

**Florida County & Municipal
Economic Development Incentives:
Local Fiscal Year 2015-16 Report
Based on 2017 Survey Responses**

**A Summary of County and Municipal Government Responses
to the Reporting Requirements Outlined in
Sections 125.045 and 166.021, Florida Statutes**

November 2017

**The Florida Legislature's
Office of Economic and Demographic Research**



Reporting Requirements

During the 2010 Regular Session, the Florida Legislature enacted Committee Substitute for Senate Bill 1752 (Chapter 2010-147, Laws of Florida) related to economic development. The law amended sections 125.045 and 166.021, Florida Statutes, to impose new economic development reporting requirements on county and municipal governments.

The law requires the following:

- An agency or entity that receives county or municipal government funds for economic development purposes pursuant to a contract between the economic development agency/entity and the local government to submit a report on the usage of the local funds. It also requires the county or municipal government to post a copy of that report on its own website.
- County and municipal governments that grant economic development incentives in excess of \$25,000 to report the amount and types of incentives provided to the Florida Legislature's Office of Economic and Demographic Research by January 15 of every year.
- The Office of Economic and Demographic Research to compile the economic development incentives provided by each local government in a manner that shows the total of each class of economic development incentives provided by each local government.

The Office of Economic and Demographic Research (EDR) has compiled the economic development data for LFY 2015-16 that has been submitted by county and municipal governments in accordance with the statutory requirements. Based on those submissions, this report includes (1) the total of each class of economic development incentives granted by the individual county and municipal governments, and (2) the total of each class of economic development incentives for all counties and all municipalities. Pursuant to law, copies of this report are provided to the President of the Senate, the Speaker of the House of Representatives, and the Department of Economic Opportunity. Additionally, this report is posted to the EDR's website.¹

Background

Population growth is the state's primary engine of economic growth, fueling both employment and income growth. Florida's population growth is expected to average 1.56% annually between 2016 and 2020, which is double the average annual growth nationally. Most of Florida's population growth (95.1%) through 2030 is expected to come from net migration.² Population growth in isolation naturally attracts those businesses that are market dependent. These are projects where the principal reason for a new business to move to Florida or for an expansion of an existing business is that their expected clients will be primarily or solely based in Florida. The amplified boost to the economy that comes from exported products and services is not due to these types of businesses. For this reason, governments may seek to alter the natural path of the economy through active intervention.

The scholarly definition of economic development is much broader than generally understood in practice: it is the active government pursuit of economic growth and improvements in terms of population, gross domestic product, output, tax base, jobs, wages, per capita income, capital investments, and the overall well-being of citizens. Applying this definition, Florida's economic growth is affected by nearly

1. <http://edr.state.fl.us/Content/local-government/reports/index.cfm#incentives-report>

2. Office of Economic and Demographic Research, *Florida: An Economic Overview* (July 28, 2017) available at http://edr.state.fl.us/content/presentations/economic/FIEconomicOverview_7-28-17.pdf

everything state government does—from public school funding to road-building to the regulation of a specific industry. Ideally, economic growth is boosted by key government investments in public infrastructure and resources, provision of desired public services such as quality education and publicly-accessible research at universities, development of a technologically strong workforce, promotion of community development, and general improvement of the business climate. These investments also constitute economic development.

While the array of potential strategies is broad, the approaches favored by many local governments have tended to target the expansion of capital investment and the creation of new job opportunities (preferably at above-average wages) at the business level. In this regard, the focus is on new business activity that brings new wealth, which when spent in the economy, induces the creation of additional jobs. To the extent this goal is achieved, the tax base is expanded, and governments may realize an increase in tax revenues.

Often, a cornerstone of these local strategies is the direct or indirect provision of economic development incentives to individual businesses. Incentives are public subsidies intended to induce an economic activity or capital investment by a private business in a jurisdiction in which such activity or investment would not otherwise take place. From the business perspective, economic development incentives are cash or other financial infusions that reduce capital or operating costs and may facilitate location or expansion decisions. This report analyzes all incentives of this nature that are provided by local governments in Florida.

County and Municipal Government Incentives

To the extent granted or unrestricted by state law, counties and municipalities have authority to promote economic development in their jurisdictions through a variety of strategies.³ Since 1995, state law has provided explicit authority for counties and municipalities to “expend public funds to attract and retain business enterprises, and the use of public funds toward the achievement of such economic development goals constitutes a public purpose.”⁴ This authority also includes “making grants to private enterprises for the expansion of businesses existing in the community or the attraction of new businesses to the community.”

For the annual survey and report, county and municipal economic development incentives are classified by statute into the following four general types:

- Direct financial incentives to businesses.
- Indirect financial incentives benefiting businesses.
- Tax-based and fee-based incentives to businesses.
- Below-market rate leases or deeds for real property given to businesses.

To the extent that counties and municipalities expend funds or forego revenue through these means, they qualify as economic development incentives for the purposes of this report.

3. See Article VIII, Sections 1 and 2 of the State Constitution, and section 125.001(3), F.S., which provides a general law grant of expansive home rule authority to all Florida counties. Statutory preemptions and charter limitations impose limitations on this expansive authority. In addition, Article VII, Section 1 of the State Constitution preempts all taxing authority (with the exception of ad valorem taxes) to the state.

4. See sections 125.045, F.S., and 166.021(8), F.S.

Direct Financial Incentives

Direct financial incentives provide monetary assistance to a business from the local government or through a local government-funded economic development organization. This assistance is provided through grants, loans, equity investments, loan insurance, and loan guarantees. These programs generally address business financing needs but also may provide funding for workforce training, market development, modernization, and technology commercialization activities. Direct financial incentives are generally project specific, contingent on pre-award review and evaluation, and typically performance-based.

Direct financial incentives also include contributions in combination with state economic development incentives negotiated by the Florida Department of Economic Opportunity, such as Qualified Target Industry Tax Refund (QTI) or Quick Action Closing Fund (QACF), or in combination with other local governments.

Indirect Financial Incentives

Indirect financial incentives include grants and loans to local government entities, nonprofits, and organizations that are used to spur business investment or development. The recipients include communities, financial institutions, universities, community colleges, training providers, venture capital investors, and business incubators. In many cases, the funds are tied to one or more specific business locations or expansion projects. Other programs are used to address the general needs of the business community, including infrastructure, technical training, new and improved highway access, airport expansions, and other facilities. Funds are provided to the intermediaries in the form of grants, loans, and loan guarantees.

This type of incentive may also be used to leverage private investment in economic development. An example is linked deposit programs, in which local government funds are deposited in a financial institution in exchange for providing capital access or subsidized interest rates to qualified business borrowers. Indirect financial incentives may or may not be contingent on pre-award review of the benefitting business or businesses, depending on the nature of the project.

While many jurisdictions do business marketing and recruitment "in-house," some contract with a private Economic Development Organization (EDO) or contribute dues to a regional EDO that provides these services to local governments across a defined region. It is arguable whether the dollars provided to EDOs for general marketing or promotional services actually qualify as indirect financial incentives to businesses; however, such second-party marketing expenditures constitute a significant portion of reported local government economic development efforts, and the law requires their inclusion. For these reasons, the funds are identified and included.

Tax-Based and Fee-Based Incentives

Tax-based incentives use the tax code as the source of direct or indirect subsidy to qualified businesses. They tend to have longer lifespans and be less visible than direct financial or indirect financial incentives because they do not require an annual appropriation. In most instances, tax-based incentives are awarded upon verification of eligibility and may not be subject to pre-award review and evaluation like direct financial incentives.⁵

5. The constitutional Economic Development Ad Valorem Tax Exemption is the most prominent exception.

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

Of all the local taxes, only the following three taxes provide authority for county or municipal governments to offer relief (i.e., tax exemptions) at the option of the respective local government.⁶

- **Economic Development Ad Valorem Tax Exemption:** Article VII, Section 3 of the State Constitution and section 196.1995, F.S., authorize counties and municipalities to grant, after referendum approval and passage of an ordinance, ad valorem tax relief from its respective levy to new or expanding businesses that meet certain job-creation and other requirements. The exemption is limited to ten years and may be restricted to businesses located in an enterprise zone or brownfield area. In addition, the exemption is contingent on pre-award review and evaluation and approval by ordinance.
- **Local Business Tax:** Section 205.054, F.S., authorizes counties and municipalities to grant a general exemption of 50 percent for "any business, profession or occupation" with a permanent business location in an Enterprise Zone. However, this exemption essentially terminated on December 31, 2015, with the expiration of the Florida Enterprise Zone Act. Therefore, new exemptions are not authorized for any period beginning on or after December 31, 2015.⁷
- **Public Service Tax:** Sections 166.231–.234, F.S., authorize municipalities and charter counties to grant exemptions from the tax on certain utilities or products in specific situations.

Fee-based incentives use "Home-Rule" revenues as the source of direct or indirect subsidy to qualified businesses. Unless limited by law, county and municipal governments have broad authority to levy proprietary fees, regulatory fees, and special assessments within their jurisdictions. Unless restricted by law or contract (e.g., bond provisions), local governments may also grant exemptions or waivers or provide refunds or credits from these levies, either as an economic development incentive or for any other purpose. Proprietary Fees may include admissions fees, franchise fees, user fees, and utility fees. Regulatory Fees may include building permit fees, impact fees, inspection fees, and stormwater fees. While they may be collected like property taxes, special assessments are "based on the special benefit accruing to such property from such improvements when the improvements funded by the special assessment provide a benefit which is different in type or degree from benefits provided to the community as a whole."⁸

Below Market Leases or Deeds for Real Property

Below market leases or deeds may be awarded to businesses as an incentive to remain, expand, or locate in a jurisdiction. These can be provided either directly by the local government or indirectly through an organization authorized by the local government.

6. Exemptions provide freedom from payment of taxes normally applied to specific business activities. Exemptions are technically distinguishable from credits (which provide a reduction in taxes due after verification that statutory or contractual terms have been met) and refunds (which typically provide a return of taxes paid after verification that statutory or contractual terms have been met).

7. Section 205.054(6), F.S.

8. Section 170.01(2), F.S.

Other Strategies

Federal and state law provides counties and municipalities with other strategies to facilitate economic or community development in their jurisdictions. Historically, the following programs have not been included in the EDR survey:

- Community Redevelopment Agencies (CRAs).⁹
- Industrial Development Authorities (IDAs).¹⁰
- Small Business Development Centers (SBDCs).¹¹
- Federally funded programs, such as Community Development Block Grants (CDBG),¹² Small Business Innovation Research (SBIR) grants, Small Business Technology Transfer (STTR) grants, or grants funded by the U.S. Department of Housing and Urban Development (HUD).

In all reports up to and including this one, these programs have not been classified as local economic development incentives. In last year's report, EDR indicated its intent to review these programs in greater depth, concluding: "... recommendations may be made to include the local funds provided for one or more of these programs."

- Community Redevelopment Agencies (CRAs) are dependent special districts. As such, they are generally treated as component units of counties and municipalities who must include separate figures for their CRAs as part of the Annual Financial Reporting requirements. Therefore, they fall within the purview of the statutes regarding local government economic development incentive reporting. However, for ease of reporting and to maintain consistency with prior reports, EDR will treat them separately. Beginning with the development of the next report, EDR will issue a stand-alone survey to all CRAs that uses the same four categories required for municipalities and counties. This will preserve the time series from prior years as well as enable the results to be combined for full reporting.
- Industrial Development Authorities (IDAs) and Community Development Districts (CDDs) are independent special districts. Unless the responding municipality or county gave local funds directly to an IDA or CDD for economic development purposes, their activities would not be

9. Part III of Chapter 163, F.S. authorizes counties and municipalities to create a Community Redevelopment Agency (CRA), a dependent special district, to carry out redevelopment of designated slum or blighted areas. Redevelopment of the designated area is financed by revenue bonds issued by the county or municipality on behalf of the CRA. The taxable value of property within the area is fixed at a certain date, and the annual "increment" increase in tax revenue to the county and municipality resulting from the redevelopment is pledged to repay the bonds. According to the Florida Department of Economic Opportunity's Special District Accountability Program, there were 224 active CRAs in Florida, as of October 18, 2017. (See <http://specialdistrictreports.floridajobs.org/webreports/criteria.aspx>)

10. As authorized by Part III of Chapter 159, F.S., an Industrial Development Authority (IDA) can be created for the purpose of financing and refinancing projects for the public purposes described in, and in the manner provided by, the Florida Industrial Development Financing Act (i.e., Part II of Chapter 159, F.S.). This includes fostering a county's economic development goals. IDAs are authorized to secure the issuance and repayment of industrial development bonds by a lease, mortgage, or other security instrument, subject to the county commission's approval. According to the Florida Department of Economic Opportunity's Special District Accountability Program, there were 23 active IDAs in Florida, as of October 18, 2017. (See <http://specialdistrictreports.floridajobs.org/webreports/criteria.aspx>)

11. While SBDCs may provide services to expanding or relocating businesses targeted by local governments, their mission is more comprehensive - serving the general business community. (See <http://floridasbdc.org/> for additional information.)

12. The U.S. Department of Housing and Urban Development distributes CDBG funding to Florida's local governments, either directly or indirectly through the state, to fund projects that develop viable communities by providing adequate housing and suitable living environments by expanding economic opportunities, principally for persons of low and moderate income.

included. In the cases where the IDA or CDD did receive local funding from a municipality or county for the purpose of economic development, those funds should be reported as indirect financial incentives. A clarification of this policy will be provided with the next survey.

- Small Business Development Centers (SBDCs) should be treated as any other recipient of local economic development funds. In all instances where the SBDC did receive local funding from a municipality or county for the purpose of economic development, those funds should be reported as indirect financial incentives. A clarification of this policy will be provided with the next survey.
- Federally funded programs generally do not rely on the specific economic development authority provided under section 125.045, F.S., or section 166.021(8), F.S., for the expenditure of these funds at the local level. Instead, they fall under the general authority and home rule powers provided by the Florida Constitution and section 125.01, F.S., and other paragraphs of section 166.021, F.S. As such, these funds will continue to be excluded from the report.

Survey Methodology and Results

This report provides an analysis of the survey responses received from county and municipal governments. Local government officials received an initial email from EDR in late December 2016, which provided an explanation of the statutory requirement and instructions for completing the online survey questionnaire. EDR provided access to the online survey through its website.¹³ Additionally, a copy of the survey questionnaire in PDF was made available for local officials to review.¹⁴

Subsequent emails were sent by EDR in January and February of 2017 to survey those county and municipal governments that did not respond to the initial survey request. The Florida Association of Counties, Small County Coalition, and Florida League of Cities also urged county and municipal officials, via email and/or telephone, to complete the online survey. This means that all county and municipal governments were notified of the statutory reporting requirements and given multiple opportunities to complete and submit a survey response.

Of the 477 local governments invited to report economic development incentives granted during the 2015-16 fiscal year, a total of 357 (i.e., 64 counties and 293 municipalities) completed the survey questionnaire, which resulted in an overall response rate of 75 percent.

County Governments

Sixty-four of 67 county governments responded to this year's survey for a response rate of 96 percent. Of the 64 county governments that responded, 42 counties, or 66 percent, reported the following economic development incentives totaling \$51,225,125.

- Direct financial incentives: \$23,435,929 or 45.8 percent.
- Indirect financial incentives: \$18,486,402 or 36.1 percent, nearly half of which were payments to EDOs.
- Tax-based and fee-based incentives: \$7,095,975 or 13.9 percent.
- Below-market rate leases or deeds for real property: \$2,206,819 or 4.3 percent.

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

14. <http://edr.state.fl.us/Content/local-government/economic-development-incentives/2015-16survey.pdf>

Twenty-two counties, or 34 percent, of the 64 responding counties reported that no incentives were granted or that incentives totaled less than the minimum reporting threshold of \$25,000. Three counties (i.e., Hamilton, Monroe, and Union) did not submit a survey response. Of particular note, Monroe and Union counties have never submitted responses to the EDR's survey.

The following series of tables and charts summarize the economic development incentives by type granted by county governments during the 2015-16 fiscal year.

County Governments Having Total Population Greater Than 100,000						
County	2016 Countywide Population Estimates	Value of Direct Financial Incentives	Value of Indirect Financial Incentives	Value of Fee- Based and Tax- Based Incentives	Value of Below Market Rate Leases or Deeds for Real Property	Total Value of All Incentives
Miami-Dade	2,700,794	\$ 2,445,164	None	None	None	\$ 2,445,164
Broward	1,854,513	\$ 59,000	\$ 1,063,650	None	None	\$ 1,122,650
Palm Beach	1,391,741	\$ 102,959	\$ 1,625,470	\$ 2,335,342	None	\$ 4,063,771
Hillsborough	1,352,797	\$ 983,416	\$ 1,380,118	\$ 655,686	None	\$ 3,019,220
Orange	1,280,387	\$ 1,005,675	\$ 1,762,236	\$ 25,000	None	\$ 2,792,911
Pinellas	954,569	\$ 131,222	\$ 767,086	\$ 7,170	None	\$ 905,478
Duval	923,647	\$ 4,849,803	None	None	None	\$ 4,849,803
Lee	680,539	\$ 192,000	\$ 100,000	None	None	\$ 292,000
Polk	646,989	\$ 156,000	\$ 1,039,461	\$ 585,599	None	\$ 1,781,060
Brevard	568,919	\$ 2,737,000	\$ 1,400,050	\$ 149,013	None	\$ 4,286,063
Volusia	517,411	\$ 242,550	\$ 482,500	None	None	\$ 725,050
Pasco	495,868	\$ 493,499	\$ 1,074,000	None	None	\$ 1,567,499
Seminole	449,124	\$ 95,000	\$ 796,490	None	None	\$ 891,490
Sarasota	399,538	\$ 89,687	\$ 1,006,782	\$ 243,273	\$ 1,500,000	\$ 2,839,742
Manatee	357,591	\$ 712,400	\$ 299,880	None	None	\$ 1,012,280
Collier	350,202	\$ 337,334	\$ 522,615	None	None	\$ 859,949
Marion	345,749	\$ 150,400	\$ 245,000	None	None	\$ 395,400
Lake	323,985					\$0 or < \$25,000
Osceola	322,862	\$ 68,229	\$ 1,235,773	None	None	\$ 1,304,002
Escambia	309,986	\$ 5,873,639	\$ 1,011,828	\$ 1,521,384	None	\$ 8,406,851
St. Lucie	292,826	\$ 224,177	\$ 250,000	\$ 269,232	None	\$ 743,409
Leon	287,671	\$ 28,098	None	\$ 21,105	\$ 4,085	\$ 53,288
Alachua	257,062	\$ 274,000	None	None	None	\$ 274,000
St. Johns	220,257	\$ 87,762	\$ 125,000	None	None	\$ 212,762
Clay	205,321	\$ 176,722	\$ 100,000	None	None	\$ 276,722
Okaloosa	192,925	None	\$ 132,933	\$ 98,644	\$ 48,356	\$ 279,933
Hernando	179,503	\$ 389,156	None	None	None	\$ 389,156
Bay	176,016	None	None	\$ 162,746	None	\$ 162,746
Charlotte	170,450					\$0 or < \$25,000
Santa Rosa	167,009	None	None	None	\$ 630,000	\$ 630,000
Martin	150,870					\$0 or < \$25,000
Indian River	146,410	\$ 183,668	\$ 917,935	\$ 259,677	None	\$ 1,361,280
Citrus	143,054	\$ 32,533	None	None	None	\$ 32,533
Sumter	118,577	\$ 66,000	None	None	None	\$ 66,000
Flagler	103,095	None	\$ 29,000	None	None	\$ 29,000
Highlands	101,531					\$0 or < \$25,000

County Governments Having Total Population Less Than 100,000						
County	2016 Countywide Population Estimates	Value of Direct Financial Incentives	Value of Indirect Financial Incentives	Value of Fee- Based and Tax- Based Incentives	Value of Below Market Rate Leases or Deeds for Real Property	Total Value of All Incentives
Nassau	77,841	\$ 13,072	None	\$ 6,757	None	\$ 19,829
Monroe	76,047					\$0 or < \$25,000
Putnam	72,972					\$0 or < \$25,000
Columbia	68,566	None	None	\$ 450,406	\$ 24,378	\$ 474,784
Walton	62,943	None	\$ 137,000	\$ 6,335	None	\$ 143,335
Jackson	50,345	None	\$ 227,020	None	None	\$ 227,020
Gadsden	48,486	None	\$ 587,575	None	None	\$ 587,575
Suwannee	44,349	None	None	\$ 265,305	None	\$ 265,305
Okeechobee	40,806					\$0 or < \$25,000
Levy	40,553					\$0 or < \$25,000
Hendry	38,370	None	\$ 85,000	\$ 3,301	None	\$ 88,301
DeSoto	35,141					\$0 or < \$25,000
Wakulla	31,599					\$0 or < \$25,000
Hardee	27,637	\$ 410,764	None	None	None	\$ 410,764
Bradford	27,440					\$0 or < \$25,000
Baker	26,965					\$0 or < \$25,000
Washington	24,888	None	None	\$ 30,000	None	\$ 30,000
Taylor	22,478					\$0 or < \$25,000
Holmes	20,003					\$0 or < \$25,000
Madison	19,238					\$0 or < \$25,000
Gilchrist	16,848					\$0 or < \$25,000
Dixie	16,773					\$0 or < \$25,000
Gulf	16,628					\$0 or < \$25,000
Union	15,887					\$0 or < \$25,000
Hamilton	14,665					\$0 or < \$25,000
Calhoun	14,580					\$0 or < \$25,000
Jefferson	14,498	\$ 825,000	\$ 82,000	None	None	\$ 907,000
Glades	13,047					\$0 or < \$25,000
Franklin	11,916					\$0 or < \$25,000
Liberty	8,736					\$0 or < \$25,000
Lafayette	8,621					\$0 or < \$25,000

In the following tables, the total number of businesses or entities receiving incentives by type are not summed since it is possible that a business or entity may receive more than one type of incentive from the same county.

County Governments - Total Incentives by Type					
Incentive Type	Number of Counties Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Direct Financial	31	\$ 23,435,929	45.8%	1,022	\$ 22,931
Indirect Financial *	28	\$ 18,486,402	36.1%		
Tax-Based and Fee-Based	19	\$ 7,095,975	13.9%	83	\$ 85,494
Below Market Rate Leases or Deeds for Real Property	5	\$ 2,206,819	4.3%	5	\$ 441,364
Total	42	\$ 51,225,125	100.0%		

* Indirect financial incentives provide monetary assistance to third parties to support business assistance, development, or recruitment. The number of businesses receiving such assistance are not reported in our survey.

County Governments - Direct Financial Incentives					
Direct Financial Incentives	Number of Counties Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Grants	19	\$ 17,114,736	73.0%	880	\$ 19,449
Loans	1	\$ 400,000	1.7%	1	\$ 400,000
Equity Investments	0	\$ -	0.0%	0	\$ -
Loan Insurance	0	\$ -	0.0%	0	\$ -
Loan Guarantees	2	\$ 703,000	3.0%	5	\$ 140,600
Training Subsidies	2	\$ 534,869	2.3%	7	\$ 76,410
State Match (QTI, QACF, etc.)	20	\$ 2,633,532	11.2%	103	\$ 25,568
Other *	8	\$ 2,049,792	8.7%	26	\$ 78,838
Total	31	\$ 23,435,929	100.0%		

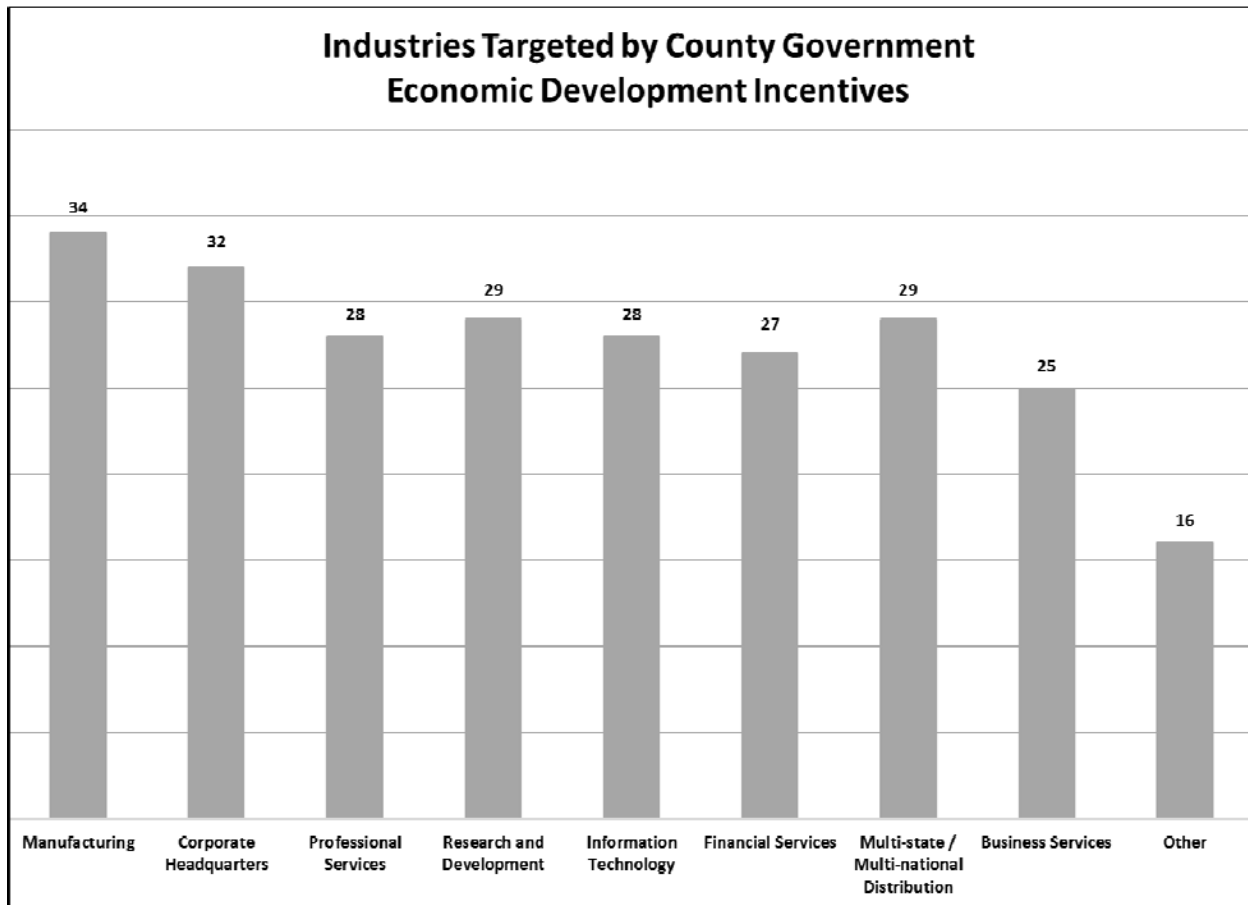
* As indicated by the applicable counties, the category Other includes internet connection infrastructure and local job creation incentives.

County Governments - Indirect Financial Incentives					
Indirect Financial Incentives	Number of Counties Granting Incentives	Total Amount Granted	Percent	Number of Entities Receiving Incentives	Average Incentive Per Entity
Grants	16	\$ 8,241,799	44.6%	76	\$ 108,445
Loans or Loan Guarantees	1	\$ 1,011,828	5.5%	1	\$ 1,011,828
Value of Contract With or Dues Paid to EDOs	24	\$ 9,232,775	49.9%	43	\$ 214,716
Other	0	\$ -	0.0%	0	\$ -
Total	28	\$ 18,486,402	100.0%		

County Governments - Tax-Based and Fee-Based Incentives					
Tax-Based and Fee-Based Incentives	Number of Counties Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Property Tax Exemption for Economic Development	17	\$ 6,984,079	98.4%	78	\$ 89,539
Public Service Tax Exemption	0	\$ -	0.0%	0	\$ -
Business Tax Exemption	0	\$ -	0.0%	0	\$ -
Proprietary Fees (Credits, Refunds, Exemptions, Waivers, or Rate Differentials)	0	\$ -	0.0%	0	\$ -
Regulatory Fees (Credits, Refunds, Exemptions, or Waivers)	3	\$ 81,896	1.2%	4	\$ 20,474
Special Assessments (Credits, Refunds, Exemptions, or Waivers)	0	\$ -	0.0%	0	\$ -
Other *	1	\$ 30,000	0.4%	1	\$ 30,000
Total	19	\$ 7,095,975	100.0%		

* As indicated by the applicable county, the category Other includes funds for local Chamber of Commerce.

County Governments - Below-Market Rate Leases or Deeds for Real Property					
Below-Market Rate Leases or Deeds for Real Property	Number of Counties Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Below-Market Rate Leases for Real Property	5	\$ 2,206,819	100.0%	5	\$ 441,364
Below-Market Rate Deeds for Real Property	0	\$ -	0.0%	0	\$ -
Total	5	\$ 2,206,819	100.0%		



Note: In the above chart, Other industries include advance manufacturing, aerospace, agriculture, aviation, bioscience and life science, clean technologies, defense and homeland security, film and music industry, logistics and transportation, retail, sports, and tourism.

Municipal Governments

Two hundred ninety-three of 410 municipal governments responded to the survey for a response rate of 71 percent. Of the 293 municipal governments that responded, 48 municipalities, or 16 percent, reported the following economic development incentives totaling \$17,091,262.

- Direct financial incentives: \$6,014,545 or 35.2 percent;
- Indirect financial incentives: \$3,163,140 or 18.5 percent; (56 percent of which were payments to EDOs)
- Tax-based and fee-based incentives: \$2,422,792 or 14.2 percent; and
- Below-market rate leases or deeds for real property: \$5,490,785 or 32.1 percent.

Two hundred forty-five, or 84 percent, of the 293 responding municipalities reported that no incentives were granted or that incentives totaled less than the minimum reporting threshold of \$25,000. Of the 117 municipalities that did not submit a survey response, 11 (i.e., Miami, Tampa, Hialeah, Miami Gardens,

Palm Bay, West Palm Beach, Miami Beach, Boca Raton, Fort Myers, Lauderhill, and North Miami) had a total population greater than 50,000. The following series of tables and charts summarize the economic development incentives by type granted by municipal governments during the 2015-16 fiscal year.

Municipal Governments Having a Total Population of 50,000 or Greater							
Municipality	County	2016 Municipal Population Estimates	Value of Direct Financial Incentives	Value of Indirect Financial Incentives	Value of Fee-Based and Tax-Based Incentives	Value of Below Market Rate Leases or Deeds for Real Property	Total Value of All Incentives
Miami	Miami-Dade	456,089					No Response
Tampa	Hillsborough	365,124					No Response
Orlando	Orange	271,752	\$ 176,691	\$ 1,465,950	\$ 305,067	None	\$ 1,947,708
St. Petersburg	Pinellas	259,906	\$ 9,596	\$ 316,188	\$ 84,896	None	\$ 410,680
Hialeah	Miami-Dade	233,431					No Response
Tallahassee	Leon	189,675	\$ 3,098	None	\$ 21,105	None	\$ 24,203
Port St. Lucie	St. Lucie	178,091	None	None	None	\$ 4,104,750	\$ 4,104,750
Fort Lauderdale	Broward	176,747	\$ 45,412	None	None	None	\$ 45,412
Cape Coral	Lee	170,474	\$ 246,000	None	None	None	\$ 246,000
Pembroke Pines	Broward	161,799					\$0 or < \$25,000
Hollywood	Broward	146,155					\$0 or < \$25,000
Miramar	Broward	134,037	\$ 104,600	None	None	None	\$ 104,600
Gainesville	Alachua	128,612	None	\$ 50,000	\$ 34,000	\$ 535,000	\$ 619,000
Coral Springs	Broward	126,264	\$ 250,000	\$ 50,000	None	None	\$ 300,000
Clearwater	Pinellas	112,387	\$ 4,375	None	\$ 274,258	None	\$ 278,633
Miami Gardens	Miami-Dade	111,998					No Response
Palm Bay	Brevard	109,162					No Response
West Palm Beach	Palm Beach	108,896					No Response
Pompano Beach	Broward	107,425					\$0 or < \$25,000
Lakeland	Polk	102,507	\$ 47,400	None	\$ 586,189	\$ 174,774	\$ 808,363
Davie	Broward	99,446					\$0 or < \$25,000
Miami Beach	Miami-Dade	92,797					No Response
Sunrise	Broward	90,714	\$ 45,112	None	None	None	\$ 45,112
Deltona	Volusia	88,922					\$0 or < \$25,000
Plantation	Broward	88,328					\$0 or < \$25,000
Boca Raton	Palm Beach	88,275					No Response
Largo	Pinellas	81,587	\$ 307,500	None	\$ 12,373	None	\$ 319,873
Palm Coast	Flagler	81,184					\$0 or < \$25,000
Melbourne	Brevard	80,419	\$ 612,183	\$ 25,000	\$ 2,213	None	\$ 639,396
Deerfield Beach	Broward	77,659	\$ 21,000	None	None	None	\$ 21,000
Fort Myers	Lee	76,108					No Response
Boynton Beach	Palm Beach	73,163					\$0 or < \$25,000
Lauderhill	Broward	70,677					No Response
Homestead	Miami-Dade	70,209					\$0 or < \$25,000
Kissimmee	Osceola	68,401	None	\$ 266,162	\$ 12,796	None	\$ 278,958
Weston	Broward	66,526					\$0 or < \$25,000
Daytona Beach	Volusia	64,569	None	None	\$ 27,040	None	\$ 27,040
North Port	Sarasota	64,472					\$0 or < \$25,000
Delray Beach	Palm Beach	63,972					\$0 or < \$25,000
North Miami	Miami-Dade	63,731					No Response
Tamarac	Broward	63,309					\$0 or < \$25,000
Jupiter	Palm Beach	60,615	\$ 211,400	None	None	\$ 17,990	\$ 229,390
Wellington	Palm Beach	60,308					\$0 or < \$25,000
Ocala	Marion	59,720	\$ 49,515	\$ 165,000	\$ 536,826	None	\$ 751,341
Port Orange	Volusia	59,315	\$ 15,000	None	\$ 8,090	\$ 150,000	\$ 173,090
Doral	Miami-Dade	59,304					\$0 or < \$25,000
Sanford	Seminole	57,248	\$ 324,563	None	None	None	\$ 324,563
Margate	Broward	57,226					\$0 or < \$25,000
Coconut Creek	Broward	57,116	\$ 115,481	None	None	None	\$ 115,481
Sarasota	Sarasota	53,865					\$0 or < \$25,000
Bradenton	Manatee	53,771	\$ 2,300,000	None	None	\$ 18,000	\$ 2,318,000
Pensacola	Escambia	53,690	\$ 1,359	\$ 310,000	\$ 39,686	None	\$ 351,045
Pinellas Park	Pinellas	52,497	\$ 58,114	None	\$ 178,500	\$ 7,950	\$ 244,564
Palm Beach Gardens	Palm Beach	51,532					\$0 or < \$25,000

Municipal Governments Having a Total Population Less Than 50,000							
Municipality	County	2016 Municipal Population Estimates	Value of Direct Financial Incentives	Value of Indirect Financial Incentives	Value of Fee- Based and Tax- Based Incentives	Value of Below Market Rate Leases or Deeds for Real Property	Total Value of All Incentives
Coral Gables	Miami-Dade	49,449					\$0 or < \$25,000
Bonita Springs	Lee	48,388	\$ 59,055	None	\$ 70,708	None	\$ 129,763
Apopka	Orange	47,826					\$0 or < \$25,000
Titusville	Brevard	46,022	\$ 80,646	\$ 36,200	\$ 61,946	None	\$ 178,792
Cutler Bay	Miami-Dade	44,901					\$0 or < \$25,000
North Miami Beach	Miami-Dade	44,512					No Response
Oakland Park	Broward	44,098					\$0 or < \$25,000
North Lauderdale	Broward	44,064					No Response
Altamonte Springs	Seminole	43,905					\$0 or < \$25,000
St. Cloud	Osceola	42,998					No Response
Fort Pierce	St. Lucie	42,489					\$0 or < \$25,000
Ocoee	Orange	41,881					\$0 or < \$25,000
Winter Garden	Orange	41,606					No Response
Ormond Beach	Volusia	40,366	\$ 75,500	None	\$ 17,842	None	\$ 93,342
Winter Haven	Polk	39,524	None	None	\$ 36,000	None	\$ 36,000
Greenacres	Palm Beach	39,066					\$0 or < \$25,000
Hallandale Beach	Broward	38,621					No Response
Plant City	Hillsborough	37,840	None	\$ 240,000	None	None	\$ 240,000
Aventura	Miami-Dade	37,611					\$0 or < \$25,000
Lake Worth	Palm Beach	37,475	\$ 30,789	\$ 1,000	None	\$ 114,747	\$ 146,536
Royal Palm Beach	Palm Beach	37,138					\$0 or < \$25,000
Oviedo	Seminole	37,128					\$0 or < \$25,000
Panama City	Bay	36,909					\$0 or < \$25,000
Winter Springs	Seminole	36,156					No Response
Dunedin	Pinellas	36,060	\$ 3,000	\$ 12,500	None	None	\$ 15,500
Lauderdale Lakes	Broward	34,830					\$0 or < \$25,000
Clermont	Lake	34,667					\$0 or < \$25,000
Riviera Beach	Palm Beach	33,957					No Response
Cooper City	Broward	33,671					\$0 or < \$25,000
DeLand	Volusia	31,792					No Response
Dania Beach	Broward	31,093					\$0 or < \$25,000
Estero	Lee	30,565					No Response
Miami Lakes	Miami-Dade	30,456					\$0 or < \$25,000
Parkland	Broward	29,586					\$0 or < \$25,000
Winter Park	Orange	29,308					\$0 or < \$25,000
Casselberry	Seminole	27,786					\$0 or < \$25,000
Rockledge	Brevard	26,303					\$0 or < \$25,000
Temple Terrace	Hillsborough	25,820					No Response
New Smyrna Beach	Volusia	25,078					No Response
Key West	Monroe	25,009					\$0 or < \$25,000
Tarpon Springs	Pinellas	24,637					\$0 or < \$25,000
Palmetto Bay	Miami-Dade	23,962					\$0 or < \$25,000
Crestview	Okaloosa	23,762					\$0 or < \$25,000
Sebastian	Indian River	23,732					\$0 or < \$25,000
Hialeah Gardens	Miami-Dade	23,332					No Response
Jacksonville Beach	Duval	23,288					\$0 or < \$25,000
Haines City	Polk	23,252					\$0 or < \$25,000
Palm Springs	Palm Beach	22,458					\$0 or < \$25,000
Sunny Isles Beach	Miami-Dade	22,063					\$0 or < \$25,000
Leesburg	Lake	22,000					\$0 or < \$25,000
Venice	Sarasota	21,849	None	None	\$ 25,516	None	\$ 25,516
Sweetwater	Miami-Dade	21,408					No Response
Edgewater	Volusia	21,280					\$0 or < \$25,000
Fort Walton Beach	Okaloosa	20,879	None	\$ 20,000	\$ 81,941	\$ 142,574	\$ 244,515
West Melbourne	Brevard	20,640					\$0 or < \$25,000
DeBary	Volusia	20,242	\$ 5,000	None	None	None	\$ 5,000
Eustis	Lake	20,127	\$ 29,449	None	None	None	\$ 29,449
Lynn Haven	Bay	20,004					No Response
Naples	Collier	19,736					\$0 or < \$25,000
Bartow	Polk	18,888	\$ 47,500	None	None	None	\$ 47,500
Cocoa	Brevard	18,833	None	None	\$ 5,800	None	\$ 5,800
Seminole	Pinellas	18,440					\$0 or < \$25,000
Pincrest	Miami-Dade	18,382					\$0 or < \$25,000
Punta Gorda	Charlotte	18,368					\$0 or < \$25,000
Opa-locka	Miami-Dade	17,831					No Response
Maitland	Orange	17,598	\$ 25,279	None	None	None	\$ 25,279

Municipal Governments Having a Total Population Less Than 50,000							
Municipality	County	2016 Municipal Population Estimates	Value of Direct Financial Incentives	Value of Indirect Financial Incentives	Value of Fee- Based and Tax- Based Incentives	Value of Below Market Rate Leases or Deeds for Real Property	Total Value of All Incentives
Belle Glade	Palm Beach	17,274					\$0 or < \$25,000
Safety Harbor	Pinellas	17,269					\$0 or < \$25,000
Marco Island	Collier	16,930					\$0 or < \$25,000
Stuart	Martin	16,148	\$ 15,000	\$ 25,000	None	None	\$ 40,000
Lake Mary	Seminole	16,119	\$ 90,000	\$ 3,500	None	None	\$ 93,500
Tavares	Lake	15,996					No Response
Vero Beach	Indian River	15,823					No Response
Callaway	Bay	15,625					No Response
New Port Richey	Pasco	15,619					\$0 or < \$25,000
Auburndale	Polk	15,450					\$0 or < \$25,000
Lake Wales	Polk	15,362	\$ 11,700	None	None	None	\$ 11,700
Zephyrhills	Pasco	15,170	\$ 15,099	None	None	None	\$ 15,099
Longwood	Seminole	14,897					\$0 or < \$25,000
West Park	Broward	14,768					No Response
Lady Lake	Lake	14,687					\$0 or < \$25,000
Oldsmar	Pinellas	14,230					\$0 or < \$25,000
Miami Springs	Miami-Dade	14,214					No Response
Niceville	Okaloosa	14,122					No Response
Mount Dora	Lake	13,949					No Response
St. Augustine	St. Johns	13,747					No Response
Groveland	Lake	13,605	\$ 20,000	None	None	None	\$ 20,000
Atlantic Beach	Duval	13,244					No Response
Palmetto	Manatee	13,130					No Response
South Miami	Miami-Dade	12,912					\$0 or < \$25,000
Destin	Okaloosa	12,898					\$0 or < \$25,000
Florida City	Miami-Dade	12,832					\$0 or < \$25,000
Key Biscayne	Miami-Dade	12,783					No Response
South Daytona	Volusia	12,635					\$0 or < \$25,000
Panama City Beach	Bay	12,545					\$0 or < \$25,000
Wilton Manors	Broward	12,446					No Response
Gulfport	Pinellas	12,315					\$0 or < \$25,000
North Palm Beach	Palm Beach	12,230					\$0 or < \$25,000
Fernandina Beach	Nassau	12,229					\$0 or < \$25,000
Lake City	Columbia	12,121					No Response
Holly Hill	Volusia	11,823					No Response
Orange City	Volusia	11,679					\$0 or < \$25,000
Cocoa Beach	Brevard	11,276	None	\$ 50,000	None	None	\$ 50,000
Minneola	Lake	11,133					\$0 or < \$25,000
Avon Park	Highlands	10,989					No Response
Sebring	Highlands	10,971					No Response
Miami Shores	Miami-Dade	10,810					\$0 or < \$25,000
Lantana	Palm Beach	10,737					\$0 or < \$25,000
Palatka	Putnam	10,548					No Response
Lighthouse Point	Broward	10,506					No Response
Satellite Beach	Brevard	10,485					No Response
Cape Canaveral	Brevard	10,171					\$0 or < \$25,000
Milton	Santa Rosa	10,038					\$0 or < \$25,000
Alachua	Alachua	9,892					No Response
Springfield	Bay	9,490					\$0 or < \$25,000
St. Pete Beach	Pinellas	9,452					\$0 or < \$25,000
North Bay Village	Miami-Dade	8,949					\$0 or < \$25,000
Lake Park	Palm Beach	8,640					\$0 or < \$25,000
Orange Park	Clay	8,606					\$0 or < \$25,000
Marathon	Monroe	8,546					No Response
Indian Harbour Beach	Brevard	8,446					\$0 or < \$25,000
Quincy	Gadsden	8,066					No Response
Palm Beach	Palm Beach	8,040					\$0 or < \$25,000
Wildwood	Sumter	8,016					\$0 or < \$25,000
Brooksville	Hernando	8,006					\$0 or < \$25,000
Marianna	Jackson	7,716	None	\$ 76,640	None	\$ 225,000	\$ 301,640
Arcadia	DeSoto	7,628					\$0 or < \$25,000
Southwest Ranches	Broward	7,572					\$0 or < \$25,000
Clewiston	Hendry	7,517					\$0 or < \$25,000
Green Cove Springs	Clay	7,469					\$0 or < \$25,000
Neptune Beach	Duval	7,267					\$0 or < \$25,000
Inverness	Citrus	7,251					\$0 or < \$25,000

Municipal Governments Having a Total Population Less Than 50,000							
Municipality	County	2016 Municipal Population Estimates	Value of Direct Financial Incentives	Value of Indirect Financial Incentives	Value of Fee- Based and Tax- Based Incentives	Value of Below Market Rate Leases or Deeds for Real Property	Total Value of All Incentives
Perry	Taylor	6,974					\$0 or < \$25,000
Dade City	Pasco	6,953	None	\$ 50,000	None	None	\$ 50,000
Longboat Key	Manatee/Sarasota	6,879					\$0 or < \$25,000
Live Oak	Suwannee	6,819					\$0 or < \$25,000
Treasure Island	Pinellas	6,805					\$0 or < \$25,000
West Miami	Miami-Dade	6,600					No Response
Sanibel	Lee	6,591					\$0 or < \$25,000
St. Augustine Beach	St. Johns	6,555					\$0 or < \$25,000
Belle Isle	Orange	6,541					No Response
Macclenny	Baker	6,450					No Response
Pembroke Park	Broward	6,318					\$0 or < \$25,000
Fort Myers Beach	Lee	6,276					No Response
Islamorada	Monroe	6,202					No Response
Lauderdale-By-The-Sea	Broward	6,138					\$0 or < \$25,000
Newberry	Alachua	5,946					\$0 or < \$25,000
Pahokee	Palm Beach	5,826					No Response
Gulf Breeze	Santa Rosa	5,818					\$0 or < \$25,000
High Springs	Alachua	5,813					No Response
Fort Meade	Polk	5,782					No Response
Lake Alfred	Polk	5,728					No Response
Tequesta	Palm Beach	5,699					\$0 or < \$25,000
Okeechobee	Okeechobee	5,552					No Response
Surfside	Miami-Dade	5,544					\$0 or < \$25,000
Bay Harbor Islands	Miami-Dade	5,541					No Response
Mascotte	Lake	5,515					\$0 or < \$25,000
Starke	Bradford	5,515					\$0 or < \$25,000
DeFuniak Springs	Walton	5,476					\$0 or < \$25,000
Fellsmere	Indian River	5,401					\$0 or < \$25,000
South Bay	Palm Beach	5,293					\$0 or < \$25,000
Valparaiso	Okaloosa	5,266					\$0 or < \$25,000
Wauchula	Hardee	5,160					No Response
South Pasadena	Pinellas	5,087					\$0 or < \$25,000
Kenneth City	Pinellas	5,044					No Response
Bellevue	Marion	4,874					\$0 or < \$25,000
LaBelle	Hendry	4,807					No Response
Flagler Beach	Flagler/Volusia	4,642					No Response
Parker	Bay	4,441					\$0 or < \$25,000
Indian Rocks Beach	Pinellas	4,373					\$0 or < \$25,000
Madeira Beach	Pinellas	4,354					No Response
Daytona Beach Shores	Volusia	4,291					No Response
Davenport	Polk	4,277					\$0 or < \$25,000
Fruitland Park	Lake	4,274					\$0 or < \$25,000
Dundee	Polk	4,123					No Response
Grant-Valkaria	Brevard	4,073					\$0 or < \$25,000
Indian River Shores	Indian River	4,046					\$0 or < \$25,000
Belleair	Pinellas	3,912					\$0 or < \$25,000
Umatilla	Lake	3,908					\$0 or < \$25,000
Mary Esther	Okaloosa	3,905					No Response
Holmes Beach	Manatee	3,873					\$0 or < \$25,000
Mulberry	Polk	3,828					No Response
Highland Beach	Palm Beach	3,600					No Response
Port St. Joe	Gulf	3,567	\$ 558,129	None	None	None	\$ 558,129
Chipley	Washington	3,464					\$0 or < \$25,000
Lake Clarke Shores	Palm Beach	3,401					\$0 or < \$25,000
Midway	Gadsden	3,381					No Response
Juno Beach	Palm Beach	3,351					\$0 or < \$25,000
Loxahatchee Groves	Palm Beach	3,271					No Response
Biscayne Park	Miami-Dade	3,213					\$0 or < \$25,000
Crystal River	Citrus	3,143					No Response
Chattahoochee	Gadsden	3,118					\$0 or < \$25,000
Carrabelle	Franklin	3,110					\$0 or < \$25,000
Frostproof	Polk	3,096					\$0 or < \$25,000
Melbourne Beach	Brevard	3,076					No Response
Ponce Inlet	Volusia	3,062					\$0 or < \$25,000
Jasper	Hamilton	3,052					\$0 or < \$25,000
Madison	Madison	3,044					No Response

Municipal Governments Having a Total Population Less Than 50,000							
Municipality	County	2016 Municipal Population Estimates	Value of Direct Financial Incentives	Value of Indirect Financial Incentives	Value of Fee- Based and Tax- Based Incentives	Value of Below Market Rate Leases or Deeds for Real Property	Total Value of All Incentives
Freeport	Walton	3,014					\$0 or < \$25,000
Hilliard	Nassau	2,955					\$0 or < \$25,000
Bunnell	Flagler	2,921					No Response
Windermere	Orange	2,889					No Response
Bowling Green	Hardee	2,861					\$0 or < \$25,000
Malabar	Brevard	2,817					\$0 or < \$25,000
Indialantic	Brevard	2,811					\$0 or < \$25,000
Williston	Levy	2,786					\$0 or < \$25,000
Bal Harbour	Miami-Dade	2,716					No Response
Hypoluxo	Palm Beach	2,714					\$0 or < \$25,000
Bonifay	Holmes	2,689					No Response
Port Richey	Pasco	2,663					\$0 or < \$25,000
Lake Helen	Volusia	2,662					\$0 or < \$25,000
Edgewood	Orange	2,642					\$0 or < \$25,000
Oakland	Orange	2,635					\$0 or < \$25,000
Lake Placid	Highlands	2,564					\$0 or < \$25,000
Bushnell	Sumter	2,490					\$0 or < \$25,000
Blountstown	Calhoun	2,472					\$0 or < \$25,000
Monticello	Jefferson	2,443					\$0 or < \$25,000
Eagle Lake	Polk	2,437					No Response
Virginia Gardens	Miami-Dade	2,433					\$0 or < \$25,000
Apalachicola	Franklin	2,311					No Response
Chiefland	Levy	2,282					No Response
Eatonville	Orange	2,251					No Response
Graceville	Jackson	2,207					No Response
El Portal	Miami-Dade	2,200					No Response
Redington Shores	Pinellas	2,192					\$0 or < \$25,000
Malone	Jackson	2,169					No Response
Wewahitchka	Gulf	2,105					\$0 or < \$25,000
Belleair Bluffs	Pinellas	2,056					\$0 or < \$25,000
Sewall's Point	Martin	2,026					No Response
Haverhill	Palm Beach	2,008					\$0 or < \$25,000
Atlantis	Palm Beach	2,001					\$0 or < \$25,000
Mangonia Park	Palm Beach	1,984					No Response
Trenton	Gilchrist	1,984					No Response
Oak Hill	Volusia	1,972					\$0 or < \$25,000
Sneads	Jackson	1,927					\$0 or < \$25,000
Hillsboro Beach	Broward	1,914					\$0 or < \$25,000
Lake Butler	Union	1,853					No Response
Astatula	Lake	1,852					\$0 or < \$25,000
Zolfo Springs	Hardee	1,813					\$0 or < \$25,000
Ocean Ridge	Palm Beach	1,779					\$0 or < \$25,000
Dunnellon	Marion	1,768					\$0 or < \$25,000
Havana	Gadsden	1,752					\$0 or < \$25,000
Montverde	Lake	1,716					No Response
Cross City	Dixie	1,700					\$0 or < \$25,000
Pierson	Volusia	1,694					\$0 or < \$25,000
Gretna	Gadsden	1,687					\$0 or < \$25,000
Moore Haven	Glades	1,672					\$0 or < \$25,000
Polk City	Polk	1,670					\$0 or < \$25,000
Anna Maria	Manatee	1,576					\$0 or < \$25,000
Belleair Beach	Pinellas	1,563					\$0 or < \$25,000
Crescent City	Putnam	1,543					No Response
Century	Escambia	1,539					\$0 or < \$25,000
Redington Beach	Pinellas	1,448					\$0 or < \$25,000
North Redington Beach	Pinellas	1,444					\$0 or < \$25,000
Indian Shores	Pinellas	1,434					\$0 or < \$25,000
Hawthorne	Alachua	1,425					\$0 or < \$25,000
Baldwin	Duval	1,392					\$0 or < \$25,000
South Palm Beach	Palm Beach	1,378					\$0 or < \$25,000
St. Leo	Pasco	1,370					\$0 or < \$25,000
Keystone Heights	Clay	1,364					No Response
Interlachen	Putnam	1,328					No Response
Lake Hamilton	Polk	1,315					\$0 or < \$25,000
Inglis	Levy	1,286					\$0 or < \$25,000
Howey-in-the-Hills	Lake	1,260					\$0 or < \$25,000

Municipal Governments Having a Total Population Less Than 50,000							
Municipality	County	2016 Municipal Population Estimates	Value of Direct Financial Incentives	Value of Indirect Financial Incentives	Value of Fee- Based and Tax- Based Incentives	Value of Below Market Rate Leases or Deeds for Real Property	Total Value of All Incentives
San Antonio	Pasco	1,236					\$0 or < \$25,000
Mayo	Lafayette	1,201					No Response
Mexico Beach	Bay	1,196					\$0 or < \$25,000
Callahan	Nassau	1,195					\$0 or < \$25,000
Bradenton Beach	Manatee	1,183					\$0 or < \$25,000
Palm Beach Shores	Palm Beach	1,161					\$0 or < \$25,000
Archer	Alachua	1,158					\$0 or < \$25,000
Bronson	Levy	1,106					\$0 or < \$25,000
Center Hill	Sumter	1,061					\$0 or < \$25,000
Gulf Stream	Palm Beach	998					No Response
Palm Shores	Brevard	979					\$0 or < \$25,000
Grand Ridge	Jackson	957					\$0 or < \$25,000
Waldo	Alachua	939					No Response
Golden Beach	Miami-Dade	932					No Response
Bristol	Liberty	917					\$0 or < \$25,000
Cottondale	Jackson	898					No Response
Jennings	Hamilton	890					\$0 or < \$25,000
Pomona Park	Putnam	873					\$0 or < \$25,000
Fanning Springs	Gilchrist/Levy	850					No Response
Medley	Miami-Dade	834					No Response
Jupiter Island	Martin	812					\$0 or < \$25,000
Shalimar	Okaloosa	811					No Response
Greenville	Madison	803					No Response
Webster	Sumter	803					No Response
Key Colony Beach	Monroe	793					\$0 or < \$25,000
White Springs	Hamilton	760					\$0 or < \$25,000
Vernon	Washington	749					\$0 or < \$25,000
Penney Farms	Clay	740					\$0 or < \$25,000
Lawtey	Bradford	718					\$0 or < \$25,000
Welaka	Putnam	717					\$0 or < \$25,000
Coleman	Sumter	714					\$0 or < \$25,000
Cedar Key	Levy	710					No Response
Branford	Suwannee	699					No Response
Greenwood	Jackson	691					\$0 or < \$25,000
Sea Ranch Lakes	Broward	677					\$0 or < \$25,000
Melbourne Village	Brevard	666					No Response
Greensboro	Gadsden	633					\$0 or < \$25,000
Hastings	St. Johns	616					\$0 or < \$25,000
St. Lucie Village	St. Lucie	607					\$0 or < \$25,000
Micanopy	Alachua	600					\$0 or < \$25,000
Paxton	Walton	597					No Response
Altha	Calhoun	555					\$0 or < \$25,000
Fort White	Columbia	554					\$0 or < \$25,000
Ponce de Leon	Holmes	550					\$0 or < \$25,000
Laurel Hill	Okaloosa	539					\$0 or < \$25,000
Jay	Santa Rosa	538					\$0 or < \$25,000
Yankeetown	Levy	506					\$0 or < \$25,000
Alford	Jackson	499					\$0 or < \$25,000
Reddick	Marion	499					\$0 or < \$25,000
Bell	Gilchrist	491					\$0 or < \$25,000
Hampton	Bradford	485					\$0 or < \$25,000
Sopchoppy	Wakulla	466					\$0 or < \$25,000
McIntosh	Marion	449					No Response
Glen St. Mary	Baker	444					\$0 or < \$25,000
Everglades	Collier	432					No Response
Manalapan	Palm Beach	417					\$0 or < \$25,000
Orchid	Indian River	415					\$0 or < \$25,000
Briny Breezes	Palm Beach	414					\$0 or < \$25,000
Jupiter Inlet Colony	Palm Beach	411					\$0 or < \$25,000
Cinco Bayou	Okaloosa	408					\$0 or < \$25,000
Wausau	Washington	383					\$0 or < \$25,000
La Crosse	Alachua	379					No Response
Beverly Beach	Flagler	369					\$0 or < \$25,000
Esto	Holmes	364					No Response
Worthington Springs	Union	339					\$0 or < \$25,000
Brooker	Bradford	324					\$0 or < \$25,000

Municipal Governments Having a Total Population Less Than 50,000							
Municipality	County	2016 Municipal Population Estimates	Value of Direct Financial Incentives	Value of Indirect Financial Incentives	Value of Fee- Based and Tax- Based Incentives	Value of Below Market Rate Leases or Deeds for Real Property	Total Value of All Incentives
Lee	Madison	318					\$0 or < \$25,000
Westville	Holmes	301					\$0 or < \$25,000
Caryville	Washington	292					No Response
St. Marks	Wakulla	285					\$0 or < \$25,000
Golf	Palm Beach	256					\$0 or < \$25,000
Hillcrest Heights	Polk	252					\$0 or < \$25,000
Raiford	Union	243					\$0 or < \$25,000
Highland Park	Polk	235					\$0 or < \$25,000
Ebro	Washington	232					No Response
Jacob	Jackson	229					\$0 or < \$25,000
Campbellton	Jackson	222					\$0 or < \$25,000
Glen Ridge	Palm Beach	218					\$0 or < \$25,000
Noma	Holmes	183					\$0 or < \$25,000
Layton	Monroe	182					No Response
Horseshoe Beach	Dixie	173					\$0 or < \$25,000
Cloud Lake	Palm Beach	134					\$0 or < \$25,000
Bascom	Jackson	128					No Response
Otter Creek	Levy	122					\$0 or < \$25,000
Belleair Shore	Pinellas	111					\$0 or < \$25,000
Ocean Breeze	Martin	100					\$0 or < \$25,000
Indian Creek	Miami-Dade	84					\$0 or < \$25,000
Lazy Lake	Broward	24					No Response
Lake Buena Vista	Orange	22					\$0 or < \$25,000
Bay Lake	Orange	15					\$0 or < \$25,000
Marineland	Flagler/St. Johns	6					No Response
Weeki Wachee	Hernando	5					\$0 or < \$25,000

In the following tables, the total number of businesses or entities receiving incentives by type are not summed since it is possible that a business or entity may receive more than one type of incentive from the same municipality.

Municipal Governments - Total Incentives by Type					
Incentive Type	Number of Municipalities Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Direct Financial	36	\$ 6,014,545	35.2%	134	\$ 44,885
Indirect Financial *	18	\$ 3,163,140	18.5%		
Tax-Based and Fee-Based	21	\$ 2,422,792	14.2%	176	\$ 13,766
Below Market Rate Leases or Deeds for Real Property	10	\$ 5,490,785	32.1%	45	\$ 122,017
Total	48	\$ 17,091,262	100.0%		

* Indirect financial incentives provide monetary assistance to third parties to support business assistance, development, or recruitment. The number of businesses receiving such assistance are not reported in our survey.

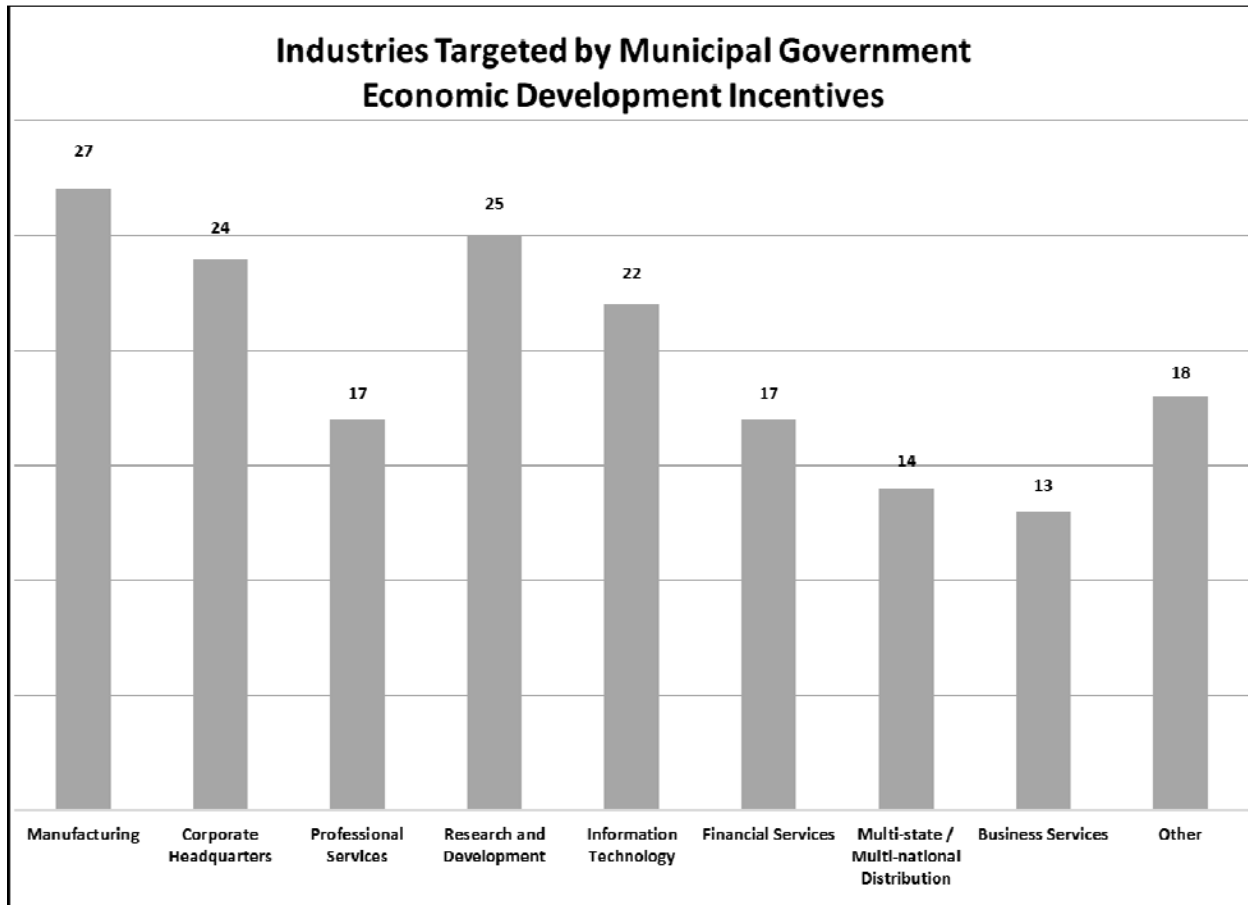
Municipal Governments - Direct Financial Incentives					
Direct Financial Incentives	Number of Municipalities Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Grants	17	\$ 1,940,640	32.3%	84	\$ 23,103
Loans	3	\$ 2,562,318	42.6%	6	\$ 427,053
Equity Investments	0	\$ -	0.0%	0	\$ -
Loan Insurance	0	\$ -	0.0%	0	\$ -
Loan Guarantees	1	\$ 100,000	1.7%	1	\$ 100,000
Training Subsidies	0	\$ -	0.0%	0	\$ -
State Match (QTI, QACF, etc.)	17	\$ 840,223	14.0%	32	\$ 26,257
Other *	8	\$ 571,364	9.5%	11	\$ 51,942
Total	36	\$ 6,014,545	100.0%		

* As indicated by the applicable municipalities, the category Other includes ad valorem tax abatement, contributions to economic development council, design services, electricity incentive rate program, job creation incentives, job growth incentives, property, scholarships for certified training programs.

Municipal Governments - Indirect Financial Incentives					
Indirect Financial Incentives	Number of Municipalities Granting Incentives	Total Amount Granted	Percent	Number of Entities Receiving Incentives	Average Incentive Per Entity
Grants	4	\$ 1,387,612	43.9%	19	\$ 73,032
Loans or Loan Guarantees	0	\$ -	0.0%	0	\$ -
Value of Contract With or Dues Paid to EDOs	16	\$ 1,775,528	56.1%	28	\$ 63,412
Other	0	\$ -	0.0%	0	\$ -
Total	18	\$ 3,163,140	100.0%		

Municipal Governments - Tax-Based and Fee-Based Incentives					
Tax-Based and Fee-Based Incentives	Number of Municipalities Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Property Tax Exemption for Economic Development	13	\$ 402,343	16.6%	28	\$ 14,369
Public Service Tax Exemption	0	\$ -	0.0%	0	\$ -
Business Tax Exemption	1	\$ 2,000	0.1%	4	\$ 500
Proprietary Fees (Credits, Refunds, Exemptions, Waivers, or Rate Differentials)	1	\$ 11,000	0.5%	1	\$ 11,000
Regulatory Fees (Credits, Refunds, Exemptions, or Waivers)	10	\$ 2,007,449	82.9%	143	\$ 14,038
Special Assessments (Credits, Refunds, Exemptions, or Waivers)	0	\$ -	0.0%	0	\$ -
Other	0	\$ -	0.0%	0	\$ -
Total	21	\$ 2,422,792	100.0%		

Municipal Governments - Below-Market Rate Leases or Deeds for Real Property					
Below-Market Rate Leases or Deeds for Real Property	Number of Municipalities Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Below-Market Rate Leases for Real Property	8	\$ 5,166,011	94.1%	43	\$ 120,140
Below-Market Rate Deeds for Real Property	2	\$ 324,774	5.9%	2	\$ 162,387
Total	10	\$ 5,490,785	100.0%		



Note: In the above chart, Other industries include aerospace; applied medicine and human performance; aviation; clean technologies; commercial, retail, and mixed-use activities; defense and homeland security; emerging technologies; life and marine sciences; light manufacturing; logistics and transportation; material sciences; medical products and services; nanotechnology; post-secondary institutions; qualified targeted industries; small business incubator programs; sports; and tourism.

Historical Summaries and Appendix

The following tables summarize the economic development incentives reported by county and municipal governments for the 2010-11 through 2015-16 fiscal years, as reported in prior years' reports. Only those counties or municipalities that reported incentives in one or more fiscal years are listed in the first two tables. Blank cells in those tables indicate that the county or municipality had no incentives or did not respond to the survey in that particular fiscal year. Finally, the separate Appendix summarizes the values of business-owned properties that received the Economic Development Ad Valorem Tax Exemption. The table lists the combined values of such properties by county, for 2010 through 2017, as compiled by the Florida Department of Revenue. The value of the exemption to a qualified business is determined by applying the respective county or municipal millage rate to the exempted property.

Total Value of Economic Development Incentives Reported by Counties						
County	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15	LFY 2015-16
Alachua			\$ 481,635	\$ 308,000	\$ 233,518	\$ 274,000
Baker					\$ 52,500	
Bay	\$ 1,198,696		\$ 951,953	\$ 254,196	\$ 371,146	\$ 162,746
Brevard	\$ 1,578,330	\$ 2,719,728	\$ 1,716,236	\$ 1,734,533	\$ 1,522,556	\$ 4,286,063
Broward	\$ 1,136,638		\$ 874,650	\$ 968,142	\$ 1,077,321	\$ 1,122,650
Charlotte	\$ 85,902	\$ 60,058	\$ 401,751			
Citrus		\$ 42,000			\$ 26,982	\$ 32,533
Clay	\$ 162,529	\$ 130,711	\$ 131,288	\$ 202,021		\$ 276,722
Collier			\$ 143,168		\$ 730,186	\$ 859,949
Columbia			\$ 207,828		\$ 902,583	\$ 474,784
Duval	\$ 4,330,653		\$ 3,741,536	\$ 5,005,378	\$ 3,914,083	\$ 4,849,803
Escambia	\$ 4,915,794	\$ 5,247,353	\$ 3,187,859	\$ 4,573,513	\$ 6,635,218	\$ 8,406,851
Flagler					\$ 24,000	\$ 29,000
Gadsden						\$ 587,575
Glades					\$ 1,630,933	
Gulf	\$ 440,000					
Hardee	\$ 202,954	\$ 4,813,393	\$ 4,446,582	\$ 1,211,361	\$ 123,750	\$ 410,764
Hendry		\$ 125,000	\$ 78,852	\$ 97,600	\$ 103,600	\$ 88,301
Hernando			\$ 140,600	\$ 60,600	\$ 166,919	\$ 389,156
Highlands					\$ 629,578	
Hillsborough	\$ 4,259,247	\$ 2,310,543	\$ 3,048,872	\$ 1,630,950	\$ 2,165,596	\$ 3,019,220
Indian River	\$ 857,601	\$ 945,434	\$ 1,353,426	\$ 1,480,308	\$ 1,431,727	\$ 1,361,280
Jackson					\$ 571,368	\$ 227,020
Jefferson					\$ 750,000	\$ 907,000
Lake	\$ 1,732,088		\$ 150,000	\$ 120,000		
Lee	\$ 6,788,000	\$ 341,000	\$ 4,716,000	\$ 672,149	\$ 412,200	\$ 292,000
Leon	\$ 802,963	\$ 97,177	\$ 355,031	\$ 178,350	\$ 178,351	\$ 53,288
Liberty			\$ 700,890			
Manatee	\$ 633,320	\$ 1,549,299	\$ 981,230	\$ 1,014,260	\$ 1,117,650	\$ 1,012,280
Marion			\$ 2,419,444	\$ 459,159	\$ 365,629	\$ 395,400
Martin			\$ 480,000			
Miami-Dade	\$ 2,965,269	\$ 1,351,350	\$ 2,533,183	\$ 1,556,503	\$ 1,492,870	\$ 2,445,164
Nassau		\$ 2,700,000			\$ 2,004	\$ 19,829
Okaloosa	\$ 139,968	\$ 115,835		\$ 722,201	\$ 253,602	\$ 279,933
Orange	\$ 2,279,563	\$ 2,943,276	\$ 1,640,488	\$ 3,110,870	\$ 2,982,016	\$ 2,792,911
Osceola	\$ 191,000	\$ 965,149	\$ 463,417	\$ 1,719,468	\$ 1,255,559	\$ 1,304,002
Palm Beach	\$ 1,723,280	\$ 2,307,754	\$ 2,443,107	\$ 2,608,845	\$ 3,797,061	\$ 4,063,771
Pasco			\$ 238,198	\$ 342,963	\$ 691,888	\$ 1,567,499
Pinellas	\$ 47,952	\$ 312,825	\$ 471,826	\$ 564,695	\$ 670,189	\$ 905,478
Polk		\$ 162,793	\$ 166,250	\$ 173,140	\$ 212,250	\$ 1,781,060
Putnam					\$ 35,468	
St. Johns	\$ 585,370	\$ 196,376	\$ 190,996	\$ 153,327	\$ 204,575	\$ 212,762
St. Lucie	\$ 3,554,335	\$ 5,343,860	\$ 2,112,379	\$ 4,837,502	\$ 2,101,737	\$ 743,409
Santa Rosa			\$ 1,113,258	\$ 2,000		\$ 630,000
Sarasota	\$ 5,405,997	\$ 2,876,042	\$ 2,563,229	\$ 3,551,782	\$ 2,718,652	\$ 2,839,742
Seminole		\$ 429,600	\$ 3,620,600	\$ 1,140,970	\$ 634,414	\$ 891,490
Sumter						\$ 66,000
Suwannee					\$ 2,075,325	\$ 265,305
Taylor					\$ 100,000	
Volusia	\$ 64,900	\$ 110,000	\$ 190,100	\$ 419,800	\$ 1,375,812	\$ 725,050
Walton	\$ 165,000	\$ 137,128				\$ 143,335
Washington						\$ 30,000
County Totals	\$ 46,247,349	\$ 38,333,684	\$ 48,455,862	\$ 40,874,586	\$ 45,740,816	\$ 51,225,125

Total Value of Economic Development Incentives Reported by Municipalities							
Municipality	County	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15	LFY 2015-16
Alachua	Alachua					\$ 665,453	
Auburndale	Polk					\$ 2,000	
Bartow	Polk						\$ 47,500
Boca Raton	Palm Beach	\$ 111,250		\$ 164,600	\$ 127,875	\$ 297,738	
Bonita Springs	Lee	\$ 92,219	\$ 110,973	\$ 237,270	\$ 69,775	\$ 60,733	\$ 129,763
Boynton Beach	Palm Beach			\$ 313,500		\$ 36,000	
Bradenton	Manatee			\$ 450,000			\$ 2,318,000
Cape Coral	Lee						\$ 246,000
Casselberry	Seminole		\$ 50,000				
Chattahoochee	Gadsden				\$ 37,500	\$ 60,000	
Clearwater	Pinellas						\$ 278,633
Cocoa	Brevard					\$ 13,142	\$ 5,800
Cocoa Beach	Brevard						\$ 50,000
Coconut Creek	Broward	\$ 122,229	\$ 118,543	\$ 162,478	\$ 832,121	\$ 223,927	\$ 115,481
Coral Springs	Broward		\$ 258,680	\$ 400,000		\$ 340,000	\$ 300,000
Crescent City	Putnam				\$ 2,000		
Dade City	Pasco					\$ 100,000	\$ 50,000
Davie	Broward		\$ 152,855	\$ 257,304	\$ 74,000		
Daytona Beach	Volusia	\$ 334,497	\$ 177,255	\$ 371,229	\$ 136,037	\$ 2,717,193	\$ 27,040
DeBary	Volusia		\$ 52,000			\$ 20,000	\$ 5,000
Deerfield Beach	Broward						\$ 21,000
DeFuniak Springs	Walton						
DeLand	Volusia	\$ 25,000					
Delray Beach	Palm Beach			\$ 70,000		\$ 40,000	
Deltona	Volusia						
Dunedin	Pinellas			\$ 163,235		\$ 60,901	\$ 15,500
Eustis	Lake		\$ 9,939				\$ 29,449
Fort Lauderdale	Broward	\$ 938,529		\$ 542,724	\$ 424,195	\$ 101,079	\$ 45,412
Fort Pierce	St. Lucie					\$ 198,527	
Fort Walton Beach	Okaloosa	\$ 275,894	\$ 275,669	\$ 277,666	\$ 243,727	\$ 149,816	\$ 244,515
Gainesville	Alachua			\$ 28,900	\$ 165,800	\$ 109,000	\$ 619,000
Groveland	Lake						\$ 20,000
Holly Hill	Volusia			\$ 76,383	\$ 117,184	\$ 47,246	
Jacksonville	Duval		\$ 1,633,098				
Jupiter	Palm Beach		\$ 896,090	\$ 597,590		\$ 259,539	\$ 229,390
Kenneth City	Pinellas					\$ 5,000	
Keystone Heights	Clay						
Kissimmee	Osceola			\$ 200,000	\$ 200,000	\$ 194,500	\$ 278,958
Lady Lake	Lake					\$ 20,000	
Lake City	Columbia				\$ 96,200		
Lake Mary	Seminole				\$ 182,166	\$ 319,600	\$ 93,500
Lake Park	Palm Beach	\$ 98,342	\$ 43,458				
Lake Wales	Polk						\$ 11,700
Lake Worth	Palm Beach						\$ 146,536
Lakeland	Polk	\$ 576,880		\$ 612,079	\$ 1,692,571	\$ 591,296	\$ 808,363
Largo	Pinellas						\$ 319,873
Lauderdale-By-The-Sea	Broward			\$ 39,838		\$ 26,340	
Lauderhill	Broward					\$ 221,170	
Lynn Haven	Bay	\$ 99,509	\$ 11,036			\$ 11,623	
Maitland	Orange	\$ 115,000	\$ 18,675		\$ 99,244	\$ 78,137	\$ 25,279
Marianna	Jackson					\$ 276,640	\$ 301,640
Melbourne	Brevard	\$ 129,327	\$ 434,542	\$ 475,084	\$ 159,233	\$ 335,792	\$ 639,396
Miami Gardens	Miami-Dade				\$ 50,000		
Miramar	Broward					\$ 181,200	\$ 104,600
New Smyrna Beach	Volusia	\$ 133,164		\$ 681,937		\$ 309,690	
North Port	Sarasota	\$ 119,000	\$ 22,000				
Ocala	Marion	\$ 496,284	\$ 244,050	\$ 436,846	\$ 304,358	\$ 472,295	\$ 751,341
Orlando	Orange	\$ 1,091,174	\$ 1,236,992	\$ 1,850,629	\$ 1,457,369	\$ 1,839,440	\$ 1,947,708
Ormond Beach	Volusia	\$ 65,000	\$ 205,617	\$ 206,208		\$ 84,500	\$ 93,342
Oviedo	Seminole			\$ 904,000		\$ 162,139	
Palm Bay	Brevard	\$ 140,963	\$ 91,258	\$ 40,988		\$ 43,121	
Palm Beach Gardens	Palm Beach	\$ 50,000				\$ 264,700	
Panama City	Bay			\$ 176,139			
Pensacola	Escambia					\$ 350,559	\$ 351,045
Pinellas Park	Pinellas	\$ 118,559		\$ 107,800	\$ 218,540	\$ 203,299	\$ 244,564
Plant City	Hillsborough			\$ 68,347		\$ 115,000	\$ 240,000
Pompano Beach	Broward					\$ 3,350	
Ponce Inlet	Volusia					\$ 95	
Port Orange	Volusia					\$ 23,090	\$ 173,090
Port St. Joe	Gulf		\$ 75,610				\$ 558,129
Port St. Lucie	St. Lucie	\$ 12,477,089		\$ 9,515,381	\$ 6,013,311	\$ 5,966,636	\$ 4,104,750
Riviera Beach	Palm Beach					\$ 127,800	
Safety Harbor	Pinellas					\$ 25,000	
Sanford	Seminole	\$ 408,232	\$ 358,530		\$ 281,535		\$ 324,563
Sarasota	Sarasota	\$ 4,972,658	\$ 5,095,761	\$ 4,643,682	\$ 117,822	\$ 84,150	
St. Cloud	Osceola						
St. Petersburg	Pinellas	\$ 349,252	\$ 1,512,331	\$ 445,210	\$ 275,025	\$ 170,806	\$ 410,680
Stuart	Martin					\$ 25,000	\$ 40,000
Sunrise	Broward					\$ 155,887	\$ 45,112
Tallahassee	Leon	\$ 1,172,463		\$ 223,405	\$ 115,000	\$ 146,229	\$ 24,203
Tampa	Hillsborough	\$ 754,550		\$ 235,735		\$ 470,063	
Titusville	Brevard	\$ 460,869		\$ 124,538		\$ 117,523	\$ 178,792
Venice	Sarasota	\$ 29,085					\$ 25,516
Winter Garden	Orange					\$ 423,750	
Winter Haven	Polk						\$ 36,000
Zephyrhills	Pasco					\$ 101,000	\$ 15,099
Municipal Totals		\$ 25,757,018	\$ 13,084,962	\$ 25,100,725	\$ 13,492,588	\$ 19,448,714	\$ 17,091,262

County Governments: Historical Comparison						
Data Reported by Counties in Annual Surveys						
Incentive Type	Number of Counties Granting Incentives					
	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15	LFY 2015-16
Direct Financial	19	19	28	26	30	31
Indirect Financial	18	14	20	21	29	28
Tax-Based and Fee-Based	14	14	19	12	16	19
Below Market Rate Leases or Deeds for Real Property	1	3	4	4	4	5
Total	26	26	38	31	41	42
Incentive Type	Total Incentives Granted					
	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15	LFY 2015-16
Direct Financial	\$ 24,512,033	\$ 14,644,181	\$ 27,347,087	\$ 14,579,784	\$ 19,959,621	\$ 23,435,929
Indirect Financial	\$ 9,995,726	\$ 9,808,104	\$ 10,903,658	\$ 16,860,265	\$ 15,872,101	\$ 18,486,402
Tax-Based and Fee-Based	\$ 10,239,590	\$ 11,674,310	\$ 7,586,117	\$ 7,225,515	\$ 8,241,505	\$ 7,095,975
Below Market Rate Leases or Deeds for Real Property	\$ 1,500,000	\$ 2,207,089	\$ 2,619,000	\$ 2,209,022	\$ 1,667,589	\$ 2,206,819
Total	\$ 46,247,349	\$ 38,333,684	\$ 48,455,862	\$ 40,874,586	\$ 45,740,816	\$ 51,225,125
Incentive Type	Number of Businesses Receiving Incentives					
	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15	LFY 2015-16
Direct Financial	155	134	171	201	1,148	1,022
Indirect Financial *						
Tax-Based and Fee-Based	209	84	120	72	69	83
Below Market Rate Leases or Deeds for Real Property	1	3	4	10	4	5

* Indirect financial incentives provide monetary assistance to third parties to support business assistance, development, or recruitment. The number of businesses receiving such assistance are not reported in our survey.

Municipal Governments: Historical Comparison						
Data Reported by Municipalities in Annual Surveys						
Incentive Type	Number of Municipalities Granting Incentives					
	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15	LFY 2015-16
Direct Financial	18	12	24	17	43	36
Indirect Financial	15	11	17	12	27	18
Fee-Based and Tax-Based	21	16	20	13	20	21
Below Market Rate Leases or Deeds for Real Property	7	4	7	4	5	10
Total	28	25	36	26	57	48
Incentive Type	Total Incentives Granted					
	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15	LFY 2015-16
Direct Financial	\$ 4,408,077	\$ 3,721,784	\$ 4,126,543	\$ 3,309,309	\$ 9,256,681	\$ 6,014,545
Indirect Financial	\$ 8,605,393	\$ 1,770,708	\$ 8,957,301	\$ 2,118,448	\$ 3,141,511	\$ 3,163,140
Fee-Based and Tax-Based	\$ 2,733,072	\$ 953,416	\$ 2,818,801	\$ 3,525,214	\$ 2,565,666	\$ 2,422,792
Below Market Rate Leases or Deeds for Real Property	\$ 10,010,476	\$ 6,639,054	\$ 9,198,080	\$ 4,539,617	\$ 4,484,856	\$ 5,490,785
Total	\$ 25,757,018	\$ 13,084,962	\$ 25,100,725	\$ 13,492,588	\$ 19,448,714	\$ 17,091,262
Incentive Type	Number of Businesses Receiving Incentives					
	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15	LFY 2015-16
Direct Financial	97	87	99	73	178	134
Indirect Financial *						
Fee-Based and Tax-Based	137	33	136	3,677	764	176
Below Market Rate Leases or Deeds for Real Property	40	57	50	19	33	45

* Indirect financial incentives provide monetary assistance to third parties to support business assistance, development, or recruitment. The number of businesses receiving such assistance are not reported in our survey.

Appendix								
Values of County and Municipal Ad Valorem Exemptions for Economic Development by County and Year								
County	2010	2011	2012	2013	2014	2015	2016	2017
Alachua	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Baker	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bay	\$ 232,133,541	\$ 248,908,372	\$ 260,571,259	\$ 67,762,342	\$ 67,945,528	\$ 34,924,243	\$ 22,388,717	\$ 18,249,138
Bradford	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Brevard	\$ 28,787,380	\$ 28,230,480	\$ 31,015,447	\$ 37,929,370	\$ 28,533,430	\$ 27,806,120	\$ 120,937,001	\$ 140,413,492
Broward	\$ -	\$ 32,160	\$ 27,840	\$ 923,710	\$ -	\$ -	\$ -	\$ -
Calhoun	\$ 517,421	\$ 400,151	\$ 400,151	\$ -	\$ -	\$ -	\$ -	\$ -
Charlotte	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,194,949	\$ 29,740,796
Citrus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collier	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Columbia	\$ -	\$ 108,455,345	\$ 86,775,142	\$ 91,775,298	\$ 60,163,115	\$ 53,441,507	\$ 58,516,211	\$ 57,667,227
DeSoto	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dixie	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Duval	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Escambia	\$ 279,392,755	\$ 256,328,355	\$ 247,381,029	\$ 236,521,576	\$ 231,613,576	\$ 215,557,309	\$ 199,469,250	\$ 240,200,319
Flagler	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Franklin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gadsden	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gilchrist	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Glades	\$ -	\$ -	\$ -	\$ -	\$ 978,911	\$ 1,735,035	\$ 1,871,774	\$ 1,855,842
Gulf	\$ 362,894	\$ 362,894	\$ 314,697	\$ 296,762	\$ 296,762	\$ 296,762	\$ 296,762	\$ -
Hamilton	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hardee	\$ 27,542,457	\$ 23,726,264	\$ 1,989,194	\$ 634,159	\$ -	\$ -	\$ -	\$ -
Hendry	\$ 2,246,960	\$ 2,002,193	\$ -	\$ -	\$ -	\$ 356,230	\$ 268,062	\$ -
Hernando	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highlands	\$ -	\$ -	\$ -	\$ 1,893,725	\$ 1,897,232	\$ 1,918,165	\$ 2,001,802	\$ 1,935,470
Hillsborough	\$ -	\$ -	\$ -	\$ 2,084,658	\$ -	\$ 38,247,415	\$ 87,240,927	\$ 88,685,911
Holmes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indian River	\$ -	\$ 3,416,720	\$ 3,375,060	\$ 1,561,390	\$ 1,547,680	\$ 46,070,300	\$ 42,670,954	\$ -
Jackson	\$ 49,419,465	\$ 46,931,888	\$ 43,212,815	\$ 42,657,763	\$ 42,517,681	\$ -	\$ -	\$ -
Jefferson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lafayette	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Leon	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Liberty	\$ 30,932,427	\$ 24,484,340	\$ 13,894,225	\$ 7,008,908	\$ 3,843,039	\$ -	\$ -	\$ -
Madison	\$ 598,608	\$ 645,550	\$ 1,511,078	\$ 1,467,944	\$ 2,584,001	\$ 1,899,429	\$ 1,848,767	\$ 1,797,920
Manatee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Marion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Martin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miami-Dade	\$ 67,053,764	\$ 58,803,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monroe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nassau	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Okaloosa	\$ -	\$ 293,479	\$ 293,479	\$ -	\$ 12,663,888	\$ 8,552,466	\$ 10,234,776	\$ 3,438,949
Okeechobee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Orange	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,668,194	\$ 23,057,313	\$ 46,106,036
Osceola	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Palm Beach	\$ 7,424,114	\$ 6,930,353	\$ 3,573,436	\$ 3,064,523	\$ -	\$ 37,343,414	\$ 43,614,842	\$ 95,700,454
Pasco	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pinellas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Polk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,857,011	\$ 105,188,074	\$ 346,608,552
Putnam	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
St. Johns	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
St. Lucie	\$ 17,756,979	\$ 9,701,479	\$ 72,456,689	\$ 66,921,442	\$ 54,143,177	\$ 41,108,996	\$ 30,277,076	\$ 18,076,818
Santa Rosa	\$ 2,613,424	\$ 2,424,383	\$ 1,507,106	\$ 528,333	\$ 501,137	\$ 317,674	\$ -	\$ -
Sarasota	\$ -	\$ -	\$ 19,119,164	\$ 16,799,961	\$ 25,443,600	\$ 25,967,731	\$ 37,804,757	\$ 31,763,400
Seminole	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sumter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Suwannee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taylor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Union	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Volusia	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wakulla	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Walton	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,742,219	\$ 2,344,967	\$ 2,833,345
Washington	\$ 441,581	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Statewide	\$ 747,223,770	\$ 822,077,449	\$ 787,417,811	\$ 579,831,864	\$ 534,672,757	\$ 645,810,220	\$ 819,226,981	\$ 1,125,073,669
% Change	-	10.0%	-4.2%	-26.4%	-7.8%	20.8%	26.9%	37.3%

Note: Value of exemptions pursuant to s. 196.1995, F.S. The 2016 values are post-Value Adjustment Board (VAB) finals, and the 2017 values are pre-VAB finals.
 Data Source: Florida Department of Revenue, Property Tax Oversight.