



## 2011 County Property Tax Summary - PRELIMINARY

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For the 3<sup>rd</sup> year, the Florida Association of Counties has compiled the proposed property tax numbers for counties across the state to reflect the reductions and changes that have occurred over the past four years.

Counties primarily provide public safety, fire, emergency medical services, public record-keeping, jails, parks, libraries, health care, economic development, comprehensive planning, and roads, just to name a few.

Each year unlike the state and federal government, counties are required to establish the property tax rate needed to provide services for their community. State and federal government work within the confines of a predetermined tax rate. For instance, if the sales tax rate is 6% then tax revenue is determined by how much is sold and the state budget is determined based off the revenue expected.

County governments have the opportunity to determine the costs of services mandated by law, critical public safety services and other important services then set the tax rate that will ensure these demands are met. However, it is evident in the following report that with the drop in property values – close to 26 percent combined over the last four years – most local governments did not raise property taxes at all and eight exceeded the statutorily mandated roll back rate.

When local governments begin establishing their budgets they are required by the end of August to submit to the state their maximum proposed millage rate. Once that rate is established most counties then debate their proposed budget and millage rates making many changes along the way. Following the debate a minimum of two public hearings are held where citizens and community leaders can discuss their concerns and support of budget items.

Throughout the budget process the millage rate may change many times, however, it can not exceed the rate given to the state in August. Therefore, many local governments may establish a higher preliminary millage rate to provide more room for debate and discussion and then will reduce that rate upon the final adoption of the budget at the end of September.

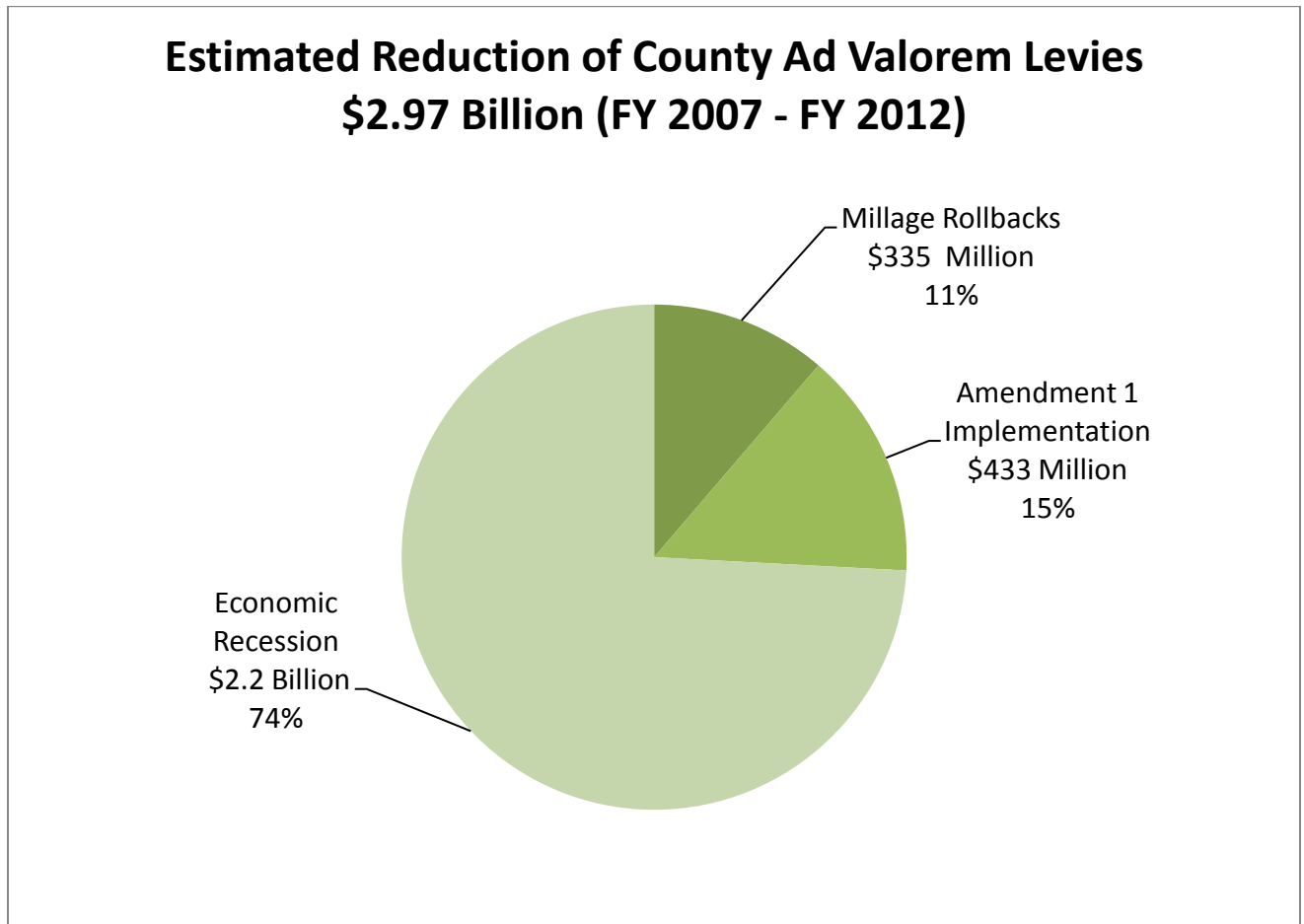
**This report covers only the preliminary millage rates** and a revised report will be completed after the first of the year when final millage rates and property values have been reported and verified.

Three major factors have impacted property taxes in Florida since 2007: the recession and resulting decline in property values, the implementation of the roll back rates (2007) and Amendment 1 (2008). This year alone counties have reduced revenue by nearly \$409 million<sup>1</sup>

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<sup>1</sup> Data for all 67 of Florida's counties is based off of their preliminary property tax data submitted to the Florida Department of Revenue on Form-DR420. The aggregate millage rate will likely decrease once final millage rates and property values are set at the end of 2011.

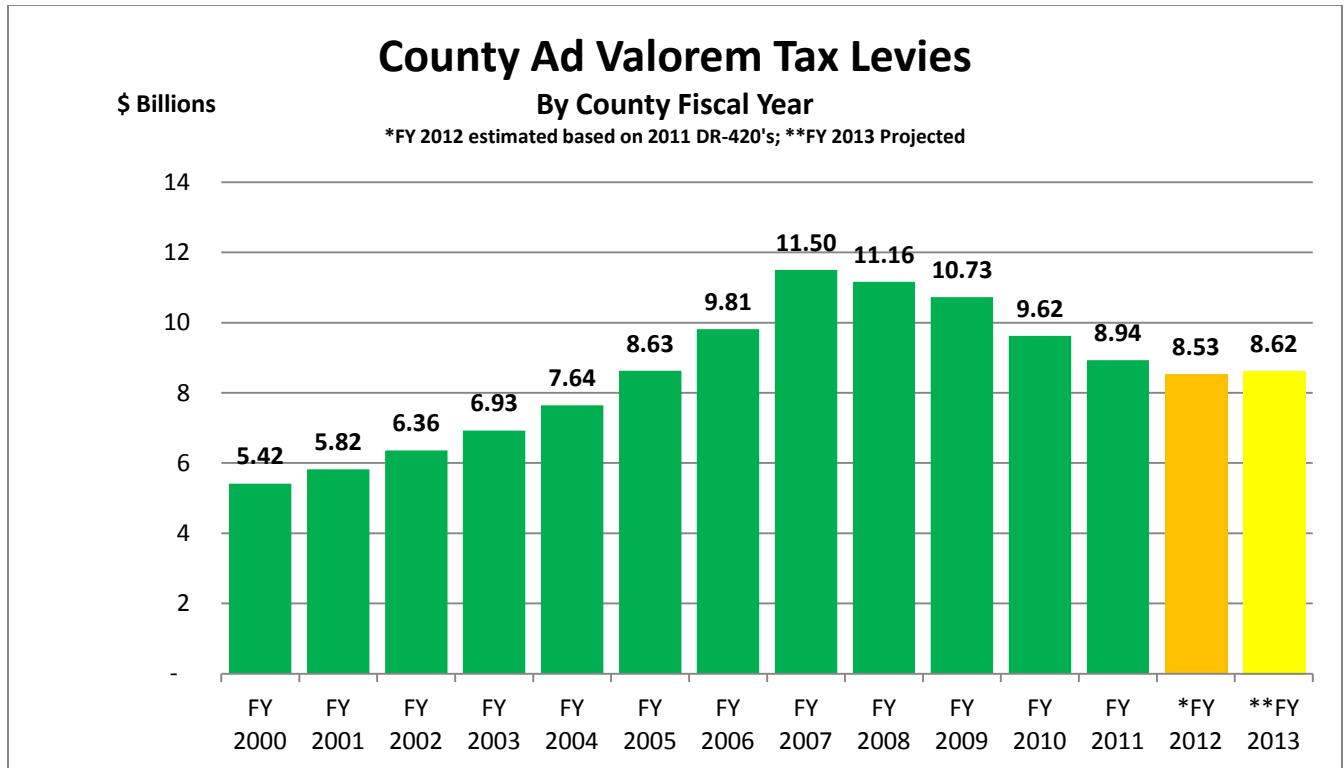
(4.6%). In five years, that reduction totals \$3 Billion or 25.8%<sup>2</sup>. These reductions have resulted in major workforce cuts as well as cuts to all levels of service.



With property taxes influenced by the decline in property values as well as previous changes to the property tax system, 2011-12 property tax revenues are below 2004-05 revenues (see next chart). If current economic trends continue, counties will remain near or below 2004-2005 revenue levels until after 2013-14<sup>3</sup>.

<sup>2</sup> Historical data for County Ad Valorem Tax Levies provided by LCIR Florida County Tax Profile 1999-2009.

<sup>3</sup> Future estimates of County Ad Valorem Levies use a combination of data provided by the Office of Economic and Demographic Research for Change in Taxable Values and New Construction Values. Future estimates of County Ad Valorem Levies assume no change in the proposed "aggregate statewide millage rate" of 7.5222.



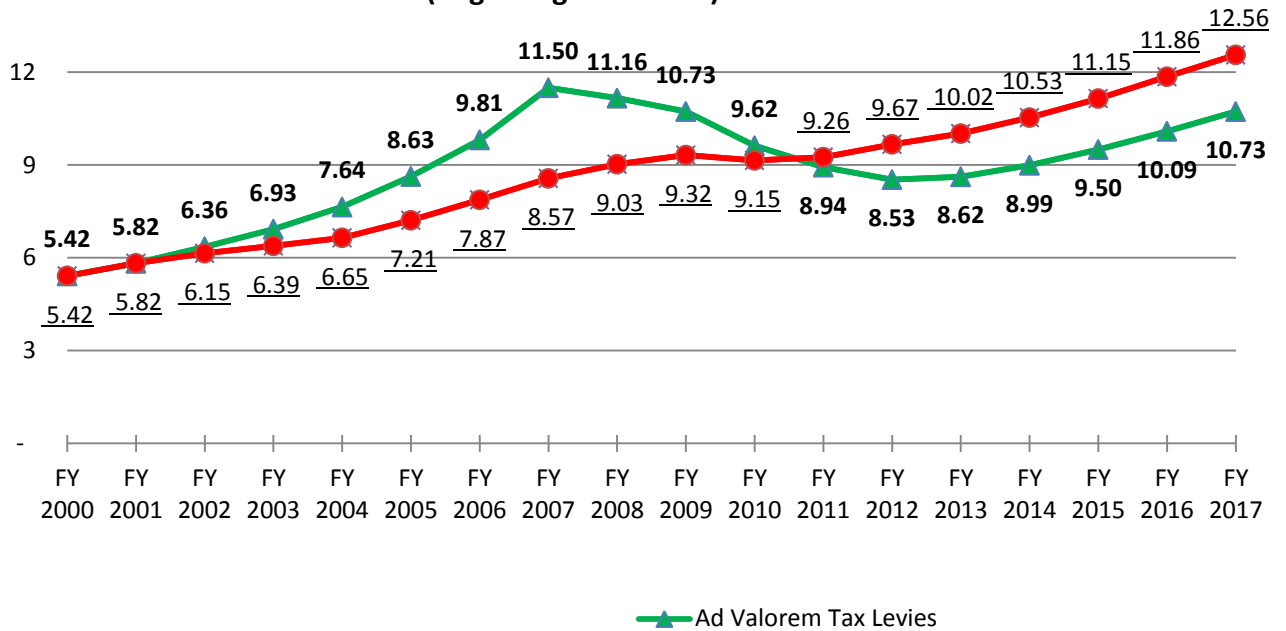
The next chart reflects actual property tax revenue numbers in comparison to the guidelines established by the Legislature in 2007<sup>4</sup>. This chart clearly outlines that economic conditions and existing property tax changes have realigned property tax revenues with the trend lines established by the Legislature. Based on proposed millage rates counties are more than \$1 billion below the statutory trend line for FY 2012.

<sup>4</sup> Historical and future estimates of population and change in personal per capita income provided by data from the Office of Economic and Demographic Research. Historical and future estimates of the "capped" trend line were calculated by applying the combined change in population and per capita personal income against the total amount of taxes levied in the previous year. This calculation does not take into account any other factors used in the traditional calculation of millage rates and ad valorem tax levies. Additionally, the estimates do not take into account any other changes in Florida Ad Valorem law.

## County Ad Valorem Tax Levies by Fiscal Year

\$ Billions

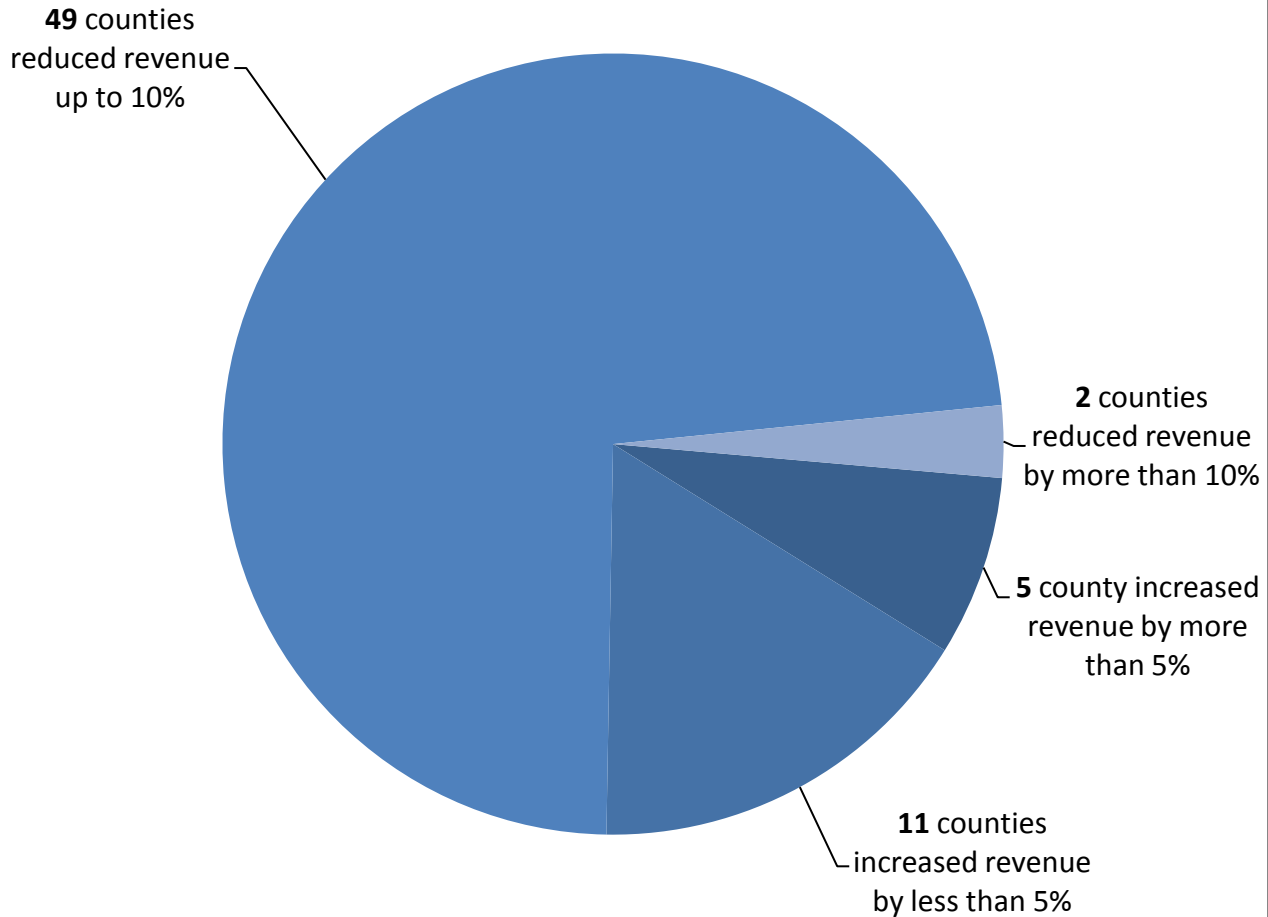
Actual Levy vs. Capped Levy  
(Beginning in FY 2000)



It can be reasonably argued that the jump in property values from 2006-2007 was an anomaly and the free market has leveled tax rates in such a manner that will likely keep local government revenue below any policies that the legislature has or may enact.

This year 51 counties (76%) will collect less property tax revenue and 16 counties (24%) will collect more property tax revenue than in 2010-11. Of those 51 counties, 2 of them have reduced their tax revenue by greater than 10%, and 49 have reduced their tax revenue up to, but below 10%. Of the 16 counties with increased property tax revenue, 11 counties increased their revenue by less than 5% and 5 by more than 5%. Fiscally constrained counties account for 10 of those 16 counties that voted to increase their property tax revenues.

## 2011 Tax Year - All Florida Counties Revenues

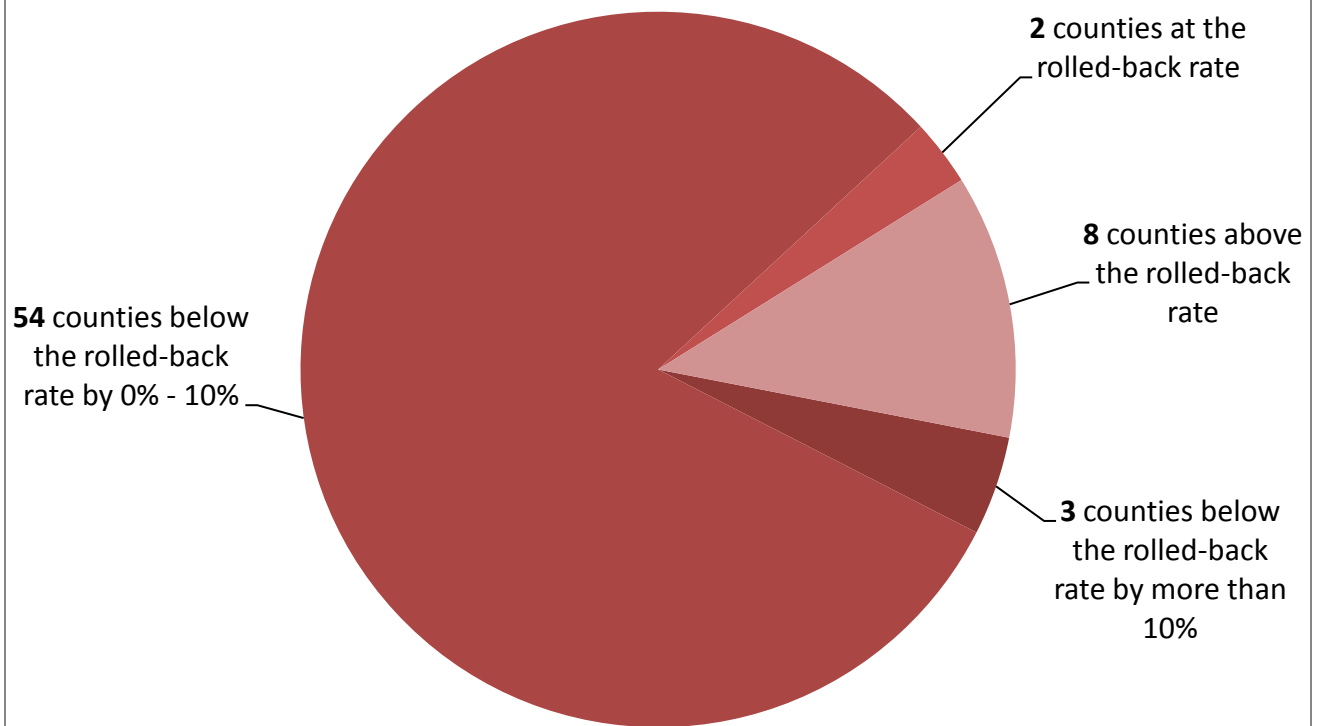


If you were to look at these numbers in comparison to the statutory rollback rate, you would see that 57 counties are below the rollback rate, 2 counties met the rollback rate and 8 counties exceeded the rollback rate<sup>5</sup>.

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<sup>5</sup> Data for all 67 of Florida's counties is based off of their preliminary property tax data submitted to the Florida Department of Revenue on Form-DR420. The aggregate millage rate will likely decrease once final millage rates and property values are set at the end of 2011.

## 2011 Tax Year - All Florida Counties Rolled-back Rates



Florida's strength is in her diversity and her counties paint that picture. While every county has made reductions over the last four years, each has done so in a manner that serves the unique community they represent.

The Florida Association of Counties (FAC) is committed to not only serving our members but providing our legislative partners with accurate and critical information needed to make ongoing tax decisions. It is clear that counties, just as the state, have been forced by many factors to make dramatic reductions and they have done so accordingly.



## PRELIMINARY - FACT SHEET

### County Property Taxes 2011-12

Property taxes levied in 2011-12 are **reduced by 4.6% or \$409 Million** from 2010-11  
 Property taxes levied have been reduced by 26% or **\$2.97 Billion** since 2006-07

#### *Property Taxes Collected by Counties<sup>6</sup>*

2012-2013* (Projected)	\$8.63 Billion
2011-2012	\$8.53 Billion
2010-2011	\$8.94 Billion
2009-2010	\$9.62 Billion
2008-2009	\$10.73 Billion
2007-2008	\$11.16 Billion
2006-2007	\$11.5 Billion

Average County Proposed % Change in Taxes Levied (2011-12): **-2.84%**  
 Average County Proposed Percent Change in Tax rate compared to Rollback Rate: **-3.45%**

Est. taxable property values: *\$1.28 Trillion, a reduction of 3.41%* or \$45.3 Billion from 2010-11.

<sup>6</sup> Data for all 67 of Florida's counties is based off of their preliminary property tax data submitted to the Florida Department of Revenue on Form-DR420. The aggregate millage rate will likely decrease once final millage rates and property values are set at the end of 2011.





## PRELIMINARY - FACT SHEET

### County Property Taxes 2011-12

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30 counties increased their millage rate, of those 22 remained at or below the rollback rate. For Example: Brevard County increased their millage by 16.56% yet they remain 1.36% BELOW the rollback rate with \$210,000 in decreased revenues - a .12% drop from 2011.

#### **PRELIMINARY DATA 2011-2012 (September 2011)**

**51** counties (76%) will collect less property tax revenue

**16** counties (24%) will collect more property tax revenue

**57** counties are below the roll back rate

**2** counties are proposing to adopt the roll back rate<sup>7</sup>

- Holmes County
- Levy County

**8** counties could exceed the roll back rate

- Alachua County .02%
- Citrus County 1.26%
- Franklin County 5.14%
- Hendry County 6.89%
- Madison County .13%
- Okeechobee County 4.09%
- St. Johns County 3.97%
- St. Lucie County 1.69%

.83%: 2012 New Construction as a percent of 2011 Gross Taxable Value

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<sup>7</sup> Data for all 67 of Florida's counties is based off of their preliminary property tax data submitted to the Florida Department of Revenue on Form-DR420. The aggregate millage rate will likely decrease once final millage rates and property values are set at the end of 2011.

**Florida Associations of Counties  
2011 County by County Rollback Rate**

#	Jurisdiction	2010 Taxable Value	2011 Taxable Value	FY 2011 Taxes Levied	FY 2012 Taxes Levied	FY 2012 Rolled-back Rate	FY 2012 Millage Rate	% over/under Rolled-back Rate
1	Miami-Dade County	183,044,795,314	186,962,023,337	1,517,317,588	1,308,425,106	7.9325	6.9983	(11.78%)
2	Wakulla County	1,192,454,342	1,083,304,763	10,433,979	9,478,917	9.7312	8.7500	(10.08%)
3	Washington County	932,940,830	842,673,063	8,321,366	7,516,222	9.9178	8.9195	(10.07%)
4	Marion County	16,212,563,401	14,999,675,147	107,359,945	98,003,318	7.2155	6.5337	(9.45%)
5	Hernando County	8,460,724,169	7,547,546,735	65,319,831	59,645,511	8.7255	7.9026	(9.43%)
6	Lake County	17,021,802,722	15,587,582,550	94,726,891	86,685,160	6.1301	5.5612	(9.28%)
7	Columbia County	2,446,401,713	2,268,066,777	19,607,893	18,178,555	8.7509	8.0150	(8.41%)
8	Gulf County	1,570,245,269	1,460,421,523	9,534,893	8,846,575	6.5839	6.0575	(8.00%)
9	Indian River County	14,139,034,830	13,237,968,419	72,054,224	67,067,832	5.4865	5.0663	(7.66%)
10	Sarasota County	42,128,065,358	39,575,831,502	156,256,971	146,276,730	3.9835	3.6961	(7.21%)
11	Putnam County	3,718,247,933	3,466,631,128	34,372,647	29,731,562	9.2295	8.5765	(7.08%)
12	Highlands County	4,921,416,247	4,662,113,828	34,964,459	33,101,008	7.6400	7.1000	(7.07%)
13	Polk County	26,042,396,666	24,440,706,317	187,486,816	175,677,088	7.7252	7.1879	(6.96%)
14	*Duval County	49,440,991,273	46,334,908,439	496,155,180	464,984,707	10.7688	10.0353	(6.81%)
15	Glades County	587,867,848	554,361,665	6,517,514	6,146,041	11.8538	11.0867	(6.47%)
16	Taylor County	1,261,092,580	1,185,814,649	9,986,968	9,388,649	8.4599	7.9175	(6.41%)
17	Seminole County	25,343,264,959	23,949,202,192	165,447,333	156,325,743	6.9582	6.5151	(6.37%)
18	Nassau County	7,015,415,600	6,636,382,806	47,659,219	45,025,712	7.2457	6.7847	(6.36%)
19	Dixie County	518,528,529	482,271,913	6,727,832	6,269,535	13.8831	13.0000	(6.36%)
20	Hillsborough County	64,703,059,287	62,100,870,943	582,419,055	556,627,429	9.5072	8.9633	(5.72%)
21	Orange County	83,586,769,561	81,565,444,961	563,226,859	546,446,201	7.1045	6.6995	(5.70%)
22	Okaloosa County	14,499,871,635	13,802,468,365	48,914,106	46,574,653	3.5696	3.3744	(5.47%)
23	Flagler County	7,657,765,461	6,563,932,871	42,811,764	40,848,667	6.5726	6.2232	(5.32%)
24	Osceola County	18,093,147,123	16,720,207,326	142,050,596	136,029,791	8.5813	8.1357	(5.19%)
25	Walton County	11,448,430,637	10,945,813,593	41,269,495	39,420,502	3.7962	3.6014	(5.13%)
26	Baker County	802,336,380	772,329,647	5,736,304	5,521,771	7.4891	7.1495	(4.53%)
27	Collier County	61,436,197,437	58,314,443,709	261,574,034	252,456,300	4.5206	4.3292	(4.23%)
28	Bay County	15,070,375,927	14,286,446,652	60,876,806	58,830,621	4.2968	4.1179	(4.16%)
29	Lee County	55,520,514,001	53,601,523,403	278,384,498	267,788,581	5.2128	4.9959	(4.16%)
30	Manatee County	24,748,698,573	23,756,729,326	166,836,702	161,814,214	7.0970	6.8113	(4.03%)
31	Hardee County	1,536,127,184	1,476,266,644	13,140,032	12,627,985	8.8928	8.5540	(3.81%)
32	Union County	227,518,526	219,714,910	2,369,990	2,197,149	10.3928	10.0000	(3.78%)
33	Santa Rosa County	7,567,223,011	7,393,027,769	46,120,020	45,062,722	6.3301	6.0953	(3.71%)
34	Monroe County	19,553,885,436	18,690,561,551	84,911,851	78,999,156	4.3886	4.2267	(3.69%)
35	Escambia County	13,638,819,049	13,296,901,852	101,913,481	99,330,134	7.7384	7.4702	(3.47%)
36	Pasco County	20,727,430,773	20,323,341,802	159,295,480	156,161,958	7.9323	7.6839	(3.13%)
37	Leon County	14,409,226,025	14,073,788,898	120,721,717	117,516,137	8.6168	8.3500	(3.10%)
38	Volusia County	26,182,716,383	24,090,219,710	200,737,428	197,138,007	8.4292	8.1833	(2.92%)
39	Bradford County	846,871,177	828,622,772	7,771,652	7,604,188	9.4501	9.1769	(2.89%)
40	Lafayette County	220,494,451	217,727,244	1,929,326	1,905,113	8.9724	8.7500	(2.48%)
41	Gadsden County	1,376,184,308	1,363,932,104	12,256,848	12,147,725	9.0820	8.9064	(1.93%)
42	Palm Beach County	126,784,523,829	124,519,237,190	837,930,145	835,144,556	6.8271	6.7070	(1.76%)
43	Jefferson County	542,142,579	538,337,799	4,512,036	4,480,370	8.4530	8.3226	(1.54%)
44	Clay County	8,598,848,683	8,112,601,529	62,095,422	61,563,038	7.7074	7.5886	(1.54%)
45	Hamilton County	713,571,187	706,800,381	7,135,712	7,068,004	10.1428	10.0000	(1.41%)
46	Brevard County	29,104,449,212	24,940,629,760	180,765,358	180,554,598	7.3391	7.2394	(1.36%)
47	Jackson County	1,432,377,309	1,420,143,629	10,201,821	10,114,689	7.2178	7.1223	(1.32%)
48	Pinnellas County	58,203,688,479	55,602,604,228	369,154,462	367,506,802	6.6974	6.6095	(1.31%)
49	Charlotte County	13,525,230,842	12,546,850,954	110,517,066	110,518,085	8.9060	8.8084	(1.10%)
50	Martin County	17,492,910,077	17,142,845,280	136,157,629	137,225,954	8.0743	8.0049	(0.86%)
51	Suwanee County	1,434,092,061	1,434,722,529	11,472,736	11,477,780	8.0693	8.0000	(0.86%)
52	Calhoun County	364,288,518	365,271,151	3,641,640	3,652,712	10.0659	10.0000	(0.65%)
53	Broward County	128,455,341,428	126,414,014,099	665,726,685	660,607,363	5.2459	5.2257	(0.39%)
54	Liberty County	207,330,999	209,517,414	2,136,160	2,095,174	10.0323	10.0000	(0.32%)
55	Gilchrist County	628,218,106	602,704,144	5,888,586	5,937,523	9.8686	9.8515	(0.17%)
56	Sumter County	6,204,767,892	6,633,699,940	39,273,461	41,924,984	6.3247	6.3200	(0.07%)
57	Desoto County	1,501,991,518	1,410,963,574	11,005,310	11,000,357	7.8000	7.7963	(0.05%)
58	Holmes County	408,011,267	404,877,841	3,855,380	3,911,322	9.6605	9.6605	0.00%
59	Levy County	1,869,593,968	1,731,342,655	13,874,631	13,957,046	8.0614	8.0614	0.00%
60	Alachua County	12,052,898,624	11,667,900,818	118,873,466	120,601,252	10.3337	10.3362	0.02%
61	Madison County	616,233,159	616,437,375	5,786,429	5,893,634	9.5487	9.5608	0.13%
62	Citrus County	9,582,636,515	9,336,411,252	62,040,409	63,215,255	6.6864	6.7708	1.26%
63	Saint Lucie County	15,013,709,614	14,445,123,153	122,631,894	124,146,416	8.4511	8.5943	1.69%
64	Saint Johns County	18,364,786,783	17,449,553,890	122,560,945	129,293,730	7.1267	7.4096	3.97%
65	Okeechobee County	1,556,664,948	1,457,037,157	12,455,578	13,113,334	8.6460	9.0000	4.09%
66	Franklin County	2,013,686,272	1,899,113,617	8,951,298	9,457,586	4.7365	4.9800	5.14%
67	Hendry County	1,790,130,483	1,709,978,757	11,656,254	12,464,719	6.8197	7.2894	6.89%
		1,328,314,036,280	1,283,000,522,921	8,935,820,106	8,526,749,258			

Notes:

\*Duval County Data excludes values and figures for Beaches and Baldwin Districts

**2010 & 2011 Taxable Value** These figures represent gross taxable value, not adjusted for new construction and were taken from 2011 Form DR-420 (Line 7 and Line 4) for each County

These figures were taken from Department of Revenue published data and were calculated after 2009/2010 VAB process. Data can be found at <http://dor.myflorida.com/dor/property/taxpayers/cmdata/table1.html>

**FY 2011 Taxes Levied** These figures represent all ad valorem taxes levied including mstu's and were taken from 2011 Form DR-420 (line 25) for each County

**FY 2012 Rolled-Back Rate** Current year aggregate rollback rate. Data taken from 2010 Form DR-420 (Line 23) for each county

Current tax year calculated aggregate millage rate for each county (Current year total taxes levied divided by current year gross taxable value multiplied by 1000).

**FY 2012 Millage Rate** Data taken from 2010 Form DR-420 (Line 23) for each county

**Florida Association of Counties  
2011 County by County Property Tax Data**

#	Jurisdiction	2010	2011	% +/-	New	% New	*FY 10/11	FY 11/12	FY 2011	FY 2012 Rolled-	FY 2012 Millage	% +/- Rolled-	\$ Change +/-	% Change +/-
		Taxable Value	Taxable Value	Taxable Value	Construction	Construction	Taxes Levied	Taxes Levied	Millage Rate	Back Rate	Rate	Back Rate	Taxes Levied	Taxes Levied
1	Alachua County	12,052,898,624	11,667,900,818	(3.19%)	90,814,100	0.78%	118,873,466	120,601,252	9.8626	10.3337	10.3362	0.02%	1,727,786	1.45%
2	Baker County	802,336,380	772,329,647	(3.74%)	6,376,045	0.83%	5,736,304	5,521,771	7.1495	7.4891	7.1495	(4.53%)	(214,533)	(3.74%)
3	Bay County	15,070,375,927	14,286,446,652	(5.20%)	76,411,397	0.53%	60,876,806	58,830,621	4.0395	4.2968	4.1179	(4.16%)	(2,046,185)	(3.36%)
4	Bradford County	846,871,177	828,622,772	(2.15%)	6,237,984	0.75%	7,771,652	7,604,188	9.1769	9.4501	9.1769	(2.89%)	(167,464)	(2.15%)
5	Brevard County	29,104,449,212	24,940,629,760	(14.31%)	210,398,625	0.84%	180,765,358	180,554,598	6.2109	7.3391	7.2394	(1.36%)	(210,760)	(0.12%)
6	Broward County	128,455,341,428	126,414,014,099	(1.59%)	633,590,520	0.50%	665,726,685	660,607,363	5.1826	5.2459	5.2257	(0.39%)	(5,119,322)	(0.77%)
7	Calhoun County	364,288,518	365,271,151	0.27%	3,365,919	0.92%	3,641,640	3,652,712	9.9966	10.0659	10.0000	(0.65%)	11,072	0.30%
8	Charlotte County	13,525,230,842	12,546,850,954	(7.23%)	78,127,215	0.62%	110,517,066	110,518,085	8.1712	8.9060	8.8084	(1.10%)	1,019	0.00%
9	Citrus County	9,582,636,515	9,336,411,252	(2.57%)	55,954,014	0.60%	62,040,409	63,215,255	6.4743	6.6864	6.7708	1.26%	1,174,846	1.89%
10	Clay County	8,598,848,683	8,112,601,529	(5.65%)	72,798,111	0.90%	62,095,422	61,563,038	7.2214	7.7074	7.5886	(1.54%)	(532,384)	(0.86%)
11	Collier County	61,436,197,437	58,314,443,709	(5.08%)	502,084,302	0.86%	261,574,034	252,456,300	4.2577	4.5206	4.3292	(4.23%)	(9,117,734)	(3.49%)
12	Columbia County	2,446,401,713	2,268,066,777	(7.29%)	22,050,151	0.97%	19,607,893	18,178,555	8.0150	8.7509	8.0150	(8.41%)	(1,429,338)	(7.29%)
13	Desoto County	1,501,991,518	1,410,963,574	(6.06%)	6,269,140	0.44%	11,005,310	11,000,357	7.3271	7.8000	7.7963	(0.05%)	(4,953)	(0.05%)
14	Dixie County	518,528,529	482,271,913	(6.99%)	67,992	0.01%	6,727,832	6,269,535	12.9749	13.8831	13.0000	(6.36%)	(458,297)	(6.81%)
15	*Duval County	49,440,991,273	46,334,908,439	(6.28%)	339,991,596	0.73%	496,155,180	464,984,707	10.0353	10.7688	10.0353	(6.81%)	(31,170,473)	(6.28%)
16	Escambia County	13,638,819,049	13,296,901,852	(2.51%)	88,069,833	0.66%	101,913,481	99,330,134	7.4723	7.7384	7.4702	(3.47%)	(2,583,347)	(2.53%)
17	Flagler County	7,657,765,461	6,563,932,871	(14.28%)	51,265,464	0.78%	42,811,764	40,848,667	5.5906	6.5726	6.2232	(5.32%)	(1,963,097)	(4.59%)
18	Franklin County	2,013,686,272	1,899,113,617	(5.69%)	9,729,324	0.51%	8,951,298	9,457,586	4.4452	4.7365	4.9800	5.14%	506,288	5.66%
19	Gadsden County	1,376,184,308	1,363,932,104	(0.89%)	14,362,569	1.05%	12,256,848	12,147,725	8.9064	9.0820	8.9064	(1.93%)	(109,123)	(0.89%)
20	Gilchrist County	628,218,106	602,704,144	(4.06%)	5,861,839	0.97%	5,888,586	5,937,523	9.3735	9.8686	9.8515	(0.17%)	48,937	0.83%
21	Glades County	587,867,848	554,361,665	(5.70%)	5,277,838	0.95%	6,517,514	6,146,041	11.0867	11.8538	11.0867	(6.47%)	(371,473)	(5.70%)
22	Gulf County	1,570,245,269	1,460,421,523	(6.99%)	10,054,860	0.69%	9,534,893	8,846,575	6.0722	6.5839	6.0575	(8.00%)	(688,318)	(7.22%)
23	Hamilton County	713,571,187	706,800,381	(0.95%)	3,276,412	0.46%	7,135,712	7,068,004	10.0000	10.1428	10.0000	(1.41%)	(67,708)	(0.95%)
24	Hardee County	1,536,127,184	1,476,266,644	(3.90%)	3,991,222	0.27%	13,140,032	12,627,985	8.5540	8.8928	8.5540	(3.81%)	(512,047)	(3.90%)
25	Hendry County	1,790,130,483	1,709,978,757	(4.48%)	6,194,540	0.36%	11,656,254	12,464,719	6.5114	6.8197	7.2894	6.89%	808,465	6.94%
26	Hernando County	8,460,724,169	7,547,546,735	(10.79%)	60,199,020	0.80%	65,319,831	59,645,511	7.7204	8.7255	7.9026	(9.43%)	(5,674,320)	(8.69%)
27	Highlands County	4,921,416,247	4,662,113,828	(5.27%)	57,248,135	1.23%	34,964,459	33,101,008	7.1046	7.6400	7.1000	(7.07%)	(1,863,451)	(5.33%)
28	Hillsborough County	64,703,059,287	62,100,870,943	(4.02%)	580,695,319	0.94%	582,419,055	556,627,429	9.0014	9.5072	8.9633	(5.72%)	(25,791,626)	(4.43%)
29	Holmes County	408,011,267	404,877,841	(0.77%)	5,789,468	1.43%	3,855,380	3,911,322	9.4492	9.6605	9.6605	0.00%	55,942	1.45%
30	Indian River County	14,139,034,830	13,237,968,419	(6.37%)	98,918,159	0.75%	72,054,224	67,067,832	5.0961	5.4865	5.0663	(7.66%)	(4,986,392)	(6.92%)
31	Jackson County	1,432,377,309	1,420,143,629	(0.85%)	10,485,291	0.74%	10,201,821	10,114,689	7.1223	7.2178	7.1223	(1.32%)	(87,132)	(0.85%)
32	Jefferson County	542,142,579	538,337,799	(0.70%)	4,559,527	0.85%	4,512,036	4,480,370	8.3226	8.4530	8.3226	(1.54%)	(31,666)	(0.70%)
33	Lafayette County	220,494,451	217,727,244	(1.26%)	2,698,507	1.24%	1,929,326	1,905,113	8.7500	8.9724	8.7500	(2.48%)	(24,213)	(1.25%)
34	Lake County	17,021,802,722	15,587,582,550	(8.43%)	164,819,391	1.06%	94,726,891	86,685,160	5.5650	6.1301	5.5612	(9.28%)	(8,041,731)	(8.49%)
35	Lee County	55,520,514,001	53,601,523,403	(3.46%)	371,608,661	0.69%	278,384,498	267,788,581	5.0141	5.2128	4.9959	(4.16%)	(10,595,917)	(3.81%)
36	Leon County	14,409,226,025	14,073,788,898	(2.33%)	71,143,406	0.51%	120,721,717	117,516,137	8.3781	8.6168	8.3500	(3.10%)	(3,205,580)	(2.66%)
37	Levy County	1,869,593,968	1,731,342,655	(7.39%)	9,853,871	0.57%	13,874,631	13,957,046	7.4212	8.0614	8.0614	0.00%	82,415	0.59%
38	Liberty County	207,330,999	209,517,414	1.05%	2,854,368	1.36%	2,136,160	2,095,174	10.3031	10.0323	10.0000	(0.32%)	(40,986)	(1.92%)
39	Madison County	616,233,159	616,437,375	0.03%	10,118,331	1.64%	5,786,429	5,893,634	9.3900	9.5487	9.5608	0.13%	107,205	1.85%
40	Manatee County	24,748,698,573	23,756,729,326	(4.01%)	264,119,102	1.11%	166,836,702	161,814,214	6.7412	7.0970	6.8113	(4.03%)	(5,022,488)	(3.01%)
41	Marion County	16,212,563,401	14,999,675,147	(7.48%)	112,507,642	0.75%	107,359,945	98,003,318	6.6220	7.2155	6.5337	(9.45%)	(9,356,627)	(8.72%)
42	Martin County	17,492,910,077	17,142,845,280	(2.00%)	323,594,067	1.89%	136,157,629	137,225,954	7.7836	8.0743	8.0049	(0.86%)	(1,068,325)	0.78%
43	Miami-Dade County	183,044,795,314	186,962,023,337	2.14%	1,543,251,369	0.83%	1,517,317,588	1,308,425,106	8.2893	7.9325	6.9983	(11.78%)	(208,892,482)	(13.77%)
44	Monroe County	19,553,885,436	18,690,561,551	(4.42%)	106,055,074	0.57%	84,911,851	78,999,156	4.3425	4.3886	4.2267	(3.69%)	(5,912,695)	(6.96%)
45	Nassau County	7,015,415,600	6,636,382,806	(5.40%)	58,691,463	0.88%	47,659,219	45,025,712	6.7935	7.2457	6.7847	(6.36%)	(2,633,507)	(5.53%)
46	Okaloosa County	14,499,871,635	13,802,468,365	(4.81%)	116,982,246	0.85%	48,914,106	46,574,653	3.3734	3.5696	3.3744	(5.47%)	(2,339,453)	(4.78%)
47	Okeechobee County	1,556,668,948	1,457,037,157	(6.40%)	16,683,460	1.15%	12,455,578	13,113,334	8.0015	8.6460	9.0000	4.09%	657,756	5.28%
48	Orange County	83,586,769,561	81,565,444,961	(2.42%)	905,996,685	1.11%	563,226,859	546,446,201	6.7382	7.1045	6.6995	(5.70%)	(16,780,658)	(2.98%)
49	Osceola County	18,093,147,123	16,720,207,326	(7.59%)	159,429,713	0.95%	142,050,596	136,029,791	7.8511	8.5813	8.1357	(5.19%)	(6,020,805)	(4.24%)
50	Palm Beach County	126,784,523,829	124,519,237,190	(1.79%)	1,024,390,339	0.82%	837,930,145	835,144,556	6.6091	6.8271	6.7070	(1.76%)	(2,785,589)	(0.33%)
51	Pasco County	20,727,430,773	20,323,341,802	(1.95%)	243,175,851	1.20%	159,295,480	156,161,958	7.6852	7.9323	7.6839	(3.13%)	(3,133,522)	(1.97%)
52	Pinnellas County	58,203,688,479	55,602,604,228	(4.47%)	312,200,916	0.56%	369,154,462	367,506,802	6.3425	6.6095	6.6095	(1.31%)	(1,647,660)	(0.45%)
53	Polk County	26,042,396,666	24,440,706,317	(6.15%)	314,191,415	1.29%	187,486,816	175,677,088	7.1993	7.7252	7.1879	(6.96%)	(11,809,728)	(6.30%)
54	Putnam County	3,718,247,933	3,466,631,128	(6.77%)	11,444,647	0.33%	34,372,647	29,731,562	9.2443	9.2295	8.5765	(7.08%)	(4,641,085)	(13.50%)
55	Saint Johns County	18,364,786,783	17,449,553,890	(4.98%)	231,333,079	1.33%	122,560,945	129,293,730	6.6737	7.1267	7.4096	3.97%	6,732,785	5.49%
56	Saint Lucie County	15,013,709,614	14,445,123,153	(3.79%)	34,210,907	0.24%	122,631,894	124,146,416	8.1680	8.4511	8.5943	1.69%	1,514,522	1.24%
57	Santa Rosa County	7,567,223,011	7,393,027,769	(2.30%)	114,425,411	1.55%	46,120,020	45,062,722	6.0947	6.3301	6.0953	(3.71%)	(1,057,298)	(2.29%)

**Florida Association of Counties  
2011 County by County Property Tax Data**

#	Jurisdiction	2010 Taxable Value	2011 Taxable Value	% +/- Taxable Value	New Construction	% New Construction	*FY 10/11 Taxes Levied	FY 11/12 Taxes Levied	FY 2011 Millage Rate	FY 2012 Rolled- Back Rate	FY 2012 Millage Rate	% +/- Rolled- Back Rate	\$ Change +/- Taxes Levied	% Change +/- Taxes Levied
58	Sarasota County	42,128,065,358	39,575,831,502	(6.06%)	224,315,474	0.57%	156,256,971	146,276,730	3.7091	3.9835	3.6961	(7.21%)	(9,980,241)	(6.39%)
59	Seminole County	25,343,264,959	23,949,202,192	(5.50%)	134,713,255	0.56%	165,447,333	156,325,743	6.5283	6.9582	6.5151	(6.37%)	(9,121,590)	(5.51%)
60	Sumter County	6,204,767,892	6,633,699,940	6.91%	425,315,559	6.41%	39,273,461	41,924,984	6.3296	6.3247	6.3200	(0.07%)	2,651,523	6.75%
61	Suwanee County	1,434,092,061	1,434,722,529	0.04%	12,949,251	0.90%	11,472,736	11,477,780	8.0000	8.0693	8.0000	(0.86%)	5,044	0.04%
62	Taylor County	1,261,092,580	1,185,814,649	(5.97%)	5,766,557	0.49%	9,986,968	9,388,649	7.9193	8.4599	7.9175	(6.41%)	(598,319)	(5.99%)
63	Union County	227,518,526	219,714,910	(3.43%)	1,996,990	0.91%	2,369,990	2,197,149	10.4167	10.3928	10.0000	(3.78%)	(172,841)	(7.29%)
64	Volusia County	26,182,716,383	24,090,219,710	(7.99%)	156,017,155	0.65%	200,737,428	197,138,007	7.6668	8.4292	8.1833	(2.92%)	(3,599,421)	(1.79%)
65	Wakulla County	1,192,454,342	1,083,304,763	(9.15%)	11,088,380	1.02%	10,433,979	9,478,917	8.7500	9.7312	8.7500	(10.08%)	(955,062)	(9.15%)
66	Walton County	11,448,430,637	10,945,813,593	(4.39%)	86,308,612	0.79%	41,269,495	39,420,502	3.6048	3.7962	3.6014	(5.13%)	(1,848,993)	(4.48%)
67	Washington County	932,940,830	842,673,063	(9.68%)	2,996,722	0.36%	8,321,366	7,516,222	8.9195	9.9178	8.9195	(10.07%)	(805,144)	(9.68%)
		1,328,314,036,280	1,283,000,522,921	(3.41%)	10,707,763,807	0.83%	8,935,820,106	8,526,749,258	7.4499	7.8364	7.5636	(3.45%)	(409,070,848)	(4.58%)

Notes:

**\*Duval County**

Data excludes values and figures for Beaches and Baldwin Districts

**2010 & 2011 Taxable Value**

These figures represent gross taxable value, not adjusted for new construction and were taken from 2011 Form DR-420 (Line 7 and Line 4) for each County

**New Construction**

These figures are shown as a percent of 2010 gross taxable value and were taken from 2011 Form DR-420 (Line 5) for each County

**FY 10/11 Taxes Levied**

These figures were taken from Department of Revenue published data and were calculated after FY 2011 VAB process. Data can be found at <http://dor.myflorida.com/dor/property/taxpayers/cmdata/table1.html>

**FY 11/12 Taxes Levied**

These figures represent all ad valorem taxes levied including mstu's and were taken from 2011 Form DR-420 (line 25) for each County

**FY 2011 Millage Rate**

Previous tax year calculated **aggregate millage rate** for each county (Previous year total taxes levied divided by previous year gross taxable value multiplied by 1000)

**FY 2012 Rolled-Back Rate**

Current year **aggregate rollback rate**. Data taken from 2011 Form DR-420 (Line 23) for each county

**FY 2012 Millage Rate**

Current tax year calculated **aggregate millage rate** for each county (Current year total taxes levied divided by current year gross taxable value multiplied by 1000). Data taken from 2011 Form DR-420 (Line 23) for each county