REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem
Issue: Conservation Easements
Bill Number(s): HB779/SB1730

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): Rep. Altman, Sen. Stewart
Month/Year Impact Begins: July 1, 2021
Date of Analysis: March 12, 2021

Section 1: Narrative
a. Current Law:
Section 196.26, Florida Statutes, provides an ad valorem exemption for real property dedicated in perpetuity for conservation purposes. The statute provides definitions, creates two levels of exemptions (50% and 100%), and then lists limitations or requirements on: minimum acreage, management plans, assessments of improvements, use of FDACS' best management practices for easements on agricultural land, jurisdictional enforcement of easement requirements, and state agency actions.

Under this statute, "Conservation easement" is defined as "the property right described in s. 704.06." The two exemption paragraphs state:

> (2) Land that is dedicated in perpetuity for conservation purposes and that is used exclusively for conservation purposes is exempt from ad valorem taxation. Such exclusive use does not preclude the receipt of income from activities that are consistent with a management plan when the income is used to implement, maintain, and manage the management plan.
> (3) Land that is dedicated in perpetuity for conservation purposes and that is used for allowed commercial uses is exempt from ad valorem taxation to the extent of 50 percent of the assessed value of the land.

Section 704.06, F.S., governs the creation, acquisition, and enforcement of conservation easements. Subsection 13 states:

> (13) A conservation easement agreement may include provisions which allow agricultural activities, including, but not limited to, silviculture, forestry management, and livestock grazing, if such activity is a current or historic use of the land placed under easement. If such agricultural activities are allowed under the terms of the agreement, such activities must be conducted in accordance with applicable best management practices adopted by the Department of Agriculture and Consumer Services. This subsection does not restrict or diminish the authority granted in a previous conservation easement agreement for forest management and livestock grazing as a compatible use on lands subject to a conservation easement.

b. Proposed Change:
Both HB779 and SB1730 amend s. 196.26(2), F.S., by removing the requirement that income from activities consistent with the management plan be dedicated to that plan. "(2) Land that is dedicated in perpetuity for conservation purposes and that is used exclusively for conservation purposes is exempt from ad valorem taxation. Such exclusive use does not preclude the receipt of income from activities that are consistent with a management plan ~~when the income is used to implement, maintain, and manage the management plan~~."

Section 2 of the bills amend s. 704.06(13), F.S., by adding "recreational" activities to the activities allowed in conservation easement provisions and removing the requirement that allowed activities be consistent with current or historic use. The relevant portion of HB 779 reads "(13) A conservation easement agreement may include provisions which allow agricultural <u>and recreational</u> activities, including, but not limited to, silviculture, forestry management, ~~and~~ livestock grazing, <u>hunting, fishing, and camping</u> ~~if such activity is a current or historic use of the land placed under easement~~." SB 1730 differs in how it lists added activities by using "or" instead of "and." The relevant portion reads "(13) A conservation easement agreement may include provisions which allow agricultural <u>or recreational</u> activities, including, but not limited to, silviculture, forestry management, ~~and~~ livestock grazing, <u>hunting, fishing, or camping</u> ~~if such activity is a current or historic use of the land placed under easement~~."

The bill takes effect July 1, 2021.

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem
Issue: Conservation Easements
Bill Number(s): HB779/SB1730

Section 2: Description of Data and Sources
2020 Final NALs
Ad Valorem Assessments Revenue Estimating Conference Results – December, 2020
Communications with: Property Appraisers, non-profit land trust employee, DEP/Acquisition and Restoration Council employee, lobbyist

Section 3: Methodology (Include Assumptions and Attach Details)
The analysis is based on current conservation exemptions recorded in the 2020 final real property assessment rolls. The methodology can be divided into two major parts: first, we assume parcels with a 50% exemption under 196.26(3) will be granted a 100% exemption due to the removal of the requirement that all income be dedicated to the management plan. This is based on a conversation with a property appraiser, who believes it will be hard to argue that anyone currently eligible for a 50% exemption would not be eligible for a full exemption under these amendments. Both the middle and high estimates include this assumption. The low estimate does not.

The second part of the analysis deals with any parcels that currently do not have a conservation easement but whose owner would apply for one due to this change in law. Using a statewide assessment roll dataset, all parcels with either a 100% or 50% conservation exemption were flagged. Use codes with any conservation exemptions on parcels with taxable values greater than zero were extracted. These included all agricultural use codes (except 67, which includes apiaries and tropical fish), waste/marsh/dune/swamp land (96), recreational or parkland and land with a high-water-recharge assessment classification (97), and non-agricultural acreage (99), as well as three residential use codes (vacant residential, mobile homes, and miscellaneous residential) were extracted. Because an easement does not necessarily cover an entire parcel, the share of a parcel's taxable values covered by the conservation easement and the average share for each use code were calculated.

While the residential use codes are included in the first part of the impact analysis, they were excluded from any estimates of new conservation exemptions. The total taxable values (school and non-school) for parcels in the remaining use codes were aggregated. The middle estimate assumes that these bills will cause a 50% increase in parcels with conservation easements in each relevant use code. The impact is calculated by multiplying 50% by the share of all parcels with a conservation exemption, times the average share of a parcel's taxable value exempted, times the aggregated taxable value for each use code. The school and non-school statewide effective millage rates are applied to the school and non-school taxable values, respectively. The high assumes an increase of 100% in parcels with conservation easements in each relevant use code.

As mentioned above, the low estimate assumes that the 50% exemptions do not become eligible for a 100% exemption. It also assumes that at least some landowners will apply for a conservation easement due to the explicit addition of recreational activities in s. 704.06, F.S., and the removal of the requirement that those activities be consistent with current or historical land use. Those landowners are assumed to increase the amount of 50% exemptions by 25%. The impact of the new conservation easements is calculated in the same way described above.

These bills come into effect on July 1, 2021. Based on a conversation with an employee of a qualified land trust, the conservation easement application and recording process takes approximately three months. New easements and any changes to current exemptions will be included on the 2022 assessment rolls. These changes will first impact the 2022-23 fiscal year.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	$ -	($ 1.96)	$ -	($ 1.29)	$ -	($ 0.17)
2022-23	($ 2.01)	($ 2.01)	($ 1.32)	($ 1.32)	($ 0.17)	($ 0.17)
2023-24	($ 2.05)	($ 2.05)	($ 1.35)	($ 1.35)	($ 0.18)	($ 0.18)
2024-25	($ 2.09)	($ 2.09)	($ 1.37)	($ 1.37)	($ 0.18)	($ 0.18)
2025-26	($ 2.13)	($ 2.13)	($ 1.40)	($ 1.40)	($ 0.18)	($ 0.18)

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem
Issue: Conservation Easements
Bill Number(s): HB779/SB1730

List of affected Trust Funds:

Section 5: Consensus Estimate (Adopted: 03/12/2021): The Conference adopted a modified middle that increased the new 100% exemption category to 75%.

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	0.0	(0.6)	0.0	(1.0)	0.0	(1.6)
2022-23	(0.6)	(0.6)	(1.0)	(1.0)	(1.7)	(1.7)
2023-24	(0.6)	(0.6)	(1.1)	(1.1)	(1.7)	(1.7)
2024-25	(0.6)	(0.6)	(1.1)	(1.1)	(1.7)	(1.7)
2025-26	(0.7)	(0.7)	(1.1)	(1.1)	(1.8)	(1.8)

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	0.0	0.0	0.0	0.0	0.0	(1.6)	0.0	(1.6)
2022-23	0.0	0.0	0.0	0.0	(1.7)	(1.7)	(1.7)	(1.7)
2023-24	0.0	0.0	0.0	0.0	(1.7)	(1.7)	(1.7)	(1.7)
2024-25	0.0	0.0	0.0	0.0	(1.7)	(1.7)	(1.7)	(1.7)
2025-26	0.0	0.0	0.0	0.0	(1.8)	(1.8)	(1.8)	(1.8)

	A	B	C	D	E	F	G	H	I	J
1										
2										
3	**Use Code Description**	**Use Code**	**Parcel Count with any Conservation Exemption**	**Share of Parcels with Any Conservation Exemption by Use Code**	**Average Portion of School TV Eligible for Conservation Exemption**	**Average Portion of Non-School TV Eligible for Conservation Exemption**	**Impact of Exemption Increase on School TV (50% to 100%)**	**Impact of Exemption Increase on Non-School TV (50% to 100%)**	**School TV of All Parcels with No Conservation Exemption**	**Non-School TV of All Parcels with No Conservation Exemption**
4	Vacant Residential	0	74	0.01%	91.47%	91.65%	$ 565,469	$ 556,832		
5	Mobile Homes	2	3	0.00%	51.83%	52.77%	$ 21,663	$ 21,663		
6	Miscellaneous Residential	7	5	0.03%	81.26%	81.83%	$ 5,091	$ 5,091		
7	Improved agricultural	50	15	0.06%	56.44%	58.06%	$ 529,943	$ 529,942	$ 3,345,314,890	$ 2,975,087,227
8	Cropland soil capability Class I	51	44	0.72%	62.14%	62.14%	$ 924,750	$ 924,750	$ 506,470,972	$ 480,623,731
9	Cropland soil capability Class II	52	4	0.04%	66.67%	66.67%	$ 62,217	$ 62,217	$ 445,897,887	$ 410,311,682
10	Cropland soil capability Class III	53	15	0.17%	58.45%	58.47%	$ 569,440	$ 569,440	$ 1,153,004,680	$ 1,114,944,368
11	Timberland - site index 90+	54	43	0.65%	65.51%	65.52%	$ 858,891	$ 858,891	$ 277,627,934	$ 243,858,314
12	Timberland - site index 80 to 89	55	227	0.76%	58.23%	58.59%	$ 4,550,782	$ 4,549,992	$ 1,063,120,755	$ 993,516,622
13	Timberland - site index 70 to 79	56	120	0.48%	69.83%	69.91%	$ 1,694,504	$ 1,694,504	$ 762,559,398	$ 714,474,197
14	Timberland - site index 60 to 69	57	56	1.11%	72.07%	72.07%	$ 1,212,761	$ 1,212,761	$ 206,112,466	$ 194,722,147
15	Timberland - site index 50 to 59	58	27	0.91%	79.55%	79.55%	$ 144,170	$ 144,170	$ 67,843,756	$ 61,239,712
16	Timberland (other)	59	93	1.05%	73.35%	73.36%	$ 1,161,790	$ 1,161,790	$ 215,634,274	$ 203,517,796
17	Grazing land soil capability Class I	60	575	1.64%	60.43%	60.71%	$ 6,061,160	$ 6,061,160	$ 2,049,067,917	$ 1,864,616,641
18	Grazing land soil capability Class II	61	86	0.41%	43.86%	44.15%	$ 1,213,629	$ 1,213,629	$ 1,181,327,173	$ 1,063,067,481
19	Grazing land soil capability Class III	62	34	0.39%	55.52%	55.57%	$ 277,114	$ 277,114	$ 807,612,308	$ 749,847,598
20	Grazing land soil capability Class IV	63	248	1.44%	59.20%	59.94%	$ 11,642,008	$ 11,620,621	$ 1,249,647,673	$ 1,159,058,301
21	Grazing land soil capability Class V	64	12	0.90%	54.05%	54.15%	$ 132,788	$ 132,788	$ 58,076,609	$ 53,623,058
22	Grazing land soil capability Class VI	65	9	0.52%	66.57%	66.57%	$ 155,385	$ 155,385	$ 108,177,783	$ 99,182,741
23	Orchard Groves, citrus, etc.	66	28	0.19%	44.37%	44.64%	$ 642,602	$ 642,602	$ 1,288,636,410	$ 1,253,766,311
24	Dairies, feed lots	68	4	0.09%	67.13%	67.13%	$ 30,139	$ 30,139	$ 1,816,134,933	$ 1,690,569,612
25	Ornamentals, miscellaneous	69	21	0.25%	62.70%	62.70%	$ 495,497	$ 495,497	$ 918,934,859	$ 857,698,410
26	Waste/marsh/dunes/swamps	96	196	0.99%	96.78%	96.99%	$ 724,625	$ 713,605	$ 118,720,122	$ 111,554,789
27	Parkland or high water recharge	97	297	1.84%	91.69%	93.00%	$ 670,296	$ 670,296	$ 93,238,203	$ 81,526,905
28	Non-ag acreage	99	382	0.40%	93.69%	93.83%	$ 729,644	$ 686,818	$ 5,971,994,751	$ 5,231,794,743
29										

	A	B	C	D	E	F	G	H	I	J
30		**Low**	**Middle**	**High**		**Statewide Effective Millage Rates**				
31	**50% Exemptions Increasing to 100%**	0%	100%	100%		**Type**	**Rate**			
32	**New 100% Exemptions (share from**	0%	75%	100%		School	6.3996			
33	**existing exemtions in use code)**					Non-School	10.7629			
34	**New 50% Exemptions**	25%	0%	0%		**Total**	**17.1625**			
35										
36										
37			**Low Impact**		**Mid Impact**		**High Impact**			
38	**Use Code Name**	**Use Code**	**50% to 100%**	**New Cons Ex**	**50% to 100%**	**New Cons Ex**	**50% to 100%**	**New Cons Ex**		
39	Vacant Residential	0	$ -		$ 9,612		$ 9,612			
40	Mobile Homes	2	$ -		$ 372		$ 372			
41	Miscellaneous Residential	7	$ -		$ 87		$ 87			
42	Improved agricultural	50	$ -	$ 2,260	$ 9,095	$ 13,560	$ 9,095	$ 18,080		
43	Cropland soil capability Class I	51	$ -	$ 4,688	$ 15,871	$ 28,127	$ 15,871	$ 37,502		
44	Cropland soil capability Class II	52	$ -	$ 252	$ 1,068	$ 1,511	$ 1,068	$ 2,015		
45	Cropland soil capability Class III	53	$ -	$ 2,404	$ 9,773	$ 14,422	$ 9,773	$ 19,229		
46	Timberland - site index 90+	54	$ -	$ 2,355	$ 14,741	$ 14,129	$ 14,741	$ 18,839		
47	Timberland - site index 80 to 89	55	$ -	$ 9,767	$ 78,094	$ 58,602	$ 78,094	$ 78,136		
48	Timberland - site index 70 to 79	56	$ -	$ 5,288	$ 29,082	$ 31,726	$ 29,082	$ 42,301		
49	Timberland - site index 60 to 69	57	$ -	$ 3,424	$ 20,814	$ 20,541	$ 20,814	$ 27,388		
50	Timberland - site index 50 to 59	58	$ -	$ 994	$ 2,474	$ 5,962	$ 2,474	$ 7,949		
51	Timberland (other)	59	$ -	$ 3,438	$ 19,939	$ 20,630	$ 19,939	$ 27,507		
52	Grazing land soil capability Class I	60	$ -	$ 41,157	$ 104,025	$ 246,941	$ 104,025	$ 329,254		
53	Grazing land soil capability Class II	61	$ -	$ 4,319	$ 20,829	$ 25,911	$ 20,829	$ 34,548		
54	Grazing land soil capability Class III	62	$ -	$ 3,613	$ 4,756	$ 21,678	$ 4,756	$ 28,904		
55	Grazing land soil capability Class IV	63	$ -	$ 21,966	$ 199,576	$ 131,794	$ 199,576	$ 175,725		
56	Grazing land soil capability Class V	64	$ -	$ 581	$ 2,279	$ 3,485	$ 2,279	$ 4,646		
57	Grazing land soil capability Class VI	65	$ -	$ 754	$ 2,667	$ 4,527	$ 2,667	$ 6,036		
58	Orchard Groves, citrus, etc.	66	$ -	$ 2,327	$ 11,029	$ 13,964	$ 11,029	$ 18,618		
59	Dairies, feed lots	68	$ -	$ 2,269	$ 517	$ 13,613	$ 517	$ 18,151		
60	Ornamentals, miscellaneous	69	$ -	$ 3,016	$ 8,504	$ 18,097	$ 8,504	$ 24,129		
61	Waste/marsh/dunes/swamps	96	$ -	$ 2,353	$ 12,318	$ 14,116	$ 12,318	$ 18,822		
62	Parkland or high water recharge	97	$ -	$ 3,142	$ 11,504	$ 18,855	$ 11,504	$ 25,140		
63	Non-ag acreage	99	$ -	$ 44,235	$ 12,062	$ 265,411	$ 12,062	$ 353,882		
64										

	A	B	C	D	E	F	G	H	I	J
65		**Agricultural Value Growth Rate**								
66		2021	2.35%							
67		2022	2.27%							
68		2023	2.16%							
69		2024	2.04%							
70		2025	1.88%							
71		2026	1.69%							
72		Source: December 2020 Ad Valorem Assessments REC								
73										
74			**Low Impact**		**Mid Impact**		**High Impact**			
75			**50% to 100%**	**New Cons Ex**	**50% to 100%**	**New Cons Ex**	**50% to 100%**	**New Cons Ex**		
76		**2021**	$ -	$ 168,468	$ 615,212	$ 1,010,810	$ 615,212	$ 1,347,747		
77		**2022**	$ -	$ 172,293	$ 629,178	$ 1,033,756	$ 629,178	$ 1,378,341		
78		**2023**	$ -	$ 176,014	$ 642,768	$ 1,056,085	$ 642,768	$ 1,408,113		
79		**2024**	$ -	$ 179,605	$ 655,880	$ 1,077,629	$ 655,880	$ 1,436,838		
80		**2025**	$ -	$ 182,981	$ 668,211	$ 1,097,888	$ 668,211	$ 1,463,851		
81		**2026**	$ -	$ 186,074	$ 679,504	$ 1,116,443	$ 679,504	$ 1,488,590		
82										
83			High		Middle		Low			
84			Cash	Recurring	Cash	Recurring	Cash	Recurring		
85		2021-22	$ -	$ 2.0	$ -	$ 1.6	$ -	$ 0.2		
86		2022-23	$ 2.0	$ 2.0	$ 1.7	$ 1.7	$ 0.2	$ 0.2		
87		2023-24	$ 2.1	$ 2.1	$ 1.7	$ 1.7	$ 0.2	$ 0.2		
88		2024-25	$ 2.1	$ 2.1	$ 1.7	$ 1.7	$ 0.2	$ 0.2		
89		2025-26	$ 2.1	$ 2.1	$ 1.8	$ 1.8	$ 0.2	$ 0.2		

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem
Issue: Homestead Exemption for Seniors 65 and Older
Bill Number(s): HB597 / SB1256

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s):
Month/Year Impact Begins: July 1, 2021
Date of Analysis: March 12, 2021

Section 1: Narrative

a. Current Law:

Paragraph (d) of subsection (4) and subsection (5) of section 196.075, Florida Statutes, current reads,

"(4) An ordinance granting an additional homestead exemption as authorized by this section must meet the following requirements:

"(d) It must require that a taxpayer claiming the exemption annually submit to the property appraiser, not later than March 1, a sworn statement of household income on a form prescribed by the Department of Revenue.

"(5) The department must require by rule that the filing of the statement be supported by copies of any federal income tax returns for the prior year, any wage and earnings statements (W-2 forms), any request for an extension of time to file returns, and any other documents it finds necessary, for each member of the household, to be submitted for inspection by the property appraiser. The taxpayer's sworn statement shall attest to the accuracy of the documents and grant permission to allow review of the documents if requested by the property appraiser. Submission of supporting documentation is not required for the renewal of an exemption under this section unless the property appraiser requests such documentation. Once the documents have been inspected by the property appraiser, they shall be returned to the taxpayer or otherwise destroyed. The property appraiser is authorized to generate random audits of the taxpayers' sworn statements to ensure the accuracy of the household income reported. If so selected for audit, a taxpayer shall execute Internal Revenue Service Form 8821 or 4506, which authorizes the Internal Revenue Service to release tax information to the property appraiser's office. All reviews conducted in accordance with this section shall be completed on or before June 1. The property appraiser may not grant or renew the exemption if the required documentation requested is not provided."

b. Proposed Change:

This would amend these sections to read,

"(4) An ordinance granting an additional homestead exemption as authorized by this section must meet the following requirements:

"(d) It must require that a taxpayer claiming the exemption <u>for the first time</u> ~~annually~~ submit to the property appraiser, not later than March 1, a sworn statement of household income on a form prescribed by the Department of Revenue.

"(5) The department must require by rule that the filing of the statement be supported by copies of any federal income tax returns for the prior year, any wage and earnings statements (W 2 forms), any request for an extension of time to file returns, and any other documents it finds necessary, for each member of the household, to be submitted for inspection by the property appraiser. The taxpayer's sworn statement shall attest to the accuracy of the documents and grant permission to allow review of the documents if requested by the property appraiser. Submission of supporting documentation is not required for ~~the renewal of~~ an exemption under this section unless the property appraiser requests such documentation. Once the documents have been inspected by the property appraiser, they shall be returned to the taxpayer or otherwise destroyed. <u>Annually, the property appraiser shall notify each taxpayer of the adjusted income limitation set forth in subsection (3). The taxpayer must notify the property appraiser by March 1 if his or her household income exceeds the most recent adjusted income limitation. If a taxpayer fails to notify the property appraiser and the property appraiser determines that for any year within the most recent 10 years the taxpayer was not entitled to receive such exemption, the taxpayer shall be subject to the taxes exempted as a result of such failure plus 15 percent interest per annum and a penalty of 50 percent of the taxes exempted.</u> The property appraiser <u>may conduct</u> ~~is authorized to generate~~ random audits of the taxpayers' sworn statements to ensure the accuracy of the household income reported. If ~~so~~ selected for audit, a taxpayer shall execute Internal Revenue Service Form 8821 or 4506, which authorizes the Internal Revenue Service to release tax information to the property appraiser's office. All reviews conducted in accordance with this section shall be completed on or before June 1. The property appraiser may not grant ~~or renew~~ the exemption if the required documentation requested is not provided.

"Section 2. This act shall take effect July 1, 2021."

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem
Issue: Homestead Exemption for Seniors 65 and Older
Bill Number(s): HB597 / SB1256

Section 2: Description of Data and Sources
2018-2020 Real Property Rolls

Section 3: Methodology (Include Assumptions and Attach Details)

Parcels with one of the county or city adopted low income senior exemptions were identified on the 2018 NAL (real property) tax roll. These parcels were compared with parcels from the 2019 NAL to determine if the exemption had been removed during the period. In 2019, just over 25,000 parcels from the previous roll had their county low income senior exemption removed. A review of sales information on the 2019 NAL indicated that 8,164 exemptions had been removed due to the sale of the parcel. The remaining 17,608 parcels had exemptions removed for either loss of homestead status, failure to provide income verification or failure to meet the income threshold. A comparison of these parcels with the 2020 NAL shows that 1,260 parcels had the county low income senior exemption reinstated with the same owner as the 2018 roll. The assumption being that these owners may have failed to provide income documentation and temporarily lost exemption status in 2019.

The estimate only provides the impact of the restored county exemptions and ignores any parcels with city adopted low income senior exemptions.

Parcels with the exemption restored in 2020 were identified. The statewide non-school millage rate was applied and the results were calculated. There is no school tax impact since the exemption only reduces county taxable value. It is assumed that these parcels best estimate the number of parcels that would create a tax impact under the proposed change. No growth rate was applied.

The effective date of the change is July 1, 2021 and would be expected to make the first impact to the 2022 tax roll.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22			0	$(.44M)		
2022-23			$(.44M)	$(.44M)		
2023-24			$(.44M)	$(.44M)		
2024-25			$(.44M)	$(.44M)		
2025-26			$(.44M)	$(.44M)		

List of affected Trust Funds: Ad Valorem – Non School

Section 5: Consensus Estimate (Adopted: 03/12/2021): The Conference adopted a +/- indeterminate impact, assuming the new penalty provisions will have an impact.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	0.0	0.0	0.0	0.0	0.0	+/-	0.0	+/-
2022-23	0.0	0.0	0.0	0.0	+/-	+/-	+/-	+/-
2023-24	0.0	0.0	0.0	0.0	+/-	+/-	+/-	+/-
2024-25	0.0	0.0	0.0	0.0	+/-	+/-	+/-	+/-
2025-26	0.0	0.0	0.0	0.0	+/-	+/-	+/-	+/-

Low Income Senior Exemptions - County Impact

2018 Parcels with County low income senior exemptions	230,950
2018 Parcels with county low income senior exemptions removed in 2019	25,772
Exemptions removed due to sale of parcel	8,164
Exemptions removed with no sales identified	17,608
County Senior Exemptions reinstated in 2020 (same owner as 2018)	1,260

Category	Number of Parcels - 2018 Exemption reinstated 2020	Exemption Value 2020	2020 Millage (Non-School)	Tax Impact
Sr Exemptions up to 50,000	1088	$ 35,979,229	10.7629	$ 387,241
Sr Exemptions - Fully exempt 25 year Residents	172	$ 4,994,308	10.7629	$ 53,753
Total	1260	$ 40,973,537	10.7629	$ 440,994

* Low income senior exemptions adopted by individual cities will also have a tax impact if SB 1256 is implemented

** Exemptions removed between 2019 & 2020 with no sale - 21,032 parcels

REVENUE ESTIMATING CONFERENCE

Tax: AD Valorem
Issue: Personal Property Tax Returns
Bill Number(s): HB 1037/SB 1210

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): Representative Roth
Month/Year Impact Begins: July 1, 2021
Date of Analysis: 03/12/2021

Section 1: Narrative

a. Current Law:
196.183 Exemption for tangible personal property — (4) Owners of property previously assessed by the property appraiser without a return being filed may, at the option of the property appraiser, qualify for the exemption under this section without filing an initial return.

b. Proposed Change:
196.183 Exemption for tangible personal property — (4) Owners of property ~~previously~~ assessed by the property appraiser without a return being filed may, at the option of the property appraiser, qualify for the exemption under this section without filing an initial return.

Section 2: Description of Data and Sources
2017-2019 NAP Tax Rolls
2020-21 Statewide millage rates

Section 3: Methodology (Include Assumptions and Attach Details)
Under current law, property appraisers are not able to apply the $25,000 Tangible Personal Property (TPP) exemption to new TPP accounts without an application in the first year. In the second year, the property appraiser can apply the exemption without an application for accounts that were new and without an application in the first year. By striking the word previously it would now allow the property appraiser to apply the exemption within the first year even if the TPP account did not file a request for the exemption.

New Tangible Personal Property accounts were identified by comparing the final NAP (Tangible Personal Property) tax roll for 2017 with 2018. Then the 2018 final NAP tax roll was compared to the 2019 final tax roll. For each matched roll group, the accounts that appeared in both years were removed along with all accounts with a just value of zero, indicating an open but unassessed account, and all railroad and private car line accounts. Railroad and private car line accounts represented may not be present in every year based on assessment requirements. The 2020 NAP was not used in the analysis due to filing extension granted by Property Appraisers during the pandemic and other economic impacts that would have made the data less reliable.

New accounts were then filtered based on whether or not the $25,000 exemption was applied to the account. Accounts with exemptions were removed and those remaining were considered to be the new accounts assessed by the appraiser with either a late or missing return. The comparison between the 2019 NAP and the 2020 NAP identified 160,641 new accounts. The estimated value of the exemptions under this change would be $185,000,384.

The high impact uses the full amount of the taxable value for accounts with just value less than $25,000 and a $25,000 exemption allowance for those accounts over $25,000 in just value. It is assumed that these accounts best estimate the effect under the proposed change. The middle impact assumes seventy-five percent of the exemption value is applied. The low impact assumes fifty percent of the exemption value is applied. The statewide school and non-school millage rates were applied to calculate the tax impact. The effective date of the change is July 1, 2021. Which would impact the 2022 tax roll which makes the first-year cash value zero. No growth rates were applied to this analysis.

REVENUE ESTIMATING CONFERENCE

Tax: AD Valorem
Issue: Personal Property Tax Returns
Bill Number(s): HB 1037/SB 1210

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	$0	$(3.2M)	$0	($2.4M)	$0	(1.6M)
2022-23	$(3.2M)	$(3.2M)	($2.4M)	($2.4M)	(1.6M)	(1.6M)
2023-24	$(3.2M)	$(3.2M)	($2.4M)	($2.4M)	(1.6M)	(1.6M)
2024-25	$(3.2M)	$(3.2M)	($2.4M)	($2.4M)	(1.6M)	(1.6M)
2025-26	$(3.2M)	$(3.2M)	($2.4M)	($2.4M)	(1.6M)	(1.6M)

List of affected Trust Funds: Ad Valorem

Section 5: Consensus Estimate (Adopted: 03/12/2021): The Conference adopted the high estimate.

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	0.0	(1.2)	0.0	(2.0)	0.0	(3.2)
2022-23	(1.2)	(1.2)	(2.0)	(2.0)	(3.2)	(3.2)
2023-24	(1.2)	(1.2)	(2.0)	(2.0)	(3.2)	(3.2)
2024-25	(1.2)	(1.2)	(2.0)	(2.0)	(3.2)	(3.2)
2025-26	(1.2)	(1.2)	(2.0)	(2.0)	(3.2)	(3.2)

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	0.0	0.0	0.0	0.0	0.0	(3.2)	0.0	(3.2)
2022-23	0.0	0.0	0.0	0.0	(3.2)	(3.2)	(3.2)	(3.2)
2023-24	0.0	0.0	0.0	0.0	(3.2)	(3.2)	(3.2)	(3.2)
2024-25	0.0	0.0	0.0	0.0	(3.2)	(3.2)	(3.2)	(3.2)
2025-26	0.0	0.0	0.0	0.0	(3.2)	(3.2)	(3.2)	(3.2)

	A	B	C	D	E	F
1	New TPP accounts - 2019					
2			**Value**	**Exemption Allowance under proposed change**	**Non School impact**	**School impact**
3	**Total New Accounts less than 25,000 JV**	13,955	$ 97,325,384	$ 97,325,384	$ 1,047,503	$ 622,844
4	**Total New Accounts over 25,000 JV**	3,507	$ 533,200,297	$ 87,675,000	$ 943,637	$ 561,085
5	* Full TV for under 25K and $25,000 times number of accounts over $25,000 just value)					
6						
7	**Non School Millage**	10.7629				
8	**School millage**	6.3996				
9						
10	**High**	100%				
11	**Medium**	75%				
12	**Low**	50%				
13						
14	High		Middle		Low	
15	Cash	Recurring	Cash	Recurring	Cash	Recurring
16		$ (3.2 M)		$ (2.4 M)		$ (1.6 M)
17	$ (3.2 M)	$ (3.2 M)	$ (2.4 M)	$ (2.4 M)	$ (1.6 M)	$ (1.6 M)
18	$ (3.2 M)	$ (3.2 M)	$ (2.4 M)	$ (2.4 M)	$ (1.6 M)	$ (1.6 M)
19	$ (3.2 M)	$ (3.2 M)	$ (2.4 M)	$ (2.4 M)	$ (1.6 M)	$ (1.6 M)
20	$ (3.2 M)	$ (3.2 M)	$ (2.4 M)	$ (2.4 M)	$ (1.6 M)	$ (1.6 M)
21						
22						
23						
24						
25						
26						
27						

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem
Issue: Valuation of Timeshares
Bill Number(s): HB 1007/SB 1358

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): Representative Killebrew/Senator Gruters
Month/Year Impact Begins: July 1, 2021
Date of Analysis: 03/12/2021

Section 1: Narrative

a. Current Law: ss. 192.037 currently states in part:

"(10) In making his or her assessment of timeshare real property, the property appraiser shall look first to the resale market.

(11) If there is an inadequate number of resales to provide a basis for arriving at value conclusions, then the property appraiser shall deduct from the original purchase price "usual and reasonable fees and costs of the sale." For purposes of this subsection, "usual and reasonable fees and costs of the sale" for timeshare real property shall include all marketing costs, atypical financing costs, and those costs attributable to the right of a timeshare unit owner or user to participate in an exchange network of resorts. For timeshare real property, such "usual and reasonable fees and costs of the sale" shall be presumed to be 50 percent of the original purchase price; provided, however, such presumption shall be rebuttable.

(12) Subsections (10) and (11) apply to fee and non-fee timeshare real property."

b. Proposed Change: ss. 192.037 (12) is inserted (SB 1358) or replaced (HB1007): "<u>In any tax appeal regarding a timeshare unit, if the taxpayer asserts that there is an adequate number of resales to provide a basis for arriving at value conclusions, the number of resales shall be considered adequate if the taxpayer provides a reasonable number of resales and such number is supported by the most recent standards adopted by the Uniform Standards of Professional Appraisal Practice. This valuation methodology for timeshare units meets the requirement of just valuation as provided in s. 4, Art. VII of the State Constitution."</u>

Section 2: Description of Data and Sources

2020 NAL Tax Rolls
03/19 Ad Valorem Assessment Estimating Conference
Consolidated Case Nos: 2012-CA-1293-OC
Consolidated Case Nos: 2016-CA-1006-OC

Section 3: Methodology (Include Assumptions and Attach Details)

The cases referenced above highlight that the resale market does not appear robust enough to use as the basis of an appraisal. The property appraiser's office involved in both cases argued that the more appropriate method of valuation is to look to developer sales as the original purchase price. There is a significant difference between the resale value and the purchase price valuation. Based on the above court cases, the resale price valuation method results in values that are between 75% or 40% lower than the purchase price method.

The proposed change directs the property appraiser to defer to the taxpayer for determination of whether the number of resales is adequate. The proposed change does not provide a lower bound on what constitutes an adequate number. One resale might be an adequate number under the proposed change. It appears that the taxpayer could select whichever resale(s) generates the most advantageous valuation.

Timeshare properties are not assigned a unique use code in the NAL (real property) tax roll. Therefore, three counties (Orange, Osceola, and Palm Beach) with the largest number of timeshare properties were contacted. Each provided a list of parcel numbers for timeshare properties in their county. These parcel identification numbers were then matched with the 2020 October Final NAL tax roll and the school and non-school assessed values were extracted. These parcels reflect a significant portion of the population of timeshare parcels in the state.

Total 2020 Final non-school assessed value for the properties was $13,093,978,153 and school assessed value was $13,209,400,547.

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem
Issue: Valuation of Timeshares
Bill Number(s): HB 1007/SB 1358

Future year impacts were derived by using the December, 2020 Ad Valorem Assessment Estimating Conference Non-Residential Appreciation Rates. It was assumed the millage rates would stay constant across the forecast period.

The high, medium and low forecasts were derived from using recent court decisions to determine the most common reduction claimed when small numbers of resale transactions were used to protest the current property appraiser's assessments. These changes ranged from a forty percent reduction (low) to nearly seventy-five percent (high). The middle is presented as a 60% reduction.

The effective date is July 1, 2021 and would first impact protests for the 2022 tax year.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22		(170.1M)		(136.0M)		(90.7M)
2022-23	(169.9M)	(169.9M)	(135.9M)	(135.9M)	(90.5M)	(90.5M)
2023-24	(179.5M)	(179.5M)	(143.6M)	(143.6M)	(95.7M)	(95.7M)
2024-25	(182.3M)	(182.3M)	(145.9M)	(145.9M)	(97.2M)	(97.2M)
2025-26	(182.7M)	(182.7M)	(146.2M)	(146.2M)	(97.5M)	(97.5M)

List of affected Trust Funds: Ad Valorem

Section 5: Consensus Estimate (Adopted: 03/12/2021): The Conference adopted the high estimate as the minimum impact of the bill, but notes that the impact is likely larger given that the Uniform Standard of Professional Appraisal Practice appears to provide minimal guidance regarding the adequate number of resales.

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	0.0	(63.4)	0.0	(106.7)	0.0	(170.1)
2022-23	(63.3)	(63.3)	(106.5)	(106.5)	(169.9)	(169.9)
2023-24	(66.9)	(66.9)	(112.6)	(112.6)	(179.5)	(179.5)
2024-25	(68.0)	(68.0)	(114.3)	(114.3)	(182.3)	(182.3)
2025-26	(68.1)	(68.1)	(114.6)	(114.6)	(182.7)	(182.7)

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	0.0	0.0	0.0	0.0	0.0	(170.1)	0.0	(170.1)
2022-23	0.0	0.0	0.0	0.0	(169.9)	(169.9)	(169.9)	(169.9)
2023-24	0.0	0.0	0.0	0.0	(179.5)	(179.5)	(179.5)	(179.5)
2024-25	0.0	0.0	0.0	0.0	(182.3)	(182.3)	(182.3)	(182.3)
2025-26	0.0	0.0	0.0	0.0	(182.7)	(182.7)	(182.7)	(182.7)

	A	B	C	D	E	F	G	H
1	Identified Timeshare Values							
2	County	Non-School Assessed Value of Timeshares 2020	School Assessed Value of Timeshares 2020					
3	Orange	$ 9,868,895,524	$ 9,902,921,858					
4	Osceola	$ 2,880,708,481	$ 2,935,465,305					
5	Palm Beach	$ 344,374,148	$ 371,013,384					
6	Total	$ 13,093,978,153	$ 13,209,400,547					
7								
8	Non-residential Assessed Values December 2020 Ad Valorem Conference							
9	Calendar	Total	Growth Rates					
10	2019	727,195						
11	2020	777,908	6.97%					
12	2021	756,105	-2.80%					
13	2022	733,906	-2.94%					
14	2023	752,880	2.59%					
15	2024	784,365	4.18%					
16	2025	819,065	4.42%					
17	2026	856,981	4.63%					
18								
19		Assessed Value of Timeshares 2021	Assessed Value of Timeshares 2022	Assessed Value of Timeshares 2023	Assessed Value of Timeshares 2024	Assessed Value of Timeshares 2025	Assessed Value of Timeshares 2026	
20	Growth Rate	-2.80%	-2.94%	2.59%	4.18%	4.42%	4.63%	
21	Non-School Assessed Value 2020 adjusted by Growth Rate	$ 12,726,983,591	$ 12,709,543,159	$ 13,432,502,625	$ 13,641,560,639	$ 13,673,250,611	$ 13,700,122,080	
22	School Assessed Value 2020 adjusted by Growth Rate	$ 12,839,170,957	$ 12,821,576,789	$ 13,550,909,086	$ 13,761,809,930	$ 13,793,779,247	$ 13,820,887,585	
23								
24								

	A	B	C	D	E	F	G	H
25	**Adjustment - High**	75%						
26	Non-School	$ 9,545,237,693	$ 9,532,157,369	$ 10,074,376,969	$ 10,231,170,479	$ 10,254,937,959	$ 10,275,091,560	
27	School	$ 9,629,378,218	$ 9,616,182,592	$ 10,163,181,815	$ 10,321,357,447	$ 10,345,334,435	$ 10,365,665,689	
28	**Adjustment -Medium**	60%						
29	Non-School	$ 7,636,190,155	$ 7,625,725,895	$ 8,059,501,575	$ 8,184,936,383	$ 8,203,950,367	$ 8,220,073,248	
30	School	$ 7,703,502,574	$ 7,692,946,073	$ 8,130,545,452	$ 8,257,085,958	$ 8,276,267,548	$ 8,292,532,551	
31	**Adjustment - Low**	40%						
32	Non-School	$ 5,090,793,436	$ 5,083,817,264	$ 5,373,001,050	$ 5,456,624,256	$ 5,469,300,245	$ 5,480,048,832	
33	School	$ 5,135,668,383	$ 5,128,630,715	$ 5,420,363,634	$ 5,504,723,972	$ 5,517,511,699	$ 5,528,355,034	
34								
35	**Millage Rates**							
36	Non-School	10.7629						
37	School	6.996						
38								
39	**Impact - High**							
40	Non-School	$ 102,734,439	$ 102,593,657	$ 108,429,512	$ 110,117,065	$ 110,372,872	$ 110,589,783	
41	School	$ 67,367,130	$ 67,274,813	$ 71,101,620	$ 72,208,217	$ 72,375,960	$ 72,518,197	
42	**Impact -Medium**							
43	Non-School	$ 82,187,551	$ 82,074,925	$ 86,743,610	$ 88,093,652	$ 88,298,297	$ 88,471,826	
44	School	$ 53,893,704	$ 53,819,851	$ 56,881,296	$ 57,766,573	$ 57,900,768	$ 58,014,558	
45	**Impact - Low**							
46	Non-School	$ 54,791,701	$ 54,716,617	$ 57,829,073	$ 58,729,101	$ 58,865,532	$ 58,981,218	
47	School	$ 35,929,136	$ 35,879,900	$ 37,920,864	$ 38,511,049	$ 38,600,512	$ 38,676,372	
48								
49		High		Middle		Low		
50		Cash	Recurring	Cash	Recurring	Cash	Recurring	
51	2021-22		$ (170.1 M)		$ (136.1 M)		$ (90.7 M)	
52	2022-23	$ (169.9 M)	$ (169.9 M)	$ (135.9 M)	$ (135.9 M)	$ (90.6 M)	$ (90.6 M)	
53	2023-24	$ (179.5 M)	$ (179.5 M)	$ (143.6 M)	$ (143.6 M)	$ (95.7 M)	$ (95.7 M)	
54	2024-25	$ (182.3 M)	$ (182.3 M)	$ (145.9 M)	$ (145.9 M)	$ (97.2 M)	$ (97.2 M)	
55	2025-26	$ (182.7 M)	$ (182.7 M)	$ (146.2 M)	$ (146.2 M)	$ (97.5 M)	$ (97.5 M)	

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees
Issue: Discount for Active Duty and Honorably Discharged Veterans
Bill Number(s): HB399/SB1262

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): Representative Casello/Senator Harrell
Month/Year Impact Begins: July 1, 2021
Date of Analysis: March 4, 2021

Section 1: Narrative

a. **Current Law**: Currently, statute provides for discounts on state park entrance fees and use of certain facilities at state parks. Sales and Use Tax is collected on the fees. The current discounts for state park fees are as follows:
   - Section 258.016, F.S. allows Florida residents aged 65 and older, as well as Florida residents with 100 percent disability to receive half (50 percent) off the base fee for camping at Florida State Parks.
   - Section 258.0145, F.S. allows the following discounts for those who present written documentation satisfactory to the Division of State Parks, Department of Environmental Protection, which evidences their eligibility for the discounts:
     - Active duty members and honorably discharged veterans of the United States Armed Forces, National Guard, or Reserve shall receive a 25% discount on annual entrance passes.
     - Honorably discharged veterans who have service-connected disabilities shall receive lifetime family annual entrance passes at no charge.
     - Surviving spouses and parents of deceased members of the United States Armed Forces, National Guard, or Reserve who have fallen in combat shall receive lifetime family annual entrance passes at no charge.
     - The surviving spouse and parents of a law enforcement officer, as defined in s. 943.10(1), or a firefighter, as defined in s. 633.102, who has died in the line of duty shall receive lifetime family annual entrance passes at no charge.
     - Families operating a licensed family foster home under s. 409.175, F.S., are eligible to receive family annual entrance passes at no charge and a 50% discount on base campsite fees at state parks.
     - At the time of adoption, adoptive families who adopt a special needs child within the Florida welfare system as defined in s. 409.166(2)(a), F.S., will receive a one-time free family annual entrance pass.

b. **Proposed Change**: HB399/SB1262 The language amends s 258.0145, F.S., to change the 25% discount to free annual entrance passes for active duty and honorably discharged veterans. The non-discounted price of a family annual pass is $120 and $60 for an individual pass.

Section 2: Description of Data and Sources
Florida Department of Environmental Protection Data
Florida Demographic Conference, March 2021

Section 3: Methodology (Include Assumptions and Attach Details)

Fiscal Year	Number of Discounted* Family Passes Issued	Revenue Collected from Discounted* Family Passes	Number of Discounted* Individual Passes Issued	Revenue Collected from Discounted* Individual Passes	Total Number of Discounted* Passes Issued	Total Revenue Collected from Discounted* Passes
FY 17/18	5,546	$499,140	1,624	$73,088	7,170	$572,228
FY 18/19	5,747	$517,230	1,678	$75,510	7,425	$592,740
FY 19/20	4,858	$437,220	1,430	$64,350	6,288	$501,570

* *Discount associated with the passes for Active Duty and Honorably Discharged Veterans that receive the 25% discount under existing statute (Section 258.014(1), F.S.) Source: DEP*

Florida State Parks faced park closures and social distancing limited capacity during the pandemic. The Florida State Parks extended the expiration date of annual passes by two months to account for the shutdown. Because of the abnormal growth rate seen in FY 2019-20, the analysis applies the Florida Demographic population growth starting from FY 2018-19 to estimate the out years.

REVENUE ESTIMATING CONFERENCE

Tax: Other Taxes and Fees
Issue: Discount for Active Duty and Honorably Discharged Veterans
Bill Number(s): HB399/SB1262

Loss Revenues:

Fiscal Year	Revenues	Growth Rates (FDEC 3/21)
FY 2018-19	$592,740	
FY 2019-20	$603,528	1.82%
FY 2020-21	$613,245	1.61%
FY 2021-22	$622,198	1.46%
FY 2022-23	$630,971	1.41%
FY 2023-24	$639,363	1.33%
FY 2024-25	$647,483	1.27%
FY 2025-26	$655, 317	1.21%

Section 4: Proposed Fiscal Impact

Other Taxes and Fees

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22			($0.6m)	($0.6m)		
2022-23			($0.6m)	($0.6m)		
2023-24			($0.6m)	($0.6m)		
2024-25			($0.6m)	($0.6m)		
2025-26			($0.7m)	($0.7m)		

Sales and Use Tax

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22			(*)	(*)		
2022-23			(*)	(*)		
2023-24			(*)	(*)		
2024-25			(*)	(*)		
2025-26			(*)	(*)		

List of affected Trust Funds: Other Taxes and Fees, Sales and Use Tax

Section 5: Consensus Estimate (Adopted: 03/12/2021): The Conference adopted the proposed estimates.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	(Insignificant)	(Insignificant)	(0.6)	(0.6)	(Insignificant)	(Insignificant)	(0.6)	(0.6)
2022-23	(Insignificant)	(Insignificant)	(0.6)	(0.6)	(Insignificant)	(Insignificant)	(0.6)	(0.6)
2023-24	(Insignificant)	(Insignificant)	(0.6)	(0.6)	(Insignificant)	(Insignificant)	(0.6)	(0.6)
2024-25	(Insignificant)	(Insignificant)	(0.6)	(0.6)	(Insignificant)	(Insignificant)	(0.6)	(0.6)
2025-26	(Insignificant)	(Insignificant)	(0.7)	(0.7)	(Insignificant)	(Insignificant)	(0.7)	(0.7)

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax
Issue: Sales Tax Exemption for Diapers and Incontinence Products
Bill Number(s): SB 806

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): Senator Book
Month/Year Impact Begins: January 1, 2022
Date of Analysis: 3-12-2021

Section 1: Narrative

a. **Current Law**: Currently there is no sales tax exemption for diapers and incontinence products.

b. **Proposed Change**: SB 806 exempts the sale of diapers, incontinence undergarments, incontinence pads, or incontinence liners from the sale and use tax.

Section 2: Description of Data and Sources

IBISWorld Industry Report OD5652 Diaper Manufacturing (February 2021)
Florida Demographic Estimating Conference, March 2021
U.S. Census Bureau, American Community Survey 2019

Section 3: Methodology (Include Assumptions and Attach Details)

This analysis uses as a base the methodology adopted for SB 60 by the REC on 1/18/2019. The methodology uses national data on diaper manufacturing from IBISWorld. Baby diapers represent 68.8% of the industry total. Baby diapers includes disposable diapers, training pants and cloth diapers. Adult diapers includes incontinence products such as adult incontinence undergarments, incontinence pads, or incontinence liners. The Florida share of baby diapers and adult diapers is calculated given the population of children 4 and under and the population of adults ages 65 and over. A 5% retail markup is applied to the estimated manufacturing industry revenue to calculate the total Florida Sales Tax Revenue from diapers and incontinence products. The growth in the population of children ages 0 to 4 and the growth in the adult population 65 and over is used to calculate the future years revenue from diapers and incontinence products. The estimated Florida sales tax revenue on diapers and incontinence products using this methodology is provided on line 17.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22			(23.6)	(56.6)		
2022-23			(57.9)	(57.9)		
2023-24			(59.1)	(59.1)		
2024-25			(60.4)	(60.4)		
2025-26			(61.6)	(61.6)		

List of affected Trust Funds: General Sales and Use Tax Grouping

Section 5: Consensus Estimate (Adopted: 03/12/2021): The Conference adopted the proposed estimate.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	(20.9)	(50.1)	(Insignificant)	(Insignificant)	(0.7)	(1.7)	(2.0)	(4.8)
2022-23	(51.3)	(51.3)	(Insignificant)	(Insignificant)	(1.7)	(1.7)	(4.9)	(4.9)
2023-24	(52.4)	(52.4)	(Insignificant)	(Insignificant)	(1.8)	(1.8)	(5.0)	(5.0)
2024-25	(53.4)	(53.4)	(Insignificant)	(Insignificant)	(1.8)	(1.8)	(5.1)	(5.1)
2025-26	(54.5)	(54.5)	(Insignificant)	(Insignificant)	(1.8)	(1.8)	(5.2)	(5.2)

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax
Issue: Sales Tax Exemption for Diapers and Incontinence Products
Bill Number(s): SB 806

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	(3.6)	(8.6)	(6.3)	(15.1)	(27.2)	(65.2)
2022-23	(8.8)	(8.8)	(15.4)	(15.4)	(66.7)	(66.7)
2023-24	(9.0)	(9.0)	(15.7)	(15.7)	(68.1)	(68.1)
2024-25	(9.1)	(9.1)	(16.1)	(16.1)	(69.5)	(69.5)
2025-26	(9.3)	(9.3)	(16.4)	(16.4)	(70.9)	(70.9)

	A	B	C	D	E	F	G	H	I
1		Senate Bill 806 (2021 Session) - Sales Tax Exemption for Diapers and Incontinence Products							
2									
3		***IBISWorld - US Manufacturing Diaper Industry Data***							
4			**FY19-20**	**FY20-21**	**FY21-22**	**FY22-23**	**FY23-24**	**FY24-25**	**FY25-26**
5		Total Domestic Demand in U.S.	12,998,400,000						
6									
7		Baby Diapers* Industry Revenue (68.8% of total)	8,942,899,200						
8		Florida Share of Revenue (5.7%)	547,365,111						
9		Florida Sales Tax Revenue - Baby Diapers**	32,841,907	33,364,827	33,897,149	34,443,183	34,967,483	35,446,466	35,861,797
10		Growth in population 4 and under (FDEC)		1.6%	1.6%	1.6%	1.5%	1.4%	1.2%
11									
12		Adult Diapers* Industry Revenue (31.2% of total)	4,055,500,800						
13		Florida Share of Revenue (8.3%)	354,228,612						
14		Florida Sales Tax Revenue - Adult Diapers & Incontience Products**	21,253,717	21,943,220	22,658,263	23,408,539	24,178,950	24,962,083	25,749,875
15		Growth in population 65 and over (FDEC)		3.2%	3.3%	3.3%	3.3%	3.2%	3.2%
16									
17		**Total Estimated Florida Sales Tax Revenue on Diapers & Incontinence Products**	**54,095,623**	**55,308,048**	**56,555,412**	**57,851,722**	**59,146,433**	**60,408,548**	**61,611,672**
18		**Baby diapers includes disposible diapers, training pants and cloth diapers. Adult diapers includes incontinence products such as adult diapers and pads for incontinence.*							
19									
20		***Estimated Sales Tax Revenue assumes a 5.0% retail markup on diapers and incontinence products. Based on IBISWorld report, the average profit margin in the baby product market is 5.0%. The baby product market includes retailers who sell baby products.*							
21		Date of analysis: 3/12/2021							

REVENUE ESTIMATING CONFERENCE

Tax: Transportation
Issue: Broadband Opportunity Program Trust Fund Shift
Bill Number(s): CS HB 753

☐ **Entire Bill**
☒ **Partial Bill**:
Sponsor(s): Clemons
Month/Year Impact Begins: 07/01/2021
Date of Analysis: 03/12/2021

Section 1: Narrative

a. Current Law: Chapter 320 provides taxes, fees and charges on motor vehicles and for services provided by the Department of Highway Safety and Motor Vehicles. Chapter 2019-43, L.O.F. directed that the portion of the base tag for heavy trucks, for-hire, and other vehicles deposited into the General Revenue Fund (GR) instead be deposited into the State Transportation Trust Fund (STTF). From the additional revenue to STTF, the following transfers were to be made from STTF to GR: in FY 2019-20 all additional revenue net of $45 million; in FY 2020-21 all additional revenue net of $90 million.

b. Proposed Change: For the 2021-22 fiscal year and each year thereafter, 50% of the funds received into STTF pursuant to changes made by Chapter 2019-43, L.O.F. shall be transferred to the State Economic Enhancement and Development Trust Fund (SEED) within the Department of Economic Opportunity for use by the Florida Office of Broadband. The remaining 50% shall be retained in the STTF.

Section 2: Description of Data and Sources
Highway Safety REC Held 12/2020
Phone and email contact with DHSMV and FDOT staff

Section 3: Methodology (Include Assumptions and Attach Details)
The former General Revenue portion of MVL fees directed to STTF by Chapter 2019-43, L.O.F. comes from the December 2020 REC. From these fees, 50% will be transferred from STTF to SEED, resulting in a negative impact to STTF and a positive impact to SEED. The net impact to state trust will be zero. There will be a GR service charge impact because the funds are being directed from a trust fund that is exempt from the GR service charge to a trust fund which pays the GR service charge. Biennial registration revenue is distributed according to the law in place at the time of collection per Ch. 2014-006 L.O.F.; however, since this requirement applies to how funds are distributed from the MVL Clearing fund within DHSMV, biennial fees will not be treated differently in regards to cash vs recurring impact. It is assumed that the impacted departments will be able to work these transfers into the revenue smoothing process as described in section 320.20, F.S.

Section 4: Proposed Fiscal Impact

STTF	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22			(63.6)	(66.3)		
2022-23			(66.7)	(66.7)		
2023-24			(67.7)	(67.7)		
2024-25			(68.6)	(68.6)		
2025-26			(69.5)	(69.5)		

SEED	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22			63.6	66.3		
2022-23			66.7	66.7		
2023-24			67.7	67.7		
2024-25			68.6	68.6		
2025-26			69.5	69.5		

REVENUE ESTIMATING CONFERENCE

Tax: Transportation
Issue: Broadband Opportunity Program Trust Fund Shift
Bill Number(s): CS HB 753

List of affected Trust Funds:
State Transportation Trust Fund
State Economic Enhancement and Development Trust Fund
GR Service Charge

Section 5: Consensus Estimate (Adopted: 03/12/2021): The Conference adopted the proposed estimate.

STTF

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	0.0	0.0	(63.6)	(66.3)	0.0	0.0	(63.6)	(66.3)
2022-23	0.0	0.0	(66.7)	(66.7)	0.0	0.0	(66.7)	(66.7)
2023-24	0.0	0.0	(67.7)	(67.7)	0.0	0.0	(67.7)	(67.7)
2024-25	0.0	0.0	(68.6)	(68.6)	0.0	0.0	(68.6)	(68.6)
2025-26	0.0	0.0	(69.5)	(69.5)	0.0	0.0	(69.5)	(69.5)

SEED

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	5.1	5.3	58.5	61.0	0.0	0.0	63.6	66.3
2022-23	5.3	5.3	61.4	61.4	0.0	0.0	66.7	66.7
2023-24	5.4	5.4	62.3	62.3	0.0	0.0	67.7	67.7
2024-25	5.5	5.5	63.1	63.1	0.0	0.0	68.6	68.6
2025-26	5.6	5.6	63.9	63.9	0.0	0.0	69.5	69.5

Total Impact

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	5.1	5.3	(5.1)	(5.3)	0.0	0.0	0.0	0.0
2022-23	5.3	5.3	(5.3)	(5.3)	0.0	0.0	0.0	0.0
2023-24	5.4	5.4	(5.4)	(5.4)	0.0	0.0	0.0	0.0
2024-25	5.5	5.5	(5.5)	(5.5)	0.0	0.0	0.0	0.0
2025-26	5.6	5.6	(5.6)	(5.6)	0.0	0.0	0.0	0.0

		Current Law		New		Change	
	Total Directed 2 STTF Ch 19-43	STTF	SEED	STTF	SEED	STTF	SEED
FY 2021-22	$ 132.6	$ 132.6	$ -	$ 66.32	$ 66.32	$ (66.32)	$ 66.32
FY 2022-23	$ 133.5	$ 133.5	$ -	$ 66.73	$ 66.73	$ (66.73)	$ 66.73
FY 2023-24	$ 135.5	$ 135.5	$ -	$ 67.75	$ 67.75	$ (67.75)	$ 67.75
FY 2024-25	$ 137.3	$ 137.3	$ -	$ 68.63	$ 68.63	$ (68.63)	$ 68.63
FY 2025-26	$ 139.0	$ 139.0	$ -	$ 69.49	$ 69.49	$ (69.49)	$ 69.49

REVENUE ESTIMATING CONFERENCE

Tax: Not Applicable
Issue: The Qualified Target Industry Tax Refund Program
Bill Number(s): SB 982 & HB 6071

- [x] **Entire Bill**
- [ ] **Partial Bill**:

Sponsor(s): Sen. Gruters & Rep. LaMarca
Month/Year Impact Begins: July 1, 2021
Date of Analysis: March 9, 2021

Section 1: Narrative

a. Current Law:

The Qualified Target Industry Tax Refund Program (QTI), established in 1995, is intended to encourage the creation of high-wage jobs (115 percent or more of the area or statewide annual wage) in targeted industries, with awards ranging from $3,000 - $13,500 per job. The targeted industries, as designated by Enterprise Florida, Inc., and the Department of Economic Opportunity (DEO), include: aviation and aerospace, clean technology, defense and homeland security, financial and professional services, headquarters, information technology, life sciences, logistics and distribution, and manufacturing. Unless waived by the DEO, the city or county government in which the project is located must provide 20 percent of the award.

QTI is a grant program, subject to annual appropriation. Grants are contingent upon the verified creation of new jobs and taxes paid by the business in an amount equal to the grant in: corporate income taxes, insurance premium taxes, sales and use taxes, intangible personal property taxes, excise taxes on documents, ad valorem taxes, or state communications services taxes. Each QTI project has a performance-based contract, which outlines specific milestones that must be achieved and verified by the state prior to payment of the grant, distributed over four or more years.

The program sunset in 2020. However, tax refund agreements in effect before June 30, 2020 continued in effect through the terms of the agreement. DEO reports there were 161 active QTI agreements in Fiscal Year 2019-2020, $24.4 million in payments (state and local match), and 7,890 confirmed jobs created. To date, the program has made $256.4 million in payments to qualified businesses.

b. Proposed Change:

SB 982 & HB 6071 deletes ss. 288.106(9), F.S., which prohibits the certification of applicants after June 30, 2020, thereby authorizing future awards and extending the program indefinitely.

Section 2: Description of Data and Sources

The Department of Economic Opportunity

Section 3: Methodology (Include Assumptions and Attach Details)

N/A

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	0	0	0	0	0	0
2022-23	0	0	0	0	0	0
2023-24	0	0	0	0	0	0
2024-25	0	0	0	0	0	0
2025-26	0	0	0	0	0	0

List of affected Trust Funds: N/A

REVENUE ESTIMATING CONFERENCE

Tax: Not Applicable
Issue: The Qualified Target Industry Tax Refund Program
Bill Number(s): SB 982 & HB 6071

Section 5: Consensus Estimate (Adopted: 03/12/2021): The Conference adopted the proposed estimate. QTI is a grant program, subject to annual appropriation and, therefore, is not a revenue issue.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
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
2023-24	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2024-25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2025-26	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem
Issue: Single Petition for Objection to Assessment
Bill Number(s): CS/HB649/SB996

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s):
Month/Year Impact Begins: July 1, 2021
Date of Analysis: March 12, 2021

Section 1: Narrative

a. Current Law:

Bill Section 1: Section 194.011, Florida Statutes, governs assessment notices and objections to assessments. Paragraph (3)(e) states "(e) A condominium association, cooperative association, or any homeowners' association as defined in s. 723.075, with approval of its board of administration or directors, may file with the value adjustment board a single joint petition on behalf of any association members who own parcels of property which the property appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. The condominium association, cooperative association, or homeowners' association as defined in s. 723.075 shall provide the unit owners with notice of its intent to petition the value adjustment board and shall provide at least 20 days for a unit owner to elect, in writing, that his or her unit not be included in the petition."

Bill Section 2: S. 194.181, F.S., states (in part) "Parties to a tax suit.— (2) In any case brought by the taxpayer or association contesting the assessment of any property, the county property appraiser shall be party defendant. In any case brought by the property appraiser pursuant to s. 194.036(1)(a) or (b), the taxpayer shall be party defendant. In any case brought by the property appraiser pursuant to s. 194.036(1)(c), the value adjustment board shall be party defendant."

Bill Section 3: S. 718.111, F.S., defines and limits the powers of a condominium association. It states (in relevant part) "(3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT, SUE, AND BE SUED; CONFLICT OF INTEREST.—The association may contract, sue, or be sued with respect to the exercise or nonexercise of its powers. For these purposes, the powers of the association include, but are not limited to, the maintenance, management, and operation of the condominium property. After control of the association is obtained by unit owners other than the developer, the association may institute, maintain, settle, or appeal actions or hearings in its name on behalf of all unit owners concerning matters of common interest to most or all unit owners, including, but not limited to, the common elements; the roof and structural components of a building or other improvements; mechanical, electrical, and plumbing elements serving an improvement or a building; representations of the developer pertaining to any existing or proposed commonly used facilities; and protesting ad valorem taxes on commonly used facilities and on units; and may defend actions in eminent domain or bring inverse condemnation actions. If the association has the authority to maintain a class action, the association may be joined in an action as representative of that class with reference to litigation and disputes involving the matters for which the association could bring a class action. Nothing herein limits any statutory or common-law right of any individual unit owner or class of unit owners to bring any action without participation by the association which may otherwise be available. An association may not hire an attorney who represents the management company of the association."

b. Proposed Change:

Bill Section 1: S 194.011(3)(e), F.S., is amended to read: "(e)<u>1.</u> A condominium association, <u>as defined in s. 718.103, a</u> cooperative association <u>as defined in s. 719.103 (2)</u>, or any homeowners' association<u>,</u> as defined in s. 723.075, with approval of its board of administration or directors, may file with the value adjustment board a single joint petition on behalf of any association members who own <u>units or</u> parcels of property which the property appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. The condominium association, cooperative association, or homeowners' association as defined in s. 723.075 shall provide the unit <u>or parcel</u> owners with notice of its intent to petition the value adjustment board<u>. notice must include a statement that by not opting out of the petition, the unit or parcel owner agrees that the association shall also represent the unit or parcel owner in any related proceedings, without the unit or parcel owners being named or joined as parties. Such notice must be hand delivered or sent by certified mail, return receipt requested, except that such notice may be electronically transmitted to a unit or parcel owner who has expressly consented in writing to receiving such notices by electronic transmission. If the association is a condominium association or cooperative association, the notice must also be posted conspicuously on the condominium or cooperative property in the same manner as notices of board meetings under ss. 718.112(2) and 719.106(1). Such notice must</u> ~~and shall~~

provide at least 14~~20~~ days for a unit or parcel owner to elect, in writing, that his or her unit or parcel not be included in the petition.

2. A condominium association as defined in s. 718.103 or a cooperative association as defined in s. 719.103 which has filed a single joint petition under this subsection has the right to seek judicial review or appeal a decision on the single joint petition and continue to represent the unit or parcel owners throughout any related proceedings. If the property appraiser seeks judicial review or appeals a decision on the single joint petition, the association shall defend the unit or parcel owners throughout any such related proceedings. The property appraiser is not required to name the individual unit or parcel owners as defendants in such proceedings. This subparagraph is intended to clarify existing law and applies to cases pending on July 1, 2021."

Bill Section 2: S. 194.181, F.S., is amended to read: "(2) (a) In any case brought by the a ~~the~~ taxpayer or a condominium or cooperative association, as defined in ss. 718.103 and 719.103 respectively, on behalf of some or all unit owners, contesting the assessment of any property, the county property appraiser is a ~~shall be~~ party defendant

"(b) Other than as provided in paragraph (c), In any case brought by the property appraiser under ~~pursuant to~~ s. 194.036(1)(a) or (b), the taxpayer is the ~~shall be~~ party defendant.

(c)1. In any case brought by the property appraiser under s. 194.036(1)(a) or (b) relating to a value adjustment board decision on a single joint petition filed by a condominium or cooperative association under s. 194.011(3), the association is the only required party defendant. The individual unit or parcel owners are not required to be named as parties.

2. The condominium or cooperative association must provide unit or parcel owners with notice of the property appraiser's complaint and advise the unit or parcel owners that they may elect to:

a. Retain their own counsel to defend the appeal for their units or parcels;

b. Choose not to defend the appeal; or

c. Be represented by the association.

3. The notice required in subparagraph 2. must be hand delivered or sent by certified mail, return receipt requested, except that such notice may be electronically transmitted to a unit or parcel owner who has expressly consented in writing to receiving such notices through electronic transmission. Additionally, the notice must be posted conspicuously on the condominium or cooperative property, if applicable, in the same manner as notices of board meetings under ss. 718.112(2) and 719.106(1). The association must provide at least 14 days for a unit or parcel owner to respond to the notice. Any unit or parcel owner who does not respond to the association's notice will be represented by the association.

4. If requested by a unit or parcel owner, the tax collector shall accept payment of the estimated amount in controversy, as determined by the tax collector, as to that unit or parcel, whereupon the unit or parcel shall be released from any lis pendens and the unit or parcel owner may elect to remain in or be dismissed from the action.

(d) In any case brought by the property appraiser under ~~pursuant to~~ s. 194.036(1)(c), the value adjustment board is a ~~shall be~~ party defendant."

Bill Section 3: S. 718.111, F.S., is amended and broken up into paragraphs and subparagraphs. It now reads: (a) The association may contract, sue, or be sued with respect to the exercise or nonexercise of its powers. For these purposes, the powers of the association include, but are not limited to, the maintenance, management, and operation of the condominium property.
(b) After control of the association is obtained by unit owners other than the developer, the association may:
1. Institute, maintain, settle, or appeal actions or hearings in its name on behalf of all unit owners concerning matters of common interest to most or all unit owners, including, but not limited to, the common elements; the roof and structural components of a building or other improvements; mechanical, electrical, and plumbing elements serving an improvement or a building; and representations of the developer pertaining to any existing or proposed commonly used facilities;
2. Protest ~~and protesting~~ ad valorem taxes on commonly used facilities and on units; ~~and may~~
3. Defend actions pertaining to ad valorem taxation of commonly used facilities or units or in eminent domain actions; and ~~or~~
4. Bring inverse condemnation actions.
(c) If the association has the authority to maintain a class action, the association may be joined in an action as representative of that class with reference to litigation and disputes involving the matters for which the association could bring a class action.
(d) The association, in its own name or on behalf of some or all unit owners, may institute, file, protest, or maintain any administrative challenge, lawsuit, appeal, or other challenge to ad valorem taxes assessed on units, commonly used facilities, or common elements. In any subsequent proceeding, lawsuit, appeal, or other challenge brought by the property appraiser related to units that were the subject of a single joint petition filed under s. 194.011(3), the association has the right to represent the interest of the unit owners as provided in s. 194.011(3)(e)2., and the unit owners are not necessary or indispensable parties to such actions. This paragraph is intended to clarify existing law and applies to cases pending on July 1, 2021.

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem
Issue: Single Petition for Objection to Assessment
Bill Number(s): CS/HB649/SB996

(e) This section does not limit ~~Nothing herein limits~~ any statutory or common-law right of any individual unit owner or class of unit owners to bring any action without participation by the association which may otherwise be available.
(f) An association may not hire an attorney who represents the management company of the association.

Section 2: Description of Data and Sources

Conversations with Property Appraiser Staff
2015-2020 Final Real Property Assessment Rolls
2015-2020 Ad Valorem Data Book, Property Tax Oversight, Department of Revenue

Section 3: Methodology (Include Assumptions and Attach Details)

These sections amend the power of condominium and co-op associations to allow the associations or their tax representatives to continue representing unit or parcel owners if the property appraiser appeals the VAB's decision when a joint petition was filed for the parcels within the association under s. 194.011, F.S.

Currently, if a property appraiser appeals the VAB's decision on a joint petition of condominium/co-op parcels, the property appraiser files suit against each condo's/co-op's owner(s) separately. Owners who do not respond to the suit are defaulted against and the VAB's decision for those parcels is overturned, raising the value of the parcel and increasing the taxes levied.

The impact on this bill is based on the default judgement being in favor of the Property Appraiser. The starting point data from the prior analyses, used here as the high estimate, were cases under protest by the Property Appraiser that were not expected to meet the signatory requirements under the current language. The relevant cases had requested a stay pending prior legislation. Upon the prior legislation failing to be passed into law, the plaintiffs were able to meet their signatory requirements under current law. In Miami-Dade there is no currently pending litigation that would be dismissed if this bill failed to pass. Therefore, there is no tax impact tied to the currently pending litigation. The representation language in the proposed change is not expected to change future behavior related to valuation petitions. If the signature bar can be met today, and there are little to no induced behavior changes, then it is likely that the impact from this proposed change will be significantly different from any prior analyses.

The new low impact is now zero or negative insignificant, the middle is negative indeterminate, and the high is now based on the 2020 estimate methodology. The high impact for this analysis followed the adopted analysis from 2020, with one change: the values were scaled up by 1.6% to account for the addition of "cooperative" to the proposed language. This was calculated using the Just Value from the ratio of DOR Use Code 4 (Condos) to DOR Use Code 5 (Cooperatives) in 2019.

The percentage of condo owners who choose not to respond to a suit brought by the property appraiser and will therefore be defaulted against is set at the previously adopted 60%.

Additionally, the impact must consider the rate at which the condo associations would prevail. For purposes of the high estimate, it was assumed that the association would prevail 50% of the time.

The single-year impact is grown at the average annual growth rate of taxes levied (using data from the Ad Valorem Data Book).

The total impacts are separated into school and non-school by using the percent of the total 2020 statewide effective millage rate belonging to each category.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	$(2.3 M)	$(2.3 M)	(**)	(**)	0/ (*)	0/ (*)
2022-23	$(2.5 M)	$(2.5 M)	(**)	(**)	0/ (*)	0/ (*)
2023-24	$(2.6 M)	$(2.6 M)	(**)	(**)	0/ (*)	0/ (*)
2024-25	$(2.8 M)	$(2.8 M)	(**)	(**)	0/ (*)	0/ (*)
2025-26	$(3.0 M)	$(3.0 M)	(**)	(**)	0/ (*)	0/ (*)

List of affected Trust Funds: Ad Valorem

Section 5: Consensus Estimate (Adopted: 03/12/2021): The Conference adopted a zero/negative indeterminate impact for cash all years and a negative indeterminate impact for recurring all years.

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem
Issue: Single Petition for Objection to Assessment
Bill Number(s): CS/HB649/SB996

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	0.0	0.0	0.0	0.0	0/(**)	(**)	0/(**)	(**)
2022-23	0.0	0.0	0.0	0.0	0/(**)	(**)	0/(**)	(**)
2023-24	0.0	0.0	0.0	0.0	0/(**)	(**)	0/(**)	(**)
2024-25	0.0	0.0	0.0	0.0	0/(**)	(**)	0/(**)	(**)
2025-26	0.0	0.0	0.0	0.0	0/(**)	(**)	0/(**)	(**)

Petition for Objection to Assessment

Shift in Tax Dollars involved in Appellate Court Cases

When the PA seperately files against individual condo owners, those who do not respond are defaulted against.

The cases in front of the appellate court have a potential shift in tax dollars spread over four years.

Most of the overall VAB shift in taxes takes place in Miami-Dade County. On the 2017 roll, 99.7% of the just value changes due to VAB actions for condo parcels (use code = 4) were within Miami-Dade County. This analysis assumes Miami-Dade's court activity is the same as the state's.

Years	Potential Shift
2014	$ 3,274,998
2015	$ 7,750,708
2016	$ 2,560,186
2017	$ 10,288,325
2018	
2019	
Single Year	$ 5,968,554

Annual Impact

If the PA files a single suit against the condo association, the association is assumed to respond and fight against higher valuation.

The impact stems from the percentage of condos where the owners did not respond to the suit and were defaulted against, but whose condo association will now handle the court case.

	HIGH	MIDDLE	LOW
Percent of Condo Owners Non-Responsive to Suits	100%	60%	30%
Newly Not Defaulted Tax Dollars	$ 5,968,554	$ 3,581,133	$ 1,790,566

Middle Adopted 1/31/2020, bocomes this analysis' low

	A	B	C	D	E	F	G	H	I
27	**Annual Growth Rate in Statewide Taxes Levied**								
28									
29		Year	Percent Increase Since Previous Year						
30		2015	6.80%						
31		2016	5.15%						
32		2017	6.08%						
33		2018	6.49%						
34		2019	7.88%						
35		2020	5.94%						
36		Average Annual Increase	6.39%						
37		Taken from the Millage and Taxes Levied Report in DOR's Data Book.							
38									
39	**Rate at which Condo Associations would prevail at Circuit Court under proposed law**								
40		HIGH	MIDDLE	LOW			Scale up to include DOR UC 5		
41		75%	50%	25%			101.6%		
42		Middle Adopted 1/31/2020, bocomes this analysis' low							
43	**Impact Calculation**								
44			Lost Tax Dollars					Lost Tax Dollars	
45		YEAR	HIGH	MIDDLE	LOW		YEAR	MIDDLE	
46		Single Historical Year	$ (4,476,416)	$ (1,790,566)	$ (447,642)		Single Historical Year	$ -	
47		2018	$ (4,762,459)	$ (1,904,983)	$ (476,246)		2018	$ (1,935,309)	
48		2019	$ (5,066,780)	$ (2,026,712)	$ (506,678)		2019	$ (2,058,975)	
49		2020	$ (5,390,547)	$ (2,156,219)	$ (539,055)		2020	$ (2,190,544)	
50		2021	$ (5,735,003)	$ (2,294,001)	$ (573,500)		2021	$ (2,330,519)	
51		2022	$ (6,101,470)	$ (2,440,588)	$ (610,147)		2022	$ (2,479,440)	
52		2023	$ (6,491,354)	$ (2,596,541)	$ (649,135)		2023	$ (2,637,876)	
53		2024	$ (6,906,151)	$ (2,762,460)	$ (690,615)		2024	$ (2,806,436)	
54							2025	$ (2,985,767)	
55							2026	$ (3,176,558)	
56									

	A	B	C	D	E	F	G	H	I
57	**Impact Estimate: School & Non-School**								
58									
59	**Year**	**Cash**	**Recurring**						
61	2021-22	($2.3)	($2.3)						
62	2022-23	($2.5)	($2.5)						
63	2023-24	($2.6)	($2.6)						
64	2024-25	($2.8)	($2.8)						
65	2025-26	($3.0)	($3.0)						
66	2026-27	($3.2)	($3.2)						
67									
68	**Separate School from Non-School**								
69									
70	2020 Statewide Effective Millage Rates								
71		Rate	Percent						
72	School	6.3996	37%						
73	Non-School	10.7629	63%						
74	Total	17.1625	100%						
75									
76									
77		**School Impact**							
78	**Year**	**Cash**	**Recurring**						
80	2021-22	($0.9)	($0.9)						
81	2022-23	($0.9)	($0.9)						
82	2023-24	($1.0)	($1.0)						
83	2024-25	($1.0)	($1.0)						
84	2025-26	($1.1)	($1.1)						
85	2026-27	($1.2)	($1.2)						
86									
87									
88		**Non-School Impact**							
89	**Year**	**Cash**	**Recurring**						
91	2021-22	($1.5)	($1.5)						
92	2022-23	($1.6)	($1.6)						
93	2023-24	($1.7)	($1.7)						
94	2024-25	($1.8)	($1.8)						
95	2025-26	($1.9)	($1.9)						
96	2026-27	($2.0)	($2.0)						

Petition for Objection to Assessment

Shift in Tax Dollars involved in Appellate Court Cases

When the PA seperately files against individual condo owners, those who do not respond are defaulted against.

The cases in front of the appellate court have a potential shift in tax dollars spread over four years.

Most of the overall VAB shift in taxes takes place in Miami-Dade County. On the 2017 roll, 99.7% of the just value changes due to VAB actions for condo parcels (use code = 4) were within Miami-Dade County. This analysis assumes Miami-Dade's court activity is the same as the state's.

Years	Potential Shift
2014	$ 11,804,772
2015	$ 131,492,569
2016	$ 87,022,749
2017	$ 246,034,786
2018	$ 126,892,230
2019	$ 43,259,629
Single Year	$ 120,649,421

Data from Miami-Dade PA, Lazaro Solis

Annual Impact

If the PA files a single suit against the condo association, the association is assumed to respond and fight against higher valuation.

The impact stems from the percentage of condos where the owners did not respond to the suit and were defaulted against, but whose condo association will now handle the court case.

	HIGH	MIDDLE	LOW
Percent of Condo Owners Non-Responsive to Suits	100%	60%	30%
Newly Not Defaulted Tax Dollars	$ 120,649,421	$ 72,389,653	$ 36,194,826

Middle Adopted 1/31/2020, bocomes this analysis' low

	A	B	C	D	E	F	G	H
27	**Annual Growth Rate in Statewide Taxes Levied**							
28								
29		Year	Percent Increase Since Previous Year					
30		2015	6.80%					
31		2016	5.15%					
32		2017	6.08%					
33		2018	6.49%					
34		2019	7.88%					
35		2020	5.94%					
36		Average Annual Increase	6.39%					
37		Taken from the Millage and Taxes Levied Report in DOR's Data Book.						
38								
39	**Rate at which Condo Associations would prevail at Circuit Court under proposed law**							
40		50%						
41		Middle Adopted 1/31/2020, bocomes this analysis' low						
42	**Impact Calculation**							
43								
44		YEAR	Lost Tax Dollars					
45		Single Historical Year	$ (60,324,711)					
49		2021	$ (77,285,582)					
50		2022	$ (82,224,131)					
51		2023	$ (87,478,253)					
52		2024	$ (93,068,113)					
53		2025	$ (99,015,166)					
54		2026	$ (105,342,235)					
55								
56	**Impact Estimate: School & Non-School**							
57		**Year**	**Cash**	**Recurring**				
59		2021-22	($77.3)	($77.3)				
60		2022-23	($82.2)	($82.2)				
61		2023-24	($87.5)	($87.5)				
62		2024-25	($93.1)	($93.1)				
63		2025-26	($99.0)	($99.0)				
64		2026-27	($105.3)	($105.3)				
65								

	A	B	C	D	E	F	G	H
66	**Separate School from Non-School**							
67								
68		2020 Statewide Effective Millage Rates						
69			Rate	Percent				
70		School	6.3996	37%				
71		Non-School	10.7629	63%				
72		Total	17.1625	100%				
73								
74								
75		**School Impact**						
76	**Year**	**Cash**	**Recurring**					
78	2021-22	($28.8)	($28.8)					
79	2022-23	($30.7)	($30.7)					
80	2023-24	($32.6)	($32.6)					
81	2024-25	($34.7)	($34.7)					
82	2025-26	($36.9)	($36.9)					
83	2026-27	($39.3)	($39.3)					
84								
85								
86		**Non-School Impact**						
87	**Year**	**Cash**	**Recurring**					
88	2020-21	($45.6)	($45.6)					
89	2021-22	($48.5)	($48.5)					
90	2022-23	($51.6)	($51.6)					
91	2023-24	($54.9)	($54.9)					
92	2024-25	($58.4)	($58.4)					
93	2025-26	($62.1)	($62.1)					
94	2026-27	($66.1)	($66.1)					

REVENUE ESTIMATING CONFERENCE

Tax: Local Taxes and Fees
Issue: Makes various changes to the Florida Impact Fee Act (s. 163.31801, F.S.).
Bill Number(s): Proposed Language

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): House Ways & Means Committee
Month/Year Impact Begins: Upon becoming law
Date of Analysis: March 12, 2021

Section 1: Narrative

a. **Current Law**: Impact fees are imposed by local governments to fund local infrastructure necessitated by new population growth. The Legislature finds that impact fees are an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction. Pursuant to the Florida Impact Fee Act (s. 163.31801, F.S.), enacted in 2006 and subsequently amended in 2009, 2011, 2019, and 2020, an impact fee adopted by ordinance of a county or municipality or by resolution of a special district must, at a minimum, satisfy all of the following conditions.

1. The calculation of the impact fee must be based on the most recent and localized data.
2. The local government must provide for accounting and reporting of impact fee collections and expenditures. If a local governmental entity imposes an impact fee to address its infrastructure needs, the entity must account for the revenues and expenditures of such impact fee in a separate accounting fund.
3. Administrative charges for the collection of impact fees must be limited to actual costs.
4. The local government must provide notice not less than 90 days before the effective date of an ordinance or resolution imposing a new or increased impact fee. A county or municipality is not required to wait 90 days to decrease, suspend, or eliminate an impact fee. Unless the result is to reduce the total mitigation costs or impact fees imposed on an applicant, new or increased impact fees may not apply to current or pending permit applications submitted before the effective date of an ordinance or resolution imposing a new or increased impact fee.
5. Collection of the impact fee may not be required to occur earlier than the date of issuance of the building permit for the property that is subject to the fee.
6. The impact fee must be proportional and reasonably connected to, or have a rational nexus with, the need for additional capital facilities and the increased impact generated by the new residential or commercial construction.
7. The impact fee must be proportional and reasonably connected to, or have a rational nexus with, the expenditures of the funds collected and the benefits accruing to the new residential or nonresidential construction.
8. The local government must specifically earmark funds collected under the impact fee for use in acquiring, constructing, or improving capital facilities to benefit new users.
9. Revenues generated by the impact fee may not be used, in whole or in part, to pay existing debt or for previously approved projects unless the expenditure is reasonably connected to, or has a rational nexus with, the increased impact generated by the new residential or nonresidential construction.

Notwithstanding any charter provision, comprehensive plan policy, ordinance, or resolution, the local government must credit against the collection of the impact fee any contribution, whether identified in a proportionate share agreement or other form of exaction, related to public education facilities, including land dedication, site planning and design, or construction. Any contribution must be applied to reduce any education-based impact fees on a dollar-for-dollar basis at fair market value.

If a local government increases its impact fee rates, the holder of any impact fee credits, whether such credits are granted under s. 163.3180, s. 380.06, or otherwise, which were in existence before the increase, is entitled to the full benefit of the intensity or density prepaid by the credit balance as of the date it was first established. This subsection shall operate prospectively and not retrospectively.

Audits of financial statements of local governmental entities and district school boards which are performed by a certified public accountant pursuant to s. 218.39 and submitted to the Auditor General must include an affidavit signed by the chief financial officer of the local governmental entity or district school board stating that the local governmental entity or district school board has complied with this section.

REVENUE ESTIMATING CONFERENCE

Tax: Local Taxes and Fees
Issue: Makes various changes to the Florida Impact Fee Act (s. 163.31801, F.S.).
Bill Number(s): Proposed Language

In any action challenging an impact fee or the government's failure to provide required dollar-for-dollar credits for the payment of impact fees as provided in s. 163.3180(6)(h)2.b., the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee or credit meets the requirements of state legal precedent and this section. The court may not use a deferential standard for the benefit of the government.

Impact fee credits are assignable and transferable at any time after establishment from one development or parcel to any other that is within the same impact fee zone or impact fee district or that is within an adjoining impact fee zone or impact fee district within the same local government jurisdiction and receives benefits from the improvement or contribution that generated the credits.

A county, municipality, or special district may provide an exception or waiver for an impact fee for the development or construction of housing that is affordable, as defined in s. 420.9071. If a county, municipality, or special district provides such an exception or waiver, it is not required to use any revenues to offset the impact.

The Florida Impact Fee Act does not apply to water and sewer connection fees.

Finally, in addition to the items that must be reported in the annual financial reports under s. 218.32, a county, municipality, or special district must report all of the following data on all impact fees charged: (a) the specific purpose of the impact fee, including the specific infrastructure needs to be met, including, but not limited to, transportation, parks, water, sewer, and schools; (b) the impact fee schedule policy describing the method of calculating impact fees, such as flat fees, tiered scales based on number of bedrooms, or tiered scales based on square footage; (c) the amount assessed for each purpose and for each type of dwelling; (d) the total amount of impact fees charged by type of dwelling; and (e) each exception and waiver provided for construction or development of housing that is affordable.

b. Proposed Change: The proposed bill language would make the following changes to the Florida Impact Fee Act.

Definitions of Infrastructure and Public Facilities

- The following definitions (i.e., lines 23-36) are added: "Infrastructure" means a fixed capital expenditure or fixed capital outlay, excluding the cost of repairs or maintenance, associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of at least 5 years; related land acquisition, land improvement, design, engineering, and permitting costs; and other related construction costs required to bring the public facility into service. For independent special fire control and rescue districts, the term "infrastructure" includes new facilities as defined in s. 191.009(4).
- "Public facilities" has the same meaning as in s. 163.3164 and includes emergency medical, fire, and law enforcement facilities.

Application of the Act

- The following language (i.e., lines 37-40) is added: At a minimum, each local government that adopts and collects an impact fee by ordinance and each special district that adopts, collects, and administers an impact fee by resolution must satisfy all of the conditions specified in the Act. Furthermore, it makes stylistic changes to the wording of the nine conditions in lines 43-83 that must be satisfied by a local government or special district; however, the wording changes do not appear to alter the underlying meaning of those conditions.

Impact Fee Credits

- The following language (i.e., lines 84-93) is added: Notwithstanding any charter provision, comprehensive plan policy, ordinance, development order, development permit, or resolution, the local government or special district must credit against the collection of the impact fee any contribution, whether identified in a proportionate share agreement or other form of exaction, related to public ~~education~~ facilities, including land dedication, site planning and design, or construction.

Any contribution must be applied to reduce any ~~education-based~~ impact fees on a dollar-for-dollar basis at fair market value.

Impact Fee Rate Increases

- The following language (i.e., lines 94-127) is added: Impact fee increases. A local government, school district, or special district may increase an impact fee only as provided in this subsection. (i.e., s. 318.31801(6) as proposed)
  a) An impact fee may be increased only pursuant to a plan for the imposition, collection, and use of the increased impact fee that compiles with this section.
  b) An increase to a current impact fee rate of not more than 25 percent of the current rate must be implemented in two equal annual increments beginning with the date on which the increased fee is adopted.
  c) An increase to a current impact fee rate that exceeds 25 percent but not more than 50 percent of the current rate must be implemented in four equal installments beginning with the date the increased fee is adopted.
  d) No impact fee increase may exceed 50 percent of the current impact fee rate.
  e) An impact fee may not be increased more than once every four years.
  f) An impact fee may not be increased retroactively for a previous or current fiscal or calendar year.
  g) Notwithstanding paragraphs (b), (c), (d), or (e), a local government, school district, or special district may increase an impact fee rate by establishing the need for such increase in full compliance with the requirements of subsection (4).
  h) If ~~a local government~~ an impact fee is increased ~~increases its impact fee rates~~, the holder of any impact fee credits, whether such credits are granted under s. 163.3180, s. 380.06, or otherwise, which were in existence before the increase, is entitled to the full benefit of the intensity or density prepaid by the credit balance as of the date it was first established.
  i) This subsection shall operate ~~prospectively and not~~ retrospectively to January 1, 2021.

Submission of Affidavit and Impact Fee Information Reported in Annual Financial Reports (AFRs)

- The following language (i.e., lines 128-140) is added: A local government, school district, or special district must submit with its annual financial report under s. 218.32 or its financial audit report under s. 218.39 an affidavit signed by the chief financial officer attesting that all impact fees were collected and expended by the local government, school district, or special district, or were collected and expended on its behalf, in full compliance with this section. The affidavit must also attest that the local government, school district, or special district complied with the spending period provision in the local ordinance or resolution, and that funds expended from each impact fee account were used only to acquire, construct, or improve specific infrastructure needs as defined in this section.
- The bill adds school districts (i.e., line 150) to the current list of local entities (i.e., counties, municipalities, and special districts) that must report specific impact fee-related information in their respective Annual Financial Reports, pursuant to s. 218.32.

Section 2: Description of Data and Sources

Impact Fee Revenue Collections Reported in Counties, Municipalities, and Special Districts in Annual Financial Reports (AFRs)

Local FY	Counties	Municipalities	Special Districts	Total	% Chg.
2002-03	$479,479,595	$183,843,818	$21,711,285	$685,034,698	-
2003-04	$560,496,789	$232,910,041	$20,337,344	$813,744,174	18.8%
2004-05	$812,732,909	$308,009,057	$31,681,665	$1,152,423,631	41.6%
2005-06	$1,060,597,975	$342,267,200	$25,405,434	$1,428,270,609	23.9%
2006-07	$736,339,197	$312,321,512	$23,433,726	$1,072,094,435	-24.9%
2007-08	$484,141,722	$222,508,702	$20,311,517	$726,961,941	-32.2%
2008-09	$206,819,386	$139,307,822	$8,552,553	$354,679,761	-51.2%
2009-10	$212,423,990	$123,304,422	$7,420,750	$343,149,162	-3.3%

REVENUE ESTIMATING CONFERENCE

Tax: Local Taxes and Fees
Issue: Makes various changes to the Florida Impact Fee Act (s. 163.31801, F.S.).
Bill Number(s): Proposed Language

2010-11	$185,664,703	$107,753,843	$8,213,352	$301,631,898	-12.1%
2011-12	$246,882,772	$113,956,207	$8,773,028	$369,612,007	22.5%
2012-13	$305,043,650	$146,917,768	$11,288,627	$463,250,045	25.3%
2013-14	$422,384,294	$167,987,620	$16,218,908	$606,590,822	30.9%
2014-15	$503,921,835	$225,734,604	$17,357,595	$747,014,034	23.1%
2015-16	$557,292,553	$279,285,751	$21,214,871	$857,793,175	14.8%
2016-17	$629,664,693	$287,110,683	$21,374,982	$938,150,358	9.4%
2017-18	$735,979,175	$338,728,803	$26,522,343	$1,101,230,321	17.4%
2018-19	$871,593,905 (final)	$356,464,146 (preliminary)	$19,040,787 (preliminary)	$1,247,098,838 (preliminary)	13.2%
# Reporting Fees in 2018-19	38	204	51	293	

Data obtained from the Florida Department of Financial Services.

For county governments, transportation impact fees represented the largest proportional share (i.e., 49%) of total county impact fee revenues in FY 2018-19. All impact fees represented only 1.8% of total reported county revenues from all sources (i.e., federal, state, and local) that same year.

For municipal governments, physical environment impact fees represented the largest proportional share (i.e., 34%) of total municipal impact fee revenues in FY 2018-19. That same year, all impact fees represented only 0.9% of total reported municipal revenues from all sources.

For special districts, public safety impact fees represented the largest proportional share (i.e., 56%) of total special district impact fee revenues in FY 2018-19. All impact fees represented only 0.1% of total reported special district revenues from all sources that same year.

Impact Fee Revenue Collections Reported in School Districts' Capital Project Funds

State FY	School Districts	% Chg.
2002-03	$117,672,871	-
2003-04	$254,878,409	116.6%
2004-05	$344,249,808	35.1%
2005-06	$489,862,914	42.3%
2006-07	$339,000,579	-30.8%
2007-08	$179,699,713	-47.0%
2008-09	$102,026,663	-43.2%
2009-10	$109,156,431	7.0%
2010-11	$86,654,687	-20.6%
2011-12	$100,147,102	15.6%
2012-13	$168,548,623	68.3%
2013-14	$202,651,023	20.2%
2014-15	$251,438,926	24.1%
2015-16	$265,309,739	5.5%
2016-17	$329,651,109	24.3%
2017-18	$352,204,280	6.8%
2018-19	$458,987,170	30.3%
# Reporting Fees in 2018-19	26	

Data obtained from the Florida Department of Education's Office of Funding and Financial Reporting.

REVENUE ESTIMATING CONFERENCE

Tax: Local Taxes and Fees
Issue: Makes various changes to the Florida Impact Fee Act (s. 163.31801, F.S.).
Bill Number(s): Proposed Language

Section 3: Methodology (Include Assumptions and Attach Details)
Several weeks ago, EDR staff emailed county and municipal governments to inquire about the originally-filed HB 337's potential fiscal impact and received a number of responses from local officials. Due to the qualitative nature of those responses, it was not possible to develop a numerical fiscal impact. Since the proposed House language shares several provisions with HB 337, a final summary of all county and municipal government responses received by EDR has been included.

A review of the proposed House language suggests that potential local revenue impacts could be associated with the following three issues: 1) definitions of "infrastructure" and "public facilities," 2) impact fee credits, and 3) impact fee rate increases. First, the added definitions of "infrastructure" and "public facilities" could reduce future impact fees for some jurisdictions. In written comments received from Orange County, it was stated that the new definition of "infrastructure" will affect the future calculation of Law Enforcement impact fees because the current equipment package provided to new law enforcement officers would not meet the new statutory definition of infrastructure, and such costs could not be included in the fee's calculation. According to the county, the equipment package has a value of $11,000 and represents approximately 20% of the $80 million equipment portion of the fee calculation assessment. Leaving such costs out of a future fee assessment could significantly lower Law Enforcement impact fee collections.

Second, the changes made to impact fee credits could reduce future collections for some jurisdictions. In written comments received from Hillsborough County, it was stated that if the statutory changes to impact fee credits require the county to grant credits for site access or operational transportation improvements, then those changes would potentially have a negative impact on future impact fee collections as those credits could be used to "pay" mobility fees for a project in lieu of cash. In written comments received from the City of Palm Beach Gardens (Palm Beach County), it was stated that the proposed changes to the credit provision could be far-reaching and would significantly increase the number of credits that must be applied to impact fees. Although it would be difficult to quantify, the revenue loss would be substantial and could amount to hundreds of thousands of dollars. In written comments received from the City of Pompano Beach (Broward County), it was stated that requiring credits for other contributions further reduces overall revenue sources that may be necessary to 100% finance a park or utility project as impact fees may be a component of other sources of revenue. In written comments received from the City of Winter Haven (Polk County), it was stated that developers would receive impact fee credits on a dollar for dollar basis for any contribution they make to the City, and that change could have a large negative impact to the City.

Third, the proposed House language provides new conditions on impact fee rate increases and the implementation of such increases. These new conditions shall operate retrospectively to January 1, 2021. Controlling for population growth, the following table illustrates the number of jurisdictions that might have been impacted in prior years had these new conditions existed. However, from the impact fee revenue data alone, it is not possible to determine which revenue increases were attributable solely to rate increases.

Number of Governments by Type Having Increases in Per Capita Impact Fee Revenues in Recent Years			
Gov't Type	**Greater than 0% but Less than 25%**	**Greater than 25% but Less than 50%**	**50% or Greater**
Counties	2016 to 2017: 15 2017 to 2018: 8 2018 to 2019: 13	2016 to 2017: 2 2017 to 2018: 7 2018 to 2019: 7	2016 to 2017: 7 2017 to 2018: 10 2018 to 2019: 7
Municipalities	2016 to 2017: 23 2017 to 2018: 15 2018 to 2019: 22	2016 to 2017: 13 2017 to 2018: 14 2018 to 2019: 13	2016 to 2017: 43 2017 to 2018: 45 2018 to 2019: 41
Ind. Special Districts	2016 to 2017: 9 2017 to 2018: 5 2018 to 2019: 6	2016 to 2017: 2 2017 to 2018: 6 2018 to 2019: 6	2016 to 2017: 7 2017 to 2018: 5 2018 to 2019: 12
School Districts	2016 to 2017: 7 2017 to 2018: 12 2018 to 2019: 6	2016 to 2017: 6 2017 to 2018: 3 2018 to 2019: 6	2016 to 2017: 6 2017 to 2018: 4 2018 to 2019: 7

REVENUE ESTIMATING CONFERENCE

Tax: Local Taxes and Fees
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Bill Number(s): Proposed Language

However, a "notwithstanding" clause (i.e., lines 114-118) would provide that as long as a local government, school district, or special district establishes the need for an impact fee rate increase in **full compliance** with the revised provisions of s. 163.31801(3), F.S., (i.e., the nine "minimum criteria" provisions; see page 1 of this write-up), then that same entity **would not be required** to comply with several of these new conditions (i.e., lines 100-111). However, the notwithstanding clause **would not exempt** the local government, special district, or school district from one of the new conditions, which state that an impact fee may not be increased retroactively for a previous or current fiscal or calendar year. It is not known which local governments and school districts would be subject to all of these new conditions because of the notwithstanding clause and to what extent these new conditions will affect future impact fee revenue collections.

Although district school boards are not a governing authority specifically named in s. 163.31801(2), [i.e., the Legislative findings] or s. 163.31801(3), [i.e., the "minimum criteria" for impact fee adoption], according to the Florida School Boards Association and the Florida Association of District School Superintendents, school boards comply, to the extent applicable, with the current "minimum criteria" for impact fee adoption listed in s. 163.31801(3). F.S.

Given these uncertainties, EDR staff is recommending a negative indeterminate fiscal impact to local governments and school districts.

Section 4: Proposed Fiscal Impact (Millions)

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22			(**)	(**)		
2022-23			(**)	(**)		
2023-24			(**)	(**)		
2024-25			(**)	(**)		
2025-26			(**)	(**)		

List of Affected Trust Funds: Local funds only.

Section 5: Consensus Estimate (Adopted: 03/12/2021): The Conference adopted a negative indeterminate estimate. While not able to quantify the magnitude of the indeterminacy, the Conference believes that the "notwithstanding" clause significantly mitigates the potential impact relative to House Bill 337, as filed.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2022-23	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2023-24	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2024-25	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2025-26	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)

	A	B	C	D	E	F	G	H	I	K	L	M
1	**Reported Impact Fee Revenues for Select Counties**											
2												
3		**Reported Impact Fee Revenues**				**Per Capita Impact Fee Revenues**				**% Change - Per Capita Impact Fees**		
4	**Counties**	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2016 to 2017**	**2017 to 2018**	**2018 to 2019**
5	Bay	$ 1,507,970	$ 1,687,366	$ 2,216,740	$ 2,528,528	$ 8.57	$ 9.44	$ 12.23	$ 15.12	10.1%	29.6%	23.6%
6	Brevard	$ 12,115,297	$ 14,923,564	$ 23,611,963	$ 29,727,946	$ 21.30	$ 25.94	$ 40.46	$ 50.01	21.8%	56.0%	23.6%
7	Charlotte	$ 2,331,725	$ 3,654,306	$ 4,668,404	$ 6,662,220	$ 13.68	$ 21.16	$ 26.23	$ 36.65	54.7%	24.0%	39.7%
8	Citrus	$ -	$ 901,166	$ 2,822,850	$ 3,689,299	$ -	$ 6.27	$ 19.37	$ 24.97	-	209.1%	28.9%
9	Clay	$ 176,931	$ 68,581	$ 352,218	$ 3,242,204	$ 0.86	$ 0.33	$ 1.66	$ 15.06	-61.8%	405.1%	806.8%
10	Collier	$ 35,602,950	$ 35,099,713	$ 45,673,252	$ 49,644,357	$ 101.66	$ 98.19	$ 124.33	$ 131.79	-3.4%	26.6%	6.0%
11	Dixie	$ 43,179	$ 53,201	$ 47,688	$ 74,484	$ 2.57	$ 3.18	$ 2.89	$ 4.48	23.6%	-9.1%	55.1%
12	Hernando	$ 1,299,423	$ 2,733,272	$ 3,128,850	$ 3,176,049	$ 7.24	$ 15.03	$ 16.86	$ 16.86	107.6%	12.2%	0.0%
13	Hillsborough	$ 33,309,792	$ 37,184,406	$ 42,319,966	$ 56,049,198	$ 24.62	$ 26.96	$ 30.04	$ 38.79	9.5%	11.4%	29.1%
14	Indian River	$ 6,261,663	$ 5,703,909	$ 7,244,549	$ 7,596,973	$ 42.77	$ 38.29	$ 47.72	$ 49.03	-10.5%	24.6%	2.8%
15	Jefferson	$ 3,678	$ 6,566	$ 8,857	$ 16,479	$ 0.25	$ 0.45	$ 0.60	$ 1.12	77.1%	33.8%	85.5%
16	Lake	$ 5,518,889	$ 5,729,372	$ 5,908,234	$ 6,570,761	$ 17.03	$ 17.27	$ 17.23	$ 18.39	1.4%	-0.2%	6.8%
17	Lee	$ 5,202,331	$ 6,361,666	$ 10,187,785	$ 13,421,857	$ 7.64	$ 9.11	$ 14.27	$ 18.26	19.1%	56.7%	27.9%
18	Levy	$ 164,031	$ 256,985	$ 368,595	$ 350,718	$ 4.04	$ 6.27	$ 8.98	$ 8.49	54.9%	43.3%	-5.5%
19	Manatee	$ 20,707,000	$ 24,116,000	$ 27,895,000	$ 29,908,000	$ 57.91	$ 65.39	$ 73.83	$ 77.20	12.9%	12.9%	4.6%
20	Marion	$ 14,745	$ 541,334	$ 3,162,053	$ 4,811,280	$ 0.04	$ 1.55	$ 8.93	$ 13.35	3534.3%	476.5%	49.4%
21	Martin	$ 3,261,045	$ 2,331,744	$ 3,757,060	$ 6,819,274	$ 21.61	$ 15.24	$ 24.15	$ 43.00	-29.5%	58.5%	78.0%
22	Miami-Dade	$ 100,998,672	$ 110,556,738	$ 124,181,272	$ 132,841,772	$ 37.40	$ 40.30	$ 44.68	$ 47.24	7.8%	10.9%	5.7%
23	Nassau	$ 2,275,175	$ 2,626,944	$ 3,054,308	$ 5,340,424	$ 29.23	$ 32.65	$ 36.91	$ 62.78	11.7%	13.0%	70.1%
24	Orange	$ 178,184,496	$ 192,093,197	$ 195,021,180	$ 217,713,410	$ 139.16	$ 146.20	$ 144.50	$ 157.07	5.1%	-1.2%	8.7%
25	Osceola	$ 9,180,229	$ 11,865,809	$ 20,731,042	$ 44,447,287	$ 28.43	$ 35.15	$ 58.81	$ 119.95	23.6%	67.3%	104.0%
26	Palm Beach	$ 45,202,153	$ 44,904,704	$ 42,163,059	$ 52,087,725	$ 32.48	$ 31.75	$ 29.41	$ 35.98	-2.2%	-7.4%	22.3%
27	Pasco	$ 15,942,647	$ 35,701,403	$ 43,837,611	$ 53,083,329	$ 32.15	$ 70.60	$ 85.11	$ 100.70	119.6%	20.6%	18.3%
28	Polk	$ 2,467,494	$ 8,172,671	$ 16,291,422	$ 21,667,800	$ 3.81	$ 12.35	$ 24.21	$ 31.38	223.9%	96.0%	29.6%
29	Putnam	$ 36,663	$ 35,542	$ 46,355	$ 43,082	$ 0.50	$ 0.49	$ 0.64	$ 0.59	-3.3%	30.8%	-7.4%
30	Sarasota	$ 30,576,633	$ 34,276,195	$ 44,724,816	$ 49,228,007	$ 76.53	$ 84.16	$ 107.14	$ 115.48	10.0%	27.3%	7.8%
31	Seminole	$ 3,622,264	$ 4,553,334	$ 3,669,075	$ 4,403,314	$ 8.07	$ 10.01	$ 7.91	$ 9.33	24.1%	-21.0%	17.9%
32	St. Johns	$ 11,619,723	$ 12,362,813	$ 16,388,621	$ 19,179,731	$ 52.76	$ 53.82	$ 68.65	$ 75.39	2.0%	27.6%	9.8%
33	St. Lucie	$ 7,195,048	$ 8,087,079	$ 12,328,334	$ 18,211,061	$ 24.57	$ 27.17	$ 40.76	$ 58.87	10.6%	50.0%	44.4%
34	Sumter	$ 2,559,979	$ 3,347,638	$ 5,613,779	$ 5,117,376	$ 21.59	$ 27.74	$ 44.93	$ 39.78	28.5%	62.0%	-11.5%
35	Volusia	$ 3,899,712	$ 5,549,309	$ 5,138,253	$ 8,766,930	$ 7.54	$ 10.60	$ 9.68	$ 16.27	40.7%	-8.7%	68.2%
36	**Totals**	**$ 541,281,537**	**$ 615,486,527**	**$ 716,563,191**	**$ 856,420,875**							

	A	B	C	D	E	F	G	H	I	J	L	M	N
1	**Reported Impact Fee Revenues for Select Municipalities**												
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3			**Reported Impact Fee Revenues**				**Per Capita Impact Fee Revenues**				**% Change - Per Capita Impact Fees**		
4	**Municipality**	**County**	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2016 to 2017**	**2017 to 2018**	**2018 to 2019**
5	High Springs	Alachua	$ 125,848	$ 111,390	$ 304,070	$ 369,990	$ 21.65	$ 18.49	$ 48.88	$ 57.42	-14.6%	164.3%	17.5%
6	Callaway	Bay	$ -	$ 141,070	$ 992,420	$ 1,244,181	$ -	$ 8.96	$ 62.59	$ 94.18	-	598.3%	50.5%
7	Panama City Beach	Bay	$ 2,321,760	$ 3,194,365	$ 2,567,030	$ 4,758,153	$ 185.07	$ 250.72	$ 195.97	$ 354.16	35.5%	-21.8%	80.7%
8	Parker	Bay	$ 10,000	$ 8,100	$ 31,100	$ -	$ 2.25	$ 1.83	$ 6.96	$ -	-18.6%	279.8%	-100.0%
9	Cocoa	Brevard	$ 1,486,185	$ 1,706,308	$ 3,129,936	$ 2,465,963	$ 78.91	$ 89.89	$ 162.29	$ 127.59	13.9%	80.5%	-21.4%
10	Melbourne	Brevard	$ 2,539,649	$ 4,171,141	$ 5,925,287	$ 5,502,815	$ 31.58	$ 51.51	$ 72.22	$ 66.02	63.1%	40.2%	-8.6%
11	Palm Bay	Brevard	$ 2,176,573	$ 2,963,444	$ 3,849,450	$ 5,261,719	$ 19.94	$ 26.79	$ 34.16	$ 45.63	34.4%	27.5%	33.6%
12	Titusville	Brevard	$ 80,835	$ 173,667	$ 119,813	$ 107,124	$ 1.76	$ 3.74	$ 2.52	$ 2.24	113.0%	-32.5%	-11.3%
13	Cooper City	Broward	$ 163,444	$ 621,798	$ 150,477	$ 180,841	$ 4.85	$ 18.42	$ 4.44	$ 5.32	279.5%	-75.9%	19.9%
14	Dania Beach	Broward	$ 311,148	$ 591,740	$ 1,112,023	$ 1,344,421	$ 10.01	$ 18.80	$ 35.02	$ 42.32	87.9%	86.3%	20.8%
15	Davie	Broward	$ 973,348	$ 692,026	$ 1,052,282	$ 1,687,871	$ 9.79	$ 6.87	$ 10.20	$ 16.19	-29.8%	48.4%	58.7%
16	Deerfield Beach	Broward	$ 178,119	$ 348,040	$ 138,626	$ 457,807	$ 2.29	$ 4.46	$ 1.76	$ 5.76	94.4%	-60.4%	226.4%
17	Fort Lauderdale	Broward	$ 1,779,385	$ 5,316,008	$ 7,236,736	$ 4,316,860	$ 10.07	$ 29.69	$ 39.58	$ 23.18	194.9%	33.3%	-41.4%
18	Hallandale Beach	Broward	$ 24,772	$ 792,361	$ 487,223	$ 1,280,466	$ 0.64	$ 20.45	$ 12.48	$ 32.15	3088.3%	-39.0%	157.7%
19	Lauderdale Lakes	Broward	$ 563,536	$ -	$ -	$ 693,195	$ 16.18	$ -	$ -	$ 18.88	-100.0%	-	-
20	Margate	Broward	$ 19,979	$ 351,226	$ 402,892	$ 31,511	$ 0.35	$ 6.06	$ 6.91	$ 0.53	1635.7%	14.0%	-92.3%
21	Miramar	Broward	$ 1,481,307	$ 4,249,840	$ 689,185	$ 4,183,152	$ 11.05	$ 31.19	$ 5.03	$ 30.13	182.2%	-83.9%	499.4%
22	Plantation	Broward	$ 3,178,394	$ 1,163,981	$ 3,286,438	$ 4,636,866	$ 35.98	$ 13.13	$ 36.68	$ 51.32	-63.5%	179.3%	39.9%
23	Sunrise	Broward	$ 3,534	$ 268,210	$ 24,978	$ 10,338	$ 0.04	$ 2.92	$ 0.27	$ 0.11	7394.3%	-90.8%	-58.9%
24	Tamarac	Broward	$ 797,022	$ 278,097	$ 1,006,260	$ 1,021,307	$ 12.59	$ 4.35	$ 15.56	$ 15.62	-65.4%	257.6%	0.4%
25	Wilton Manors	Broward	$ 15,468	$ 19,723	$ 38,862	$ 191,811	$ 1.24	$ 1.56	$ 3.03	$ 14.93	25.3%	94.4%	392.9%
26	Everglades	Collier	$ -	$ -	$ 665	$ 1,250	$ -	$ -	$ 1.63	$ 2.92	-	-	79.2%
27	Cross City	Dixie	$ 1,400	$ 1,050	$ 2,850	$ 3,350	$ 0.82	$ 0.62	$ 1.68	$ 2.00	-25.1%	172.4%	19.2%
28	Atlantic Beach	Duval	$ 435,419	$ 507,408	$ 655,596	$ 808,439	$ 32.88	$ 37.82	$ 48.31	$ 58.62	15.0%	27.7%	21.3%
29	Baldwin	Duval	$ 4,583	$ 8,925	$ -	$ 5,820	$ 3.29	$ 6.34	$ -	$ 4.11	92.7%	-100.0%	-
30	Jacksonville	Duval	$ 3,977,821	$ 5,469,249	$ 6,172,841	$ 6,351,560	$ 4.53	$ 6.14	$ 6.81	$ 6.87	35.5%	10.9%	0.9%
31	Bunnell	Flagler	$ 266,980	$ 293,087	$ 481,590	$ 497,760	$ 91.40	$ 100.13	$ 157.59	$ 152.17	9.6%	57.4%	-3.4%
32	Palm Coast	Flagler	$ 7,194,692	$ 7,892,173	$ 9,465,725	$ 11,212,211	$ 88.62	$ 95.36	$ 111.92	$ 129.22	7.6%	17.4%	15.5%
33	Flagler Beach	Flagler/Volusia	$ 214,984	$ 197,152	$ 215,977	$ 263,073	$ 46.31	$ 42.08	$ 45.70	$ 55.05	-9.1%	8.6%	20.5%
34	Quincy	Gadsden	$ 420,755	$ 413,266	$ 415,677	$ 445,155	$ 52.16	$ 52.20	$ 50.84	$ 56.53	0.1%	-2.6%	11.2%
35	Lake Placid	Highlands	$ 41,090	$ 85,943	$ 116,650	$ 49,550	$ 16.03	$ 33.32	$ 44.32	$ 18.80	107.9%	33.0%	-57.6%
36	Tampa	Hillsborough	$ 1,857,778	$ 1,838,793	$ 3,277,543	$ 5,311,590	$ 5.09	$ 4.93	$ 8.66	$ 13.60	-3.1%	75.7%	57.1%
37	Temple Terrace	Hillsborough	$ 103,364	$ -	$ -	$ 264,913	$ 4.00	$ -	$ -	$ 9.93	-100.0%	-	-
38	Fellsmere	Indian River	$ 13,880	$ 13,199	$ 9,195	$ 34,112	$ 2.57	$ 2.41	$ 1.65	$ 6.08	-6.3%	-31.4%	268.3%
39	Astatula	Lake	$ 31,400	$ -	$ 42,543	$ 49,273	$ 16.95	$ -	$ 22.30	$ 25.44	-100.0%	-	14.1%
40	Clermont	Lake	$ 5,019,881	$ 6,353,991	$ 5,389,817	$ 6,249,867	$ 144.80	$ 177.45	$ 138.53	$ 153.37	22.5%	-21.9%	10.7%
41	Groveland	Lake	$ 1,683,122	$ 1,682,582	$ 3,042,142	$ 3,274,285	$ 123.71	$ 110.66	$ 185.42	$ 179.36	-10.6%	67.6%	-3.3%
42	Leesburg	Lake	$ 902,352	$ 1,049,727	$ 1,113,891	$ 1,649,024	$ 41.02	$ 47.90	$ 47.81	$ 68.73	16.8%	-0.2%	43.7%
43	Mascotte	Lake	$ 14,974	$ 158,589	$ 289,107	$ 467,767	$ 2.72	$ 28.20	$ 49.60	$ 75.39	938.8%	75.9%	52.0%
44	Montverde	Lake	$ -	$ 9,064	$ 77,948	$ 38,172	$ -	$ 5.11	$ 42.23	$ 20.33	-	726.9%	-51.9%
45	Mount Dora	Lake	$ 1,781,135	$ 2,219,952	$ 1,468,067	$ 2,806,703	$ 127.69	$ 155.43	$ 101.00	$ 188.02	21.7%	-35.0%	86.2%
46	Bonita Springs	Lee	$ 6,102,631	$ 5,567,624	$ 8,906,065	$ 7,554,981	$ 126.12	$ 111.05	$ 174.01	$ 138.78	-11.9%	56.7%	-20.2%
47	Cape Coral	Lee	$ 14,096,883	$ 20,994,024	$ 22,581,028	$ 22,103,272	$ 82.69	$ 119.92	$ 125.31	$ 118.94	45.0%	4.5%	-5.1%
48	Estero	Lee	$ 1,431,917	$ 2,596,943	$ 2,802,274	$ 1,830,982	$ 46.85	$ 83.92	$ 88.11	$ 56.49	79.1%	5.0%	-35.9%
49	Fort Myers	Lee	$ 4,829,978	$ 6,508,465	$ 14,026,951	$ 13,093,486	$ 63.46	$ 82.28	$ 171.34	$ 149.01	29.6%	108.2%	-13.0%
50	Chiefland	Levy	$ 1,359	$ 1,359	$ 2,713	$ 38,856	$ 0.60	$ 0.60	$ 1.22	$ 17.43	0.5%	103.8%	1329.0%
51	Bradenton	Manatee	$ 1,655,327	$ 1,782,004	$ 1,986,569	$ 1,937,723	$ 30.78	$ 32.61	$ 35.38	$ 33.99	5.9%	8.5%	-3.9%
52	Palmetto	Manatee	$ 105,831	$ 158,709	$ 400,041	$ 296,161	$ 8.06	$ 12.02	$ 30.06	$ 22.17	49.1%	150.1%	-26.3%

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4	**Municipality**	**County**	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2016 to 2017**	**2017 to 2018**	**2018 to 2019**
53	Longboat Key	Manatee/Sarasota	$ 1,914	$ 24,948	$ 21,054	$ 7,656	$ 0.28	$ 3.60	$ 3.01	$ 1.09	1193.1%	-16.3%	-63.9%
54	Belleview	Marion	$ 206,618	$ 340,945	$ 579,061	$ 658,892	$ 42.39	$ 68.48	$ 112.40	$ 124.96	61.5%	64.1%	11.2%
55	Ocala	Marion	$ 169,254	$ 243,979	$ 2,096,569	$ 1,554,876	$ 2.83	$ 4.09	$ 34.92	$ 25.26	44.3%	754.0%	-27.7%
56	Stuart	Martin	$ 637,348	$ 352,315	$ 604,828	$ 1,472,126	$ 39.47	$ 21.77	$ 36.82	$ 89.20	-44.8%	69.1%	142.2%
57	Florida City	Miami-Dade	$ 175,222	$ 481,405	$ 206,356	$ 1,621,751	$ 13.66	$ 36.98	$ 15.78	$ 122.40	170.8%	-57.3%	675.6%
58	Miami Beach	Miami-Dade	$ 4,162,091	$ 4,705,814	$ 4,922,771	$ 4,589,860	$ 44.85	$ 50.83	$ 53.22	$ 48.83	13.3%	4.7%	-8.2%
59	Miami Gardens	Miami-Dade	$ 586,898	$ 179,992	$ 333,806	$ 1,195,608	$ 5.24	$ 1.59	$ 2.94	$ 10.46	-69.7%	84.8%	256.1%
60	Miami Lakes	Miami-Dade	$ 70,092	$ 1,201,429	$ 1,219,905	$ 775,241	$ 2.30	$ 39.28	$ 39.20	$ 24.59	1606.8%	-0.2%	-37.3%
61	Palmetto Bay	Miami-Dade	$ 48,171	$ 42,013	$ 603,697	$ 1,012,815	$ 2.01	$ 1.74	$ 25.00	$ 41.61	-13.4%	1336.6%	66.4%
62	Pinecrest	Miami-Dade	$ 200,986	$ 210,222	$ 193,128	$ 314,546	$ 10.93	$ 11.38	$ 10.44	$ 16.99	4.1%	-8.2%	62.7%
63	Sweetwater	Miami-Dade	$ 170,957	$ 134,805	$ 1,211,721	$ 2,304,689	$ 7.99	$ 6.27	$ 56.36	$ 103.22	-21.5%	799.2%	83.1%
64	West Miami	Miami-Dade	$ 704,656	$ -	$ 1,107,973	$ 1,264,925	$ 106.77	$ -	$ 141.94	$ 161.59	-100.0%	-	13.8%
65	Islamorada	Monroe	$ 340,169	$ 1,173,105	$ 415,316	$ 552,993	$ 54.85	$ 185.44	$ 69.33	$ 89.03	238.1%	-62.6%	28.4%
66	Key Colony Beach	Monroe	$ 20,678	$ -	$ 9,662	$ 143,011	$ 26.08	$ -	$ 12.75	$ 188.17	-100.0%	-	1376.2%
67	Marathon	Monroe	$ 343,284	$ 300,050	$ 375,969	$ 410,000	$ 40.17	$ 34.19	$ 45.66	$ 47.71	-14.9%	33.5%	4.5%
68	Fernandina Beach	Nassau	$ 689,814	$ 945,049	$ 1,844,536	$ 2,716,817	$ 56.41	$ 75.30	$ 144.54	$ 210.36	33.5%	92.0%	45.5%
69	Crestview	Okaloosa	$ 538,932	$ 666,969	$ 773,987	$ 644,101	$ 22.68	$ 27.16	$ 30.96	$ 25.09	19.7%	14.0%	-19.0%
70	Fort Walton Beach	Okaloosa	$ 22,027	$ 47,711	$ 11,109	$ 52,008	$ 1.05	$ 2.28	$ 0.53	$ 2.48	116.5%	-76.7%	365.7%
71	Laurel Hill	Okaloosa	$ -	$ 7,175	$ 7,554	$ 8,951	$ -	$ 13.02	$ 13.71	$ 15.49	-	5.3%	13.0%
72	Niceville	Okaloosa	$ -	$ 560,476	$ 736,784	$ 1,113,975	$ -	$ 38.81	$ 50.78	$ 75.82	-	30.9%	49.3%
73	Valparaiso	Okaloosa	$ 27,350	$ 56,480	$ 117,776	$ 88,566	$ 5.19	$ 10.77	$ 22.29	$ 16.59	107.3%	107.0%	-25.6%
74	Apopka	Orange	$ 6,945,912	$ 9,010,193	$ 5,004,867	$ 10,055,698	$ 145.23	$ 181.11	$ 96.85	$ 191.89	24.7%	-46.5%	98.1%
75	Oakland	Orange	$ 37,237	$ 453,587	$ 1,415,205	$ 1,388,697	$ 14.13	$ 170.65	$ 453.74	$ 412.69	1107.6%	165.9%	-9.0%
76	Winter Park	Orange	$ 944,855	$ 2,821,952	$ 5,850,105	$ 1,284,930	$ 32.24	$ 96.26	$ 193.64	$ 42.49	198.6%	101.2%	-78.1%
77	Kissimmee	Osceola	$ 980,704	$ 3,046,791	$ 1,856,413	$ 1,501,112	$ 14.34	$ 43.55	$ 25.65	$ 20.07	203.7%	-41.1%	-21.8%
78	St. Cloud	Osceola	$ 12,514,282	$ 13,821,477	$ 17,020,364	$ 22,603,460	$ 291.04	$ 306.50	$ 365.88	$ 472.14	5.3%	19.4%	29.0%
79	Juno Beach	Palm Beach	$ 6,607	$ 9,834	$ 1,924	$ 32,756	$ 1.97	$ 2.89	$ 0.56	$ 9.52	46.7%	-80.6%	1595.1%
80	Lantana	Palm Beach	$ 594,763	$ 28,088	$ 166,733	$ 902,327	$ 55.39	$ 2.60	$ 14.63	$ 79.02	-95.3%	462.4%	440.1%
81	Palm Beach Gardens	Palm Beach	$ 1,730,260	$ 2,934,013	$ 1,735,643	$ 7,325,473	$ 33.58	$ 55.79	$ 32.26	$ 131.70	66.2%	-42.2%	308.2%
82	Palm Beach Shores	Palm Beach	$ -	$ 5,030	$ 56,003	$ 28,495	$ -	$ 4.19	$ 46.02	$ 23.89	-	997.8%	-48.1%
83	Palm Springs	Palm Beach	$ 4,466	$ 38,169	$ 42,091	$ 62,764	$ 0.20	$ 1.64	$ 1.80	$ 2.66	725.5%	9.3%	48.4%
84	Royal Palm Beach	Palm Beach	$ 174,590	$ 400,683	$ 984,432	$ 1,099,172	$ 4.70	$ 10.69	$ 25.95	$ 28.41	127.4%	142.8%	9.5%
85	Dade City	Pasco	$ 63,150	$ 51,669	$ 98,988	$ 336,232	$ 9.08	$ 7.14	$ 13.82	$ 45.97	-21.3%	93.5%	232.6%
86	New Port Richey	Pasco	$ 326,799	$ 447,786	$ 296,705	$ 421,065	$ 20.92	$ 28.41	$ 18.70	$ 26.27	35.8%	-34.2%	40.5%
87	Port Richey	Pasco	$ 73,775	$ 808,916	$ 76,314	$ 349,754	$ 27.70	$ 299.71	$ 26.51	$ 122.21	981.8%	-91.2%	361.0%
88	Zephyrhills	Pasco	$ 504,908	$ 454,523	$ 1,078,833	$ 986,072	$ 33.28	$ 29.19	$ 68.11	$ 59.15	-12.3%	133.3%	-13.2%
89	Clearwater	Pinellas	$ 635,077	$ 999,446	$ 375,824	$ 825,645	$ 5.65	$ 8.79	$ 3.25	$ 7.08	55.5%	-63.0%	117.8%
90	Dunedin	Pinellas	$ 315,016	$ 412,869	$ 1,828,783	$ 870,232	$ 8.74	$ 11.38	$ 49.35	$ 23.13	30.3%	333.5%	-53.1%
91	Gulfport	Pinellas	$ 20,271	$ 21,077	$ 28,976	$ 21,430	$ 1.65	$ 1.70	$ 2.31	$ 1.70	3.3%	35.9%	-26.3%
92	Oldsmar	Pinellas	$ 227,628	$ 405,154	$ 408,658	$ 261,037	$ 16.00	$ 28.29	$ 28.20	$ 17.64	76.9%	-0.3%	-37.5%
93	Pinellas Park	Pinellas	$ 104,690	$ 122,814	$ 92,247	$ 321,736	$ 1.99	$ 2.33	$ 1.74	$ 6.04	16.8%	-25.5%	247.9%
94	Redington Shores	Pinellas	$ 34,940	$ 33,915	$ 55,286	$ 59,765	$ 15.94	$ 15.41	$ 24.99	$ 27.01	-3.3%	62.2%	8.1%
95	Safety Harbor	Pinellas	$ 66,932	$ 282,018	$ 98,772	$ 434,211	$ 3.88	$ 16.26	$ 5.65	$ 24.66	319.6%	-65.2%	336.2%
96	Auburndale	Polk	$ 1,601,652	$ 780,800	$ 963,527	$ 2,144,348	$ 103.67	$ 48.80	$ 59.31	$ 129.69	-52.9%	21.5%	118.7%
97	Davenport	Polk	$ 1,925,559	$ 2,270,788	$ 1,888,855	$ 3,500,394	$ 450.21	$ 459.12	$ 337.18	$ 579.73	2.0%	-26.6%	71.9%
98	Eagle Lake	Polk	$ 88,611	$ 110,364	$ 232,576	$ 190,684	$ 36.36	$ 43.71	$ 90.36	$ 71.98	20.2%	106.7%	-20.3%
99	Fort Meade	Polk	$ 500	$ 1,125	$ 1,500	$ 6,000	$ 0.09	$ 0.20	$ 0.25	$ 1.04	126.8%	27.6%	314.3%
100	Haines City	Polk	$ 1,684,404	$ 1,709,815	$ 3,271,171	$ 3,213,875	$ 72.44	$ 71.70	$ 134.63	$ 125.87	-1.0%	87.8%	-6.5%

	A	B	C	D	E	F	G	H	I	J	L	M	N
1	**Reported Impact Fee Revenues for Select Municipalities**												
2													
3			**Reported Impact Fee Revenues**				**Per Capita Impact Fee Revenues**				**% Change - Per Capita Impact Fees**		
4	**Municipality**	**County**	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2016 to 2017**	**2017 to 2018**	**2018 to 2019**
101	Lake Alfred	Polk	$ 435,062	$ 127,653	$ 517,730	$ 509,425	$ 75.95	$ 21.63	$ 87.01	$ 82.18	-71.5%	302.4%	-5.6%
102	Lake Hamilton	Polk	$ 6,237	$ 45,275	$ 35,798	$ 104,153	$ 4.74	$ 33.94	$ 25.94	$ 72.83	615.6%	-23.6%	180.8%
103	Lake Wales	Polk	$ 503,263	$ 975,580	$ 596,871	$ 1,146,113	$ 32.76	$ 63.49	$ 37.80	$ 71.36	93.8%	-40.5%	88.8%
104	Lakeland	Polk	$ 6,128,892	$ 5,105,817	$ 6,245,013	$ 7,528,423	$ 59.79	$ 49.01	$ 59.15	$ 70.00	-18.0%	20.7%	18.3%
105	Mulberry	Polk	$ 18,915	$ 56,963	$ 98,620	$ 194,550	$ 4.94	$ 14.79	$ 25.52	$ 48.85	199.4%	72.5%	91.4%
106	Winter Haven	Polk	$ 1,155,518	$ 1,696,630	$ 1,933,852	$ 1,956,411	$ 29.24	$ 41.25	$ 45.15	$ 43.66	41.1%	9.5%	-3.3%
107	Milton	Santa Rosa	$ 1,000	$ 47,500	$ 534,644	$ 803,511	$ 0.10	$ 4.69	$ 52.49	$ 76.15	4606.9%	1019.4%	45.1%
108	Lake Mary	Seminole	$ 209,189	$ 978,988	$ 235,777	$ 381,008	$ 12.98	$ 59.20	$ 14.08	$ 21.84	356.1%	-76.2%	55.1%
109	Longwood	Seminole	$ 238,702	$ 404,471	$ 563,416	$ 309,702	$ 16.02	$ 26.69	$ 36.88	$ 19.58	66.6%	38.2%	-46.9%
110	Sanford	Seminole	$ 1,060,958	$ 1,751,095	$ 4,631,821	$ 3,062,898	$ 18.53	$ 30.28	$ 78.46	$ 50.82	63.4%	159.2%	-35.2%
111	Winter Springs	Seminole	$ 1,724,646	$ 3,231,087	$ 254,304	$ 1,866,990	$ 47.70	$ 88.15	$ 6.76	$ 48.37	84.8%	-92.3%	616.0%
112	Port St. Lucie	St. Lucie	$ 6,955,207	$ 8,323,840	$ 12,377,309	$ 13,207,473	$ 39.05	$ 45.92	$ 66.60	$ 68.82	17.6%	45.0%	3.3%
113	Daytona Beach	Volusia	$ 3,927,091	$ 1,845,907	$ 6,924,117	$ 10,134,977	$ 60.82	$ 28.15	$ 104.49	$ 150.48	-53.7%	271.2%	44.0%
114	DeBary	Volusia	$ 64,322	$ 69,193	$ 82,466	$ 204,130	$ 3.18	$ 3.39	$ 3.97	$ 9.64	6.6%	17.2%	142.8%
115	Deltona	Volusia	$ 483,529	$ 503,993	$ 1,053,958	$ 1,409,676	$ 5.44	$ 5.60	$ 11.58	$ 15.40	3.0%	106.8%	33.0%
116	Holly Hill	Volusia	$ 37,821	$ 5,601	$ 43,993	$ 171,018	$ 3.20	$ 0.47	$ 3.68	$ 14.07	-85.3%	681.0%	282.5%
117	Lake Helen	Volusia	$ 6,650	$ 5,600	$ 25,100	$ 33,300	$ 2.50	$ 2.08	$ 9.12	$ 12.01	-16.7%	338.3%	31.7%
118	New Smyrna Beach	Volusia	$ 982,091	$ 997,932	$ 1,407,373	$ 1,683,682	$ 39.16	$ 38.68	$ 53.30	$ 61.96	-1.2%	37.8%	16.3%
119	Orange City	Volusia	$ 172,803	$ 211,826	$ 308,387	$ 828,917	$ 14.80	$ 17.88	$ 26.31	$ 68.49	20.8%	47.2%	160.3%
120	Port Orange	Volusia	$ 1,127,254	$ 3,067,526	$ 2,576,032	$ 1,978,188	$ 19.00	$ 51.45	$ 42.22	$ 32.10	170.7%	-17.9%	-24.0%
121	DeFuniak Springs	Walton	$ 18,352	$ 53,573	$ -	$ 79,903	$ 3.35	$ 9.79	$ -	$ 14.19	192.2%	-100.0%	-
122	Freeport	Walton	$ 339,050	$ 742,840	$ 513,620	$ 708,390	$ 112.49	$ 229.27	$ 133.58	$ 164.13	103.8%	-41.7%	22.9%
123	**Totals**		$ 136,740,443	$ 176,372,481	$ 218,773,111	$ 257,419,335							

	A	B	C	D	E	J	K	L	M	O	P	Q
1	**Reported Impact Fee Revenues for Select Independent Special Districts**											
2												
3	**Independent**	**Reported Impact Fee Revenues**				**Per Capita Impact Fee Revenues**				**% Change - Per Capita Impact Fees**		
4	**Special Districts**	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2016 to 2017**	**2017 to 2018**	**2018 to 2019**
5	Aberdeen Community Development District	$ 780,733	$ 733,277	$ 654,529	$ 2,133,095	$ 0.04	$ 0.04	$ 0.03	$ 0.10	-7.6%	-12.3%	220.2%
6	Almarante Fire District	$ 4,015	$ 5,137	$ 4,171	$ 8,832	$ 0.00	$ 0.00	$ 0.00	$ 0.00	25.8%	-20.2%	108.1%
7	Baker Fire District	$ 16,868	$ 7,175	$ -	$ 22,135	$ 0.00	$ 0.00	$ -	$ 0.00	-58.2%	-100.0%	-
8	Bayshore Fire Protection and Rescue Service District	$ 2,852	$ 6,576	$ 3,937	$ 10,684	$ 0.00	$ 0.00	$ 0.00	$ 0.00	126.8%	-41.2%	166.7%
9	Big Bend Water Authority	$ 9,400	$ 36,575	$ 113,300	$ 124,300	$ 0.00	$ 0.00	$ 0.01	$ 0.01	282.7%	204.5%	7.8%
10	Blackman Fire District	$ 2,431	$ 2,054	$ 2,260	$ 5,473	$ 0.00	$ 0.00	$ 0.00	$ 0.00	-16.9%	8.1%	138.0%
11	Bonita Springs Fire Control and Rescue District	$ 405,990	$ 265,972	$ 510,001	$ 670,826	$ 0.02	$ 0.01	$ 0.02	$ 0.03	-35.6%	88.5%	29.3%
12	Cedar Hammock Fire Control District	$ 45,310	$ 77,333	$ 70,417	$ 128,188	$ 0.00	$ 0.00	$ 0.00	$ 0.01	67.9%	-10.5%	78.9%
13	Destin Fire Control District	$ 137,253	$ 150,531	$ 28,748	$ 215,174	$ 0.01	$ 0.01	$ 0.00	$ 0.01	7.9%	-81.2%	635.5%
14	Emerald Coast Utilities Authority	$ 3,430,738	$ 3,876,998	$ 4,182,672	$ 5,133,750	$ 0.17	$ 0.19	$ 0.20	$ 0.24	11.2%	6.0%	20.6%
15	Englewood Area Fire Control District	$ 110,985	$ 118,161	$ 145,336	$ 125,875	$ 0.01	$ 0.01	$ 0.01	$ 0.01	4.7%	20.9%	-14.9%
16	Estero Fire Rescue District	$ 181,933	$ 251,727	$ 353,030	$ 383,769	$ 0.01	$ 0.01	$ 0.02	$ 0.02	36.1%	37.8%	6.8%
17	Florosa Fire Control District	$ 7,700	$ 12,340	$ 9,600	$ 14,300	$ 0.00	$ 0.00	$ 0.00	$ 0.00	57.6%	-23.5%	46.4%
18	Fort Myers Beach Fire Control District	$ 7,837	$ 6,123	$ 4,282	$ 10,933	$ 0.00	$ 0.00	$ 0.00	$ 0.00	-23.2%	-31.3%	150.9%
19	Greater Naples Fire Rescue District	$ 1,113,279	$ 1,383,695	$ 1,671,737	$ 1,599,449	$ 0.06	$ 0.07	$ 0.08	$ 0.08	22.3%	18.8%	-6.0%
20	Holley-Navarre Fire Protection District	$ 113,902	$ 131,007	$ 92,352	$ 144,279	$ 0.01	$ 0.01	$ 0.00	$ 0.01	13.1%	-30.7%	53.5%
21	Iona-McGregor Fire Protection and Rescue Service District	$ 79,085	$ 98,131	$ 164,089	$ 169,792	$ 0.00	$ 0.00	$ 0.01	$ 0.01	22.1%	64.4%	1.7%
22	Liberty Fire District	$ 2,175	$ 2,176	$ 3,150	$ 4,125	$ 0.00	$ 0.00	$ 0.00	$ 0.00	-1.6%	42.3%	28.7%
23	Matlacha / Pine Island Fire Control District	$ 25,462	$ 28,889	$ 19,977	$ 58,247	$ 0.00	$ 0.00	$ 0.00	$ 0.00	11.6%	-32.0%	186.5%
24	North River Fire District	$ 171,097	$ 201,131	$ 291,466	$ 388,170	$ 0.01	$ 0.01	$ 0.01	$ 0.02	15.6%	42.4%	30.9%
25	Parrish Fire District	$ 133,000	$ 111,045	$ 121,673	$ 182,177	$ 0.01	$ 0.01	$ 0.01	$ 0.01	-17.9%	7.7%	47.1%
26	San Carlos Park Fire Protection and Rescue Service District	$ 104,255	$ 219,004	$ 301,010	$ 550,989	$ 0.01	$ 0.01	$ 0.01	$ 0.03	106.6%	35.1%	79.9%
27	South Trail Fire Protection and Rescue Service District	$ 95,326	$ 207,263	$ 124,113	$ 237,785	$ 0.00	$ 0.01	$ 0.01	$ 0.01	113.9%	-41.1%	88.3%
28	South Walton Fire District	$ 1,055,863	$ 733,449	$ 945,621	$ 1,365,421	$ 0.05	$ 0.04	$ 0.05	$ 0.06	-31.7%	26.7%	41.9%
29	St. Lucie County Fire District	$ 1,177,846	$ 977,196	$ 1,854,638	$ 1,988,063	$ 0.06	$ 0.05	$ 0.09	$ 0.09	-18.4%	86.5%	5.3%
30	Sun'n Lake of Sebring Improvement District	$ 14,000	$ 23,600	$ 33,600	$ 40,000	$ 0.00	$ 0.00	$ 0.00	$ 0.00	65.8%	39.9%	17.0%
31	Tice Fire Protection and Rescue Service District	$ 15,060	$ 16,699	$ 13,758	$ 28,721	$ 0.00	$ 0.00	$ 0.00	$ 0.00	9.1%	-19.0%	105.1%
32	Upper Captiva Fire Protection and Rescue Service District	$ 1,423	$ 1,423	$ 4,278	$ 2,302	$ 0.00	$ 0.00	$ 0.00	$ 0.00	-1.6%	195.5%	-47.1%
33	**Totals**	**$ 9,245,818**	**$ 9,684,687**	**$ 11,723,745**	**$ 15,746,854**							

	A	B	C	D	E	J	K	L	M	O	P	Q
1	**Reported Impact Fee Revenues for Select School Districts**											
2												
3		**Reported Impact Fee Revenues**				**Per Capita Impact Fee Revenues**				**% Change - Per Capita Impact Fees**		
4	**School Districts**	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2016 to 2017**	**2017 to 2018**	**2018 to 2019**
5	Baker	$ 188,606	$ 194,462	$ 551,812	$ 256,194	$ 6.99	$ 7.15	$ 19.96	$ 9.07	2.2%	179.0%	-54.6%
6	Brevard	$ 12,411,362	$ 9,186,001	$ 11,602,549	$ 13,734,323	$ 21.82	$ 15.97	$ 19.88	$ 23.10	-26.8%	24.5%	16.2%
7	Broward	$ 11,630,919	$ 14,713,856	$ 14,985,011	$ 15,900,055	$ 6.27	$ 7.85	$ 7.90	$ 8.28	25.2%	0.6%	4.9%
8	Citrus	$ 62,640	$ 294	$ 48,886	$ 133,397	$ 0.44	$ 0.00	$ 0.34	$ 0.90	-99.5%	16308.9%	169.1%
9	Collier	$ 14,418,752	$ 15,036,972	$ 16,312,194	$ 24,138,111	$ 41.17	$ 42.06	$ 44.41	$ 64.08	2.2%	5.6%	44.3%
10	Flagler	$ 2,147,972	$ 2,955,924	$ 4,137,372	$ 4,267,469	$ 20.83	$ 28.11	$ 38.48	$ 38.57	34.9%	36.9%	0.2%
11	Hernando	$ 160,673	$ 1,631,051	$ 1,748,325	$ 2,427,403	$ 0.90	$ 8.97	$ 9.42	$ 12.89	901.9%	5.0%	36.8%
12	Hillsborough	$ 25,188,600	$ 31,274,117	$ 33,062,557	$ 51,357,567	$ 18.62	$ 22.67	$ 23.47	$ 35.54	21.8%	3.5%	51.5%
13	Indian River	$ 1,686,166	$ 1,585,214	$ 1,571,840	$ 1,846,512	$ 11.52	$ 10.64	$ 10.35	$ 11.92	-7.6%	-2.7%	15.1%
14	Lake	$ 13,315,564	$ 15,696,703	$ 18,416,637	$ 24,596,192	$ 41.10	$ 47.32	$ 53.71	$ 68.85	15.1%	13.5%	28.2%
15	Lee	$ 6,137,978	$ 6,654,615	$ 8,256,767	$ 15,392,068	$ 9.02	$ 9.53	$ 11.57	$ 20.94	5.6%	21.4%	81.0%
16	Levy	$ 82,154	$ 113,261	$ 138,366	$ 120,058	$ 2.03	$ 2.76	$ 3.37	$ 2.90	36.3%	22.0%	-13.8%
17	Manatee	$ 47,644	$ 6,892,715	$ 13,546,047	$ 17,236,868	$ 0.13	$ 18.69	$ 35.85	$ 44.49	13928.1%	91.8%	24.1%
18	Nassau	$ 2,942,954	$ 3,379,700	$ 4,550,212	$ 7,682,174	$ 37.81	$ 42.01	$ 54.99	$ 90.30	11.1%	30.9%	64.2%
19	Orange	$ 45,961,820	$ 78,927,034	$ 79,092,436	$ 64,641,613	$ 35.90	$ 60.07	$ 58.60	$ 46.64	67.3%	-2.4%	-20.4%
20	Osceola	$ 33,912,736	$ 38,312,117	$ 40,505,946	$ 74,409,260	$ 105.04	$ 113.48	$ 114.91	$ 200.81	8.0%	1.3%	74.7%
21	Pasco	$ 9,208,233	$ 15,422,187	$ 16,091,090	$ 25,572,407	$ 18.57	$ 30.50	$ 31.24	$ 48.51	64.2%	2.4%	55.3%
22	Polk	$ 10,324,719	$ 13,545,168	$ 4,333,906	$ 30,806,847	$ 15.96	$ 20.47	$ 6.44	$ 44.61	28.3%	-68.5%	592.7%
23	Sarasota	$ 601,604	$ 5,012,705	$ 7,071,303	$ 7,030,622	$ 1.51	$ 21.82	$ 29.62	$ 27.63	1349.2%	35.7%	-6.7%
24	Seminole	$ 4,239,254	$ 6,129,474	$ 6,339,810	$ 9,217,998	$ 9.44	$ 20.59	$ 20.96	$ 29.80	118.2%	1.8%	42.1%
25	St. Johns	$ 14,768,255	$ 14,772,417	$ 16,425,242	$ 17,217,299	$ 67.05	$ 86.47	$ 93.92	$ 96.16	29.0%	8.6%	2.4%
26	St. Lucie	$ 5,362,798	$ 7,317,294	$ 11,548,896	$ 14,911,094	$ 18.31	$ 17.97	$ 27.67	$ 34.98	-1.9%	54.0%	26.4%
27	Volusia	$ 4,647,706	$ 6,301,222	$ 5,952,124	$ 8,659,017	$ 8.98	$ 12.04	$ 11.21	$ 16.07	34.0%	-6.9%	43.4%
28	**Totals**	**$ 219,449,110**	**$ 295,054,501**	**$ 316,289,329**	**$ 431,554,548**							

HB 337 Impact Fees - County Government Responses Received by EDR			
County	**2020 Countywide Population**	**Anticipated Fiscal Impact**	**Comments**
Alachua	271,588	Yes	The proposed legislation could have an impact on the Alachua County's impact fee revenues. While the County does not currently have a plan to increase fees, the County is in the process of updating our existing Transportation, Park and Fire Impact Fees. Were the data from this update to indicate that fees should be increased, this bill would only allow up to a 3% annual phase in. For whatever amount of time it would take to catch up, the County would effectively be losing impact revenue. This seems to be inconsistent with the requirement in (4)(a) that requires that "the calculation of the impact fee is based on the most recent and localized data." The limit on increase could make the calculation moot. Further, with an understanding that fees are designed to keep up with increased construction costs, if construction costs outstrip 3% annually, impact fees will not fulfill their purpose, which is to pay for the construction of needed infrastructure. This will create a burden, as local government will be required to make up any additional amount from other funding sources. Until Alachua County completes the update of it Impact Fees, it is not clear what the lost revenue would be for Alachua County. Additionally, the bill does not provide a definition of 'planned' projects in a district. Alachua County has a robust plan, adopted in the Capital Improvements Element of the Comprehensive Plan, that identifies projects which are eligible to be funded with Transportation Impact Fees. However, the evolving nature of capital improvements can sometimes require changes to plans. Thus, the prohibition on collecting fees when there is no 'planned' project could lead to a loss in revenue. Section (5), that strikes the education related fees seems to broaden the application of that paragraph to include all impact fees, instead of limiting it to education. This section could be read to require a local government to credit against impact fees the cost of construction of roadways that provide access throughout a development if those roadways are required to be dedicated to the public. Finally, the language of the bill could create an extreme burden on the adoption of new impact fees. If fees can only increase by 3% per year, then a fee that doesn't exist yet never can, as any amount will be infinitely more than an uncharged fee. While that may seem to be an absurd outcome, there is not language in the bill that exempts the adoption of impact fees from this requirement. As Alachua County works with our School Board to consider the adoption of School Impact Fees, this section could potentially be problematic.
Bay	174,410	Yes	From my reading of the legislation, I don’t believe this will affect Bay County impact fee revenues other than the limitation on annual increases to the impact fee rates. I certainly agree that the costs will increase for us, but as far as impact fee revenue collections I don’t believe there will be a major impact.
Brevard	606,671	Yes	There are two areas where there could be a fiscal impact. Paragraph 3.e. which requires the County to have planned or funded capital improvement projects in the benefit district where the impact fee is levied and at the time at which it is paid will have an effect on our standard practice of administering the program by forcing staff to identify planned projects in each benefit district. Paragraph 6 which limits annual increases in impact fee rates to 3% may limit our ability to increase rates. I am not sure how to interpret this requirement. Brevard County has not raised impact fee rates since April 2001 with the exception of Educational Facilities Impact Fees that were raised in 2016. While I am not aware of any plans to increase rates, I am also not sure how to interpret this requirement. Does it mean that if we choose to not increase our rates one year that the following year we raise rates by 6%? That interpretation would not limit our current rate structure unreasonably. However, if it is meant to mean that we cannot raise impact fee rates by more that 3% over the rate in effect for the year immediately prior to the current year, it would prove to be a significant fiscal restriction.
Calhoun	14,489	No	The county has no impact fees.

HB 337 Impact Fees - County Government Responses Received by EDR			
County	2020 Countywide Population	Anticipated Fiscal Impact	Comments
Charlotte	187,904	Yes	Yes, it will have a budgetary impact should the County be at anything less than 100% of the maximum rate. This would prohibit the Board of County Commissioners from asserting their home-rule powers based on local circumstances to raise the impact fees to anything over 3%, and would severely diminish the ability to get to the 100% of the recommended rates for valid Impact Fee Studies. Should we implement at 100% it will not have as big an impact on the County's budget as our annual indexing uses a calculation which relates to the increase in land values and development in order to maintain the rational nexus as required. The next part of this relates to the actual wording of the bill which states "limit all increases to current impact fee rates to no more than 3 percent annually." What if the Commissioners do a new study (required per other sections of the Statute to maintain "current" data and rational nexus) and that study shows proposed increases over 3%? If that new study is accepted and implemented, does that restart the "current" rate, or would they only be able to adopt at whatever a 3% increase over the existing impact fee rate is? Just a lot of vague language in this section. With respect to your second question, this is hard to quantify, as it all depends on what rate we are currently collecting. If we are at 100%, it's irrelevant at that time, but if we do another study and are bound to the 3% increase each year, we would only be able to calculate the loss at that time. If we are say at 75% with a plan to get to 100% in the next five years, we would be losing two percent per year (5%x5years=25%), which would then take us over nine years to get to that 100% mark. If we go by our numbers as of today, using the numbers from our last presentation, current revenue collections $9,548,058, and a 10% increase produces $1,692,918, then the maximum loss would be around $7.8M for the first year. ($8,356,243 @ 100% - 3% increase $507,875 = $7,848,368).
Citrus	149,383	Yes	The proposed legislation would have a negative fiscal impact to Citrus County. The County relies on impact fees to fund construction and expansion of capital improvements. As a small County (population less than 500,000), impact fees are a critical source of funding and help reduce the financial burden to our residents. When taking into consideration inflation, construction costs, fuel, financing costs, etc. an annual increase of 3% for impact fee rates does not begin to cover the costs of growth and development. Per county ordinance, an impact fee study is implemented every five years. The purpose of the study is to provide a rate based on the most current and local data available. A 3% multiplier is arbitrary and does not provide an accurate basis to offset the cost of growth and development. Additionally, Citrus County only assesses impact fees at 50% of actual cost. This legislation would make it impossible to increase those fees beyond the 50% level. The County is implementing new impact fee rates this week with the expectation of five-year coverage. It is anticipated the Board will set School and Road Impact fees at 50%. The cap of 3% thereafter, would have a significant loss to impact fee revenues. Quantifying the dollar amount would require more time and analysis and depends on the level of construction; however, we are potentially leaving 50% of the impact fees for road and schools on the table if this legislation passes.
Flagler	114,173	No	Our situation is unique, in as much as the county suspended impact fees in response to the 2008 downturn. Our data was too old to reinstate those fees, and we are presently working with a consultant to re-introduce the fees. At present we have no baseline with which to provide an analysis.

HB 337 Impact Fees - County Government Responses Received by EDR			
County	**2020 Countywide Population**	**Anticipated Fiscal Impact**	**Comments**
Hillsborough	1,478,759	Yes	Lines 68 to 71 of the bill would result in a large change to the flow of revenue. We currently collect revenue and as we add eligible projects we move the impact fee revenue from reserves to appropriate to a project. It would depend on what the word “planned” meant. If planned means that a list of unfunded projects meets this new clause then perhaps this does not create a problem. It does seem, however, this clause has the possibility to severely disrupt revenue flow. Lines 100 to 105 of the bill would be very limiting, especially if an impact fee has not been adjusted for a number of years. In 2019 and 2020 the Board increased Fire Impact Fees, Schools Impact Fees, Parks Impact Fees and Mobility Fees well over 3%. The Fire and Parks fees had not been increased since the 1980s or 1990s. The adopted FY 21 budget includes Parks Impact Fee revenue of $5.3 million, a 152% increase over the adopted FY 20 revenue. The approved park impact fee increase that provided for fees to be assessed at 55% of the amount identified by the study starting 1/1/2021 with the fees going up to 65% of the amount identified by the study starting on 1/1/2022. Going from 55% to 65% would be an approximately 18% increase. If the bill would cap this type of fee increase at 3%, then it would have a negative impact on our future impact fee collections. The BOCC also approved the mobility fee increase that provided for fees to be assessed at 80% of the amount identified by the study starting 1/1/2021 with the fees going up to 90% of the amount identified by the study starting on 1/1/2022. Going from 80% to 90% would be a 12.5% increase. If the bill would cap this type of fee increase at 3%, then it would have a negative impact on our future impact fee collections. Schools fees revenue increased 39% or $15 million over FY 20. In FY 20 the adopted Fire impact fee revenue increased 240% ($1.2 million) over actual FY 19 revenue. FY 21 Mobility Fee adopted revenue increased about 65% or $7.8 million. Currently as we do collect the impact fee revenue and generally do not have it pre-programmed this addition could impact all our revenue in FY 21 currently budgeted revenue at $80.4 million. The impact of lines 100 to 105 would be nearly the entire increased of FY 20 and FY 21. In FY 21 a 3% increase over adopted FY 20 would have been $1.6 million well under the actual $27 million. Additionally, if the changes reflected in lines 90 through 99 would require that we grant credits (offsets) for site access or operational transportation improvements this would also potentially have a negative impact on our future impact fee collections as those credits (offsets) could be used to “pay” mobility fees for a project in lieu of cash.
Indian River	158,834	Yes	Per Indian River County Code, an impact fee study must be conducted every five years to determine if any change in rates is needed. In 2019 these rates were evaluated and set for the next five years, with no annual adjustments programmed into the fee schedule. Although the current and upcoming fiscal years would not be affected by the proposed legislation, this change would likely negatively impact the County in 2024 when the next impact fee study is conducted. It is probable that, given increased growth and rising construction costs, the next scheduled impact fee study would indicate that various impact fees would need to be increased. The cap of 3% could greatly reduce the amount of impact fee revenue the County would need to collect in order to maintain its current level of service.
Jackson	46,587	No	

HB 337 Impact Fees - County Government Responses Received by EDR			
County	2020 Countywide Population	Anticipated Fiscal Impact	Comments
Orange	1,415,260	Yes	There is no reading of this bill that could result in a positive revenue collection for local governments. At its best, elements of the bill introduce reporting and accountability requirements. At its worst, the bill could significantly restrict local government options and flexibility to implement necessary and appropriate impact fee schedules to fund infrastructure related to new growth, limiting impact fee collections resulting in reduced levels of service or requiring other funding to make up the difference. The new definition of infrastructure will affect the calculation of Law Enforcement Impact fees because the “equipment package” provided to a new officer would not meet the new definition. The equipment package provided to each new officer (excluding vehicular) has a value around $11,000 and is ~20% of the $80 million equipment portion of the fee calculation assessment. Leaving these costs out of the calculation of a new fee in the assessment can significantly lower the impact fee collected. Impact fee case law generally provides for this requirement where the collected fees must be expended by the local government within a certain timeframe towards an eligible capital expense. If a local government collects an impact fee, they would and should have a CIP to track the capital project and expend the funds. This language introduces a 3% limitation to local governments that does not currently exist. The wording is not precise and could lead to multiple and differing interpretations which would have varying degrees of negative financial consequences. If the proposed language applies only an annual indexing increase of the fee assessed by the study and approved by the County Commission. Indexed rates are used to minimize potential revenue loss between studies and soften the potential significant increase between successive studies, which typically occur every 3-5 years. Orange County’s adopted indexing rates are noted as below: transportation, 3.4%; fire, 2.0%; law, 1.6%; parks, 3.7%. While the revenue loss might be minimal, it might cause local governments to update fees more frequently. If the proposed language limits the increase of impact fees to no more than 3% annually, regardless of the findings of the study, the County may lose significant fee collections. The word “annually” is confusing if it applies beyond indexing. This language could also restrict methodology changes that might provide for a more equitable assessment of fees between various uses. This language could significantly disincentivize local governments from reducing (even temporarily) impact fees as an economic incentive tool. During the Great Recession, many local governments temporarily lowered or suspended impact fees as a way to support the development community. If this new, lower fee became the basis for a 3% limit on annual increases, it would be nearly impossible to restore impact fee assessments back to previous or appropriate levels. Finally, this language, contradicts mandates in State Statutes requiring that fees be supported by a study demonstrating that the fee are proportionate in amount to the need, are based on actual, current, and localized data.
Palm Beach	1,466,494	Yes	The proposed legislation would have a fiscal impact on impact fee revenue collections. All things being equal, there is a connection between cost and impact fee rates. One would expect that impact fee rates would increase and decline as infrastructure costs increased and declined. The proposed amendment would artificially and arbitrarily cap the ability of local governments to increase fee rates and revenues as growth-related infrastructure costs increased. It is interesting to note that the law and judicial rulings ensure that impact fee calculations be based on data, i.e., rates must be tied to cost. For example, if the data justified a rate of X, government could not set rates at X plus %X. This proposal would cap rate increases and revenues even if the data showed the fees should be increased beyond the limits dictated by the law. Because of the factors involved in impact fee methodologies and fee calculations, it is impossible to estimate a specific number effect for FY2021-22.
Pasco	542,638	Yes	While its true the reporting requirements will increase local government’s cost to comply, we believe the greater impact will be on limiting the amount of revenue needed to offset the costs of new development on existing infrastructure. This will force existing residents to subsidize the cost of new development. The 3% limit seems to be an arbitrary ceiling. It is difficult to quantify the impact of the 3% limit; however, since the County has not increased its Impact Fees since 2004. To capture the true cost of providing service, as well as catch up with current costs, the County would need to increase its impact fees by more than 3%. For a county that is growing as quickly as Pasco, limiting impact fees to 3% annually will have a significant, negative impact on local revenues.

HB 337 Impact Fees - County Government Responses Received by EDR			
County	2020 Countywide Population	Anticipated Fiscal Impact	Comments
Polk	715,090	Yes	Polk County adopted an ordinance in 2019 establishing a plan for implementing 100% of our latest Impact Fee Study over several years. All of our impact fees, except for school fees, are at 100% already. Our School Impact Fees will go to 65% on July 1, 2021 and then 75% in January 2023. It is our opinion that because we already took the action by adopting an ordinance for this plan in 2019, that we should be able to implement it on the dates above and be "grandfathered" in. If for some reason this is not accurate, then it would have an impact to our revenues. On July 1, 2021 our School Impact Fees are supposed to increase from 55% of the study to 65% of the study. If this were limited to 3%, we would lose approximately $6 million annual revenue from the School Impact Fees. In January 2023, School Impact Fees are supposed to increase from 65% of the Study to 75% of the study. If this were limited to 3% each year, our annual revenue loss would increase to approximately $11 million. The other impact of this would be future limitation to 3% increases, even though a future study may show higher increases.
St. Johns	261,900	Yes	The bill provides no allowance for increases due to an updated impact fee study (which happens periodically) and therefore seems to not follow the constitutional rational nexus test where impact fees are based on the amount of capital investment needed (and its cost) to support growth. If a study comes back with a higher amount (as they typically do), this seems to preclude the jurisdiction from adopting and implementing the schedule unless the jurisdiction phases it in at 3% per year or less. Also, during the 2008 and later "great recession" many jurisdictions reduced or suspended impact fees. With this proposed bill, would that cause reduced impact fees (say 50% reduction) to only increase back at max 3% per year? The bill generally eliminates the ability for a local government to adopt a phased in approach to bring impact fees up to full collections unless that phased increase is 3% or less. Some jurisdictions (including here) index fees using a published construction cost index, which in any given year could exceed 3% if that's what the market provides. The County uses Annual Average Construction Cost Index as published by the Engineering News-Record. This bill would appear to have local governments use tax dollars to underwrite a developer's market risk in this regard. While this bill would appear to have longer term negative financial effects, have not been able to determine a financial loss for FY 21/22.
St. Lucie	322,265	Yes	The purpose of the Florida Impact Fee Act is codified in FS 163.31801(2): The Legislature finds that impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth. Impact Fees pay for the proportion of public infrastructure necessitated by that new growth. It may or may not be time to begin an infrastructure project that the new development has necessitated at the time of new development construction. For instance, local government does not receive impact fees for the construction of a new restaurant, (whose development will take up 1/1000th of the capacity of a new lane on adjacent roadways,) and then get out the construction trucks to pave 1/1000th of a new lane. It takes a significant amount of new development to accumulate the funding necessary for new infrastructure. In fact, well-planned projects are started well in advance of new growth, with excess capacity built in, knowing that future growth will necessitate the project. Impact Fees are intended to pay for this needed new capacity, whether the project is already "in the pipeline," or whether the project has not yet been "planned or funded." In a recent session, statutory amendments were made to restrict the use of funds for projects "in the pipeline," (FS163.31801(3)(i)), and HB 337 (lines 68 – 71) proposes to prohibit collection of Impact Fees in benefit areas with no projects "planned or funded." Following is an examination of the paradox HB 337, lines 68-71 poses to St. Lucie County, specifically: St. Lucie County has three Roads Benefit Districts on the barrier islands. It is rare for a road project to be "planned or funded" in one of these districts, as there is only one arterial road. Does this mean that construction on the North or South Hutchinson Island does not necessitate new infrastructure outside its benefit districts? Of course not. While one may live on a barrier island, nearly all goods and services, workplaces and schools, are located off the islands. If adopted as written, St. Lucie County would be prohibited from collecting a Roads Impact Fee on the barrier islands, even though the new development would necessitate new or expanded infrastructure elsewhere in the County. HB 337, lines 100 – 105 also furthers recent Legislature efforts to shift the cost from developer to taxpayer by capping Impact Fee increases. Impact fees are a mathematical calculation of the cost of providing infrastructure. This cost cannot be capped, because the cost of labor, materials, land, etcetera, is based on our market system, not capped by the government. However, if fee increases are capped, as is proposed in lines 100 - 105, Impact Fees will no longer reflect the proportional cost of providing the infrastructure. This infrastructure must be built, but if impact fees are not fully funding their proportional cost, taxpayers must make up the difference. These proposed changes are in conflict with the Legislature's adopted purpose and intent under the Florida Impact Fee Act and should be struck.

HB 337 Impact Fees - County Government Responses Received by EDR			
County	2020 Countywide Population	Anticipated Fiscal Impact	Comments
Sumter	141,422	Yes	Yes – the proposed changes would negatively impact community economic development efforts that are countywide as special districts and school districts have no responsibility for economic development recruitment or support of existing industries to expand. The increase in the number of governments that can impose impact fees will impact economic development efforts across the State. The proposed language is in conflict with accepted methodologies vetted through the courts that are used for establishing impact fees. Please note that Sumter County only has a road impact fee, and it is currently established at 40% of the legally defensible maximum value. The proposed legislation is a further attack on the County's constitutional and statutory responsibilities and home rule.
Total # of Responses Received		**17**	
# of Yes Responses		**14**	
# of No Responses		**3**	
% of Counties Responding		**26%**	

HB 337 Impact Fees - Municipal Government Responses Received by EDR

Municipality	County	2020 Municipal Population	Anticipated Fiscal Impact	Comments
Altamonte Springs	Seminole	45,304	Yes	Among the concerns relating to cost, there is another concern ----- development moratorium. You all know how impact fees work, so I will skip all of that. Aside from the financial impacts to local governments, there should be a focus on the conflicts in the law. The law requires impact fees to be updated to reflect then-current costs, and generally that should happen every three to five years. If the then-current costs are greater than 3%, and this bill limits the increase to 3%, then the impact fee due from a developer will be insufficient to support the cost of the infrastructure. Local governments may be faced with declaring a development moratorium until additional funds are raised to support the cost of the infrastructure needed to support new development. Which creates another dilemma – the only funding source that creates alternative funding that fast is a sales tax. While impact fees are an exaction on NEW development via an ordinance, a sales tax is paid by current residents via an ballot initiative and an election. Seminole County has passed sales taxes in the past but Volusia County, Orange County, and Osceola County all had sales tax initiatives that failed. So what is a local government to do? Without a sales tax, and without an impact fee sufficient to fund the costs of infrastructure needed to support development…what happens? Either a moratorium, or development without infrastructure, which is not allowed by the current elements of the statutes relating to impact fees. There are some messy issues with this bill aside from the costs to local government.
Atlantic Beach	Duval	13,824	No	
Aventura	Miami-Dade	38,041	Yes	Impact cannot be determined at this time.
Belle Isle	Orange	7,378	No	
Belleair Beach	Pinellas	1,625	Yes	Currently we only have an Intermodal Transportation Impact Fee, however we are currently evaluating a Parkland Dedication Impact Fee. This could impact possible revenues negatively and provide additional administrative costs to small communities.
Beverly Beach	Flagler	382	No	As you probably know, we are a small municipality with limited resources. We depend on Flagler County for almost everything. That being said, any diminution of their impact fees will end up constricting us – at least indirectly. We do not have any impact fees from which we directly benefit. Moreover, the county will actually suspend an impact fee if it considers it a detriment to building a new home, as they did in 2015 with the transportation impact fee. I do not know how much revenue Flagler County receives from the State, but I am estimating it to be significant. When credited against Impact Fees, the revenue shortfall in Flagler County will affect the type of service that we receive. No, it will not affect our revenues directly – but the devil is in the details.
Blountstown	Calhoun	2,414	No	
Bradenton Beach	Manatee	1,188	No	The City does not have any impact fee requirements. As an incorporated community within Manatee County, the Planning and Development Department does provide coordination of school and fire impact fees for the County and for West Manatee Fire Rescue District. Legislation regarding the issue of impact fees would have no direct consequences for the City.
Brooker	Bradford	330	No	The Town does not have impact fees.
Callaway	Bay	14,662	No	Based on the language we do not see that there would be an impact positive or negative on our ability to collect impact fees as we continuously have projects related to infrastructure budgeted.
Campbellton	Jackson	214	No	The Town does not have impact fees.
Caryville	Washington	293	No	
Chattahoochee	Gadsden	3,302	No	The City does not levy impact fees. There would be no impact.
Chiefland	Levy	2,217	No	
Cloud Lake	Palm Beach	138	No	The proposed legislation would have no fiscal impact on our impact fee revenue collections as we do not collect impact fees.
Deerfield Beach	Broward	80,178	Yes	This proposed legislation would have a significant negative impact on the City of Deerfield Beach impact fee revenue collections. The City's revenue collections would be negatively impacted due to the following: (i) the requirement that the capital improvement be planned or funded at the time the fee must be paid, which creates a considerable burden on planning and finance to identify, in advance, every capital improvement that may be necessary/impacted by a future development prior to adopting the subject impact fee; (ii) the timing of development can be unpredictable, yet the bill seems to require knowledge of future development impacts potentially without knowledge of what the subject development may be in order to establish the appropriate impact fee in advance and collect the impact fee from the developer; (iii) the limitation on the annual increase of impact fees to no more than 3% annually regardless of the actual cost of the development impacts, which include but are not limited to: (a) public safety requirements of varying scales, needs, and types of commercial and residential properties are based on structure types which determine emergency vehicle, equipment, and facility needs suitable to address potential life-saving threats; (b) purchases and transfers of easements, land acquisition, legal costs, public hearings, and other binding obligations are costly in the process of completing permanence agreements. The City's best estimate of the total revenue loss to the City's restricted impact fee collections in FY 2021-22 is difficult to determine at the moment; but could be as high as 60% due to the uncertainty that the City believes would be created by this proposed bill. Municipal governments develop 5-year Capital Improvement Plans (CIP) in their budget processes. Certain improvements may be necessary to complete a project but are not identified as a priority that is planned within the 5-year CIP (i.e., Water main infrastructure pipeline increase from 1" to 3" to service a hospital expansion, etc.). The bill does not specify the specific reporting frequency, time-period, due date, or office to whom the information is to be reported. Administrative requirements of staff to provide such reconciliations, retooling of software, and report writing is an additional cost to the local government. If this proposed legislation becomes law with its effective date of July 1, 2021, proposes diminishing returns on economic recovery and community growth by design.

HB 337 Impact Fees - Municipal Government Responses Received by EDR				
Municipality	**County**	**2020 Municipal Population**	**Anticipated Fiscal Impact**	**Comments**
DeLand	Volusia	37,043	Yes	It could potentially have an impact financially on DeLand. Our impact fees do not have programmed increases so we typically have an impact fee program that we use for a long term. And if we do not have a currently planned project for the impacts fees this could be an issue. We do have a CIP, so maybe that would satisfy the requirement. (lines 68-71). Also, it used to be that you had to give credits on school impact fees if you required the developer to, for instance, provide a site for a school. Now we would have to do that for everything, that could be an issue. (section 5 lines 91 and 92). I don’t have a $ figure for you, sorry about that as this is more speculative at this point.
Fort Lauderdale	Broward	189,321	Yes	This proposed legislation will have a fiscal impact on our impact fee revenue collections. As written, HB 337 will reduce the City's revenues from the Water and Sewer impact fees. Specifically, the 3% cap on annual increases would most likely reduce the ability of the City to ensure that impact fees can be adjusted to the reflect the true cost of investments that are made to serve growth. In our experience the cost of new water and sewer capacity has been increasing at greater than 3% annually, driven by a mix of regulatory changes, technological innovations, and increases in the cost of construction commodities like steel & concreate. Additionally, impact fees are not often adjusted on annual basis. The City's practice has been to complete as study every 5-10 years, which carefully examines the cost of capacity for new growth and the level of service provided using locally relevant data that is specific to the system such as: fixed assets, forward looking community investment plans and billing data. The proposed legislation would substantially impact the city because we would be unable to adjust impact fees to reflect the true cost of changes in capacity to serve growth. Below is an analysis assuming capacity related cost are increasing at 5% annually but the City is only able to account for the 3% statutory limit. At conservative revenue levels, the City would see a negative $3.7 million in impact fee revenue for water and sewer over the next 10 years, notwithstanding the compounding effects. The exact amount would be dependent on the growth that occurs within the timeframe, which is not perfectly forecastable.
Gainesville	Alachua	135,097	No	The City does not impose impact fees on new development.
Glen Ridge	Palm Beach	235	No	
Glen St. Mary	Baker	457	No	
Golf	Palm Beach	275	No	Other than water and sewer fees, we only collect impact fees on behalf of Palm Beach County so this would not affect us.
Hillsboro Beach	Broward	1,937	No	The Town does not have impact fees.
Kissimmee	Osceola	75,644	No	The City does not anticipate that this will have an affect on the City’s impact fee revenues in the coming year.
Lake Alfred	Polk	6,351	No	Compliance costs should be minimal since impact fees and associated expenses are already reviewed by the finance department and city auditor. The 3% escalator may actually save us some money since we were tied to an engineering index previously which required a paid subscription to obtain. Long term revenue reductions may be experienced as a result of the 3% limitation (i.e. capital project inflation greater than the 3%) but this could be offset by additional studies.
Lake Butler	Union	1,758	No	
Lake Helen	Volusia	2,849	Yes	We are a small community. New projects are not that common and don’t happen all at once. Case in point, a residential subdivision was approved about 5 years ago. We have waited before building any expanded traffic capacity until we have evidence of traffic patterns and revenue from impact fees. Until then we can only guess where the exact increased road demand will occur. So line 67 to 71 could potentially kill all the road money needed for real expansion needs. That is $13,750 for the most recent FY, plus same problem for $5,000 for Parks, $5,000 for Police and $5,000 for General Government. Without knowing where and when the need for expanded capacity is needed and not having the resources to plan in the dark, we would not be able to collect anything. So the total loss is 100% or in our case, $28,750.
Lake Placid	Highlands	2,840	Yes	We have kept our impact fees low, but the point in time when we must construct a new treatment plant, they will be revised to reflect current construction prices. That increase will most likely be more than 3%. This legislation would prohibit us from updating our impact fees to reflect current construction prices within a single fiscal year. While we don’t currently have impact fee changes projected for FY 2021-22, we have seen construction prices of our current plant have grown by about 30%. Using very rough numbers, if a new plant is built, we won't be able to recoup our investment from the construction for 10 years at that rate. If we were to build another plant, it would be approximately a $500,000 budget shortfall between the cost of the current plant to the new plant. We then wouldn’t be able to make that up with the impact fee rate increase.
Lantana	Palm Beach	12,081	Yes	It is believed this will have a negative effect to impact fee revenue collections. We are almost 100% built out, so it’s typical that we may not have a planned or funded project for the impact fees, but rather use them at a later date if the expenditure complies with the Statute. Under 4(e), it’s our understanding that unless projects were planned or funded, we would be unable to collect impact fees. Best-guess estimate is $800k revenue loss due to a new large commercial project anticipated in FY 2021-22.
Lauderdale Lakes	Broward	36,527	No	There is no impact upon the City of Lauderdale Lakes ability to collect impact fee revenues based on the suggested changes to the legislation.

HB 337 Impact Fees - Municipal Government Responses Received by EDR

Municipality	County	2020 Municipal Population	Anticipated Fiscal Impact	Comments
Leesburg	Lake	24,539	Yes	I have no real objection to the limit of 3 percent annual increase in fees. The change in reporting requirements are just another wasteful use of time to produce information that no one uses or needs. That information can be produced for anyone truly interested in a local government's development, collection, and use of impact fees. To date, I can only remember one individual requesting that information. The section that is the most troubling is page 3, section (e). If I read this correctly, a local government cannot collect impact fees unless we already have a planned project in the works. This language fails to recognize that there is a time lag between when growth happens and when the tipping point occurs to trigger a project. For example, one of the biggest and most costly uses of impact fees is for wastewater infrastructure. A current plant may be at 85% capacity and growth is slow such as after the “Great Recession.” Prior to the recession, hundreds if not thousands of acres were annexed in for planned growth that just stopped cold during the recession and for a period afterward. Impact fees are still collected during this time for the limited growth still happening. Then the economy turns positive and building comes back. New plans for increased wastewater capacity are developed in order to handle the anticipated growth. If a local government cannot collect during these periods, when no defined projects are in the works, there will be added costs pushed on those current customers already paying for the older capacity and any related debt. Design, permitting, and engineering costs are very high for these projects, and impact fees collected prior to the new projects are critical to keep borrowing costs as low as possible. Think of it in terms of the struggles with the Texas power grid. You don’t always know when you will reach your peak, so you need funds available to plan and execute a project when you reach that tipping point. Circumstances change and sometimes change quicker than expected. Any funds already available allow a community to react in a more timely basis.
Lynn Haven	Bay	20,235	Yes	Requiring that capital improvements be planned or funded at the time of that the impact fees are assessed severely limits the City’s ability to make adjustments based on unforeseen circumstances. For instance, Hurricane Michael heavily impacted the City and dramatic adjustments needed to be made to the infrastructure plan. Without more time to accurately assess the effect, the City’s best estimate is a 20% loss of revenue.
Marianna	Jackson	6,215	No	
Melbourne Beach	Brevard	3,150	No	
Micanopy	Alachua	669	No	The Town does not charge impact fees.
Milton	Santa Rosa	10,767	Yes	“A local government may collect the impact fee only if it has planned or funded capital improvements within the applicable impact fee assessment district at the time that the fee must be paid.” Local units of government have costs associated with accommodating growth both seen and unseen. One cannot at any time fully estimate the ebb and flow of the local, regional, and state economic climate and as a result fully anticipate the demand side of the service provided. Impact reserves that allow local governments to respond to those changes may not at the time of deposit be anticipated to be utilized within the potential limit identified. This city is in the process of building a new waste water treatment facility and accommodating a significant growth rate. As a result the near term is little effect. However, the long term implications are not insignificant and really cannot be accurately quantified in my opinion.
Mulberry	Polk	4,100	No	
Neptune Beach	Duval	7,193	Yes	Yes, the fees that the City charges are considerably lower than other jurisdictions, even those of similar size. The inability to adjust rates to improve our services and infrastructure to best serve new redevelopment and development would negatively impact our residents, community, and our level and quality of service provision. We currently only collect for water and sewer tap and meter fees and a downstream pollution fee on behalf of our Public Works Department. We do not collect road frontage fees or several other fees common in most other Florida cities. Our loss reflects a loss in potential to enhance the quality of paving and roadway maintenance programs, the ability to upgrade our aging infrastructure and maximize the level of resiliency for our small coastal community and our residents. Additionally, having to incur additional reporting costs and the associated staff time could further limit our ability to best serve our citizens and our city.
Ocean Ridge	Palm Beach	1,854	No	The Town does not collect impact fees for the Town, so this legislation would not have any impact on us.
Oldsmar	Pinellas	14,998	No	The only thing I anticipate this affecting is our administrative costs of compliance, and I know that wasn’t the question.
Orchid	Indian River	428	Yes	The Town is a very small town which is almost built out. On those rare occasions when we do have a new home built, we forward to Indian River County the impact fee we collect with the exception of 2% administration fee which is retained by the Town. It is for this reason that this legislation will have very little effect.
Ormond Beach	Volusia	41,782	Yes	Ormond Beach water and sewer impact fees have been adjusted annually since October 2008, to reflect the change in the Engineering News Record Construction Cost Index (ENR CCI). In some years, the annual adjustment has been greater than 3%. The 3% increase condition (page 5, line 102) may limit the annual adjustment cost for city impact fees. It is difficult to determine what the Construction Cost Index will be for next year and cost of the proposed legislation at this time.
Otter Creek	Levy	118	No	The Town does not impose or collect impact fees.
Oviedo	Seminole	40,145	No	We have reviewed the proposed legislation and, at the present time, we do not believe that it will have a significant fiscal impact on the City’s Impact Fee Revenue Collections. However, that being said, it is difficult to analyze the impact of proposed legislation without knowing the intent of the individual(s) authoring the proposed legislation and its consequential application.

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Palm Beach Gardens	Palm Beach	56,709	Yes	Depending on the available fund balance in an impact fund, it is possible that desired projects may not appear in our 5-year Capital Improvements Plan budget until adequate cash balances have been accumulated. Strict reading of this language would seem to preclude us from collecting any impact fees in this scenario. Although it would be difficult to quantify, the revenue loss would be substantial and could amount hundreds of thousands of dollars. It appears that the proposed changes to the credits provisions could be far-reaching and would significantly increase the number of credits that must be applied against impact fees. Although it would be difficult to quantify, the revenue loss would be substantial, and could amount to hundreds of thousands of dollars. Our analysis of the 3% annual rate limitation provision indicates a revenue loss for all impact funds combined of $500,892 in FY 2022 if the rates prior to the most recent study by Tindale Oliver had been increased by only 3%.
Pierson	Volusia	1,869	No	The Town does not have impact fees. All fees are collected by Volusia County.
Pinecrest	Miami-Dade	18,619	Yes	After careful review, the Village of Pinecrest would not have a significant impact to the impact fee revenues collected if the proposed legislation were to be put in place.
Pinellas Park	Pinellas	54,202	Yes	"Ensure that the calculation of the impact fee is based on the most recent and localized data." This indicates that the local government will continuously update their impact fee data. If not, this may invalidate the impact fee. Current impact fees are based on data that may be 3 or more years old. "A local government may collect the impact fee only if it has planned or funded capital improvements within the applicable impact fee assessment district at the time that the fee must be paid." This will be very difficult to comply with. Currently most local governments have a Capital Improvement program that spans over 5 or more years. Rarely will a capital improvement coincide with the payment of an impact fee! This provision may invalidate the impact fee. "improving capital facilities to benefit new users." It is true that impact fees should accomplish this but not entirely. New capital benefit also provides a benefit to existing users as well. Historically, the required improvement is required as a result of new growth. This does not mean it will only benefit new users. The City does not charge any impact fees except for Transportation impact fees. The ordinance and requirements for the transportation impact fee are derived from Pinellas County. It's a County Transportation ordinance. We do charge other similar fees such as utility connection fees but I don't think they would be considered an impact fee. The amount of impact fees that the City could lose would vary annually as a function of the development for a particular year.
Pompano Beach	Broward	112,941	Yes	The City has average annual collections for Park Impact fees of approximately $300k and $400k for Utilities Impact fees. The City's ability to collect park impact fees will be impacted. The City updates park impact fees annually based on increases to Consumer Price Index (CPI). If this bill passes, we would be limited to 3% increase in charges. This would not create significant fiscal issue on a typical annual basis. However, it is important to note that the City has not reassessed our base park impact fees in decades. Unless there is a provision elsewhere in the statutes for comprehensive overhauls in impact fees, it appears this bill would prevent the city in the future from completing a significant re-assessment/ increase of those park impact fees to address changes in population, development, park needs, etc. The City last updated our Utility impact fees in 2008. Any restrictions on annual increases limits the City's ability to increase the fees periodically, as may be needed to catch up. The bill would only allow a local government to collect an impact fee if it has a planned or funded capital improvements within the applicable impact fee assessment district at the time the fee is collected. If this bill is adopted, we would have to carefully plan for projects so that we could justify how the funds will be used as they are collected which is not always an aligned process necessarily. In addition, requiring credits for other contributions further reduces overall revenue sources that may be necessary to 100% finance a park or utility project as impact fees may be a component of other sources of revenue. The bill infringes on the City's home rule authority to set local fees. It is difficult to determine the fiscal impact. There would be little if any park impact fee revenue lost in the FY 2021-22 since the CPI increase will likely be less than 3%, and we are not currently planning significant increases to the fees within this time frame. However, it appears this bill would prevent the city in the future from completing a significant re-assessment / increase of those fees to address changes in population, development, park needs, etc. This amount would need to be determined based on a study and could be significant.
Ponce de Leon	Holmes	541	No	
Port Orange	Volusia	62,832	Yes	The legislation may have a fiscal impact. Some of our impact fees have been in place for some time. Our fee structure will be reviewed later this year; therefore, we cannot determine a fiscal impact until the rate study is complete.
Port St. Lucie	St. Lucie	202,914	Yes	Limited impact on the City's impact fee revenue collections. The most significant costs to the City will be in the data collection and reporting aspects. This may/could impact our staffing needs depending on the final regs.
Redington Beach	Pinellas	1,507	No	The proposed legislation would not have a fiscal impact on the town's impact fee revenue. The town has very minimal empty lots that would have an impact fee assessed. In the fourteen years, I have been here, we have only collected three impact fees.
Rockledge	Brevard	27,946	Yes	While we are a small City, I wanted to respond with our thoughts on the matter. I would question how any jurisdiction would "ensure" the things listed on page 3 (f) and page 4 (g), What documentation/reports would the state request? Also, I would submit that the cost of things continues to increase and not at only 3% per year, If there is a need for an increase and the data (as they request) suggests the increase warrants more than 3%, it only seems reasonable to allow it. Cities run much like a business and to tie our hands by capping any increases, is just not right. And since our budget season begins in May, we were going to review our impact fees this summer to see if they are just and reasonable. However, if this becomes law on July 1st, at most, it would only allow us to increase our fees by 3%. And again, we have had a lot of development and development needs to pay its own way. I'm sorry I cannot give you a definitive amount. However, I can tell you that we collected the following amounts in the last 3 fiscal years: wastewater impact fees: fy 2018= $605.800, fy 2019 = $678,816, fy 2020 = $838,300.

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Safety Harbor	Pinellas	17,696	Yes	The proposed maximum cap for impact fee rates of 3% would have a negative fiscal impact. Most of the City's impact fees were adopted many years ago. We are conducting an impact fee study this year to update impact fees. This cap will limit our ability to adopt impact fees based on current infrastructure cost data. We do not know yet know the results of our impact fee study, so we cannot calculate this impact.
Sebastian	Indian River	25,658	No	The City wouldn't expect any impact on the expected amount of collections. In the unlikely event we wanted to increase our Recreation Impact Fee rate, we would need to make sure it is based on the most recent and localized data and do it 90 days before the effective date of the new ordinance.
South Palm Beach	Palm Beach	1,460	No	
St. Pete Beach	Pinellas	9,531	Yes	For this City, this could prove to have a significant impact. We are currently re-evaluating an existing impact fee, following a tremendous cost difference between original and final construction project values. If we are limited to a 3% increase, that could greatly hinder our ability to capture the true project cost. But our analysis is still pending; I cannot quantify the impact at this time.
Treasure Island	Pinellas	6,930	No	Currently, the City does not collect an impact fee as we do not have a lot of development.
Wildwood	Sumter	17,354	Yes	The City would be negatively impacted and may not be able to fund necessary capital improvements in the future due to lack of funding. If approved the legislation would impact the City's ability to steadily increase its cost recovery for its Parks and Recreation impact fee over the next three years. The City Commission just adopted a legally-sound study that proposes a cost recovery of 40% in FY 22, 55% in FY 23, and 70% in FY 24. The expected substantial economic losses would be detrimental to the City's ability to fund needed recreation capital facilities. Increasing recreation opportunities for City residents is identified as priority in the City's Strategic Plan.
Winter Haven	Polk	47,044	Yes	HB 337 appears to greatly restrict the use of impact fees for debt service costs. We use impact fees to pay Police, Fire and Sewer debt payments. HB 337 could cause us to incur greater expense for debt were this bill to became law. Increased CAFR reporting requirements would cause a great deal more of staff time and probably cause audit costs to increase. HB 337 requires credit be given against the collection of an impact fee for contributions. In other words, Developers would receive impact fee credits on a dollar for dollar basis for any contribution they make to the City. As I understand it, currently the Developer receives no credit for the infrastructure they install toward the payment of impact fees. This section could have a great negative impact on the City. HB 337 states, "A local government may collect the impact fee only if it has planned or funded capital improvements within the applicable impact fee assessment district at the time that the fee must be paid." The House Bill does not define "impact fee assessment district". This could severely impact the City if the district is something less than the entire City.
Winter Park	Orange	30,630	No	It is unlikely that the legislation, as we currently interpret it, would have significant impact on revenue collection. However this does not factor in the future concern that any inflation caps on a local government's ability to adjust revenues, hampers flexibility, impinges on Home Rule, and could cause municipalities to adopt the idea of just increasing rates annually to protect against future cost shocks. As municipalities have to provide a rational nexus for any impact fee, imposing caps seems unnecessary. So this could have the adverse effect of increasing development costs statewide. At current, the city has no plans to increase rates in FY22 and is not anticipating any lost revenue from this legislation.
		Total # of Responses Received	**62**	
		# of Yes Responses	**26**	
		# of No Responses	**36**	
		% of Municipalities Responding	**15%**	