

Distribution to Fiscally Constrained Counties: FY 2025-26

2025 Distribution

Appropriation = \$73,850,509 (2008 Constitutional Changes- A1)

Co No	County	Name of Levy	2025 Reduction due to Amendment 1	Selected Millage*	95% of Selected Millage Times 2025 Reduction Amount	Distribution Amount	
12	Baker	BOCC	193,515,414	7.2916	\$1,340,485	\$1,340,485	
14	Bradford	BOCC	224,279,317	9.1769	\$1,955,279	\$1,955,279	
17	Calhoun	BOCC	61,346,611	9.9000	\$576,965	\$576,965	
22	Columbia	BOCC	473,833,239		\$3,517,856	\$3,517,856	
22	Columbia	County Industrial Development**					
	Total			7.815	\$3,517,856	\$3,517,856	
24	DeSoto	BOCC	348,461,250	6.8675	\$2,273,405	\$2,273,405	
24	DeSoto	EMS-MSTU	\$0	0.0000	\$0	\$0	
	Total				\$2,273,405	\$2,273,405	
25	Dixie	BOCC	89,584,879	9.0843	\$773,125	\$773,125	
25	Dixie	EMS - MSTU	89,584,879	2.3386	\$199,028	\$199,028	
25	Dixie	Library & Recreation Fund MSTU	89,584,879	0.3598	\$30,621	\$30,621	
	Total				\$1,002,774	\$1,002,774	
29	Franklin	BOCC	625,800,348	3.4656	\$2,060,335	\$2,060,335	
30	Gadsden	BOCC	415,782,688	8.7495	\$3,455,996	\$3,455,996	
31	Gilchrist	BOCC	185,509,410	8.2695	\$1,457,367	\$1,457,367	
31	Gilchrist	BOCC (County Gov. Special Dist.)	185,509,410	0.9026	\$159,069	\$159,069	
	Total				\$1,616,436	\$1,616,436	
32	Glades	BOCC	180,855,205	8.9967	\$1,545,745	\$1,545,745	
32	Glades	MSTU, Law Enforcement	180,855,205	1.9500	\$335,034	\$335,034	
	Total				\$1,880,779	\$1,880,779	
33	Gulf	BOCC	784,071,074	4.5862	\$3,416,111	\$3,416,111	
33	Gulf	St. Joe Fire Zone	\$538,252,272	0.5000	\$255,670	\$255,670	
33	Gulf	Tupelo Fire Zone	\$44,509,068	0.5000	\$21,142	\$21,142	
33	Gulf	Overstreet Fire Zone	\$20,516,157	0.5000	\$9,745	\$9,745	
33	Gulf	Howard Creek Fire Zone	\$7,986,731	0.5000	\$3,794	\$3,794	
33	Gulf	MSTU - Gulf (bond)	\$0	0.0000	\$0	\$0	
33	Gulf	MSTU - Interior (bond)	\$0	0.0000	\$0	\$0	
	Total				\$3,706,462	\$3,706,462	
34	Hamilton	BOCC	103,586,664	8.5976	\$846,067	\$846,067	
35	Hardee	BOCC	574,084,091	7.7926	\$4,249,927	\$4,249,927	
36	Hendry	BOCC	589,656,968	6.5000	\$3,641,132	\$3,641,132	
38	Highlands	BOCC	1,345,374,309	7.3544	\$9,399,700	\$9,399,700	
40	Holmes	BOCC	115,051,638	9.4916	\$1,037,423	\$1,037,423	
42	Jackson	BOCC	277,602,040	7.2898	\$1,922,480	\$1,922,480	
43	Jefferson	BOCC	165,574,635	7.5261	\$1,183,825	\$1,183,825	
44	Lafayette	BOCC	43,317,172	8.6650	\$356,576	\$356,576	
48	Levy	BOCC	540,209,817	7.4212	\$3,808,555	\$3,808,555	
49	Liberty	BOCC	25,277,947	9.2240	\$221,506	\$221,506	
50	Madison	BOCC	160,041,094	8.0820	\$1,228,780	\$1,228,780	
57	Okeechobee	BOCC	571,877,232	5.3377	\$2,899,884	\$2,899,884	
57	Okeechobee	County Bond Debt	\$0	0.0000	\$0	\$0	
	Total				\$2,899,884	\$2,899,884	
64	Putnam	BOCC	881,643,357	8.5765	\$7,183,344	\$7,183,344	
64	Putnam	Fire MSTU	743,535,309	0.7425	\$524,471	\$524,471	
	Total				\$7,707,815	\$7,707,815	
71	Suwannee	BOCC	379,056,331	7.9096	\$2,848,275	\$2,848,275	
72	Taylor	BOCC	276,645,388	7.2319	\$1,900,638	\$1,900,638	
72	Taylor	Fire MSTU	228,558,420	1.1528	\$250,308	\$250,308	
	Total				\$2,150,946	\$2,150,946	
73	Union	BOCC	60,254,418	10.0000	\$572,417	\$572,417	
73	Union	Union County Public Library	60,254,418	0.5000	\$28,621	\$28,621	
	Total				\$601,038	\$601,038	
75	Wakulla	BOCC	393,251,281	7.6252	\$2,848,689	\$2,848,689	
77	Washington	BOCC	240,949,863	7.6600	\$1,753,392	\$1,753,392	
Totals					\$72,092,782	#	\$72,092,782

*Selected Millage Rate: Each fiscally constrained county's reduction in ad valorem tax revenue shall be calculated as 95 percent of the estimated reduction in taxable value times the lesser of the 2007 applicable millage rate or the applicable millage rate for each county taxing jurisdiction in the prior year. (218.12,F.S)

** The Columbia County Industrial Development was combined with the County Board in 2011.

Source: Property Tax Oversight, Florida Department of Revenue (November 2025).

Distribution to Fiscally Constrained Counties: FY 2025-26

2025 Distribution

Appropriation = \$1,429,678 (Conservation Lands)

Co No	County	Name of Levy	2025 Reduction due to Amendment 1	Selected Millage*	95% of Selected Millage Times 2025 Reduction Amount	Distribution Amount
12	Baker	BOCC	\$385,903	7.1495	\$2,621	\$2,621
14	Bradford	BOCC	\$792,984	9.1769	\$6,913	\$6,913
17	Calhoun	BOCC	\$520,762	9.9000	\$4,898	\$4,898
22	Columbia	BOCC	\$4,649,909	7.8150	\$34,522	\$34,522
22	Columbia	County Industrial Development**				
	Total			7.8150	\$34,522	\$34,522
24	DeSoto	BOCC	\$34,451,638	6.8675	\$224,767	\$224,767
24	DeSoto	EMS-MSTU	\$0	0.0000	\$0	\$0
	Total				\$224,767	\$224,767
25	Dixie	BOCC	\$1,696,636	10.0000	\$16,118	\$16,118
25	Dixie	EMS - MSTU	\$1,696,636	2.6000	\$4,191	\$4,191
25	Dixie	Library & Recreation Fund MSTU	\$1,696,636	0.4000	\$645	\$645
	Total				\$20,954	\$20,954
29	Franklin	BOCC	\$529,049	4.3511	\$2,187	\$2,187
30	Gadsden	BOCC	\$2,236,803	8.9064	\$18,926	\$18,926
31	Gilchrist	BOCC	\$1,861,003	8.2695	\$14,620	\$14,620
31	Gilchrist	BOCC (County Gov. Special Dist.)	\$1,861,003	0.9026	\$1,596	\$1,596
	Total				\$16,216	\$16,216
32	Glades	BOCC	\$8,629,783	8.9967	\$73,758	\$73,758
32	Glades	MSTU, Law Enforcement	\$8,629,783	1.9500	\$15,987	\$15,987
	Total				\$89,745	\$89,745
33	Gulf	BOCC	\$719	5.6000	\$4	\$4
33	Gulf	St. Joe Fire Zone	\$119	0.4000	\$0	\$0
33	Gulf	Tupelo Fire Zone	\$0	0.5000	\$0	\$0
33	Gulf	Overstreet Fire Zone	\$600	0.5000	\$0	\$0
33	Gulf	Howard Creek Fire Zone	\$0	0.5000	\$0	\$0
33	Gulf	MSTU - Gulf (bond)	\$0		\$0	\$0
33	Gulf	MSTU - Interior (bond)	\$0		\$0	\$0
	Total				\$4	\$4
34	Hamilton	BOCC	\$405,888	8.5976	\$3,315	\$3,315
35	Hardee	BOCC	\$3,079,409	7.9200	\$23,169	\$23,169
36	Hendry	BOCC	\$13,910,570	6.5000	\$85,898	\$85,898
38	Highlands	BOCC	\$17,208,567	7.1000	\$116,072	\$116,072
40	Holmes	BOCC	\$0	9.4492	\$0	\$0
42	Jackson	BOCC	\$189,615	7.1223	\$1,283	\$1,283
43	Jefferson	BOCC	\$45,047,038	7.5261	\$322,077	\$322,077
44	Lafayette	BOCC	\$771,758	8.7500	\$6,415	\$6,415
48	Levy	BOCC	\$5,231,746	7.4212	\$36,885	\$36,885
49	Liberty	BOCC	\$414,180	9.2240	\$3,629	\$3,629
50	Madison	BOCC	\$8,353,353	8.6776	\$68,863	\$68,863
57	Okeechobee	BOCC	10,090,015	7.8000	\$74,767	\$74,767
57	Okeechobee	County Bond Debt	\$0	0.0000	\$0	\$0
	Total				\$74,767	\$74,767
64	Putnam	BOCC	\$8,620,198	8.5765	\$70,235	\$70,235
64	Putnam	Fire MSTU	\$8,620,198	0.7425	\$6,080	\$6,080
	Total				\$76,315	\$76,315
71	Suwannee	BOCC	\$11,847,743	8.0000	\$90,043	\$90,043
72	Taylor	BOCC	\$4,199,850	7.0113	\$27,974	\$27,974
72	Taylor	Fire MSTU	\$4,199,850	1.1215	\$4,475	\$4,475
	Total				\$32,449	\$32,449
73	Union	BOCC	\$0	10.0000	\$0	\$0
73	Union	Union County Public Library	\$0	0.5000	\$0	\$0
	Total				\$0	\$0
75	Wakulla	BOCC	\$435,171	7.9000	\$3,266	\$3,266
77	Washington	BOCC	\$688,007	8.5000	\$5,556	\$5,556
Totals					\$1,371,755	\$1,371,755

*Selected Millage Rate: Each fiscally constrained county's reduction in ad valorem tax revenue shall be calculated as 95 percent of the estimated reduction in taxable value times the lesser of the 2010 applicable millage rate or the applicable millage rate for each county taxing jurisdiction in the prior year.

** The Columbia County Industrial Development was combined with the County Board in 2011.

Source: Property Tax Oversight, FL Department of Revenue November 2025).

Distribution to Fiscally Constrained Counties: FY 2025-26 2025 Distribution

Appropriation = \$1,197,537 (CPI Adjustment of 2nd Homestead Exemption)

Co No	County	Name of Levy	2025 Reduction due to Amendment 1	Selected Millage*	95% of Selected Millage Times 2025 Reduction Amount	Distribution Amount
12	Baker	BOCC	3,732,698	7.2916	\$25,856	\$25,856
14	Bradford	BOCC	3,277,946	10.0000	\$31,140	\$31,140
17	Calhoun	BOCC	1,099,094	9.9000	\$10,337	\$10,337
22	Columbia	BOCC	8,305,968	7.8150	\$61,666	\$61,666
22	Columbia	County Industrial Development**				\$0
	Total				\$61,666	\$61,666
24	DeSoto	BOCC	3,201,921	6.8675	\$20,890	\$20,890
24	DeSoto	EMS-MSTU	\$0	0.0000	\$0	\$0
	Total				\$20,890	\$20,890
25	Dixie	BOCC	1,203,718	9.8000	\$11,207	\$11,207
25	Dixie	EMS - MSTU	1,203,718	3.2000	\$3,659	\$3,659
25	Dixie	Library & Recreation Fund MSTU	1,203,718	0.4874	\$557	\$557
	Total				\$15,423	\$15,423
29	Franklin	BOCC	1,717,653	5.0459	\$8,234	\$8,234
30	Gadsden	BOCC	4,395,184	9.0000	\$37,579	\$37,579
31	Gilchrist	BOCC	2,609,485	8.5000	\$21,072	\$21,072
31	Gilchrist	BOCC (County Gov. Special Dist.)	2,609,485	0.9026	\$2,238	\$2,238
	Total				\$23,310	\$23,310
32	Glades	BOCC	1,323,200	8.9967	\$11,309	\$11,309
32	Glades	MSTU, Law Enforcement	1,323,200	3.1000	\$3,897	\$3,897
	Total				\$15,206	\$15,206
33	Gulf	BOCC	1,991,207	5.6000	\$10,593	\$10,593
33	Gulf	St. Joe Fire Zone	\$750,658	0.5000	\$357	\$357
33	Gulf	Tupelo Fire Zone	\$304,099	0.5000	\$144	\$144
33	Gulf	Overstreet Fire Zone	\$92,416	0.5000	\$44	\$44
33	Gulf	Howard Creek Fire Zone	\$45,486	0.5000	\$22	\$22
33	Gulf	MSTU - Gulf (bond)	\$0		\$0	\$0
33	Gulf	MSTU - Interior (bond)	\$0		\$0	\$0
	Total				\$11,160	\$11,160
34	Hamilton	BOCC	1,077,162	8.5976	\$8,798	\$8,798
35	Hardee	BOCC	2,049,528	7.9200	\$15,421	\$15,421
36	Hendry	BOCC	4,275,054	6.7700	\$27,495	\$27,495
38	Highlands	BOCC	14,238,208	7.6000	\$102,800	\$102,800
40	Holmes	BOCC	1,786,599	9.4916	\$16,110	\$16,110
42	Jackson	BOCC	3,984,089	7.9450	\$30,071	\$30,071
43	Jefferson	BOCC	1,992,089	7.5261	\$14,243	\$14,243
44	Lafayette	BOCC	822,507	10.0000	\$7,814	\$7,814
48	Levy	BOCC	6,219,287	8.2500	\$48,744	\$48,744
49	Liberty	BOCC	540,276	9.2240	\$4,734	\$4,734
50	Madison	BOCC	1,707,031	8.6776	\$14,072	\$14,072
57	Okeechobee	BOCC	4,433,460	7.8000	\$32,852	\$32,852
57	Okeechobee	County Bond Debt	\$0	0.0000	\$0	\$0
	Total				\$32,852	\$32,852
64	Putnam	BOCC	8,862,238	8.7418	\$73,598	\$73,598
64	Putnam	Fire MSTU	7,821,928	1.1000	\$8,174	\$8,174
	Total				\$81,772	\$81,772
71	Suwannee	BOCC	4,777,321	8.8000	\$39,938	\$39,938
72	Taylor	BOCC	1,984,684	7.2426	\$13,656	\$13,656
72	Taylor	Fire MSTU	1,466,858	1.2250	\$1,707	\$1,707
	Total				\$15,363	\$15,363
73	Union	BOCC	1,149,632	10.0000	\$10,922	\$10,922
73	Union	Union County Public Library	1,149,632	0.5000	\$546	\$546
	Total				\$11,468	\$11,468
75	Wakulla	BOCC	5,803,714	7.9000	\$43,557	\$43,557
77	Washington	BOCC	2,759,565	8.5000	\$22,283	\$22,283
Totals					\$798,336	\$798,336

*Selected Millage Rate: Each fiscally constrained county's reduction in ad valorem tax revenue shall be calculated as 95 percent of the estimated reduction in taxable value times the lesser of the 2024 applicable millage rate or the applicable millage rate for each county taxing jurisdiction in the prior year.

** The Columbia County Industrial Development was combined with the County Board in 2011.

Source: Property Tax Oversight, Florida Department of Revenue (November 2025).