



Local Government Economic Development Incentives Survey for FY 2024-25

Overview

Thank you for taking the time to complete this online survey.

Before starting the online survey, you may find it useful to first print the PDF of this survey questionnaire and use it when gathering the required information. This PDF can be accessed and printed from the Florida Legislature's Office of Economic and Demographic Research (EDR) website via the following link:

<http://edr.state.fl.us/Content/local-government/economic-development-incentives/index.cfm>

With the exception of municipal governments having annual revenues or expenditures less than \$250,000, counties and municipalities are required by law to report the economic development incentives paid during the previous fiscal year if the total amount of incentives paid during that year are in excess of \$25,000.

Counties and municipalities should exclude the economic development incentives paid by any applicable Community Redevelopment Agency (CRA) from their respective county or municipal government's survey response. If any incentives were paid by a CRA, then the CRA should complete a separate survey response.

The fiscal year referred to in this survey is the Local Fiscal Year Ended September 30, 2025.

The statutory reporting deadline for submitting the FY 2024-25 survey response is Thursday, January 15, 2026. However, EDR will continue to accept survey responses through Friday, February 13, 2026.

Other than updating the fiscal year, this survey and its questions are identical to those used in recent years. Consequently, local officials should report the jurisdiction's incentives accordingly.

Once you have submitted the survey, you will not be able to edit your responses or print a copy of your completed questionnaire. If you find that you need to make revisions or need a copy, please contact Steven O'Cain, EDR Analyst, by e-mail at ocain.steve@leg.state.fl.us.



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Additional Reporting Requirements

In addition to completing this survey, which will satisfy the reporting required by Sections 125.045(5) and 166.021(8)(e), F.S., other reporting requirements as described below are required by law.

Section 125.045(4), F.S., specifies that a contract between a county's governing body (or other entity engaged in economic development activities on behalf of the county) and an economic development agency (EDO) must require the EDO receiving county funds to submit a report to the county detailing how the county funds were spent and the results of the efforts on behalf of the county.

Section 166.021(8)(d), F.S., specifies that a contract between a municipality's governing body (or other entity engaged in economic development activities on behalf of the municipality) and an EDO must require the EDO receiving funds to submit a report to the municipality detailing how the funds were spent and the results of the efforts on behalf of the municipality.

Pursuant to law, the county or municipality must post the report on its website by January 15th of each year and submit a copy of the report to EDR as well.

An electronic copy of this local government's report can be emailed to Steven O'Cain, EDR Analyst, at ocain.steve@leg.state.fl.us .



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Survey Introduction

Sections 125.045(5) and 166.021(8)(e), F.S., impose the economic development reporting requirements on local governments that will be satisfied by the completion and submission of this survey questionnaire. For purposes of this questionnaire, economic development incentives paid by the local entity (county, municipality, or CRA) should be categorized into one or more of the following classes:

- 1. DIRECT FINANCIAL INCENTIVES:** Direct financial incentives of monetary assistance provided to a business include, but are not limited to, grants, loans, equity investments, loan insurance and guarantees, and training subsidies. CRA's should only report economic development incentives to businesses funded through Tax Increment Financing (TIF).
- 2. INDIRECT INCENTIVES:** Indirect incentives in the form of grants and loans provided to businesses and community organizations that provide support to businesses or promote business investment or development. Incentives appropriated to Industrial Development Authorities (IDAs), Community Development Districts (CDDs) and Small Business Development Centers (SBDCs) from the county or municipality should be reported as indirect financial incentives. If the county or municipality appropriates any non TIF-generated funds to CRAs, such funds should be reported as indirect financial incentives.
- 3. FEE OR TAX-BASED INCENTIVES:** Fee-based or tax-based incentives, including, but not limited to, credits, refunds, and exemptions.
- 4. BELOW MARKET RATE INCENTIVES:** Below-market rate leases or deeds for real property.

The survey will begin on the next page ...



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Local Government Type

* 1. Are you completing this survey to report incentives paid by a county government, a municipal government, OR a Community Redevelopment Agency (CRA)?

- County Government
- Municipal Government
- Community Redevelopment Agency (CRA)



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County Government Identification

* 2. Please identify the county government for which you are completing the survey.

Please Select

County Government





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Municipal Government Identification

* 3. Please type of the name of the municipal government for which you are completing the survey.

A rectangular input field with a thin black border, intended for the respondent to type the name of the municipal government.



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Community Redevelopment Agency Identification

4. Please type the name of the CRA for which you are completing the survey.

5. Please type the name of this CRA's local governing authority (i.e., the county or municipal government)?



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Who is Required to Respond?

Next, you will be asked a qualifying question to determine if the governmental entity you are representing is required to complete this survey.

If your county or municipality or CRA paid businesses, either directly or indirectly, economic development incentives totaling more than \$25,000 during Local Fiscal Year 2024-25 (i.e., October 1, 2024 through September 30, 2025), you are asked to complete this survey.

This total should include any local contributions that match state incentives offered by the Florida Department of Commerce (formerly, the Department of Economic Opportunity) or in combination with other local governments.

This total should include ONLY those funds PAID to recipients of economic development incentives during Local Fiscal Year 2024-25. This total should NOT include funds awarded during FY 2024-25 but paid after that fiscal year or not yet paid.



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Qualifying Question

* 6. During Fiscal Year 2024-25, did the county, municipality, or CRA pay businesses, either directly or indirectly, economic development incentives totaling more than \$25,000?

Yes

No



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Reporting Requirements

7. As the total incentives paid were less than \$25,000, you are not statutorily required to report. However, we encourage you to continue the survey and provide additional information about those incentives paid by your local entity that totaled less than the \$25,000 threshold.

If you would like to continue the survey and report on those total incentives that totaled less than the \$25,000 threshold, please select "Yes" below. If not, please select "No" to be redirected to the final page of the survey asking for your contact information.

Do you wish to provide additional information on those incentives that totaled less than the \$25,000 threshold during Fiscal Year 2024-25?

Yes

No



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What qualifies as direct financial incentives?

We will now ask you about the types of incentives paid to businesses during Fiscal Year 2024-25. The first category is direct financial incentives.

Direct financial incentives are provided through grants, loans, equity investments, loan insurance and guarantees. These programs can address business financing needs, workforce training, market development, modernization, and technology commercialization activities.

Direct financial incentives also include local financial support funding matches required by state incentives negotiated by the Florida Department of Commerce. Also included are direct incentives offered in combination with other local governments.

Direct financial incentives are generally project-specific, contingent on pre-award review and evaluation, and typically performance-based.

Do not include payments or benefits to businesses from Industrial Development Authorities (IDAs), or any state or federal funds (i.e., CDBG funds, etc.), which the local government has the discretion to distribute. CRA's should only report economic development incentives to businesses funded through Tax Increment Financing (TIF).



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Direct Financial Incentives

* 8. Were any Direct Financial Incentives of monetary assistance paid to one or more businesses during Fiscal Year 2024-25?

Yes

No



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Direct Financial Incentives Description

9. Please give the total dollar value for each type of direct financial incentive paid to businesses during Fiscal Year 2024-25. If none, please enter 0.

Grants	<input type="text"/>
Loans	<input type="text"/>
Equity Investments	<input type="text"/>
Loan Insurance	<input type="text"/>
Loan Guarantees	<input type="text"/>
Training Subsidies	<input type="text"/>
Local Match (QTI, QACF, etc.)	<input type="text"/>
Other	<input type="text"/>

10. For each type of direct financial incentive, please indicate the total number of businesses that were paid an incentive during Fiscal Year 2024-25. If none, please enter 0.

Grants	<input type="text"/>
Loans	<input type="text"/>
Equity Investments	<input type="text"/>
Loan Insurance	<input type="text"/>
Loan Guarantees	<input type="text"/>
Training Subsidies	<input type="text"/>
Local Match (QTI, QACF, etc.)	<input type="text"/>
Other	<input type="text"/>

* 11. Since some businesses could have received more than one type of direct financial incentive, please indicate the total number of businesses that were paid an incentive during Fiscal Year 2024-25?

Please total your responses.

* 12. What is the total dollar value of ALL direct financial incentives paid during Fiscal Year 2024-25? (Your response should be the sum total of the answers provided in Question 9 above.)

Please total your responses.

13. If you chose "Other", please describe each incentive paid and the dollar value of each incentive.



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What qualifies as indirect financial incentives?

We will now ask you about indirect financial incentives.

Indirect financial incentives include grants and loans to local government entities, nonprofits, and organizations to support business investment or development. The recipients include communities, financial institutions, universities, community colleges, training providers, venture capital investors, and business incubators. Funds are provided to the intermediaries in the form of grants, loans, and loan guarantees.

Indirect financial incentives are generally contingent on pre-award review and evaluation, and such incentives may be performance-based.

General payments to Small Business Development Centers (SBDCs) do not qualify as an Indirect Financial Incentive, unless payments are specifically for training of an expanding or relocating business, or part of a specific economic development initiative. Economic Development Incentives appropriated to Industrial Development Authorities (IDAs) and Community Development Districts (CDDs) from the county or municipality should be reported here under indirect financial incentives.

While many jurisdictions do business marketing and recruitment "in-house," some contract with a private Economic Development Organization (EDO) or contribute dues to a regional EDO, which provides such services to local governments across a defined region. Some EDOs also develop incentive agreements subject to local government approval. These funds should be identified.

If the county or municipality appropriates any non TIF-generated funds to CRAs, such funds should be reported as indirect financial incentives.



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Indirect Financial Incentives

* 14. Were any Indirect Financial Incentives paid to one or more businesses and/or community organizations, which provided support to businesses or promoted business investment or development, during Fiscal Year 2024-25?

Yes

No



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Indirect Financial Incentives Description

15. Please give the total dollar value for each type of indirect financial incentive paid to businesses and/or community organizations, which provided support to businesses or promoted business investment or development, during Fiscal Year 2024-25. If none, please enter 0.

Grants	<input type="text"/>
Loans or Loan Guarantees	<input type="text"/>
Value of contract with or dues paid to EDOs	<input type="text"/>
Appropriations to IDAs for economic development purposes	<input type="text"/>
Appropriations to CDDs for economic development purposes	<input type="text"/>
Appropriations to SBDCs for economic development purposes	<input type="text"/>
County or municipal appropriations of non TIF-generated funds to CRAs	<input type="text"/>

16. For each type of indirect financial incentive, please indicate the total number of businesses and/or community organizations that were paid an incentive during Fiscal Year 2024-25. If none, please enter 0.

Grants	<input type="text"/>
Loans or Loan Guarantees	<input type="text"/>
Number of EDOs	<input type="text"/>
Appropriations to IDAs for economic development purposes	<input type="text"/>
Appropriations to CDDs for economic development purposes	<input type="text"/>
Appropriations to SBDCs for economic development purposes	<input type="text"/>
County or municipal appropriations of non TIF-generated funds to CRAs	<input type="text"/>

17. If you paid an indirect financial incentive, which is not reflected by the above-listed categories, please describe each incentive, the number of businesses paid, and its total dollar value.

* 18. Since some businesses and/or community organizations could have received more than one type of indirect financial incentive, please indicate the total number of businesses and/or community organizations that were paid an incentive during Fiscal Year 2024-25? (Your response should be the sum total of the answers provided in Questions 16 and 17 above.)

Please total your responses.

* 19. What is the total dollar value of ALL indirect financial incentives paid during Fiscal Year 2024-25? (Your response should be the sum total of the answers provided in Questions 15 and 17 above.)

Please total your responses.



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What qualifies as fee-based or tax-based economic development incentives?

We will now ask you about fee-based or tax-based economic development incentives.

Fee-Based Incentives use “Home-Rule” revenues as the source of direct or indirect subsidies to qualified businesses. Counties and municipalities have broad authority to levy proprietary and regulatory fees and special assessments within their jurisdictions. Unless restricted by law or contract (such as bond provisions), local governments may also grant exemptions or waivers, or provide refunds or credits from these levies either as an economic development incentive or for any other purpose.

Fee-based incentives include:

- **Proprietary Fees, which may include Admissions Fees, Franchise Fees, User Fees, and Utility Fees.**
- **Regulatory Fees, which may include Building Permit Fees, Impact Fees, Inspection Fees, and Stormwater Fees.**
- **Special Assessments, which are “based on the special benefit accruing to such property from such improvements when the improvements funded by the special assessment provide a benefit which is different in type or degree from benefits provided to the community as a whole,” pursuant to s. 170.01(2), F.S.**

Tax-Based Incentives use the tax code as the source of direct or indirect subsidy to qualified businesses. In most instances, tax-based incentives are awarded upon verification of eligibility and may not be subject to pre-award review and evaluation like direct incentives.

Florida’s counties and municipalities and their respective CRAs are limited in their ability to offer tax-based incentives for economic development. With the exception of ad valorem taxes, Florida’s Constitution preempts all taxing authority to the state. Local taxes authorized by the State Constitution or the Legislature may only be levied pursuant to the specifications in the governing statute. Unless specifically authorized, relief from these local taxes in the form of credits, refunds, or exemptions may not be granted.

Of all the local taxes, current law only authorizes counties or municipalities to offer relief, in the form of exemptions, for the following:

- The Economic Development Ad Valorem Tax Exemption for new or expanding businesses that meet certain job-creation and other requirements, pursuant to s. 196.1995, F.S.
- The Local Business Tax exemption of 50 percent for “any business, profession or occupation” with a permanent business location in an Enterprise Zone, pursuant to s. 205.054, F.S.
- The Public Service Tax exemption for residential and agricultural uses, public bodies, nonprofit corporations, industrial consumers, and electrical energy used by qualified businesses located in Enterprise Zones, pursuant to ss. 166.231-.234. F.S.



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Fee-Based or Tax-Based Incentives

20. Were any Fee-Based or Tax-Based Incentives paid to one or more businesses during Fiscal Year 2024-25?

Yes

No



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Fee-Based or Tax-Based Incentives Description

21. Please give the total dollar value for each type of fee-based or tax-based incentive paid to businesses during Fiscal Year 2024-25. If none, please enter 0.

Property Tax Exemptions for Economic Development (Please show the value of the exemption in tax dollars (i.e., taxable value of the exempted property multiplied by the applicable millage rate), rather than the reduction in assessed value.)

Public Service Tax Exemptions

Business Tax Exemptions

Proprietary Fees (Credits, Refunds, Exemptions, Waivers, or Rate Differentials)

Regulatory Fees (Credits, Refunds, Exemptions, or Waivers)

Special Assessments: (Credits, Refunds, Exemptions, or Waivers)

22. For each type of fee-based or tax-based incentive, please indicate the total number of businesses that were paid an incentive during Fiscal Year 2024-25. If none, please enter 0.

Property Tax Exemptions for Economic Development

Public Service Tax Exemptions

Business Tax Exemptions

Proprietary Fees (Credits, Refunds, Exemptions, Waivers, or Rate Differentials)

Regulatory Fees (Credits, Refunds, Exemptions, or Waivers)

Special Assessments: (Credits, Refunds, Exemptions, or Waivers)

23. If you paid a fee-based or tax-based incentive, which is not reflected by the above-listed categories, please describe each incentive, the number of businesses paid, and its total dollar value.

* 24. Since some businesses could have received more than one type of fee-based or tax-based incentive, please indicate the total number of businesses that were paid an incentive during Fiscal Year 2024-25? (Your response should be the sum total of the answers provided in Questions 22 and 23 above.)

Please total your responses.

* 25. What is the total dollar value of ALL fee-based or tax-based incentives paid during Fiscal Year 2024-25? (Your response should be the sum total of the answers provided in Questions 21 and 23 above.)

Please total your responses.



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Below-Market Rate Leases or Deeds for Real Property

* 26. Were any Below-Market Rate Leases or Deeds for Real Property received by one or more businesses during Fiscal Year 2024-25?

Yes

No



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Below-Market Rate Leases or Deeds for Real Property Incentives Description

27. Please give the total dollar value to the business of below-market rate leases or below-market rate deeds for real property during Fiscal Year 2024-25. If none, please enter 0. (EDR defines "total dollar value to the business" as the difference between the market value of the lease or deed for real property and the amount actually paid by the business.)

Total dollar value of below-market rate leases for real property

Total dollar value of below-market rate deeds for real property

28. Please indicate the total number of businesses that received below-market rate leases or below-market rate deeds for real property during Fiscal Year 2024-25. If none, please enter 0.

Below-market rate leases for real property

Below-market rate deeds for real property



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Incentives - Geared Towards Certain Industries?

29. Are the economic development incentives paid to businesses geared towards attracting specific industries?

Yes

No



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Industry types

30. What type of industries are your economic development incentives geared towards attracting? Please check all that apply.

- Manufacturing
- Corporate Headquarters
- Professional Services
- Research and Development
- Information Technology
- Financial Services
- Multi-State / Multi-National Distribution
- Business Services
- Other

31. If you chose "Other", please specify the type of industry (e.g., sports, agriculture, or tourism).



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Survey Respondent - Contact Information

Thank you for taking the time to report the economic development incentives paid by your county, municipality, or CRA. Please fill out your contact information below so EDR will have a complete record of your response. Once you select Done, your survey response will be submitted, and you will be re-directed to EDR's home page. The tabulated results will be made available in a published EDR report at a later date. Thank you!

* 32. Please provide your contact information, in case we have questions.

Name:

Email Address:

Phone Number: