

**DISTRIBUTIONS TO FISCALLY CONSTRAINED COUNTIES TO OFFSET IMPACTS OF AD VALOREM AMENDMENTS**

10-Mar-23

2008 AMENDMENT 1 TAXABLE VALUE IMPACT		ACTUALS							FORECAST					
(1) AD VALOREM TAX ROLLS		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
ALL COUNTIES														
Additional Homestead Exemption		85,550	89,062	92,820	96,659	100,699	103,206	107,066	110,131	113,158	116,140	119,103	122,092	125,079
SOH Portability		2,796	3,529	4,124	4,744	5,083	5,431	6,759	6,971	7,125	7,278	7,440	7,608	7,777
Non-Homestead Assessment Limitation		71,407	70,017	68,766	69,633	62,066	64,857	225,842	215,581	120,066	113,005	104,939	94,310	88,982
<b>TOTAL</b>		<b>159,754</b>	<b>162,608</b>	<b>165,710</b>	<b>171,035</b>	<b>167,848</b>	<b>173,495</b>	<b>339,667</b>	<b>332,683</b>	<b>240,348</b>	<b>236,423</b>	<b>231,482</b>	<b>224,010</b>	<b>221,838</b>
FISCALLY CONSTRAINED COUNTIES														
Additional Homestead Exemption		2,447.1	2,535.1	2,654.8	2,763.8	2,913.2	3,031.2	3,252.3	3,359.8	3,466.7	3,572.5	3,678.3	3,785.2	3,892.5
SOH Portability		28.3	41.1	55.9	70.4	81.3	114.0	178.8	183.5	186.8	190.2	193.7	197.3	201.0
Non-Homestead Assessment Limitation		451.9	655.0	730.3	778.5	943.2	1,371.5	4,281.2	4,194.9	2,323.4	2,191.2	2,033.2	1,825.3	1,723.7
<b>TOTAL</b>		<b>2,927.3</b>	<b>3,231.2</b>	<b>3,441.0</b>	<b>3,612.7</b>	<b>3,937.7</b>	<b>4,516.7</b>	<b>7,712.4</b>	<b>7,738.2</b>	<b>5,977.0</b>	<b>5,954.0</b>	<b>5,905.2</b>	<b>5,807.8</b>	<b>5,817.2</b>
<b>Share of All Counties</b>	Additional HX Exemption	2.9%	2.8%	2.9%	2.9%	2.9%	2.9%	3.0%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%
	SOH Portability	1.0%	1.2%	1.4%	1.5%	1.6%	2.1%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%
	NHS Cap	0.63%	0.94%	1.06%	1.12%	1.52%	2.11%	1.90%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%
(2) TPP TAX ROLLS														
first \$25,000 of taxable value as reported by DOR														
ALL COUNTIES		7,815.7	7,590.3	7,770.1	7,813.0	7,795.8	7,780.5	7,691.1	7,921.8	8,159.5	8,404.3	8,656.4	8,916.1	9,183.6
FISCALLY CONSTRAINED COUNTIES		417.8	397.1	423.3	420.0	399.0	414.3	422.7	435.4	448.4	461.9	475.8	490.0	504.7
	% of All Counties	5.35%	5.23%	5.45%	5.38%	5.12%	5.32%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
FISCALLY CONSTRAINED COUNTIES IMPACT														
Reduction as per Conference classification		3,345.1	3,628.3	3,864.3	4,032.7	4,336.7	4,931.0	8,135.1	8,173.6	6,425.4	6,415.9	6,380.9	6,297.8	6,321.9
Reduction as per County Applications		3,279.1	3,551.1	3,802.4	3,973.4	4,294.7	4,951.9	8,298.7	8,338.0	6,554.6	6,544.8	6,509.2	6,424.4	6,449.0
<b>(includes confidential parcels and other classification variances)</b>														
	Technical Adjustment	0.980	0.979	0.984	0.985	0.990	1.004	1.020	1.020	1.020	1.020	1.020	1.020	1.020

DISTRIBUTION CALCULATION		TV Reduction (\$m)			Millage	Application (in \$)			Approp	Payment	+/-
		Total	Change	@ 95%	Rate	New	Prior	Change	(in \$)	(in \$)	
AMENDMENT 1	FY18/19	3,802.4	7.1%	3,612.3	7.6042	27,468,850			28,088,585	27,468,850	619,735
	FY19/20	3,973.4	4.5%	3,774.8	7.6126	28,735,749			28,872,943	28,735,749	137,194
	FY20/21	4,294.7	8.1%	4,080.0	7.5952	30,988,642			30,166,799	30,166,799	-
	FY21/22	4,951.9	15.3%	4,704.3	7.5667	35,596,591			31,299,407	31,299,407	-
	FY22/23*	8,298.7	67.6%	7,883.7	7.3339	57,818,668	57,711,736	106,932	37,604,988	37,604,988	-
	FY23/24	8,338.0	0.5%	7,921.1	7.3339	58,092,492	56,983,685	1,108,807			
	FY24/25	6,554.6	-21.4%	6,226.9	7.3339	45,667,289	54,238,668	(8,571,379)			
	FY25/26	6,544.8	-0.1%	6,217.6	7.3339	45,599,436	52,737,852	(7,138,416)			
	FY26/27	6,509.2	-0.5%	6,183.8	7.3339	45,351,333	52,294,716	(6,943,383)			
	FY27/28	6,424.4	-1.3%	6,103.2	7.3339	44,760,559	52,423,337	(7,662,778)			
CONSERVATION LANDS	FY18/19	83.1	26.9%	79.0	8.0683	637,080			566,849	566,849	-
	FY19/20	103.3	24.3%	98.1	7.8878	774,147			753,634	753,634	-
	FY20/21	106.5	3.0%	101.1	8.0009	809,197			953,265	809,197	144,068
	FY21/22	134.4	26.2%	127.6	7.8269	998,977			885,928	885,928	-
	FY22/23	145.6	8.4%	138.4	7.7310	1,069,700	1,122,988	(53,288)	1,177,270	1,122,988	54,282
	FY23/24	180.1	23.6%	171.1	7.7310	1,322,626	1,278,376	44,250			
	FY24/25	208.8	15.9%	198.4	7.7310	1,533,530	1,455,266	78,264			
	FY25/26	238.6	14.3%	226.7	7.7310	1,752,453	1,656,631	95,822			
	FY26/27	278.0	16.5%	264.1	7.7310	2,041,976	1,885,860	156,116			
	FY27/28	318.6	14.6%	302.7	7.7310	2,339,815	2,146,807	193,008			

FISCALLY CONSTRAINED COUNTIES	Counties for which the value of a mill will raise no more than \$5 million in revenue							Counties for which the value of a mill will raise more than \$5 million in revenue, but are considered fiscally constrained because they are entirely within a rural area of opportunity as designated by the Governor.				
	Baker	DeSoto	Gilchrist	Hardee	Jefferson	Madison	Wakulla	Highlands	(Fla. Exec. Order No. 21-149 (Jun. 28, 2021)- expires June 28, 2026)			
	Bradford	Dixie	Glades	Hendry	Lafayette	Okeechobee	Washington	Putnam	(Fla. Exec. Order No. 18-158 (Jun. 11, 2018)- expires June 11, 2023)			
	Calhoun	Franklin	Gulf	Holmes	Levy	Suwannee	Union					
	Columbia	Gadsden	Hamilton	Jackson	Liberty	Taylor						