

**REVENUE ESTIMATING CONFERENCE**

**TAX:** Business Receipts Tax  
**ISSUE:** Repeal Business Receipts Tax  
**BILL NUMBER(S):** HB 4025  
**SPONSOR(S):** Representative O’Toole  
**MONTH/YEAR COLLECTION IMPACT BEGINS:** 07/01/2012  
**DATE OF ANALYSIS:** 9/30/11

**SECTION 1: NARRATIVE**

- a. **Current Law:** Chapter 205 of the Florida Statutes authorizes counties and municipalities to levy by resolution or ordinance, a local business tax for the privilege of engaging in or managing any business, profession, or occupation. Most collections occur between August and September. Counties and municipalities differ on how they use the revenues they collect for business tax receipts for their budgeting purposes. Counties have indicated they appropriate the collections for the current fiscal year while municipalities appropriate the revenues for the following year’s budget.
- b. **Proposed Change:** Repeals Chapter 205 of the Florida Statutes. Removes references to business tax receipts in various statutes.

**SECTION 2: DESCRIPTION OF DATA AND SOURCES**

Business Tax Receipts collections by jurisdiction, 2007-2010 provided by DFS.  
 Discussion with various local finance directors  
 Business Tax Receipts Data – Panama City Beach

**SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)**

See attached

**SECTION 4: PROPOSED FISCAL IMPACT**

Local Impact: All Funds	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
High					
Middle	(\$164.0m)	(\$164.0m)	(\$165.4m)	(\$166.7m)	(\$168.1m)
Low					

**SECTION 5: CONSENSUS ESTIMATE (ADOPTED 11/28/11)** The conference adopted the proposed estimate.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
General Revenue	0	0	0	0	0
State Trust	0	0	0	0	0
Total State Impact	0	0	0	0	0
Total Local Impact	(164.0)	(164.0)	(165.4)	(166.7)	(168.1)
Total Impact	(164.0)	(164.0)	(165.4)	(166.7)	(168.1)

	2007	2008	2009	2010	avg growth	2010-est
<b>Counties</b>	\$ 36,907,051	\$ 32,336,389	\$ 31,819,544	\$ 7,673,278	0.0%	\$ 31,819,544
<b>Municipalities</b>	\$ 126,743,886	\$ 125,261,955	\$ 127,700,765	\$ 71,974,121	1.0%	\$ 128,977,773
<b>Total</b>	\$ 163,650,937	\$ 157,598,344	\$ 159,520,309	\$ 79,647,399		\$ 160,797,317

	FY07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16
<b>Counties</b>	\$ 34,621,720	\$ 32,077,967	\$ 31,819,544	\$ 31,819,544	\$ 31,819,544	\$ 31,819,544	\$ 31,819,544	\$ 31,819,544	\$ 31,819,544
<b>Municipalities</b>	\$ 126,002,920	\$ 126,481,360	\$ 128,339,269	\$ 129,622,661	\$ 130,918,888	\$ 132,228,077	\$ 133,550,358	\$ 134,885,861	\$ 136,234,720
<b>Total</b>	\$ 160,624,640	\$ 158,559,326	\$ 160,158,813	\$ 161,442,205	\$ 162,738,432	\$ 164,047,621	\$ 165,369,902	\$ 166,705,405	\$ 168,054,264
<b>Impact</b>		\$ (158.6)	\$ (160.2)	\$ (161.4)	\$ (162.7)	\$ (164.0)	\$ (165.4)	\$ (166.7)	\$ (168.1)

**Business Tax Receipts**

<b>Counties</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010*</b>
Alachua	\$ 339,377	\$ 330,107	\$ 284,242	
Bay	\$ 57,242	\$ 38,545		
Brevard	\$ 617,490	\$ 27,585	\$ 564,232	\$ 527,388
Broward	\$ 5,410,000	\$ 1,101,000	\$ 1,043,000	
Charlotte	\$ 627,609	\$ 495,386	\$ 526,269	\$ 435,195
Citrus	\$ 238,226	\$ 211,528	\$ 194,717	\$ 177,116
Collier	\$ 1,913,371			
Columbia	\$ 76,256	\$ 405,680		
Desoto	\$ 41,446	\$ 34,963	\$ 35,112	
Dixie	\$ 8,488		\$ 6,319	
Escambia	\$ 574,703	\$ 545,921	\$ 529,838	\$ 485,163
Flagler	\$ 8,557	\$ 8,003	\$ 5,881	
Gadsden	\$ 9,574	\$ 9,809	\$ 9,291	
Gilchrist	\$ 9,550			
Gulf	\$ 5,850		\$ 3,375	
Hendry	\$ 10,932	\$ 17,497	\$ 13,926	
Hernando	\$ 47,074			
Hillsborough	\$ 2,032,615	\$ 2,189,988	\$ 2,319,573	
Indian River	\$ 206,780	\$ 198,686	\$ 202,522	\$ 178,591
Jefferson	\$ 9,760			
Lee		\$ 1,015,106	\$ 992,251	\$ 898,802
Leon	\$ 212,674	\$ 212,187	\$ 54,046	
Madison	\$ 14,433		\$ 16,016	
Manatee		\$ 850	\$ 775	\$ 1,150
Marion	\$ 222,720	\$ 170,374	\$ 124,385	\$ 121,117
Martin	\$ 327,160	\$ 315,859	\$ 275,138	
Miami-Dade	\$ 13,457,506	\$ 15,231,787	\$ 14,728,471	
Monroe	\$ 357,617	\$ 426,951	\$ 482,923	
Nassau	\$ 59,745	\$ 12,236		
Okaloosa	\$ 329,973	\$ 500,894	\$ 368,153	
Okeechobee	\$ 64,398			
Orange	\$ 2,558,765	\$ 2,593,766	\$ 2,140,102	
Osceola	\$ 460,085		\$ 420,078	
Palm Beach	\$ 2,103,638	\$ 2,064,108	\$ 1,923,147	\$ 1,903,955
Pasco	\$ 563,273	\$ 584,934	\$ 558,036	
Pinellas	\$ 786,897	\$ 780,426	\$ 737,866	\$ 732,270
Polk	\$ 1,323,568	\$ 1,158,777	\$ 1,198,241	\$ 1,271,441
Putnam	\$ 48,299	\$ 50,484	\$ 43,286	\$ 39,855
Santa Rosa	\$ 155,494	\$ 159,949	\$ 143,739	
Sarasota		\$ 648,683	\$ 610,600	\$ 592,862
Seminole	\$ 658,962		\$ 573,470	
St Lucie	\$ 101,056	\$ 173,060	\$ 96,884	

Sumter	\$ 34,511			
Suwannee	\$ 27,455			
Taylor	\$ 48,683			
Union	\$ 8,787			
Volusia	\$ 724,376	\$ 621,260	\$ 593,640	\$ 308,373
Wakulla	\$ 12,076			
<b>Total</b>	<b>\$ 36,907,051</b>	<b>\$ 32,336,389</b>	<b>\$ 31,819,544</b>	<b>\$ 7,673,278</b>
		-12.4%	-1.6%	

\*Few counties and municipalities have been certified at time of analysis.

2010 counties \$ 8,241,769 \$ 7,673,278

<b>Municipalities</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010*</b>
Alachua	\$ 38,513	\$ 44,545	\$ 46,049	\$ 47,034
Alford	\$ 543	\$ -	\$ -	
Altamonte Springs	\$ 878,421	\$ 892,002	\$ 913,303	
Altha	\$ 470	\$ -	\$ -	
Apalachicola	\$ 31,866	\$ 31,670	\$ 28,615	\$ 12,821
Apopka	\$ 216,226	\$ 228,941	\$ 220,653	
Arcadia	\$ 52,122	\$ 51,113	\$ 50,085	
Archer	\$ 1,752	\$ -	\$ 700	
Atlantic Beach	\$ 85,383	\$ 120,630	\$ 104,458	\$ 103,702
Atlantis	\$ 61,713	\$ 70,010	\$ 73,031	\$ 81,691
Auburndale	\$ 34,900	\$ -	\$ 31,970	\$ 33,625
Aventura	\$ 706,917	\$ 814,706	\$ 768,006	\$ 674,288
Avon Park	\$ 50,547	\$ 36,498	\$ 43,024	
Bal Harbour Village	\$ 367,775	\$ 401,308	\$ 465,055	\$ 485,161
Baldwin	\$ 4,302	\$ -	\$ -	
Bartow	\$ 24,772	\$ 24,996	\$ 23,665	
Bay Harbor Islands	\$ 69,156	\$ 65,813	\$ -	
Bay Lake	\$ 5	\$ -	\$ -	
Bell	\$ 2,797	\$ 1,910	\$ 3,198	\$ 3,735
Belle Glade	\$ 123,248	\$ 108,945	\$ 138,981	
Belle Isle		\$ 12,043	\$ 14,910	
Belleair	\$ 15,150	\$ -	\$ -	
Belleair Bluffs	\$ 28,779	\$ 24,494	\$ 34,574	\$ 26,858
Belleview	\$ 16,011	\$ 47,827	\$ 34,649	
Beverly Beach	\$ 826	\$ 412	\$ 705	\$ 593
Boca Raton	\$ 1,480,926	\$ 1,509,960	\$ 1,436,741	\$ 1,468,825
Bonita Springs	\$ 25,695	\$ 58,523	\$ 40,400	
Bowling Green	\$ 1,614	\$ 2,399	\$ 2,164	\$ 3,185
Boynton Beach	\$ 1,337,364	\$ 1,429,056	\$ 1,402,576	
Bradenton	\$ 188,894	\$ 3,119,268	\$ 233,997	
Bradenton Beach	\$ 29,855	\$ 28,919	\$ -	\$ 56,127
Branford	\$ 3,756	\$ -	\$ 3,851	
Briny Breezes	\$ 8,998	\$ 5,910	\$ 5,378	
Bronson	\$ 1,615	\$ -	\$ 4,334	\$ 4,098
Brooksville	\$ 51,112	\$ 15,496	\$ -	
Bunnell	\$ 93,963	\$ 89,691	\$ 90,579	\$ 86,394
Bushnell	\$ 8,789	\$ 6,693	\$ 47,921	
Callaway	\$ 22,388	\$ 21,775	\$ 21,580	
Campbellton	\$ 1,814	\$ -	\$ -	
Cape Canaveral	\$ 71,528	\$ 72,392	\$ 74,426	\$ 65,836
Cape Coral	\$ 779,494	\$ 770,638	\$ 841,320	\$ 870,178
Carrabelle	\$ 5,855	\$ -	\$ -	
Casselberry	\$ 246,031	\$ 203,806	\$ 226,946	
Cedar Grove	\$ 13,050	\$ -	\$ -	
Cedar Key	\$ 6,459	\$ 6,489	\$ 6,891	\$ 7,071

Municipalities	2007	2008	2009	2010*
Center Hill	\$ 2,256	\$ 2,113	\$ -	
Century	\$ 1,571	\$ -	\$ 1,292	
Chattahoochee	\$ 7,417	\$ 7,742	\$ 6,960	
Chiefland	\$ -	\$ -	\$ -	\$ 15,042
Chipley	\$ 45,258	\$ 48,430	\$ 47,386	\$ 41,613
Clearwater	\$ 2,068,999	\$ 2,094,321	\$ 2,163,324	\$ 2,140,167
Clermont	\$ 103,631	\$ 85,610	\$ 104,754	
Clewiston	\$ 77,975	\$ 26,371	\$ 44,458	\$ 42,332
Cloud Lake	\$ 6,178	\$ 5,783	\$ 5,204	\$ 5,334
Cocoa	\$ 138,294	\$ 170,371	\$ 210,697	\$ 172,185
Cocoa Beach	\$ 170,721	\$ 166,768	\$ 158,107	\$ 171,010
Coconut Creek	\$ 286,646	\$ 292,439	\$ 117,788	\$ 294,952
Coleman	\$ 1,023	\$ -	\$ -	
Cooper City	\$ 438,846	\$ 473,069	\$ 461,971	\$ 453,116
Coral Gables	\$ 2,887,848	\$ 2,921,161	\$ 3,102,939	
Coral Springs	\$ 1,284,495	\$ 1,207,716	\$ 1,222,424	\$ 1,175,110
Crescent City	\$ 10,885	\$ 15,548	\$ 12,595	\$ 10,410
Crestview	\$ -	\$ 134,850	\$ 146,006	\$ 140,270
Cross City	\$ -	\$ -	\$ -	\$ 2,107
Crystal River	\$ -	\$ 44,998	\$ 37,980	\$ 38,903
Cutler Bay	\$ 110,504	\$ 118,800	\$ 122,432	
Dade City	\$ 37,113	\$ 35,207	\$ 32,472	
Dania Beach	\$ 493,879	\$ 544,949	\$ 602,364	
Davenport	\$ 7,245	\$ -	\$ -	
Davie	\$ 921,137	\$ 891,372	\$ 903,069	\$ 901,418
Daytona Beach	\$ -	\$ 1,120,986	\$ 990,626	\$ 1,073,764
Daytona Beach Shores	\$ 103,817	\$ 102,362	\$ 103,223	\$ 103,000
DeBary	\$ 24,363	\$ 22,978	\$ 20,779	
Deerfield Beach	\$ 566,880	\$ 580,959	\$ 660,305	
Deland	\$ 234,540	\$ 259,708	\$ 205,674	\$ 249,438
Delray Beach	\$ 746,133	\$ 752,238	\$ 789,705	\$ 616,861
Deltona	\$ 241,762	\$ 242,810	\$ 340,713	\$ 301,974
Destin	\$ 99,626	\$ 177,363	\$ 164,173	\$ 158,209
Doral	\$ 770,507	\$ 753,339	\$ 742,624	\$ 786,808
Dundee	\$ 7,996	\$ -	\$ -	
Dunedin	\$ 176,133	\$ 153,749	\$ 127,372	\$ 2,842,328
Dunnellon	\$ 28,721	\$ 31,803	\$ 30,807	\$ 28,864
Eagle Lake	\$ 7,524	\$ 8,871	\$ 7,822	\$ 7,260
Eatonville	\$ 12,156	\$ -	\$ -	
Edgewater	\$ 109,298	\$ 95,310	\$ 99,139	\$ 63,896
Edgewood	\$ 39,145	\$ -	\$ 37,208	\$ 35,739
Esto	\$ 415	\$ 630	\$ 875	\$ 385
Eustis	\$ 95,517	\$ 111,420	\$ 96,412	\$ 110,666
Fanning Springs	\$ -	\$ -	\$ -	\$ 1,366
Fellsmere	\$ 17,951	\$ 20,320	\$ 21,165	\$ 21,917
Fernandina Beach	\$ 96,534	\$ 113,624	\$ 116,448	\$ 110,739

Municipalities	2007	2008	2009	2010*
Flagler Beach			\$ 28,888	
Florida City	\$ 69,660	\$ -	\$ -	
Fort Lauderdale	\$ 2,952,082	\$ -	\$ 2,371,542	
Fort Meade	\$ 8,183	\$ -	\$ -	
Fort Myers	\$ 1,998,039	\$ 1,700,150	\$ 1,628,537	
Fort Myers Beach	\$ 9,169	\$ -	\$ -	
Fort Pierce	\$ 207,689	\$ -	\$ -	
Fort Walton Beach	\$ 213,213	\$ 236,080	\$ 210,421	\$ 211,570
Fort White	\$ 10,228	\$ -	\$ -	
Frostproof	\$ 17,925	\$ 20,969	\$ 31,356	\$ 28,346
Fruitland Park	\$ 17,481	\$ 16,403	\$ 19,200	
Gainesville	\$ 926,854	\$ 899,993	\$ 974,369	\$ 998,362
Glen Ridge	\$ 9,383	\$ 6,526	\$ -	
Golden Beach	\$ 9,960	\$ 8,763	\$ 15,212	
Golf	\$ 14,395	\$ 13,236	\$ 15,205	
Grant-Valkaria	\$ 1,327	\$ 2,694	\$ -	\$ 3,698
Greenacres	\$ 283,671	\$ 306,977	\$ 212,124	\$ 223,265
Greensboro	\$ 315	\$ -	\$ -	
Gretna			\$ 4,160	
Groveland	\$ 18,848	\$ -	\$ 15,388	
Gulf Breeze	\$ -	\$ -	\$ 69,631	\$ 37,979
Gulf Stream	\$ 25,174	\$ 22,771	\$ 14,633	\$ 16,402
Gulfport	\$ 57,189	\$ 90,220	\$ 49,493	\$ 51,962
Haines City	\$ 71,822	\$ 70,575	\$ 71,389	\$ 76,214
Hallandale Beach	\$ 338,560	\$ 359,498	\$ 338,707	\$ 389,088
Hastings	\$ -	\$ 3,411	\$ 3,338	\$ 3,714
Havana	\$ 8,586	\$ 9,690	\$ 9,721	\$ 9,524
Hawthorne	\$ 3,085	\$ 3,124	\$ -	
Hialeah	\$ 3,290,492	\$ 3,958,326	\$ 4,343,169	\$ 4,307,620
Hialeah Gardens	\$ 294,852	\$ -	\$ 527,506	\$ 589,602
High Springs	\$ 16,824	\$ 22,933	\$ -	
Highland Beach	\$ 2,031	\$ -	\$ -	
Hillcrest Heights	\$ 131	\$ 107	\$ 112	\$ 124
Hilliard	\$ 23,098	\$ 23,596	\$ 23,738	\$ 24,901
Hillsboro Beach	\$ 2,143	\$ -	\$ -	
Holly Hill	\$ 172,725	\$ 173,599	\$ 162,374	
Hollywood	\$ 2,115,567	\$ 2,054,828	\$ 2,094,587	\$ 2,070,057
Holmes Beach	\$ 23,626	\$ 30,383	\$ -	\$ 30,330
Homestead	\$ 342,358	\$ 339,437	\$ 335,295	\$ 349,941
Horseshoe Beach	\$ 369	\$ 3,054	\$ 466	
Howey-in-the-Hills	\$ 2,795	\$ -	\$ -	
Hypoluxo	\$ 30,018	\$ 31,795	\$ 16,151	\$ 16,613
Indialantic	\$ 32,906	\$ 30,879	\$ 30,483	\$ 32,353
Indian Creek Village			\$ 56	
Indian Harbour Beach	\$ 47,469	\$ 43,537	\$ 42,726	\$ 41,832
Indian River Shores	\$ 12,024	\$ -	\$ 12,347	\$ 12,639

Municipalities	2007	2008	2009	2010*
Indian Rocks Beach	\$ 46,984	\$ 34,921	\$ 34,993	\$ 35,941
Inglis	\$ 4,241	\$ -	\$ -	
Interlachen	\$ 5,750	\$ 6,327	\$ 7,579	\$ 6,794
Inverness	\$ 70,481	\$ 59,586	\$ 55,213	
Islamorada, Village of Isl	\$ 38,873	\$ -	\$ -	
Jacksonville	\$ 7,531,796	\$ -	\$ -	\$ 8,052,071
Jacksonville Beach	\$ 285,867	\$ 283,086	\$ 271,344	\$ 273,107
Jasper	\$ 27,594	\$ 13,445	\$ 11,148	
Jay	\$ 2,364	\$ -	\$ -	
Jennings	\$ 897	\$ 1,324	\$ -	
Juno Beach	\$ 59,551	\$ 67,561	\$ 53,616	\$ 56,692
Jupiter	\$ 497,047	\$ 542,036	\$ 471,976	\$ 544,689
Jupiter Inlet Colony	\$ 881	\$ 582	\$ 407	
Jupiter Island	\$ 200	\$ -	\$ -	
Key Biscayne	\$ 110,272	\$ -	\$ 139,458	
Key Colony Beach	\$ 198,431	\$ 205,149	\$ 241,009	\$ 213,230
Key West	\$ 1,182,084	\$ 1,237,103	\$ 1,168,581	\$ 1,165,106
Keystone Heights	\$ 3,840	\$ -	\$ -	\$ 7,468
Kissimmee	\$ 243,493	\$ 203,000	\$ 168,000	
La Belle	\$ 19,926	\$ 21,479	\$ 21,827	
Lacrosse	\$ 988	\$ -	\$ -	
Lady Lake	\$ 49,353	\$ 50,880	\$ 53,331	\$ 57,462
Lake Alfred	\$ 9,982	\$ -	\$ 8,731	
Lake Buena Vista	\$ 11	\$ -	\$ -	
Lake City	\$ 107,981	\$ 132,365	\$ 120,494	
Lake Clarke Shores	\$ 48,849	\$ 24,671	\$ 31,628	\$ 23,421
Lake Hamilton	\$ 1,613	\$ -	\$ -	
Lake Helen	\$ 8,099	\$ 11,985	\$ 5,947	
Lake Mary	\$ 122,684	\$ 122,115	\$ 120,956	\$ 118,243
Lake Park	\$ 325,018	\$ 346,619	\$ 342,294	
Lake Placid	\$ 14,667	\$ -	\$ 10,043	\$ 9,722
Lake Wales	\$ 82,712	\$ 80,915	\$ 79,325	\$ 77,287
Lake Worth	\$ 606,709	\$ -	\$ -	
Lakeland	\$ 1,470,178	\$ -	\$ -	
Lantana	\$ 196,981	\$ 204,351	\$ 202,307	\$ 206,735
Largo	\$ 688,334	\$ 666,035	\$ 655,854	\$ 640,109
Lauderdale Lakes	\$ 225,221	\$ -	\$ -	
Lauderdale-by-the-Sea	\$ 65,253	\$ 62,498	\$ 73,030	
Lauderhill	\$ 961,418	\$ -	\$ -	
Laurel Hill	\$ 2,055	\$ 2,384	\$ -	
Layton	\$ 1,065	\$ 1,970	\$ 2,140	
Lazy Lake Village	\$ 11	\$ -	\$ 32	\$ 26
Lee	\$ -	\$ -	\$ 180	\$ 336
Leesburg	\$ 226,396	\$ 216,957	\$ 208,203	\$ 196,217
Lighthouse Point	\$ 69,120	\$ 67,322	\$ 65,851	\$ 64,487
Live Oak	\$ 105,531	\$ 106,453	\$ 100,859	\$ 105,335

Municipalities	2007	2008	2009	2010*
Longboat Key	\$ 112,016	\$ 175,361	\$ 198,083	
Longwood	\$ 214,247	\$ 203,563	\$ 190,441	
Lynn Haven	\$ 118,341	\$ 112,557	\$ 104,763	\$ 101,458
Macclenny	\$ 31,610	\$ -	\$ -	
Madeira Beach	\$ 80,524	\$ 84,356	\$ 79,969	
Madison	\$ 25,043	\$ -	\$ -	
Maitland	\$ 195,886	\$ 190,376	\$ 197,334	\$ 195,973
Malabar	\$ 15,298	\$ 18,232	\$ 20,737	\$ 20,608
Malone	\$ 2,690	\$ -	\$ -	
Manalapan	\$ 34,089	\$ 26,813	\$ 32,191	
Mangonia Park	\$ -	\$ -	\$ -	\$ 54,437
Marathon	\$ 45,507	\$ -	\$ 27,252	\$ 45,115
Marco Island	\$ 30,279	\$ 22,765	\$ 27,967	\$ 22,810
Margate	\$ 360,219	\$ 302,479	\$ 311,367	\$ 312,263
Mary Esther	\$ 170,549	\$ -	\$ -	
Mascotte	\$ 13,106	\$ 12,408	\$ 7,954	
Mayo	\$ 7,420	\$ 7,890	\$ 9,695	
Medley	\$ 271,490	\$ 185,172	\$ 184,778	
Melbourne	\$ 1,107,538	\$ 1,103,658	\$ 1,095,480	\$ 1,075,005
Melbourne Beach	\$ 17,014	\$ 17,292	\$ 17,528	
Melbourne Village	\$ 6,024	\$ 6,303	\$ 6,198	
Mexico Beach	\$ 15,425	\$ 11,015	\$ 9,989	
Miami	\$ 7,580,367	\$ 7,769,634	\$ 7,512,953	
Miami Beach	\$ 3,662,796	\$ 3,341,802	\$ 3,684,320	
Miami Gardens	\$ 885,041	\$ 1,258,305	\$ 1,243,892	\$ 1,339,736
Miami Lakes	\$ 126,770	\$ 126,140	\$ 119,377	
Miami Shores Village	\$ 62,340	\$ 72,110	\$ -	
Miami Springs	\$ 85,931	\$ 88,031	\$ 91,818	
Micanopy	\$ 5,560	\$ -	\$ -	
Milton		\$ 101,487	\$ 125,159	
Minneola	\$ 19,900	\$ -	\$ -	
Miramar	\$ 1,222,670	\$ 1,182,241	\$ 1,237,456	
Milton	\$ -	\$ -	\$ -	\$ 113,919
Monticello	\$ 7,607	\$ 6,038	\$ 12,943	\$ 9,636
Montverde	\$ 1,641	\$ -	\$ -	
Moore Haven	\$ 4,816	\$ 6,371	\$ 28,310	
Mount Dora	\$ -	\$ 37,532	\$ 5,609	\$ 30,608
Mulberry	\$ 18,719	\$ 13,020	\$ -	\$ 27,112
Naples	\$ 278,694	\$ 274,487	\$ 247,021	\$ 270,748
Neptune Beach	\$ 51,312	\$ 31,220	\$ 70,613	\$ 60,309
New Port Richey	\$ 164,794	\$ 175,804	\$ 194,923	
New Smyrna Beach	\$ 199,291	\$ 205,816	\$ 171,273	
Newberry	\$ 25,520	\$ 34,588	\$ 29,964	\$ 31,500
Niceville		\$ 87,859	\$ 80,446	
North Bay Village		\$ 65,672	\$ 71,881	
North Lauderdale	\$ 147,210	\$ 227,179	\$ 218,259	\$ 165,142

Municipalities	2007	2008	2009	2010*
North Miami	\$ 507,742	\$ 490,068	\$ 579,690	
North Miami Beach	\$ 956,304	\$ 960,950	\$ 770,140	
North Palm Beach	\$ 242,140	\$ 229,738	\$ 246,371	\$ 244,916
North Port	\$ 100,387	\$ 188,030	\$ 135,851	
Oak Hill	\$ 5,358	\$ 4,439	\$ 4,761	\$ 5,813
Oakland	\$ 18,835	\$ -	\$ -	
Oakland Park	\$ 391,910	\$ 392,973	\$ 391,682	\$ 388,128
Ocala	\$ 542,374	\$ 540,890	\$ -	
Ocean Breeze Park	\$ 246	\$ -	\$ -	
Ocean Ridge	\$ 24,253	\$ 4,344	\$ 3,932	\$ 3,829
Ocoee	\$ 428,563	\$ 442,039	\$ 428,227	
Okeechobee	\$ 61,634	\$ 71,827	\$ 70,227	\$ 69,877
Oldsmar	\$ 144,162	\$ 149,123	\$ 174,561	
Opa-locka	\$ 327,326	\$ 281,976	\$ 229,627	
Orange City	\$ 146,295	\$ 160,776	\$ 163,524	
Orange Park	\$ 62,881	\$ -	\$ 64,785	
Orchid	\$ 105	\$ -	\$ -	
Orlando	\$ 7,969,929	\$ 8,228,033	\$ 8,147,487	\$ 8,272,742
Ormond Beach	\$ 333,000	\$ 331,000	\$ 314,000	\$ 312,000
Otter Creek	\$ 60	\$ -	\$ -	
Oviedo	\$ 179,887	\$ 135,961	\$ 139,537	\$ 151,753
Pahokee	\$ 8,191	\$ 8,964	\$ 14,333	
Palatka	\$ 83,448	\$ -	\$ -	\$ 88,801
Palm Bay	\$ 656,412	\$ 603,601	\$ 615,746	\$ 568,811
Palm Beach	\$ 740,875	\$ 741,535	\$ 726,239	
Palm Beach Gardens	\$ -	\$ 1,531,977	\$ 1,540,700	\$ 1,464,400
Palm Beach Shores	\$ 14,133	\$ 15,014	\$ 14,391	\$ 12,301
Palm Coast	\$ 386,431	\$ 474,256	\$ 358,300	\$ 404,685
Palm Shores	\$ 9,062	\$ 16,909	\$ -	\$ 5,363
Palm Springs	\$ 193,399	\$ 210,149	\$ 229,978	\$ 238,928
Palmetto	\$ 59,449	\$ 70,678	\$ -	
Palmetto Bay	\$ 79,313	\$ 79,060	\$ 80,007	
Panama City	\$ 8,998,554	\$ 8,369,068	\$ 7,567,342	
Panama City Beach	\$ 6,285,828	\$ 7,032,426	\$ 7,391,079	\$ 7,475,121
Parker	\$ 13,417	\$ 19,440	\$ 25,885	\$ 31,415
Parkland	\$ 49,682	\$ -	\$ -	\$ 40,785
Pembroke Park	\$ 3,075,143	\$ 125,748	\$ 124,028	\$ 128,146
Pembroke Pines	\$ -	\$ 3,316,948	\$ 3,307,733	\$ 3,191,395
Pensacola	\$ 899,956	\$ 940,673	\$ 895,571	
Perry	\$ 50,740	\$ 53,753	\$ 52,976	\$ 51,158
Pinecrest	\$ 122,229	\$ 132,658	\$ 154,874	\$ 97,684
Pinellas Park	\$ 827,542	\$ 821,302	\$ 817,872	
Plant City	\$ 471,969	\$ 461,761	\$ 499,086	\$ 429,766
Plantation	\$ 813,001	\$ 808,989	\$ 758,933	\$ 747,001
Polk City	\$ 11,022	\$ -	\$ 35,590	
Pomona Park	\$ 2,447	\$ 3,706	\$ 2,943	\$ 2,120

Municipalities	2007	2008	2009	2010*
Pompano Beach	\$ 1,861,598	\$ 1,878,968	\$ 1,852,958	\$ 1,886,351
Ponce Inlet	\$ 7,637	\$ 9,986	\$ 13,750	\$ 14,394
Port Orange	\$ 112,127	\$ 143,473	\$ 136,973	
Port Richey	\$ 77,094	\$ 68,143	\$ 75,451	\$ 78,175
Port St Joe	\$ 19,820	\$ 20,240	\$ 18,433	
Port St Lucie	\$ 1,301,409	\$ 1,584,424	\$ 1,570,426	
Punta Gorda	\$ 139,028	\$ 141,887	\$ 149,451	
Quincy	\$ 24,061	\$ -	\$ 26,239	
Raiford	\$ 303	\$ -	\$ -	
Redington Beach	\$ 2,443	\$ 1,150	\$ 1,560	
Redington Shores	\$ 13,371	\$ 16,473	\$ 15,007	
Riviera Beach	\$ 442,431	\$ 464,131	\$ 447,563	
Rockledge	\$ 179,115	\$ 209,248	\$ 228,421	
Royal Palm Beach	\$ 535,038	\$ 543,746	\$ 595,552	\$ 619,952
Safety Harbor	\$ 158,996	\$ -	\$ -	
San Antonio	\$ 1,665	\$ 1,555	\$ 1,055	
Sanford	\$ 645,329	\$ 560,013	\$ 602,291	
Sanibel	\$ 277,184	\$ 290,066	\$ 293,393	\$ 291,395
Sarasota	\$ 725,009	\$ 902,093	\$ 791,565	\$ 727,042
Satellite Beach	\$ 65,526	\$ 60,516	\$ 58,562	\$ 52,646
Sea Ranch Lakes	\$ 9,514	\$ -	\$ 4,728	\$ 8,102
Sebastian	\$ 148,176	\$ 109,607	\$ 128,722	
Sebring	\$ 70,530	\$ 69,589	\$ -	
Seminole	\$ 156,535	\$ 153,256	\$ 152,295	
Sewalls Point	\$ 837	\$ 4,548	\$ 664	
Sneads	\$ 4,608	\$ -	\$ -	
South Daytona	\$ 166,281	\$ 161,730	\$ 166,126	\$ 186,366
South Miami	\$ 552,773	\$ 552,410	\$ 580,583	
South Palm Beach	\$ 11,544	\$ 14,314	\$ 9,289	
South Pasadena	\$ 91,401	\$ 91,249	\$ 88,433	\$ 88,484
Southwest Ranches	\$ -	\$ 8,510	\$ -	\$ 7,602
Springfield	\$ 38,527	\$ 12,099	\$ 25,287	
St Augustine	\$ 145,744	\$ 145,754	\$ 137,940	\$ 142,546
St Augustine Beach	\$ 26,958	\$ 27,422	\$ 26,554	
St Cloud	\$ 223,932	\$ 204,368	\$ 199,215	
St Leo	\$ 561	\$ 170	\$ 235	
St Lucie Village	\$ 4,145	\$ -	\$ -	
St Marks	\$ 4,344	\$ -	\$ -	
St Pete Beach	\$ 104,283	\$ 108,779	\$ 107,350	\$ 105,469
St Petersburg	\$ 3,048,711	\$ -	\$ 2,596,244	
Starke	\$ 68,875	\$ -	\$ -	
Stuart	\$ 624,001	\$ 637,054	\$ 632,001	
Sunny Isles Beach	\$ 218,793	\$ 223,781	\$ 221,903	\$ 214,234
Sunrise	\$ 2,116,164	\$ 2,161,515	\$ 2,190,433	
Surfside	\$ 68,045	\$ 49,865	\$ 62,816	
Sweetwater	\$ 20,266	\$ 20,743	\$ 20,698	

Municipalities	2007	2008	2009	2010*
Tallahassee	\$ 1,820,000	\$ -	\$ -	
Tamarac	\$ 776,783	\$ 761,687	\$ 705,866	
Tampa	\$ (31,185)	\$ 10,812,683	\$ 10,830,731	
Tarpon Springs	\$ 197,367	\$ 196,058	\$ 193,362	
Tavares	\$ 40,119	\$ 44,723	\$ 43,541	
Temple Terrace	\$ 221,056	\$ 233,108	\$ 223,420	\$ 224,629
Tequesta	\$ 92,680	\$ 90,487	\$ 91,600	\$ 90,176
Titusville	\$ 379,426	\$ 356,336	\$ 333,369	\$ 340,273
Treasure Island	\$ 60,382	\$ 62,465	\$ 59,423	
Trenton	\$ 5,833	\$ -	\$ 5,643	
Umatilla	\$ 6,341	\$ 5,775	\$ 5,735	
Valparaiso	\$ 49,144	\$ 34,667	\$ 39,230	
Vernon	\$ 365	\$ -	\$ -	
Vero Beach	\$ 190,354	\$ 178,087	\$ 161,518	\$ 190,830
Virginia Gardens	\$ 62,838	\$ 66,873	\$ 63,005	\$ 77,854
Waldo	\$ 2,683	\$ 2,737	\$ 4,830	
Wauchula	\$ 7,553	\$ 7,634	\$ 10,700	
Webster	\$ 25,289	\$ -	\$ -	
Welaka	\$ 1,725	\$ -	\$ -	
Wellington	\$ 605,426	\$ 673,748	\$ 652,285	
West Melbourne	\$ 220,612	\$ 219,960	\$ 224,452	
West Miami	\$ 44,113	\$ 29,350	\$ 46,405	\$ 20,909
West Palm Beach	\$ 2,588,173	\$ 2,530,226	\$ 3,015,396	
West Park	\$ 59,227	\$ 71,209	\$ 53,673	\$ 49,350
Weston	\$ 713,360	\$ 918,698	\$ 898,912	
Wewahitchka	\$ 11,991	\$ -	\$ -	
White Springs	\$ 2,937	\$ 4,132	\$ 3,427	
Wildwood	\$ 11,195	\$ -	\$ -	\$ 10,226
Williston	\$ 24,303	\$ 25,657	\$ 23,756	
Wilton Manors	\$ 116,182	\$ 125,390	\$ 89,754	
Windermere	\$ 3,755	\$ 11,418	\$ 11,736	\$ 13,032
Winter Garden	\$ 189,259	\$ 206,343	\$ 228,320	
Winter Haven	\$ 231,809	\$ 251,294	\$ 225,530	\$ 247,138
Winter Park	\$ 437,216	\$ -	\$ 445,868	\$ 454,610
Winter Springs	\$ 168,502	\$ 139,726	\$ 70,524	
Worthington Springs	\$ 570	\$ -	\$ -	
Zephyrhills	\$ 91,964	\$ 97,042	\$ 66,397	
Zolfo Springs	\$ 3,479	\$ 3,570	\$ 3,533	
<b>Total</b>	<b>\$ 126,743,886</b>	<b>\$ 125,261,955</b>	<b>\$ 127,700,765</b>	<b>\$ 71,974,121</b>

-1.2% 1.9%

\*Few counties and municipalities have been certified at time of analysis.

2010 municipalities \$ 53,286,680 \$ 71,974,121

35%

**REVENUE ESTIMATING CONFERENCE**

**TAX:** severance tax

**ISSUE:** mature field recovery oil tax rate

**BILL NUMBER(S):** HB 87 amendment

**SPONSOR(S):**

**MONTH/YEAR COLLECTION IMPACT BEGINS:** July 1, 2012

**DATE OF ANALYSIS:** 11/15/2011

**SECTION 1: NARRATIVE**

- a. **Current Law:** oil is tax at three rates: 5%, tertiary rate which is three tier rate (1% for \$60 and under; 7% between \$60 and \$80; and 9% for \$80 and above); and 8% per barrel. No definition on mature field recovery oil.
- b. **Proposed Change:** The mature field recovery oil is defined as the barrels of oil recovered by existing wells or from new wells in fields that were discovered prior to 1981. The mature field recovery oil is taxed the same as tertiary oil, i.e. three tier rate.

**SECTION 2: DESCRIPTION OF DATA AND SOURCES**

Department of Environment Protection: oil fields and their discovery date

Department of Revenue: production and collection data on oil and gas

**SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)**

REC 9/2011 National estimating conference, price per barrel

Assuming the first year cash is 11 month

**SECTION 4: PROPOSED FISCAL IMPACT**

State Impact: All Funds	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
High					
Middle	(\$3.2m)	(\$3.5m)	(\$3.4m)	(\$3.3m)	(\$3.2m)
Low					

**SECTION 5: CONSENSUS ESTIMATE (ADOPTED 11/28/11)** The conference adopted the proposed estimate.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
General Revenue	(\$2.7m)	(\$2.9m)	(\$2.8m)	(\$2.8m)	(\$2.7m)
State Trust	(\$0.4m)	(\$0.4m)	(\$0.4m)	(\$0.4m)	(\$0.4m)
Total State Impact	(\$3.1m)	(\$3.3m)	(\$3.2m)	(\$3.2m)	(\$3.1m)
Total Local Impact	(\$.2m)	(\$.2m)	(\$.2m)	(\$.1m)	(\$.1m)
Total Impact	(\$3.3m)	(\$3.5m)	(\$3.4m)	(\$3.3m)	(\$3.2m)

	A	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
1	11/15/11														
2	<b>Gas and Sulfur</b>														
5	Gas Tax rate Fiscal Year	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21				
7	Total Revenue	0.300	0.300	0.290	0.290	0.280	0.280	0.270	0.270	0.260	0.260	2 calendar year average			
8	Distribution to GR	0.203	0.203	0.196	0.196	0.189	0.189	0.182	0.182	0.176	0.176	total rev * 0.675 FY95/96			
9	Distribution to Counties	0.060	0.060	0.058	0.058	0.056	0.056	0.054	0.054	0.052	0.052	total rev * 0.2			
10	Distribution to MTF	0.035	0.035	0.033	0.033	0.032	0.032	0.031	0.031	0.030	0.030	total rev * 0.125 -s.c. FY95/96			
11	service charge	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	MTF (8%)			
12	check on total	0.300	0.300	0.290	0.290	0.280	0.280	0.270	0.270	0.260	0.260				
13															
14	<b>Oil-5% (Small wells)</b>														
15	Fiscal Year Rate	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21				
16	Fiscal Year Rate	96.86	105.10	110.69	111.47	115.29	118.13	119.64	120.63	118.49	117.76	rec09/11			
17	Fiscal Year Production	0.28	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04				
18	Fiscal Year Total Revenue	1.332	0.215	0.227	0.223	0.231	0.230	0.233	0.235	0.225	0.224	prod *refiners Aq price DRI * 0.05			
19	<b>TERTIARY PRODUCTIC</b>	1.040	2.064	2.045	2.038	2.016	2.010	1.990	1.982	1.964	1.961				
20	<b>effective tax rate</b>		4.1%	4.3%	4.3%	4.5%	4.6%	4.7%	4.7%	4.6%	4.6%				
21	<b>TERTIARY REVENUE</b>	3.658	8.790	9.739	9.849	10.437	10.917	11.081	11.210	10.733	10.586				
22	Distribution to GR	3.368	6.079	6.727	6.799	7.201	7.524	7.637	7.725	7.397	7.296	total rev * 0.675 FY95/96			
23	Distribution to Counties	0.998	1.801	1.993	2.014	2.134	2.229	2.263	2.289	2.192	2.162	total rev * 0.2			
24	Distribution to MTF	0.574	1.036	1.146	1.158	1.227	1.282	1.301	1.316	1.260	1.243	total rev * 0.125 -s.c. FY95/96			
25	service charge	0.050	0.090	0.100	0.101	0.107	0.111	0.113	0.114	0.110	0.108	MTF (8%)			
26	check on total	4.990	9.006	9.966	10.072	10.668	11.147	11.314	11.445	10.958	10.809				
27															
28	<b>Oil-8% (other wells)</b>														
31	Fiscal Year Rate	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21				
32	Fiscal Year Rate	96.860	105.100	110.690	111.470	115.290	118.130	119.640	120.630	118.490	117.760	rec 09/11			
33	Fiscal Year Production	0.798	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.02 increase on revenue			
34	Fiscal Year Total Revenue	6.183	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	prod *refiners Aq price DRI * 0.08			
35	Distribution to GR	4.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	total rev * 0.75 FY95/96			
36	Distribution to Counties	0.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	total rev * 0.125			
37	Distribution to MTF	0.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	total rev * 0.125 - s.c. FY95/96			
38	service charge	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	counties + MTF (7.3%)			
39	check on total	6.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
40															
41	<b>Total Revenues</b>	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21				
42	Total Oil and Gas	11.473	9.306	10.256	10.362	10.948	11.427	11.584	11.715	11.218	11.069				
43	General Revenue	8.208	6.281	6.922	6.994	7.390	7.713	7.819	7.908	7.572	7.472				
44	Counties	1.831	1.861	2.051	2.072	2.190	2.285	2.317	2.343	2.244	2.214				
45	Mineral TF	1.319	1.070	1.179	1.192	1.259	1.314	1.332	1.347	1.290	1.273				
46	service charge	0.115	0.093	0.103	0.104	0.109	0.114	0.116	0.117	0.112	0.111				
47	<b>REC Oct 2011 Production</b>	1.040	1.040	1.030	1.030	1.020	1.020	1.010	1.010	1.000	1.000				
48	tertiary	1.040	1.040	1.030	1.030	1.020	1.020	1.010	1.010	1.000	1.000				
49	5.0%	0.275	0.275	0.274	0.274	0.270	0.270	0.268	0.267	0.266	0.270				
50	8.0%	0.798	0.790	0.782	0.774	0.766	0.759	0.751	0.744	0.736	0.729				
51	Total production	2.113	2.105	2.086	2.078	2.056	2.049	2.029	2.021	2.002	1.999				
52	<b>Production under HB 87 amendment</b>	1.040	2.064	2.045	2.038	2.016	2.010	1.990	1.982	1.964	1.961				
53	tertiary	1.040	2.064	2.045	2.038	2.016	2.010	1.990	1.982	1.964	1.961				
54	5.0%	0.275	0.041	0.041	0.040	0.040	0.039	0.039	0.039	0.038	0.038				
55	8.0%	0.798	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000				
56	Total production	2.113	2.105	2.086	2.078	2.056	2.049	2.029	2.021	2.002	1.999				
57	effective rate		0.042	0.044	0.045	0.046	0.047	0.048	0.048	0.047	0.047				
58	<b>REC Oct 2011</b>	1.040	2.064	2.045	2.038	2.016	2.010	1.990	1.982	1.964	1.961				
60	Total Revenues	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21				
61	Total Oil and Gas	11.47	12.82	13.64	13.70	14.19	14.59	14.69	14.77	14.28	14.11				
62	General Revenue	8.21	9.15	9.72	9.76	10.11	10.38	10.45	10.51	10.16	10.04				
63	Counties	1.83	2.07	2.21	2.22	2.31	2.38	2.40	2.42	2.33	2.31				
64	Mineral TF	1.32	1.47	1.57	1.58	1.63	1.68	1.69	1.70	1.64	1.62				
65	service charge	0.11	0.13	0.14	0.14	0.14	0.15	0.15	0.15	0.14	0.14				
66															
67	<b>Impact</b>	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21				
68	Total Oil and Gas		-3.510	-3.381	-3.336	-3.237	-3.159	-3.102	-3.056	-3.061	-3.045				
69	General Revenue		-2.868	-2.801	-2.770	-2.715	-2.670	-2.633	-2.601	-2.590	-2.571				
70	Counties		-0.204	-0.157	-0.149	-0.117	-0.094	-0.081	-0.073	-0.089	-0.094				
71	Mineral TF		-0.404	-0.389	-0.384	-0.372	-0.363	-0.357	-0.351	-0.352	-0.350				
72	service charge		-0.035	-0.034	-0.033	-0.032	-0.032	-0.031	-0.031	-0.031	-0.030				
73															

**REVENUE ESTIMATING CONFERENCE**

**TAX:** SUT

**ISSUE:** eliminate the sales tax collection allowance for paper filers

**BILL NUMBER(S):**

**SPONSOR(S):**

**MONTH/YEAR COLLECTION IMPACT BEGINS:** July 1, 2012

**DATE OF ANALYSIS:** 11/8/2011

**SECTION 1: NARRATIVE**

- a. **Current Law:** the 2.5% sales tax collection allowance applies to every taxpayer if filed lawfully on time regardless of their filing media, capped at \$30 per return.
- b. **Proposed Change:** eliminate the collection allowance for paper filers.

**SECTION 2: DESCRIPTION OF DATA AND SOURCES**

DOR collection allowance data , EETF transfer

**SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)**

Assuming paper filers decrease at about 8- 9% each year  
 Assuming total EETF fund increases slightly each year due to awareness  
 Assuming 30%, 35%, 40% and 40% switch to non paper filer media as low  
 Assuming 10%, 15%, 20% and 20% switch to non paper filer media as high  
 Assuming EETF follow the same percentage for High and Low

**SECTION 4: PROPOSED FISCAL IMPACT**

State Impact: All Funds	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
H Coll / EETF	\$12.7m/(\$0.2m)	\$12.7m/(\$0.2m)	\$11.1m/(\$0.2m)	\$9.5m/(\$0.2m)	\$8.8m/(\$0.1m)
Middle					
L Coll / EETF	\$9.9m/(\$0.2m)	\$9.9m/(\$0.2m)	\$8.5m/(\$0.1m)	\$7.1m/(\$0.1m)	\$6.6m/(\$0.1m)

**SECTION 5: CONSENSUS ESTIMATE (ADOPTED 11/28/11)** The conference adopted the low estimate.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
General Revenue	8.1	8.1	6.9	5.8	5.4
State Trust, EETF	(.2)	(.2)	(.1)	(.1)	(.1)
State Trust, Other	Insignificant	Insignificant	Insignificant	Insignificant	Insignificant
Total State Impact	7.9	7.9	6.8	5.7	5.3
Revenue Sharing	.3	.3	.2	.2	.2
Local Gov't Half Cent	.8	.8	.7	.6	.5
Local Option	.8	.8	.7	.6	.5
Total Local Impact	1.9	1.9	1.6	1.4	1.2
Total Impact	9.8	9.8	8.4	7.1	6.5

	A	B	C	D	E	F	G	H	I
1									
2	Collection Allowance								
3				coll. Allow. For		coll allow for			
4	actual	# filers	% # filers	total filers	% growth	paper filers	% paper	paper grwt	REC 10/11
5	FY 2007-08	4,051,486		\$54,330,000					-5.60%
6	FY 2008-09	3,989,270	-1.54%	\$62,551,382	15.13%				-10.80%
7	FY 2009-10	3,954,010	-0.88%	\$61,181,678	-2.19%	\$17,761,766	29.03%		-3.40%
8	FY 2010-11	4,045,899	2.32%	\$61,800,047	1.01%	\$16,681,510	26.99%	-6.08%	4.20%
9	estimates								
10	FY 2011-12	4,000,000	-1.13%	\$61,800,000	0.00%	\$15,388,200	24.90%	-7.75%	3.30%
11	FY 2012-13			\$62,109,000	0.50%	\$14,160,852	22.80%	-7.98%	5.60%
12	FY 2013-14			\$62,512,709	0.65%	\$13,002,643	20.80%	-8.18%	6.40%
13	FY 2014-15			\$62,925,292	0.66%	\$11,892,880	18.90%	-8.53%	6.80%
14	FY 2015-16			\$63,340,599	0.66%	\$11,021,264	17.40%	-7.33%	6.80%
15									
16									
17		total		paper	% paper	paper			
18	actual	EETF	%EETF	EETF	EETF	EETF grwth %			
19	FY 2008-09	\$613,003							
20	FY 2009-10	\$677,208	3.81%						
21	FY 2010-11	\$808,944	4.85%	\$256,000	31.65%				
22	estimates								
23	FY 2011-12	\$821,078		\$239,695	29.19%	-6.37%			
24	FY 2012-13	\$833,394	5.89%	\$223,886	26.86%	-6.60%			
25	FY 2013-14	\$845,895	6.51%	\$208,658	24.67%	-6.80%			
26	FY 2014-15	\$858,584	7.22%	\$193,712	22.56%	-7.16%			
27	FY 2015-16	\$871,462	7.91%	\$182,207	20.91%	-5.94%			
28									
29	paper filers' collection allowance				FY 2009-10 %	FY 2010-11 %			
30		\$0-\$15	6,975,866	6,692,886	39.27%	40.12%			
31		# filers	1,391,166	1,347,726					
32		\$15-\$20	2,089,402	1,972,083	11.76%	11.82%			
33		# filers	120,704	114,002					
34		\$20-\$30	8,696,498	8,016,541	48.96%	48.06%			
35		# filers	314,187	289,680					
36		total \$	17,761,766	16,681,510	100.00%	100.00%			
37		total # filers	1,826,057	1,751,408					
38	assuming low as 30%, 35%, 40% and 40% paper filers will switch to E-filers after the bill passes								
39	assuming high as 10%, 15%, 20% and 20% paper filers will switch to E-filers after the bill passes								
40	paper filers' collection allowance								
41	estimates	before	after (LOW)	%paper filers	after (HIGH)	%paper filers			
42	FY 2011-12	\$15,388,200							
43	FY 2012-13	\$14,160,852	\$9,912,596	70.00%	\$12,744,767	90.00%			
44	FY 2013-14	\$13,002,643	\$8,451,718	65.00%	\$11,052,247	85.00%			
45	FY 2014-15	\$11,892,880	\$7,135,728	60.00%	\$9,514,304	80.00%			
46	FY 2015-16	\$11,021,264	\$6,612,759	60.00%	\$8,817,011	80.00%			
47	paper filers' EETF								
48	estimates	before	after (LOW)	%paper filers	after (HIGH)	%paper filers			
49	FY 2011-12	\$239,695							
50	FY 2012-13	\$223,886	\$156,720	70.00%	\$201,497	90.00%			
51	FY 2013-14	\$208,658	\$135,627	65.00%	\$177,359	85.00%			
52	FY 2014-15	\$193,712	\$116,227	60.00%	\$154,969	80.00%			
53	FY 2015-16	\$182,207	\$109,324	60.00%	\$145,766	80.00%			

## REVENUE ESTIMATING CONFERENCE

**TAX:** Ad Valorem

**ISSUE:** Spouses of Persons killed in the Line of Duty

**BILL NUMBER(S):** HJR 93 and HB 95, SJR 1056 and SB 1058

**SPONSOR(S):** Rep. Harrison, Sen. Norman

**MONTH/YEAR COLLECTION IMPACT BEGINS:**

**DATE OF ANALYSIS:** 2013

### SECTION 1: NARRATIVE

- a. Current Law:** No homestead exemption provided to spouses of first responders died in the line of duty. Article 7, section 3(b) of the Florida constitution provides an exemption to every widow or widower to the value fixed by general law not less than \$500. Section 196.202, F.S. provides the general law and enacts the widows and widower exemption at \$500.

Section 196.081, F.S., provides a total exemption to spouses of veterans who died of service connected causes while on active duty as a member of the United States Armed Forces if the veteran was a permanent resident of this state on January 1 of the year in which the veteran died.

- b. Proposed Change: HJR 93 and SJR 1056** – Amend the Florida Constitution to provide that by general law and subject to the conditions and limitations specified therein, the Legislature may provide ad valorem tax relief equal to the total amount or a portion of the ad valorem tax otherwise owed on homestead property to the surviving spouse of a veteran who died from service connected causes while on active duty as a member of the United States Armed Forces and to the surviving spouse of a first responder who died in the line of duty.

The proposed constitutional amendment also defines “First Responder” to mean a law enforcement officer, a correctional officer, a firefighter, and emergency medical technician, or a paramedic and defines “In the line of duty” to mean arising out of and in the actual performance of duty required by employment as a first responder,

**HB 95 and SB 1058** – Provides implementing legislation for HJR 93 and SJR 1056. Specifies that a heart attack or stroke that causes death or causes an injury resulting in death must occur within 24 hours after an event or activity and must be directly and proximately caused by the event or activity in order to be considered as having occurred in the line of duty. Provides that any real estate that is owned and used as a homestead by the surviving spouse of a first responder who died in the line of duty while employed by the state or any political subdivision is exempt from taxation if the first responder and his or her spouse were permanent residents of the state in the year in which the individual died.

Specifies that the exemption will continue and carry over to any subsequent homestead of the surviving spouse as long as the spouse has not remarried. If the spouse moves to a different homestead, the amount received on the prior homestead shall carry over to the subsequent homestead.

Specifies that the statute will operate prospectively for purposes of application to any tax roll. Further specifies that the exemption applies to surviving spouses of first responders whose deaths occur before, on or after the effective date of the legislation.

### SECTION 2: DESCRIPTION OF DATA AND SOURCES

Preliminary 2011 Ad Valorem Tax Rolls Mean and Median Taxable Values for School and non-school purposes  
National Law Enforcement Officers Memorial Fund – Facts and Figures  
National Fallen Firefighters Foundation  
Officer Down Memorial Page

### SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

Used data received from the entities listed above to estimate the number of first responders that would be eligible for deaths that occurred prior to the date of enactment. Assumed some number of spouses would be eligible for deaths that occur prior to the enacting date of the legislation. Assumed that some number of additional spouses would become eligible each year. Assumed average homestead property taxable values for both school and non-school purposes. Used 7.7 mills for school purposes and 10.9 mills for non-school purposes.

**REVENUE ESTIMATING CONFERENCE**

**TAX:** Ad Valorem

**ISSUE:** Spouses of Persons killed in the Line of Duty

**BILL NUMBER(S):** HJR 93 and HB 95, SJR 1056 and SB 1058

**SPONSOR(S):** Rep. Harrison, Sen. Norman

**MONTH/YEAR COLLECTION IMPACT BEGINS:**

**DATE OF ANALYSIS:** 2013

**SECTION 4: PROPOSED FISCAL IMPACT - SCHOOL LEVIES**

State Impact: All Funds	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
High	0		(.85 M)	(.9 M)	(.93 M)
Middle	0		(.66 M)	(.67 M)	(69 M)
Low	0		(..28 M)	(.29 M)	(. 30 M)

**PROPOSED FISCAL IMPACT -NON- SCHOOL LEVIES**

State Impact: All Funds	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
High			(1.0 M)	(1.05 M)	(1.08 M)
Middle			(.77 M)	(.79 M)	(. 81 M)
Low			(.33 M)	(.34 M)	(.35 M)

**SECTION 5: CONSENSUS ESTIMATE (ADOPTED 11/28/11)** For SJR1056 and HJR93, the conference adopted an indeterminate negative impact due to the need for adoption by the electorate and implementation by the Legislature. For SB1058 and HB95, the conference adopted an indeterminate negative estimate, due to the need for adoption by the electorate. Should the electorate approve the proposal, the impact of SB1058/HB95 on school taxes would be  $-.3$  million in 2013-14, 2014-15, and 2015-16, and on non-school taxes  $-.3$  million in 2013-14 and 2014-15, and  $-.4$  million in 2015-16.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
General Revenue	0	0	0	0	0
State Trust	0	0	0	0	0
Total State Impact	0	0	0	0	0
Total Local Impact	0	(Indeterminate)	(Indeterminate)	(Indeterminate)	(Indeterminate)
Total Impact	0	(Indeterminate)	(Indeterminate)	(Indeterminate)	(Indeterminate)

	A	B	C	D	E	F	G	H
1								
2	2011 Preliminary Tax Roll Homestead Value Data							
3	<b>Statistics</b>							
4			Taxable Value - School Districts	Taxable value - Non-School Districts				
5	N	Valid	\$4,315,394	\$4,315,394			From Officer	Down Memeorial Page
6		Missing	\$0	\$0			Year	Florida Officer Deaths
7	Mean		\$118,142	\$97,944			2011	11
8	Median		\$78,564	\$52,571			2010	9
9	Percentiles	10	\$15,561	\$10,474			2009	8
10		20	\$32,036	\$25,000			2008	10
11		30	\$46,905	\$25,000			2007	16
12		40	\$62,094	\$35,872			2006	9
13		50	\$78,564	\$52,571			2005	6
14		60	\$97,712	\$71,954			2004	12
15		70	\$121,962	\$96,303			2003	7
16		80	\$157,860	\$132,396			2002	6
17		90	\$229,713	\$204,435			2001	9
18								total
19								
20							from National Fallen Firefighters Foundation	
21							Year	Florida Firefighter Deaths
22	Eligible Spouses	Low	Middle	High			2009	2
23	Qualifying Deaths before enacting date	300	700	900			2008	3
24	Annual additional Qualifying Deaths	10	20	40			2007	4
25							2006	1
26	Taxable Value Impact - Schools						2005	5
27	Qualifying Deaths before enacting date	\$35,442,648	\$82,699,512	\$106,327,944			2004	5
28	Annual additional Qualifying Deaths	\$1,181,422	\$2,362,843	\$4,725,686			2003	1
29							2002	4
30	Taxable Value Impact - Non-Schools						2001	6
31	Qualifying Deaths before enacting date	\$29,383,189	\$68,560,775	\$88,149,568			2000	5
32	Annual additional Qualifying Deaths	\$979,440	\$1,958,879	\$3,917,759			1999	1
33							1998	1
34							1997	2
35	School Impact 7.7 Mills	Low	Middle	High			1996	0
36	2013 impact	\$282,005	\$654,980	\$855,113			1995	1
37	2014 impact	\$291,102	\$673,174	\$891,501			1994	3
38	2015 impact	\$300,199	\$691,368	\$927,889			1993	2
39							1992	
40	Non-School Impact 10.9 Mills	Low	Middle	High			1991	2
41	2013 impact	\$330,953	\$768,664	\$1,003,534			1990	5
42	2014 impact	\$341,629	\$790,016	\$1,046,237			1989	4
43	2015 impact	\$352,304	\$811,368	\$1,088,941			1988	3
44							1987	4
45							1986	4
46							1985	5
47							1984	2
48							1983	7
49							1982	0
50							1981	9
51								91

## Preliminary 2011 Fatality Statistics

### Law Enforcement Officer Fatalities Preliminary 2011 Numbers November 28, 2011

	2011	2010	% Change
Total Fatalities	157	141	+11%
Firearms-related	57	49	+16%
Traffic-related	58	68	-15%
Other Causes	42	24	+75%

*Please note: These numbers reflect total officer fatalities comparing November 28, 2011 to November 28, 2010.*

### 2011 Fatalities by State

Texas	13
Florida	11
New York	10
California	9
Georgia	9
Ohio	7
Tennessee	7
North Carolina	6
Louisiana	5
New Jersey	5
Michigan	5
Missouri	5
Arizona	4
Alabama	3
Pennsylvania	3
South Carolina	3
South Dakota	3
Virginia	3
Colorado	2
Hawaii	2
Illinois	2
Indiana	2
Iowa	2
Kentucky	2
Maryland	2
Mississippi	2
North Dakota	2
Oklahoma	2
Oregon	2
Washington	2
Arkansas	1
Delaware	1
District of Columbia	1
Kansas	1
Maine	1
Massachusetts	1
Nebraska	1
Wisconsin	1
Wyoming	1

**Federal Agencies: 10**  
**U.S. Territories: 3**

*Note: All data are preliminary and are subject to change.*

**Officer Deaths by State**

## State and Federal Breakdown of Officers Included on the Memorial

Figures updated April 2011

ALABAMA	463	NEBRASKA	151
ALASKA	44	NEVADA	89
ARIZONA	246	NEW HAMPSHIRE	33
ARKANSAS	226	NEW JERSEY	461
CALIFORNIA	1,487	NEW MEXICO	133
COLORADO	253	NEW YORK	1,317
CONNECTICUT	134	NORTH CAROLINA	441
DELAWARE	37	NORTH DAKOTA	48
DISTRICT OF COLUMBIA	127	OHIO	752
FLORIDA	744	OKLAHOMA	457
GEORGIA	541	OREGON	166
HAWAII	50	PENNSYLVANIA	717
IDAHO	55	RHODE ISLAND	42
ILLINOIS	968	SOUTH CAROLINA	291
INDIANA	374	SOUTH DAKOTA	49
IOWA	155	TENNESSEE	460
KANSAS	228	TEXAS	1,594
KENTUCKY	482	UTAH	109
LOUISIANA	390	VERMONT	21
MAINE	84	VIRGINIA	444
MARYLAND	279	WASHINGTON	273
MASSACHUSETTS	311	WEST VIRGINIA	161
MICHIGAN	541	WISCONSIN	252
MINNESOTA	220	WYOMING	48
MISSISSIPPI	210	TERRITORIES	354
MISSOURI	622	FEDERAL AGENCIES	1,016
MONTANA	118	MILITARY POLICE	30

**TOTAL: 19,298**

**Officer Deaths by Year**

Year-by-Year Breakdown of Law Enforcement Deaths throughout U.S. History

Year	No.	Year	No.
1791	1		
1792	1	1794	1
1797	1	1806	1
1808	4	1810	1
1811	1	1816	2
1818	1	1823	2
1825	2	1827	1
1828	1	1830	1
1836	4	1838	1
1839	1	1840	1
1841	1	1842	1
1843	2	1844	1
1845	3	1847	1
1848	1	1849	3
1850	3	1851	5
1852	4	1853	5
1854	10	1855	7
1856	7	1857	14
1858	10	1859	9
1860	9	1861	9
1862	5	1863	10
1864	10	1865	8
1866	13	1867	17
1868	14	1869	22
1870	21	1871	19
1872	23	1873	21
1874	25	1875	12
1876	25	1877	18
1878	41	1879	23
1880	30	1881	40
1882	40	1883	34
1884	40	1885	51

1886	41	1887	36
1888	50	1889	38
1890	52	1891	49
1892	58	1893	48
1894	57	1895	51
1896	41	1897	40
1898	67	1899	57
1900	64	1901	68
1902	80	1903	82
1904	74	1905	63
1906	68	1907	86
1908	111	1909	79
1910	85	1911	117
1912	95	1913	107
1914	109	1915	121
1916	149	1917	160
1918	146	1919	197
1920	186	1921	223
1922	226	1923	214
1924	248	1925	224
1926	222	1927	250
1928	239	1929	253
1930	286	1931	249
1932	261	1933	222
1934	229	1935	208
1936	182	1937	180
1938	182	1939	117
1940	126	1941	137
1942	119	1943	84
1944	88	1945	107
1946	132	1947	121
1948	134	1949	102
1950	110	1951	131
1952	117	1953	115
1954	131	1955	117
1956	107	1957	115
1958	109	1959	110

1960	128	1961	136
1962	137	1963	136
1964	148	1965	137
1966	160	1967	190
1968	189	1969	193
1970	217	1971	244
1972	225	1973	268
1974	280	1975	238
1976	201	1977	189
1978	214	1979	213
1980	206	1981	203
1982	195	1983	192
1984	182	1985	176
1986	178	1987	182
1988	194	1989	195
1990	158	1991	147
1992	161	1993	157
1994	178	1995	181
1996	139	1997	171
1998	169	1999	143
2000	162	2001	240
2002	157	2003	149
2004	165	2005	162
2006	155	2007	189
2008	141	2009	122
2010	152		

**TOTAL: 19,298**

*Figures updated April 2011*

## REVENUE ESTIMATING CONFERENCE

**TAX:** Ad Valorem

**ISSUE:** Property Assessments – Distressed Sales

**BILL NUMBER(S):** HB 251

**SPONSOR(S):** Rep. Workman

**MONTH/YEAR COLLECTION IMPACT BEGINS:** 2012

**DATE OF ANALYSIS:** 10-24-11

### SECTION 1: NARRATIVE

- a. Current Law:** Section 193.011 provides eight factors for the property appraiser to consider in the development of just valuation. These factors are:

- (1) The present cash value of the property, which is the amount *a willing purchaser* would pay *a willing seller*, exclusive of reasonable fees and costs of purchase, in cash or the immediate equivalent thereof in a transaction at arm's length;
- (2) The highest and best use to which the property can be expected to be put in the immediate future and the present use of the property, taking into consideration the legally permissible use of the property, including any applicable judicial limitation, local or state land use regulation, or historic preservation ordinance, and any zoning changes, concurrency requirements, and permits necessary to achieve the highest and best use, and considering any moratorium imposed by executive order, law, ordinance, regulation, resolution, or proclamation adopted by any governmental body or agency or the Governor when the moratorium or judicial limitation prohibits or restricts the development or improvement of property as otherwise authorized by applicable law. The applicable governmental body or agency or the Governor shall notify the property appraiser in writing of any executive order, ordinance, regulation, resolution, or proclamation it adopts imposing any such limitation, regulation, or moratorium;
- (3) The location of said property;
- (4) The quantity or size of said property;
- (5) The cost of said property and the present replacement value of any improvements thereon;
- (6) The condition of said property;
- (7) The income from said property; and
- (8) The net proceeds of the sale of the property, as received by the seller, after deduction of all of the usual and reasonable fees and costs of the sale, including the costs and expenses of financing, and allowance for unconventional or atypical terms of financing arrangements. When the net proceeds of the sale of any property are utilized, directly or indirectly, in the determination of just valuation of realty of the sold parcel or any other parcel under the provisions of this section, the property appraiser, for the purposes of such determination, shall exclude any portion of such net proceeds attributable to payments for household furnishings or other items of personal property.

- b. Proposed Change:** The proposed change would revise the first criteria to be: the present value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase, in cash or the immediate equivalent thereof in an open market transaction or transactions at arm's length which have occurred in good faith between unrelated or unaffiliated parties, including but not limited to, a distress sale, short sale, bank sale, or sale at public auction. The property appraiser shall exercise discretion in using all open market transactions and shall use such transactions only if the transactions, in the opinion of the property appraiser, constitute a sufficient number as to affect market value within any specific geographic area;

### SECTION 2: DESCRIPTION OF DATA AND SOURCES

2011 Ad Valorem sales file

2011 Ad Valorem Tax rolls

LPS data on residential mortgages

### SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

- (1) Used Department of Revenue qualification codes to identify applicable sales that had been previously disqualified. Codes used were:

- 12 – Deeds to or from financial institutions. Deeds stating “in lieu of Foreclosure”
- 37 - Sale not exposed to the open market, sale involving atypical participant motivation
- 38 – Forced sale or sale under duress. Sale to prevent foreclosure

- (2) Inquired of Property Appraisers about how they thought the bill language would impact current practices. Received responses from appraisers whose tax rolls comprise 61% of the taxable value of the state. Answers of potential impact varied, depending on the predominance of distressed sales in a given county. Certain counties indicated that they were using these type sales after applying certain standards in areas of their county where there were a predominance of distressed sales. Other counties indicated there were sufficient arms length sales that did not have elements of distress and as such felt this change would result in reductions to their values of 3% to 15%. Those counties that we had conversations with all felt there would be impact both at the VAB and in the future when distressed sales return to a normal percentage of transactions.

**REVENUE ESTIMATING CONFERENCE**

**TAX:** Ad Valorem  
**ISSUE:** Property Assessments – Distressed Sales  
**BILL NUMBER(S):** HB 251  
**SPONSOR(S):** Rep. Workman  
**MONTH/YEAR COLLECTION IMPACT BEGINS:** 2012  
**DATE OF ANALYSIS:** 10-24-11

(3) Matched sale data to NAL roll data to obtain valuation data. Calculated adjusted valuation - .85% of distressed sale price. Compared distressed JV to JV on tax roll. Calculated mean percentage difference between JV and distressed JV, after eliminating outliers.

(4) Calculated distressed sales from (1) as a percentage of all residential properties in each county. Eliminated from further analysis all counties for which this calculation was below the statewide average.

(5) Eliminated from further analysis any counties that had indicated from (2) that they were already accounting for distressed sales to some degree.

(6) In the remaining counties, LPS data were used to calculate an inventory of potential future distressed sales, derived from loans currently in foreclosure or otherwise delinquent. Total potential taxable value loss was then calculated by multiplying the inventory in each county by the median residential taxable value in that county and a discount factor of 21%, conservatively derived from step (3).

(7) Statewide millage rates of 10.9 for non-school purposes, and 7.8 for school purposes were applied to the taxable value losses from (6) to determine the revenue losses. Approximately 30% of the potential revenue loss was assumed to occur beginning in FY 2012-13, and a further 31% was assumed to occur beginning in FY 2013-14 and thereafter.

**SECTION 4: PROPOSED FISCAL IMPACT**

**SCHOOL LEVIES**

State Impact: All Funds	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
High					
Middle	(Indeterminate)	(Indeterminate)	(Indeterminate)	(Indeterminate)	(Indeterminate)
Low					

**Non-School Levies**

State Impact: All Funds	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
High					
Middle	(Indeterminate)	(Indeterminate)	(Indeterminate)	(Indeterminate)	(Indeterminate)
Low					

**SECTION 5: CONSENSUS ESTIMATE (ADOPTED 11/28/11)** The conference adopted negative indeterminate impacts of at least the following amounts, assuming current statewide millage rates. For non-school levies the minimum impacts are -\$14.3 million cash/-\$29.0 million annualized for FY 2012-13, and -\$29.0 million for fiscal years 2013-14 through 2015-16. For school levies the minimum impacts are -\$10.2 million cash/-\$20.8 million annualized for FY 2012-13, and -\$20.8 million for fiscal years 2013-14 through 2015-16.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
General Revenue State Trust Total State Impact					
Total Local Impact	(Indeterminate)	(Indeterminate)	(Indeterminate)	(Indeterminate)	(Indeterminate)
Total Impact					

Distressed sales by County (2009 Roll)

Loans Serviced	Loans Serviced to be Included	Loans Delinquent		Loans in foreclosure	
		Percent Past Due	Number Past Due	FCL Inventory	Number in Foreclosure

Florida	Frequency	% all Parcels	Already Accounting for Distressed	2,800,004	836,911	8.68%	82,105	12.29%	120,427
Alachua County	449	0.8%		29,550	0	6.32%	-	5.48%	-
Baker County	73	1.8%		1,930	0	10.73%	-	8.19%	-
Bay County	1095	2.0%		25,074	0	7.03%	-	8.69%	-
Bradford County	64	1.1%		1,614	0	11.46%	-	8.80%	-
Brevard County	2824	1.5%		95,430	0	7.40%	-	10.48%	-
Broward County	9419	2.4%	X	283,407	0	9.48%	-	14.31%	-
Calhoun County	12	0.5%		598	0	10.20%	-	7.36%	-
Charlotte County	733	1.1%		29,768	0	7.60%	-	11.79%	-
Citrus County	1122	2.1%		17,871	0	6.65%	-	8.45%	-
Clay County	380	0.7%		30,279	0	9.44%	-	7.82%	-
Collier County	1566	2.0%	X	55,442	0	6.36%	-	10.92%	-
Columbia County	190	1.5%		4,168	0	11.13%	-	8.23%	-
DeSoto County	191	3.3%		2,146	2,146	11.18%	240	15.10%	324
Dixie County	70	2.5%		599	599	8.85%	53	8.68%	52
Duval County	7944	3.1%		134,507	134,507	10.93%	14,704	9.06%	12,183
Escambia County	720	0.7%		38,868	0	7.42%	-	6.37%	-
Flagler County	503	1.3%		20,478	0	7.83%	-	14.70%	-
Franklin County	144	2.3%		1,752	0	7.19%	-	15.64%	-
Gadsden County	116	1.1%		3,419	0	12.23%	-	8.16%	-
Gilchrist County	43	1.8%		894	0	10.40%	-	7.49%	-
Glades County	71	4.1%		229	229	13.97%	32	9.61%	22
Gulf County	62	1.0%		1,733	0	5.71%	-	10.85%	-
Hamilton County	28	1.3%		494	0	11.54%	-	7.89%	-
Hardee County	59	1.4%		1,102	0	12.79%	-	8.17%	-
Hendry County	35	0.6%		2,082	0	13.45%	-	14.89%	-
Hernando County	2074	3.4%		25,653	25,653	8.76%	2,247	11.75%	3,013
Highlands County	385	1.2%		9,779	0	8.34%	-	11.46%	-
Hillsborough County	2835	0.9%	X	180,970	0	8.59%	-	12.30%	-
Holmes County	17	0.5%		591	0	6.60%	-	5.75%	-
Indian River County	760	1.6%		21,528	0	7.10%	-	11.24%	-
Jackson County	54	0.5%		2,356	0	9.47%	-	8.96%	-
Jefferson County	32	1.2%		1,012	0	8.60%	-	4.15%	-
Lafayette County	7	0.7%		182	0	9.34%	-	9.34%	-
Lake County	1988	2.1%		45,102	0	9.10%	-	11.02%	-
Lee County	6308	3.0%	X	109,777	0	9.34%	-	11.15%	-
Leon County	681	0.9%		35,547	0	6.33%	-	5.21%	-
Levy County	223	3.0%		2,746	2,746	10.01%	275	8.81%	242
Liberty County	16	1.3%		341	0	7.33%	-	7.04%	-
Madison County	11	0.3%		690	0	10.43%	-	7.25%	-
Manatee County	2658	3.0%		51,433	51,433	7.28%	3,744	12.05%	6,197
Marion County	2409	2.3%		38,376	0	8.49%	-	10.71%	-
Martin County	536	1.1%		22,629	0	5.75%	-	7.92%	-
Miami-Dade County	24012	5.9%		320,024	320,024	10.45%	33,456	18.88%	60,406
Monroe County	535	1.9%		12,606	0	6.27%	-	12.34%	-
Nassau County	266	1.3%		10,750	0	7.82%	-	7.01%	-
Okaloosa County	569	0.9%		35,082	0	5.61%	-	7.80%	-
Okeechobee County	88	1.1%		3,583	0	9.66%	-	14.54%	-
Orange County	9500	3.3%	X	183,002	0	9.48%	-	12.75%	-
Osceola County	4729	5.7%		45,540	45,540	11.55%	5,259	16.92%	7,704
Palm Beach County	6238	1.7%		212,685	0	7.61%	-	12.93%	-
Pasco County	3270	2.2%		70,111	0	8.92%	-	13.21%	-
Pinellas County	2852	1.1%		142,601	0	7.13%	-	11.04%	-
Polk County	5591	3.3%		75,558	75,558	10.14%	7,660	10.86%	8,209
Putnam County	168	1.0%		5,039	0	10.44%	-	9.92%	-
Santa Rosa County	773	1.5%		27,748	0	5.96%	-	6.38%	-
Sarasota County	4680	3.5%		65,625	65,625	6.83%	4,482	11.96%	7,849
Seminole County	4668	3.8%		68,363	68,363	7.79%	5,326	10.32%	7,054
St. Johns County	1195	1.9%		37,388	0	6.29%	-	6.68%	-
St. Lucie County	2429	2.5%		44,488	44,488	10.40%	4,627	16.12%	7,172
Sumter County	136	0.3%		7,860	0	4.62%	-	5.13%	-
Suwannee County	91	1.5%		1,641	0	11.40%	-	7.56%	-
Taylor County	61	1.2%		1,050	0	8.95%	-	8.29%	-
Union County	8	0.6%		612	0	12.91%	-	6.86%	-
Volusia County	1742	1.0%	X	80,207	0	8.65%	-	10.92%	-
Wakulla County	123	1.7%		4,271	0	8.73%	-	7.35%	-
Walton County	440	1.9%		10,768	0	6.53%	-	12.17%	-
Washington County	42	0.9%		1,256	0	10.35%	-	9.32%	-

Statewide Average

123,113

2.42%

	TOTAL Shadow Inv	Other Affected Homes Factor (AHF)	Residential Parcels	Median TV	Adjusted TV	Total TV Loss
		1				
<b>Florida</b>	<b>202,532</b>	<b>202,532</b>	<b>5,083,622</b>	<b>81,489</b>	<b>64,376</b>	<b>4,413,097,828</b>
Alachua County	-	-	58,037	97,275	76,847	-
Baker County	-	-	4,090	71,507	56,490	-
Bay County	-	-	54,943	98,299	77,656	-
Bradford County	-	-	5,572	53,222	42,046	-
Brevard County	-	-	182,714	68,577	54,176	-
Broward County	-	-	392,673	123,378	97,468	-
Calhoun County	-	-	2,582	34,650	27,373	-
Charlotte County	-	-	67,696	79,331	62,672	-
Citrus County	-	-	53,691	69,288	54,738	-
Clay County	-	-	54,671	93,667	73,997	-
Collier County	-	-	79,674	179,033	141,436	-
Columbia County	-	-	12,902	67,111	53,017	-
DeSoto County	564	564	5,739	50,934	40,238	6,032,651
Dixie County	105	105	2,798	27,514	21,736	606,679
Duval County	26,887	26,887	256,033	91,787	72,512	518,253,746
Escambia County	-	-	96,471	62,149	49,098	-
Flagler County	-	-	38,623	100,473	79,373	-
Franklin County	-	-	6,336	128,277	101,339	-
Gadsden County	-	-	10,818	46,782	36,958	-
Gilchrist County	-	-	2,376	65,436	51,695	-
Glades County	54	54	1,727	63,695	50,319	722,300
Gulf County	-	-	6,144	85,162	67,278	-
Hamilton County	-	-	2,116	33,536	26,494	-
Hardee County	-	-	4,325	34,561	27,303	-
Hendry County	-	-	6,014	42,254	33,381	-
Hernando County	5,260	5,260	61,511	67,624	53,423	74,697,923
Highlands County	-	-	33,220	57,440	45,378	-
Hillsborough County	-	-	318,790	81,018	64,004	-
Holmes County	-	-	3,359	34,694	27,408	-
Indian River County	-	-	48,965	83,272	65,785	-
Jackson County	-	-	10,617	37,445	29,581	-
Jefferson County	-	-	2,626	56,202	44,400	-
Lafayette County	-	-	942	47,519	37,540	-
Lake County	-	-	92,684	100,734	79,580	-
Lee County	-	-	208,964	78,628	62,116	-
Leon County	-	-	72,283	107,516	84,937	-
Levy County	517	517	7,470	64,205	50,722	6,970,768
Liberty County	-	-	1,273	28,187	22,268	-
Madison County	-	-	3,272	34,510	27,263	-
Manatee County	9,941	9,941	90,040	113,548	89,703	237,043,031
Marion County	-	-	104,266	71,810	56,730	-
Martin County	-	-	46,733	140,936	111,340	-
Miami-Dade County	93,862	93,862	404,772	122,521	96,791	2,415,009,825
Monroe County	-	-	28,621	277,500	219,225	-
Nassau County	-	-	20,712	127,060	100,377	-
Okaloosa County	-	-	62,830	93,891	74,174	-
Okeechobee County	-	-	7,742	54,361	42,945	-
Orange County	-	-	287,548	100,667	79,527	-
Osceola County	12,963	12,963	83,169	78,560	62,063	213,859,726
Palm Beach County	-	-	360,887	127,897	101,038	-
Pasco County	-	-	148,849	77,997	61,618	-
Pinellas County	-	-	259,813	80,907	63,916	-
Polk County	15,869	15,869	167,290	62,814	49,623	209,326,878
Putnam County	-	-	16,667	55,458	43,812	-
Santa Rosa County	-	-	51,081	89,386	70,615	-
Sarasota County	12,331	12,331	133,659	101,199	79,947	262,054,963
Seminole County	12,380	12,380	122,037	116,480	92,019	302,823,723
St. Johns County	-	-	61,334	149,118	117,804	-
St. Lucie County	11,799	11,799	95,747	66,872	52,829	165,695,612
Sumter County	-	-	39,953	120,846	95,468	-
Suwannee County	-	-	5,974	56,715	44,804	-
Taylor County	-	-	5,291	41,294	32,622	-
Union County	-	-	1,274	47,023	37,149	-
Volusia County	-	-	166,987	66,964	52,902	-
Wakulla County	-	-	7,248	79,751	63,003	-
Walton County	-	-	23,443	147,880	116,825	-
Washington County	-	-	93	4,914	34,301	-

			Non-School Distribution of Total By Tax Year of New Foreclosures				School Distribution of Total By Tax Year of New Foreclosures			
	All Years Non-School	All Years School	2012	2013	2014	2015	2012	2013	2014	2015
	0.0109	0.0078	29.7%	30.6%	0.0%	0.0%	29.7%	30.6%	0.0%	0.0%
<b>Florida</b>	<b>48,102,766</b>	<b>34,422,163</b>	<b>14,301,127</b>	<b>14,702,266</b>	<b>-</b>	<b>-</b>	<b>10,233,834</b>	<b>10,520,888</b>	<b>-</b>	<b>-</b>
Alachua County	-	-	-	-	-	-	-	-	-	-
Baker County	-	-	-	-	-	-	-	-	-	-
Bay County	-	-	-	-	-	-	-	-	-	-
Bradford County	-	-	-	-	-	-	-	-	-	-
Brevard County	-	-	-	-	-	-	-	-	-	-
Broward County	-	-	-	-	-	-	-	-	-	-
Calhoun County	-	-	-	-	-	-	-	-	-	-
Charlotte County	-	-	-	-	-	-	-	-	-	-
Citrus County	-	-	-	-	-	-	-	-	-	-
Clay County	-	-	-	-	-	-	-	-	-	-
Collier County	-	-	-	-	-	-	-	-	-	-
Columbia County	-	-	-	-	-	-	-	-	-	-
DeSoto County	65,756	47,055	19,549	20,098	-	-	13,990	14,382	-	-
Dixie County	6,613	4,732	1,966	2,021	-	-	1,407	1,446	-	-
Duval County	5,648,966	4,042,379	1,679,458	1,726,566	-	-	1,201,814	1,235,524	-	-
Escambia County	-	-	-	-	-	-	-	-	-	-
Flagler County	-	-	-	-	-	-	-	-	-	-
Franklin County	-	-	-	-	-	-	-	-	-	-
Gadsden County	-	-	-	-	-	-	-	-	-	-
Gilchrist County	-	-	-	-	-	-	-	-	-	-
Glades County	7,873	5,634	2,341	2,406	-	-	1,675	1,722	-	-
Gulf County	-	-	-	-	-	-	-	-	-	-
Hamilton County	-	-	-	-	-	-	-	-	-	-
Hardee County	-	-	-	-	-	-	-	-	-	-
Hendry County	-	-	-	-	-	-	-	-	-	-
Hernando County	814,207	582,644	242,067	248,857	-	-	173,222	178,081	-	-
Highlands County	-	-	-	-	-	-	-	-	-	-
Hillsborough County	-	-	-	-	-	-	-	-	-	-
Holmes County	-	-	-	-	-	-	-	-	-	-
Indian River County	-	-	-	-	-	-	-	-	-	-
Jackson County	-	-	-	-	-	-	-	-	-	-
Jefferson County	-	-	-	-	-	-	-	-	-	-
Lafayette County	-	-	-	-	-	-	-	-	-	-
Lake County	-	-	-	-	-	-	-	-	-	-
Lee County	-	-	-	-	-	-	-	-	-	-
Leon County	-	-	-	-	-	-	-	-	-	-
Levy County	75,981	54,372	22,590	23,223	-	-	16,165	16,618	-	-
Liberty County	-	-	-	-	-	-	-	-	-	-
Madison County	-	-	-	-	-	-	-	-	-	-
Manatee County	2,583,769	1,848,936	768,164	789,711	-	-	549,695	565,114	-	-
Marion County	-	-	-	-	-	-	-	-	-	-
Martin County	-	-	-	-	-	-	-	-	-	-
Miami-Dade County	26,323,607	18,837,077	7,826,104	8,045,622	-	-	5,600,331	5,757,418	-	-
Monroe County	-	-	-	-	-	-	-	-	-	-
Nassau County	-	-	-	-	-	-	-	-	-	-
Okaloosa County	-	-	-	-	-	-	-	-	-	-
Okeechobee County	-	-	-	-	-	-	-	-	-	-
Orange County	-	-	-	-	-	-	-	-	-	-
Osceola County	2,331,071	1,668,106	693,036	712,475	-	-	495,934	509,845	-	-
Palm Beach County	-	-	-	-	-	-	-	-	-	-
Pasco County	-	-	-	-	-	-	-	-	-	-
Pinellas County	-	-	-	-	-	-	-	-	-	-
Polk County	2,281,663	1,632,750	678,347	697,374	-	-	485,422	499,038	-	-
Putnam County	-	-	-	-	-	-	-	-	-	-
Santa Rosa County	-	-	-	-	-	-	-	-	-	-
Sarasota County	2,856,399	2,044,029	849,218	873,038	-	-	607,697	624,743	-	-
Seminole County	3,300,779	2,362,025	981,333	1,008,859	-	-	702,239	721,936	-	-
St. Johns County	-	-	-	-	-	-	-	-	-	-
St. Lucie County	1,806,082	1,292,426	536,955	552,016	-	-	384,243	395,021	-	-
Sumter County	-	-	-	-	-	-	-	-	-	-
Suwannee County	-	-	-	-	-	-	-	-	-	-
Taylor County	-	-	-	-	-	-	-	-	-	-
Union County	-	-	-	-	-	-	-	-	-	-
Volusia County	-	-	-	-	-	-	-	-	-	-
Wakulla County	-	-	-	-	-	-	-	-	-	-
Walton County	-	-	-	-	-	-	-	-	-	-
Washington County	-	-	-	94	-	-	-	-	-	-

	Cumulative Non-School Distribution				Cumulative Non-School Distribution			
	2012	2013	2014	2015	2012	2013	2014	2015
<b>Florida</b>	<b>14,301,127</b>	<b>29,003,394</b>	<b>29,003,394</b>	<b>29,003,394</b>	<b>10,233,834</b>	<b>20,754,722</b>	<b>20,754,722</b>	<b>20,754,722</b>
Alachua County	-	-	-	-	-	-	-	-
Baker County	-	-	-	-	-	-	-	-
Bay County	-	-	-	-	-	-	-	-
Bradford County	-	-	-	-	-	-	-	-
Brevard County	-	-	-	-	-	-	-	-
Broward County	-	-	-	-	-	-	-	-
Calhoun County	-	-	-	-	-	-	-	-
Charlotte County	-	-	-	-	-	-	-	-
Citrus County	-	-	-	-	-	-	-	-
Clay County	-	-	-	-	-	-	-	-
Collier County	-	-	-	-	-	-	-	-
Columbia County	-	-	-	-	-	-	-	-
DeSoto County	19,549	39,647	39,647	39,647	13,990	28,371	28,371	28,371
Dixie County	1,966	3,987	3,987	3,987	1,407	2,853	2,853	2,853
Duval County	1,679,458	3,406,024	3,406,024	3,406,024	1,201,814	2,437,338	2,437,338	2,437,338
Escambia County	-	-	-	-	-	-	-	-
Flagler County	-	-	-	-	-	-	-	-
Franklin County	-	-	-	-	-	-	-	-
Gadsden County	-	-	-	-	-	-	-	-
Gilchrist County	-	-	-	-	-	-	-	-
Glades County	2,341	4,747	4,747	4,747	1,675	3,397	3,397	3,397
Gulf County	-	-	-	-	-	-	-	-
Hamilton County	-	-	-	-	-	-	-	-
Hardee County	-	-	-	-	-	-	-	-
Hendry County	-	-	-	-	-	-	-	-
Hernando County	242,067	490,923	490,923	490,923	173,222	351,303	351,303	351,303
Highlands County	-	-	-	-	-	-	-	-
Hillsborough County	-	-	-	-	-	-	-	-
Holmes County	-	-	-	-	-	-	-	-
Indian River County	-	-	-	-	-	-	-	-
Jackson County	-	-	-	-	-	-	-	-
Jefferson County	-	-	-	-	-	-	-	-
Lafayette County	-	-	-	-	-	-	-	-
Lake County	-	-	-	-	-	-	-	-
Lee County	-	-	-	-	-	-	-	-
Leon County	-	-	-	-	-	-	-	-
Levy County	22,590	45,813	45,813	45,813	16,165	32,783	32,783	32,783
Liberty County	-	-	-	-	-	-	-	-
Madison County	-	-	-	-	-	-	-	-
Manatee County	768,164	1,557,874	1,557,874	1,557,874	549,695	1,114,809	1,114,809	1,114,809
Marion County	-	-	-	-	-	-	-	-
Martin County	-	-	-	-	-	-	-	-
Miami-Dade County	7,826,104	15,871,726	15,871,726	15,871,726	5,600,331	11,357,749	11,357,749	11,357,749
Monroe County	-	-	-	-	-	-	-	-
Nassau County	-	-	-	-	-	-	-	-
Okaloosa County	-	-	-	-	-	-	-	-
Okeechobee County	-	-	-	-	-	-	-	-
Orange County	-	-	-	-	-	-	-	-
Osceola County	693,036	1,405,511	1,405,511	1,405,511	495,934	1,005,779	1,005,779	1,005,779
Palm Beach County	-	-	-	-	-	-	-	-
Pasco County	-	-	-	-	-	-	-	-
Pinellas County	-	-	-	-	-	-	-	-
Polk County	678,347	1,375,721	1,375,721	1,375,721	485,422	984,461	984,461	984,461
Putnam County	-	-	-	-	-	-	-	-
Santa Rosa County	-	-	-	-	-	-	-	-
Sarasota County	849,218	1,722,256	1,722,256	1,722,256	607,697	1,232,440	1,232,440	1,232,440
Seminole County	981,333	1,990,193	1,990,193	1,990,193	702,239	1,424,175	1,424,175	1,424,175
St. Johns County	-	-	-	-	-	-	-	-
St. Lucie County	536,955	1,088,971	1,088,971	1,088,971	384,243	779,264	779,264	779,264
Sumter County	-	-	-	-	-	-	-	-
Suwannee County	-	-	-	-	-	-	-	-
Taylor County	-	-	-	-	-	-	-	-
Union County	-	-	-	-	-	-	-	-
Volusia County	-	-	-	-	-	-	-	-
Wakulla County	-	-	-	-	-	-	-	-
Walton County	-	-	-	-	-	-	-	-
Washington County	-	-	-	95	-	-	-	-