65.1%
6		BAKER	508	47	2,207	12	0.0%	71.8%	67.7%
7		BAY	167	16	94	4	7.2%	60.4%	47.6%
8		BRADFORD	767	71	433	18	95.2%	69.1%	62.5%
9		BREVARD	38,036	3,537	21,454	882	33.1%	72.1%	53.1%
10		BROWARD CALHOUN	68,624 22	6,382 2	38,707 12	1,591	38.0%	74.2% 70.0%	44.5%
11 12		CHARLOTTE	6,760	629	3,813	1 157	0.0% 31.6%	63.4%	66.5% 40.9%
13		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		COLLIER	58,474	5,438	32,982	1,355	28.8%	63.8%	37.8%
16		COLUMBIA	922	86	520	21	55.6%	69.3%	65.3%
17		DESOTO DIXIE	1,864 204	173 19	1,051 115	43 5	40.8%	65.9% 58.0%	47.9%
18 19		DUVAL	33,726	3,137	19,023	782	5.2% 33.8%	67.5%	57.5% 50.6%
20		ESCAMBIA	214	20	121	5	13.7%	66.1%	45.0%
21		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		GADSDEN	172	16	97	4	0.0%	67.2%	65.3%
24		GILCHRIST	178	17	100	4	0.0%	72.4%	67.5%
25 26		GLADES GULF	1,044 17	97 2	589 10	24 0	26.4% 2.8%	58.0% 44.7%	44.6% 39.3%
27		HAMILTON	258	24	146	6	0.0%	64.4%	67.0%
28		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		HERNANDO	2,654	247	1,497	62	36.9%	67.9%	53.1%
31		HIGHLANDS	15,741	1,464	8,879	365	29.3%	62.5%	42.5%
32		HILLSBOROUGH HOLMES	18,249 18	1,697 2	10,293 10	423 0	33.7% 0.0%	70.9% 67.7%	55.7% 61.3%
34		INDIAN RIVER	5,086	473	2,869	118	34.5%	67.6%	43.8%
35		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		LAFAYETTE	97	9	55	2	0.0%	67.2%	59.1%
38		LAKE	21,646	2,013	12,209	502	43.7%	69.5%	56.5%
39 40	46 47	LEE LEON	62,078 1,070	5,773 100	35,014 604	1,439 25	29.9% 13.6%	61.6% 69.2%	38.0% 58.1%
41			536	50	302	12	4.6%	68.0%	58.6%
42	49	LIBERTY	11	1	6	0	0.0%	65.0%	56.1%
43		MADISON	213	20	120	5	0.0%	64.4%	67.8%
44		MANATEE	7,794	725	4,396	181	35.7%	68.1%	39.7%
45 46		MARION MARTIN	9,042 3,311	841 308	5,100 1,868	210 77	31.4% 39.1%	69.6% 74.3%	52.1% 51.2%
47		MIAMI-DADE	108,513	10,092	61,206	2,515	35.2%	73.7%	19.2%
48		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		OKALOOSA	208	19	117	5	9.9%	62.9%	47.2%
51		OKEECHOBEE	3,583	333	2,021	83	14.9%	65.7%	40.2%
52 53		ORANGE OSCEOLA	66,541 25,887	6,188 2,408	37,532 14,601	1,542 600	21.3% 10.4%	66.5% 55.7%	48.4% 51.6%
54		PALM BEACH	35,238	3,277	19,876	817	37.1%	70.3%	35.5%
55		PASCO	8,177	760	4,612	190	36.2%	66.0%	46.4%
56		PINELLAS	22,694	2,111	12,800	526	40.9%	72.6%	45.0%
57		POLK	48,857	4,544	27,557	1,133	27.7%	63.2%	51.2%
58		PUTNAM	2,875	267	1,622	67	19.1%	63.8%	53.4%
59 60		SANTA ROSA SARASOTA	314 10,293	29 957	5,806	7 239	17.5% 36.2%	73.1% 65.5%	51.4% 41.2%
61		SEMINOLE	22,247	2,069	12,548	239 516	29.8%	71.9%	41.2% 54.3%
62		ST JOHNS	9,399	874	5,301	218	28.3%	74.3%	57.3%
63		ST LUCIE	11,072	1,030	6,245	257	32.4%	67.7%	48.5%
64		SUMTER	4,471	416	2,522	104	58.4%	71.8%	52.6%
65		SUWANNEE	823	77	464	19	0.0%	68.1%	65.7%
66		TAYLOR	114	11	64	3	4.4%	59.7%	53.8%
67 68		UNION VOLUSIA	167 23,229	16 2,160	94 13,102	538	5.6% 26.3%	78.5% 69.0%	66.9% 55.9%
69		WAKULLA	23,229	2,160	13,102	2	34.6%	70.4%	60.4%
70		WALTON	58	5	33	1	5.2%	43.0%	45.4%
71		WASHINGTON	30	3	17	1	0.0%	64.8%	54.3%
72	99	County Unknown	8,041	748	4,535	186			
73		Ctatavida	020 700	77.005	460.500	40.050			
74		Statewide	830,788	77,265	468,598	19,258			

Disas	A A	batement: Detail by B	County	K	L	M	N	0	Р
2			-						
3			Home	stead Claims (D4 x	J4)			Claims (uninhabit Days) (P4 x V4)	able 30+
						Uninhabitability %		, , , ,	
4			DWELLING	HOMEOWNERS	MOBILE HOMES	per county (per Capita)	DWELLING	HOMEOWNERS	MOBILE HOMES
5	11	ALACHUA	79	1,580	59	0.5%	0	8	
6		BAKER	0	220	8	0.5%	0	1	
7		BAY BRADFORD	68	57 299	2 11	0.5% 6.0%	0 4	0 18	_
9		BREVARD	1,172	15,478	468	6.0%	70	929	
10		BROWARD	2,425	28,729	707	6.0%	146	1,724	42
11 12	17 18	CALHOUN CHARLOTTE	0 198	9 2,416	0 64	0.5% 6.0%	0 12	0 145	0
13		CITRUS	70	902	27	0.5%	0	5	_
14 15	20 21	CLAY COLLIER	260 1,564	3,637 21,036	123 512	6.0% 12.5%	16 196	218 2,629	7 64
16		COLUMBIA	48	360	14	0.5%	0	2	
17 18		DESOTO DIXIE	71	693 67	21	6.0% 0.5%	4 0	42 0	0
19		DUVAL	1,060	12,849	396	6.0%	64	771	24
20		ESCAMBIA	3	80	2	0.5%	0	0	_
21 22		FLAGLER FRANKLIN	152 0	2,262 9	79 1	6.0% 0.5%	9	136 0	
23		GADSDEN	0	65	3	0.5%	0	0	
24		GILCHRIST	0	73	3	0.5%	0	0	_
25 26		GLADES GULF	26 0	342 4	11 0	12.5% 0.5%	3	43	0
27		HAMILTON	0	94	4	0.5%	0	0	_
28 29		HARDEE HENDRY	60 56	663 1,287	20 42	6.0% 12.5%	7	40 161	
30		HERNANDO	91	1,016	33	0.5%	0	5	
31		HIGHLANDS	429	5,546	155	12.5%	54	693	
32		HILLSBOROUGH HOLMES	571 0	7,294 7	236 0	0.5% 0.5%	3	36	
34	41	INDIAN RIVER	163	1,940	52	6.0%	10	116	3
35 36		JACKSON JEFFERSON	0	41	2	0.5% 0.5%	0	0	_
37		LAFAYETTE	0	37	1	0.5%	0	0	
38		LAKE	879	8,484	283	6.0%	53	509	
39 40		LEE LEON	1,729 14	21,554 418	546 14	12.5% 0.5%	216 0	2,694 2	
41		LEVY	2	206	7	0.5%	0	1	0
42		LIBERTY MADISON	0	77	<u>0</u> 3	0.5% 0.5%	0	0	_
44		MANATEE	259	2,993	72	6.0%	16	180	
45		MARION	264	3,550	109	6.0%	16	213	
46 47		MARTIN MIAMI-DADE	120 3,555	1,388 45,087	39 483	6.0% 6.0%	7 213	2,705	
48	54	MONROE	453	7,404	196	44.6%	202	3,302	88
49 50		nassau Okaloosa	63	1,464 74	52 2	6.0% 0.5%	4 0	88	
51	57		50	1,327	33	12.5%	6	166	
52		ORANGE	1,319	24,968	746	6.0%	79	1,498	
53 54		OSCEOLA PALM BEACH	251 1,215	8,132 13,964	310 290	12.5% 6.0%	31 73	1,016 838	
55		PASCO	275	3,044	88	0.5%	1	15	0
56		PINELLAS	862	9,287	237	6.0%	52	557	
57 58		POLK PUTNAM	1,260 51	17,429 1,035	580 36	12.5% 6.0%	158 3	2,179 62	
59	67	SANTA ROSA	5	129	4	0.5%	0	1	0
60 61		SARASOTA SEMINOLE	347 616	3,804 9,028	98 280	6.0% 6.0%	21 37	228 542	
62		ST JOHNS	247	3,940	125	6.0%	15	236	7
63		ST LUCIE	333	4,230	125	6.0% 6.0%	20	254	
64 65		SUMTER SUWANNEE	243	1,811 316	54 13	6.0% 0.5%	15 0	109	
66	72	TAYLOR	0	38	1	0.5%	0	0	0
67 68		UNION VOLUSIA	568	74 9,042	301	0.5% 6.0%	0 34	0 543	
69		WAKULLA	308	38	1	0.5%	0	0	
70 71		WALTON	0	14	1	0.5%	0	0	
71 72		WASHINGTON County Unknown	0	11	0	0.5%	0	0	0
73		-							
74		Statewide	23,557	313,500	8,192		1,873	25,748	680

Disas		Abatement: Detail by	· · · · · · · · · · · · · · · · · · ·							
	Α	В	Q	R	S		Т	U		V
2										
			Percent Change	e in Value (JV Impr	ovement/Just		Mean	Non-School Taxable	Valu	2
3				Value)			Mean	TVOIT SCHOOL TUXUSIC	vara	-
					MOBILE					
4			DWELLING	HOMEOWNERS	HOMES		DWELLING	HOMEOWNERS	МО	BILE 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		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			95.3%	75.3%	63.5%		71,969	\$ 103,140	\$	21,914
13		CITRUS	99.3%	79.6%	59.3%		34,613	\$ 66,585	\$	13,223
14		CLAY	81.5%	74.8%	49.8%		33,647	\$ 96,418	\$	19,520
15		COLLIER	100.0%	48.2%	35.4%		276,743	\$ 369,426	\$	26,741
16			99.1%	79.7%	52.9%			\$ 63,260	\$	17,177
17		DESOTO	99.1%	77.9%	60.2%		22,369	-	\$	
			100.0%				27,295			13,837
18		DIXIE		61.3%	50.8%		57,965	\$ 26,968	\$	8,771
19		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		FLAGLER	97.2%	75.6%	65.7%		126,011	\$ 102,722	\$	16,236
22		FRANKLIN	94.5%	55.0%	46.3%		95,628	\$ 100,394	\$	9,000
23		GADSDEN		80.7%	58.6%		-	\$ 48,517	\$	11,356
24		GILCHRIST		71.8%	43.5%		-	\$ 58,542	\$	16,795
25			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		JACKSON		79.4%	54.9%	_		\$ 45,779	\$	6,677
36		JEFFERSON		80.8%	60.3%		_	\$ 55,149	\$	15,811
37		LAFAYETTE		78.5%	63.9%			\$ 45,392	\$	14,090
38		LAKE	99.7%	74.2%	58.3%		24,852	\$ 98,214	\$	21,980
39		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		LEVY	99.3%	71.8%	61.9%		93,697	\$ 52,902	\$	11,448
42		LIBERTY	33.370	82.3%	57.0%		33,037	\$ 33,884	\$	4,539
43		MADISON		80.5%	62.0%			\$ 33,926	\$	10,976
44		MANATEE	94.2%		58.1%			. ,	\$	
				71.9%	63.4%		67,350		•	19,467
45		MARION	85.1%	81.5%			11,713	\$ 68,441	\$	12,758
46		MARTIN	96.6%	40.8%	34.0%		54,152	\$ 230,105	\$	14,571
47		MIAMI-DADE	100.0%	44.7%	39.4%		123,883	\$ 173,066	\$	8,535
48		MONROE	99.6%	41.2%	22.7%		293,385	\$ 372,340	\$	79,617
49		NASSAU	100.0%	64.9%	54.6%		318,622	\$ 148,952	\$	23,379
50		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		ORANGE	79.5%	69.2%	42.8%		56,411	\$ 137,364	\$	13,551
53		OSCEOLA	100.0%	79.2%	52.3%		56,102	\$ 83,910	\$	19,992
54		PALM BEACH	98.9%	64.3%	49.7%		105,981	\$ 223,788	\$	12,663
55		PASCO	13.1%	77.8%	52.5%		20,408	\$ 88,915	\$	16,693
56		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		SUWANNEE		82.5%	64.0%		-	\$ 53,333	\$	18,240
66		TAYLOR	100.0%	76.1%	61.8%		58,023	\$ 41,305	\$	14,596
67		UNION	95.7%	78.9%	56.7%		25,000	\$ 41,541	\$	14,700
68		VOLUSIA	100.0%	76.6%	60.2%		99,877	\$ 76,365	\$	19,012
69		WAKULLA	90.0%	79.5%	62.4%		34,406	\$ 66,010	\$	12,223
70		WALTON	100.0%	64.4%	48.7%		317,154	\$ 198,620	\$	8,904
71		WASHINGTON	100.076	80.1%			-	\$ 38,819		11,670
72		County Unknown		30.170	50.4/0	ڔ		7 30,019	ب	11,070
-	33	County OffKiloWfl								
73		Chahairitala	ć	ć :-	¢	_	4.000.015	ć 6.600 <del></del> :	,	1 100 00=
74		Statewide	\$ 50	\$ 48	\$ 36	\$	4,606,315	\$ 6,602,751	\$	1,100,937
					124					

Disas	A	batement: Detail by  B	T	W		Х		Υ	Z	AA
2	,,	<u> </u>		**		Λ		•	_	701
3				Mea	ın So	chool Taxable Val	ue		Millage	e Rates
4				DWELLING		OMEOWNERS	NAC	OBILE HOMES	Non School Wht. Avg	School Wht. Avg
5	11	ALACHUA	\$	49,006	\$	123,104	\$	30,714	15.5117	7.936
6		BAKER	\$	49,000	\$	89,183	\$	28,405	9.7954	6.721
7		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		BREVARD	\$	104,513	\$	110,118	\$	17,382	11.0372	6.916
10		BROWARD	\$	81,244	\$	202,997	\$	34,909	13.1718	6.9063
11 12	17	CALHOUN CHARLOTTE	\$	97 504	\$ \$	50,290	\$	10,433	10.1681	6.696
13		CITRUS	\$	87,504 43,060	\$	123,577 84,505	\$ \$	29,352 16,364	10.0178 9.7472	6.927 6.925
14		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		COLUMBIA	\$	41,024	\$	85,021	\$	25,202	10.9024	6.752
17		DESOTO	\$	50,689	\$	68,816	\$	19,870	11.2737	6.832
18		DIXIE DUVAL	\$	79,038	\$	34,821	\$	10,825	14.0184	6.922
19 20		ESCAMBIA	\$	95,623 168,120	\$	121,752 89,900	\$	24,883 19,759	11.7911 8.4441	6.802 6.876
21		FLAGLER	\$	151,263	\$	131,664	\$	23,687	12.2433	6.952
22		FRANKLIN	\$	117,763	\$	120,708	\$	11,193	7.8861	5.75
23		GADSDEN	\$	-	\$	63,494	\$	14,211	10.3375	6.779
24		GILCHRIST	\$	-	\$	79,186	\$	23,539	11.3575	6.846
25		GLADES	\$	21,191	\$	75,546	\$	24,494	12.946	6.755
26 27		GULF	\$	142,013	\$ \$	98,759	\$	19,538	8.8424	7.084
28		HAMILTON HARDEE	\$	24,695	\$	45,630 51,245	\$ \$	14,139 19,340	11.0178 9.9133	7.086 6.97
29		HENDRY	\$	45,767	\$	69,593	\$	19,326	13.9835	6.921
30		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		HOLMES	\$	-	\$	44,269	\$	9,391	9.2428	6.973
34		INDIAN RIVER	\$	156,281	\$	188,884	\$	13,449	8.6486	7.41
35 36		JACKSON JEFFERSON	\$		\$	60,172 71,935	\$	7,617 20,202	8.9122 8.929	5.702 6.85
37		LAFAYETTE	\$		\$	61,049	\$	19,361	9.9148	6.781
38		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		LEON	\$	66,082	\$	143,047	\$	18,485	11.6139	6.85
41		LEVY	\$	118,109	\$	72,963	\$	16,888	11.1901	6.885
42 43		LIBERTY MADISON	\$	-	\$ \$	47,561 47,306	\$	5,300 15,125	10.5169 11.5624	6.732 6.921
44		MANATEE	\$	84,898	\$	179,736	\$	28,181	8.9468	6.92
45		MARION	\$	14,205	\$	86,987	\$	16,445	9.1854	7.902
46		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		MONROE	\$	319,181	\$	399,170	\$	104,231	5.939	3.484
49		NASSAU	\$	343,689	\$	173,667	\$	33,132	9.8692	6.794
50 51		OKALOOSA OKEECHOBEE	\$	216,127 6,653	\$ \$	140,842 68,051	\$	21,316 19,514	6.4812 10.0854	6.907 6.852
52		ORANGE	\$	69,899	\$	160,281	\$	17,793	9.6772	7.811
53		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		PASCO	\$	26,923	\$	108,568	\$	21,634	10.3838	6.777
56		PINELLAS	\$	94,223	\$	138,733	\$	22,109	13.0685	7.318
57		POLK	\$	29,444	\$	85,310	\$	19,698	10.2077	6.797
58 59		PUTNAM SANTA ROSA	\$	76,582 134,660	\$ \$	72,475 119,916	\$	20,981 19,915	11.4906 6.8404	6.8 6.84
60		SARASOTA	\$	209,092	\$	193,478	\$	38,658	6.7287	7.433
61		SEMINOLE	\$	38,418	\$	157,931	\$	35,126	9.0851	7.557
62		ST JOHNS	\$	134,073	\$	231,162	\$	34,179	8.4557	6.867
63		ST LUCIE	\$	112,892	\$	94,148	\$	39,329	16.1962	6.927
64		SUMTER	\$	93,304	\$	166,033	\$	20,544	6.2926	5.78
65 66		SUWANNEE TAYLOR	\$	83,023	\$ \$	71,910 54,267	\$	26,390 19,096	10.6003 9.624	6.78 7.041
67		UNION	\$	45,000	\$	57,345	\$	18,910	11.2998	6.88
68		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		WALTON	\$	342,823	\$	221,416	\$	11,767	4.8561	5.191
71		WASHINGTON	\$	-	\$	55,547	\$	15,888	10.5241	6.939
72	99	County Unknown	1							
73 74		Statowida	\$	E E E E 224	ċ	7.067.672	ç	1,558,640	10 1720	£ 0133
74		Statewide	Ş	5,565,321	\$	7,967,673	\$	1,558,640	10.1720	6.8122

11/17/2017

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Α	В	АВ	AC	AD	AE
3		Taxes Paid Eligible fo	r abatement Non-School BJ5/1000)	(Z5 x(AF5 x AR5) x	Taxes Paid Eligil
		DWELLING	HOMEOWNERS	MOBILE HOMES	DWELLING
5 11	ALACHUA	\$ 217.18	\$ 9,613.32	\$ 49.34	\$ 153.9
_	BAKER	\$ -	\$ 553.58	\$ 4.94	\$ -
	BAY	\$ 4.52	\$ 125.12	\$ 0.42	\$ 5.3
_	BRADFORD BREVARD	\$ 1,587.28 \$ 63,597.66	\$ 7,125.52 \$ 660,519.53	\$ 62.76 \$ 2,602.29	\$ 1,539.7 \$ 49,028.1
	BROWARD	\$ 124,975.27	\$ 3,037,303.15	\$ 2,002.29	\$ 49,028.1
_	CALHOUN	\$ -	\$ 11.55	\$ 0.07	\$ -
2 18	CHARLOTTE	\$ 8,178.27	\$ 112,808.45	\$ 535.84	\$ 6,875.7
_	CITRUS	\$ 117.58	\$ 2,330.20	\$ 10.34	\$ 103.9
_	CLAY COLLIER	\$ 3,695.45 \$ 318,479.18	\$ 135,980.73 \$ 2,755,965.59	\$ 618.75 \$ 3,565.94	\$ 4,095.8 \$ 309,566.2
	COLLIER	\$ 318,479.18 \$ 57.58	\$ 2,755,965.59 \$ 989.61	\$ 3,565.94 \$ 6.92	\$ 309,566.2 \$ 65.4
	DESOTO	\$ 1,304.88	\$ 18,621.30	\$ 116.58	\$ 1,468.5
8 25	DIXIE	\$ 3.98	\$ 77.25	\$ 0.85	\$ 2.6
_	DUVAL	\$ 59,179.10	\$ 632,255.75	\$ 2,049.18	\$ 41,353.2
_	ESCAMBIA	\$ 17.83	\$ 181.85	\$ 0.87	\$ 15.8
_	FLAGLER FRANKLIN	\$ 13,667.78 \$ 0.82	\$ 129,055.76 \$ 18.92	\$ 619.65 \$ 0.08	\$ 9,316.0 \$ 0.7
_	GADSDEN	\$ 0.82	\$ 131.99	\$ 0.08	\$ 0.7
_	GILCHRIST	\$ -	\$ 173.50	\$ 1.15	\$ -
_	GLADES	\$ 322.76	\$ 21,460.69	\$ 173.91	\$ 252.3
_	GULF	\$ 0.21	\$ 9.97	\$ 0.05	\$ 0.2
_	HAMILTON	\$ -	\$ 131.25	\$ 1.40	\$ -
_	HARDEE HENDRY	\$ 381.36 \$ 2,132.84	\$ 11,974.24 \$ 89,905.23	\$ 95.66 \$ 532.95	\$ 487.7 \$ 1,784.8
_	HERNANDO	\$ 2,132.84	\$ 2,005.99	\$ 18.55	\$ 56.9
_	HIGHLANDS	\$ 8,240.01	\$ 262,272.10	\$ 919.47	\$ 8,944.2
_	HILLSBOROUGH	\$ 2,298.83	\$ 34,662.98	\$ 134.15	\$ 1,557.
_	HOLMES	\$ -	\$ 7.78	\$ 0.06	\$ -
_	INDIAN RIVER JACKSON	\$ 11,585.93 \$ -	\$ 108,336.04 \$ 66.55	\$ 142.82 \$ 0.28	\$ 11,335.3 \$ -
_	JEFFERSON	\$ -	\$ 94.28	\$ 0.28	\$ -
7 44	LAFAYETTE	\$ -	\$ 64.93	\$ 0.59	\$ -
	LAKE	\$ 13,485.59	\$ 382,631.42	\$ 2,248.12	\$ 13,318.9
_	LEE	\$ 239,347.61	\$ 2,683,313.35	\$ 10,265.25	\$ 203,014.3
_	LEON LEVY	\$ 39.08 \$ 11.89	\$ 2,220.41 \$ 436.91	\$ 6.78 \$ 2.89	\$ 30.1 \$ 9.2
_	LIBERTY	\$ 11.89	\$ 436.91	\$ 2.89	\$ 9.4
	MADISON	\$ -	\$ 122.27	\$ 1.32	\$ -
4 51	MANATEE	\$ 8,818.08	\$ 180,586.64	\$ 435.13	\$ 8,597.5
_	MARION	\$ 1,450.17	\$ 109,171.32	\$ 487.18	\$ 1,512.9
_	MARTIN	\$ 3,927.89 \$ 319,830.32	\$ 81,405.15 \$ 2,534,102.04	\$ 121.66 \$ 1,179.07	\$ 3,328.8 \$ 228,174.8
_	MIAMI-DADE MONROE	\$ 319,830.32 \$ 350,880.60	\$ 2,534,102.04 \$ 3,006,299.19	\$ 1,179.07 \$ 9,390.29	\$ 228,174.8 \$ 223,935.0
_	NASSAU	\$ 330,880.00	\$ 3,000,299.19	\$ 392.39	\$ 223,933.6
_	OKALOOSA	\$ 12.00	\$ 186.57	\$ 0.58	\$ 14.2
_	OKEECHOBEE	\$ 253.95	\$ 69,782.78	\$ 359.13	\$ 243.8
_	ORANGE	\$ 34,329.62	\$ 1,377,989.19	\$ 2,510.65	\$ 34,334.8
_	OSCEOLA PALM BEACH	\$ 16,514.81 \$ 93,931.77	\$ 634,170.72 \$ 1,482,431.30	\$ 3,798.10 \$ 1,345.57	\$ 15,836.3 \$ 62,124.5
	PASCO	\$ 93,931.77	\$ 1,482,431.30	\$ 1,345.57	\$ 62,124.5
_	PINELLAS	\$ 53,332.63	\$ 468,912.67	\$ 1,214.56	\$ 35,146.8
7 63	POLK	\$ 32,168.02	\$ 1,102,757.16	\$ 5,994.73	\$ 30,033.2
_	PUTNAM	\$ 900.56	\$ 26,390.99	\$ 206.52	\$ 815.9
_	SANTA ROSA	\$ 19.76	\$ 318.11	\$ 1.15	\$ 23.0
	SARASOTA SEMINOLE	\$ 26,048.82 \$ 8,333.47	\$ 150,774.20 \$ 488,327.45	\$ 405.92 \$ 1,502.27	\$ 32,183.5 \$ 10,603.4
_	ST JOHNS	\$ 13,698.38	\$ 280,840.84	\$ 1,302.27	\$ 10,003.
_	ST LUCIE	\$ 30,166.63	\$ 218,853.50	\$ 1,331.75	\$ 15,517.
_	SUMTER	\$ 6,538.27	\$ 84,397.42	\$ 219.48	\$ 7,863.
_	SUWANNEE	\$ -	\$ 737.70	\$ 7.75	\$ -
_	TAYLOR	\$ 1.32 \$ 1.17	\$ 58.02 \$ 136.93	\$ 0.62 \$ 1.22	\$ 1.3 \$ 1.3
	UNION VOLUSIA	\$ 1.17 \$ 50,551.27	\$ 136.93 \$ 471,584.78	\$ 1.22 \$ 3,071.11	\$ 28,562.4
_	WAKULLA	\$ 30,331.27	\$ 471,384.78	\$ 3,071.11	\$ 28,302.4
0 76	WALTON	\$ 2.14	\$ 43.75	\$ 0.06	\$ 2.4
	WASHINGTON	\$ -	\$ 17.93	\$ 0.14	\$ -
_	County Unknown				
3	Chaharida	¢ 4.000.000	¢ 22.000.000	6 6:5=	ć 4.505.5
4	Statewide	\$ 1,936,660	\$ 23,968,648	\$ 64,677	\$ 1,507,34

11/17/2017

2	Α	В		AF		AG
3				abatement Scho	ool (	Z5 x (AF5 x
Ť			Jes	, x 51.5, 1000,		MOBILE
4			Н	OMEOWNERS		HOMES
5	11	ALACHUA	\$	6,005.85	\$	36.07
6	12	BAKER	\$	509.50	\$	4.93
7	13	BAY	\$	153.79	\$	0.57
8		BRADFORD	\$	6,225.06	\$	57.31
9 10		BREVARD BROWARD	\$	514,313.89	\$ \$	2,455.48
11		CALHOUN	\$	1,816,465.04 11.02	\$	4,425.45 0.06
12		CHARLOTTE	\$	93,459.29	\$	496.27
13	19	CITRUS	\$	2,101.07	\$	9.09
14	_	CLAY	\$	133,224.16	\$	707.45
15		COLLIER	\$	2,622,075.66	\$	4,503.94
16 17		COLUMBIA DESOTO	\$	823.71 15,224.99	\$ \$	6.28
18		DIXIE	\$	49.25	\$	0.52
19		DUVAL	\$	441,612.71	\$	1,631.80
20	27	ESCAMBIA	\$	182.87	\$	0.87
21		FLAGLER	\$	93,927.34	\$	513.32
22		FRANKLIN	\$	16.59	\$	0.08
23 24		GADSDEN GILCHRIST	\$	113.27 141.46	\$ \$	0.73
25		GLCHRIST	\$	15,078.41	\$	131.38
26		GULF	\$	9.80	\$	0.05
27	34	HAMILTON	\$	121.81	\$	1.22
28	35	HARDEE	\$	11,544.20	\$	100.02
29		HENDRY	\$	59,064.55	\$	377.23
30		HERNANDO	\$	2,109.34	\$	21.69
31 32		HIGHLANDS HILLSBOROUGH	\$	254,486.20 22,539.13	\$ \$	928.34
33		HOLMES	\$	8.97	\$	0.05
34		INDIAN RIVER	\$	104,696.75	\$	158.46
35	42	JACKSON	\$	55.97	\$	0.20
36		JEFFERSON	\$	94.34	\$	0.79
37		LAFAYETTE	\$	59.72	\$	0.56
38 39		LAKE LEE	\$	319,959.82 2,213,461.75	\$ \$	2,579.66 10,599.62
40		LEON	\$	1,565.91	\$	5.17
41		LEVY	\$	370.76	\$	2.62
42	49	LIBERTY	\$	5.32	\$	0.02
43		MADISON	\$	102.06	\$	1.09
44		MANATEE	\$	160,498.92	\$ \$	487.22
45 46		MARION MARTIN	\$	119,367.78 59,514.23	\$	540.22 124.34
47		MIAMI-DADE	\$	1,785,825.23	\$	1,263.12
48		MONROE	\$	1,890,672.25	\$	7,211.60
49		NASSAU	\$	67,251.34	\$	382.82
50		OKALOOSA	\$	239.12	\$	0.84
51		OKEECHOBEE ORANGE	\$	63,234.73	\$ \$	356.23
E 2	58	UKANUT	1 >			2,660.96
52 53				1,297,811.06 595 994 48		3 9/1 / //
<ul><li>52</li><li>53</li><li>54</li></ul>	59	OSCEOLA PALM BEACH	\$	595,994.48	\$	
53	59 60	OSCEOLA				1,035.39
<ul><li>53</li><li>54</li><li>55</li><li>56</li></ul>	59 60 61 62	OSCEOLA PALM BEACH PASCO PINELLAS	\$ \$ \$ \$	595,994.48 942,860.82 8,711.83 310,479.99	\$ \$ \$	1,035.39 33.90 867.78
<ul><li>53</li><li>54</li><li>55</li><li>56</li><li>57</li></ul>	59 60 61 62 63	OSCEOLA PALM BEACH PASCO PINELLAS POLK	\$ \$ \$ \$	595,994.48 942,860.82 8,711.83 310,479.99 958,755.55	\$ \$ \$ \$	1,035.39 33.90 867.78 5,710.99
53 54 55 56 57 58	59 60 61 62 63 64	OSCEOLA PALM BEACH PASCO PINELLAS POLK PUTNAM	\$ \$ \$ \$ \$	595,994.48 942,860.82 8,711.83 310,479.99 958,755.55 20,780.25	\$ \$ \$ \$ \$	1,035.39 33.90 867.78 5,710.99 186.13
53 54 55 56 57 58 59	59 60 61 62 63 64 67	OSCEOLA PALM BEACH PASCO PINELLAS POLK PUTNAM SANTA ROSA	\$ \$ \$ \$ \$ \$	595,994.48 942,860.82 8,711.83 310,479.99 958,755.55 20,780.25 397.05	\$ \$ \$ \$ \$	1,035.39 33.90 867.78 5,710.99 186.13
53 54 55 56 57 58 59 60	59 60 61 62 63 64 67 68	OSCEOLA PALM BEACH PASCO PINELLAS POLK PUTNAM SANTA ROSA SARASOTA	\$ \$ \$ \$ \$ \$	595,994.48 942,860.82 8,711.83 310,479.99 958,755.55 20,780.25 397.05 188,960.44	\$ \$ \$ \$ \$ \$	1,035.39 33.90 867.78 5,710.99 186.13 1.63 634.99
53 54 55 56 57 58 59	59 60 61 62 63 64 67 68 69	OSCEOLA PALM BEACH PASCO PINELLAS POLK PUTNAM SANTA ROSA	\$ \$ \$ \$ \$ \$	595,994.48 942,860.82 8,711.83 310,479.99 958,755.55 20,780.25 397.05	\$ \$ \$ \$ \$	1,035.33 33.90 867.78 5,710.99 186.13 1.63 634.99 1,917.72
53 54 55 56 57 58 59 60 61	59 60 61 62 63 64 67 68 69	OSCEOLA  PALM BEACH  PASCO  PINELLAS  POLK  PUTNAM  SANTA ROSA  SARASOTA  SEMINOLE	\$ \$ \$ \$ \$ \$ \$ \$	595,994.48 942,860.82 8,711.83 310,479.99 958,755.55 20,780.25 397.05 188,960.44 484,263.05	\$ \$ \$ \$ \$ \$ \$ \$	1,035.33 33.90 867.78 5,710.99 186.13 1.63 634.99 1,917.77 846.43
53 54 55 56 57 58 59 60 61 62 63 64	59 60 61 62 63 64 67 68 69 65 66	OSCEOLA PALM BEACH PASCO PINELLAS POLK PUTNAM SANTA ROSA SARASOTA SEMINOLE ST JOHNS ST LUCIE SUMTER	\$ \$ \$ \$ \$ \$ \$ \$	595,994.48 942,860.82 8,711.83 310,479.99 958,755.55 20,780.25 397.05 188,960.44 484,263.05 256,283.01 122,681.90 90,441.29	\$ \$ \$ \$ \$ \$ \$ \$ \$	1,035.39 867.78 5,710.99 186.13 1.63 634.99 1,917.77 846.43 1,136.74 272.19
53 54 55 56 57 58 59 60 61 62 63 64 65	59 60 61 62 63 64 67 68 69 65 66 70	OSCEOLA PALM BEACH PASCO PINELLAS POLK PUTNAM SANTA ROSA SARASOTA SEMINOLE ST JOHNS ST LUCIE SUMTER SUWANNEE	\$ \$ \$ \$ \$ \$ \$ \$ \$	595,994.48 942,860.82 8,711.83 310,479.99 958,755.55 20,780.25 397.05 188,960.44 484,263.05 256,283.01 122,681.90 90,441.29 636.19	\$ \$ \$ \$ \$ \$ \$ \$ \$	1,035.33 33.90 867.78 5,710.99 186.13 1.63 634.99 1,917.77 846.43 1,136.74 272.15
53 54 55 56 57 58 59 60 61 62 63 64 65 65	59 60 61 62 63 64 67 68 69 65 66 70 71	OSCEOLA PALM BEACH PASCO PINELLAS POLK PUTNAM SANTA ROSA SARASOTA SEMINOLE ST JOHNS ST LUCIE SUMTER SUWANNEE TAYLOR	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	595,994.48 942,860.82 8,711.83 310,479.99 958,755.55 20,780.25 397.05 188,960.44 484,263.05 256,283.01 122,681.90 90,441.29 636.19 55.77	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,035.33 33.90 867.78 5,710.99 186.13 1.63 634.99 1,917.72 846.43 1,136.74 272.19 7.17 0.59
53 54 55 56 57 58 59 60 61 62 63 64 65 66	59 60 61 62 63 64 67 68 69 65 66 70 71 72	OSCEOLA PALM BEACH PASCO PINELLAS POLK PUTNAM SANTA ROSA SARASOTA SEMINOLE ST JOHNS ST LUCIE SUMTER SUWANNEE TAYLOR UNION	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	595,994.48 942,860.82 8,711.83 310,479.99 958,755.55 20,780.25 397.05 188,960.44 484,263.05 256,283.01 122,681.90 90,441.29 636.19 55.77 115.09	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,035.33 33.90 867.78 5,710.99 186.13 1.63 634.99 1,917.77 846.43 1,136.74 272.19 7.17 0.59 0.99
53 54 55 56 57 58 59 60 61 62 63 64 65	59 60 61 62 63 64 67 68 69 65 66 70 71 72 73 74	OSCEOLA PALM BEACH PASCO PINELLAS POLK PUTNAM SANTA ROSA SARASOTA SEMINOLE ST JOHNS ST LUCIE SUMTER SUWANNEE TAYLOR	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	595,994.48 942,860.82 8,711.83 310,479.99 958,755.55 20,780.25 397.05 188,960.44 484,263.05 256,283.01 122,681.90 90,441.29 636.19 55.77	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,035.33 33.90 867.78 5,710.99 186.13 1.63 634.99 1,917.73 846.43 1,136.74 272.19 7.11 0.55 0.99 2,318.08
53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70	59 60 61 62 63 64 67 68 69 65 66 70 71 72 73 74 75 76	OSCEOLA PALM BEACH PASCO PINELLAS POLK PUTNAM SANTA ROSA SARASOTA SEMINOLE ST JOHNS ST LUCIE SUMTER SUWANNEE TAYLOR UNION VOLUSIA WAKULLA	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	595,994.48 942,860.82 8,711.83 310,479.99 958,755.55 20,780.25 397.05 188,960.44 484,263.05 256,283.01 122,681.90 90,441.29 636.19 55.77 115.09 284,050.76 99.17 52.14	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,947.24 1,035.39 867.78 5,710.99 186.13 1.63 634.99 1,917.77 846.43 1,136.74 272.11 0.59 0.99 2,318.08 0.53 0.06
53 54 55 56 57 58 60 61 62 63 64 65 66 67 68 69 70	59 60 61 62 63 64 67 68 69 65 66 70 71 72 73 74 75 76	OSCEOLA PALM BEACH PASCO PINELLAS POLK PUTNAM SANTA ROSA SARASOTA SEMINOLE ST JOHNS ST LUCIE SUMTER SUWANNEE TAYLOR UNION VOLUSIA WAKULLA WASHINGTON	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	595,994.48 942,860.82 8,711.83 310,479.99 958,755.55 20,780.25 397.05 188,960.44 484,263.05 256,283.01 122,681.90 90,441.29 636.19 55.77 115.09 284,050.76	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,035.33 33.90 867.78 5,710.99 186.13 1.63 634.99 1,917.77 846.43 1,136.74 272.19 7.11 0.56 0.99 2,318.08 0.53
53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70	59 60 61 62 63 64 67 68 69 65 66 70 71 72 73 74 75 76	OSCEOLA PALM BEACH PASCO PINELLAS POLK PUTNAM SANTA ROSA SARASOTA SEMINOLE ST JOHNS ST LUCIE SUMTER SUWANNEE TAYLOR UNION VOLUSIA WAKULLA	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	595,994.48 942,860.82 8,711.83 310,479.99 958,755.55 20,780.25 397.05 188,960.44 484,263.05 256,283.01 122,681.90 90,441.29 636.19 55.77 115.09 284,050.76 99.17 52.14	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,035.33 33.90 867.78 5,710.99 186.13 1.63 634.99 1,917.77 846.43 1,136.74 272.15 7.17 0.59 2,318.08 0.53 0.09