

**Florida County & Municipal
Economic Development Incentives:
Local Fiscal Year 2016-17 Report
Based on 2018 Survey Responses**

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

February 2020

**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 related to economic development, which was codified as Chapter 2010-147, Laws of Florida. 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.

In this year's report, the Office of Economic and Demographic Research (EDR) has also included local economic development incentives granted by Community Redevelopment Districts (CRAs), which are county or municipal dependent special districts.¹ 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 treats them separately. EDR issued a stand-alone survey to all CRAs, using the same four categories required for municipalities and counties, thus preserving the time series from prior years as well as enabling the results to be combined for full reporting.

EDR has compiled the reported LFY 2016-17 economic development data that were submitted by county and municipal governments and their dependent district CRAs. Based on those submissions, this report includes (1) the total of each class of economic development incentive granted by individual entities, and (2) the cumulative totals of each class of economic development incentives for county governments, municipal governments, and CRAs. 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.²

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 1.51% annually between 2018 and 2022, which is double the average annual growth nationally. Ninety-eight percent of Florida's population growth

1. 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. CRA governing boards are usually identical to the governing board of the county or municipality or are appointed by the respective governing boards. According to the Florida Department of Economic Opportunity's Special District Accountability Program, there were 228 active CRAs in Florida at the time of the EDR survey.

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

through 2030 is expected to come from net migration.³ 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 everything state and local governments do—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.

Economic Development 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.⁴ 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.”⁵ 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.”

3. Office of Economic and Demographic Research, *Florida: An Economic Overview* (December 26, 2018) available at http://edr.state.fl.us/content/presentations/economic/FIEconomicOverview_12-26-18.pdf

4. See Article VIII, Sections 1 and 2 of the State Constitution, which provides expansive home rule authority to Florida counties and municipalities. Statutory preemptions and charter limitations impose limitations on this 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.

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

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. Funding for CRAs is generated through Tax Increment Financing (TIF), by which the taxable value of property within the area is fixed at a certain date and the subsequent annual increment increase in tax revenue to the county and municipality from the redevelopment area is deposited in a trust fund. These diverted property tax revenues are used to fund initiatives by the CRA. Redevelopment may also be financed by revenue bonds issued by the county or municipality on behalf of the CRA.⁶

CRA funds are used to pay administrative expenses related to redevelopment efforts; to acquire property; to pay for improvements to public infrastructure; for the development of affordable housing and community policing innovations; and to subsidize festivals and other community entertainment events. Some CRAs offer multi-year grants to developers of private-owned property per development agreements, typically calculated as a percentage of the increment increase in property taxes generated by improvements to the property.⁷ Some municipalities have reported that their CRAs function as their economic development entities.

For the annual survey and report, local government 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 local governments expend funds or forego revenue through these means, they qualify as economic development incentives for the purposes of this report.

6. The Florida Redevelopment Association offers this description:

Tax increment financing is a unique tool available to cities and counties for redevelopment activities. It is used to leverage public funds to promote private sector activity in the targeted area. The dollar value of all real property in the Community Redevelopment Area is determined as of a fixed date, also known as the “frozen value.” Taxing authorities, which contribute to the tax increment, continue to receive property tax revenues based on the frozen value. These frozen value revenues are available for general government purposes. However, any tax revenues from increases in real property value, referred to as “increment,” are deposited into the Community Redevelopment Agency Trust Fund and dedicated to the redevelopment area. It is important to note that property tax revenue collected by the School Board and any special district are not affected under the tax increment financing process. Further, unlike in some states, Florida taxing entities write a check to the CRA trust fund, after monies are received from the tax collector. In California, the increment is sent to the CRAs directly out of collected county tax revenues, before they are distributed to each taxing entity. The tax increment revenues can be used immediately, saved for a particular project, or can be bonded to maximize the funds available. Any funds received from a tax increment financing area must be used for specific redevelopment purposes within the targeted area, and not for general government purposes. (See <http://redevelopment.net/cra-resources/q-a-for-cras/>)

7. While these may be referred to as a property tax refund programs, the CRA “refund” is more appropriately classified as a grant for the purposes of our report. TIF-generated funds are annually appropriated to fund CRA expenditures, whether debt service on revenue bonds or any other authorized expenditure. (see *Strand v. Escambia County* 2008, in dicta. <http://caselaw.findlaw.com/fl-supreme-court/1284657.html>) CRAs do not have authority to levy property taxes, and the statutes do not authorize them to “refund” such taxes. However, they can base their long-term contractual, performance-based incentive on the amount of taxes paid.

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 may also 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.

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, county or municipal governments are authorized to offer relief (i.e., tax exemptions) only for the following three taxes:⁸

- 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.⁹
- Local Business Tax: Chapter 205, F.S., authorizes counties and municipalities to grant exemptions from the local business tax to a variety of specified individuals or businesses.¹⁰
- Public Service Tax: Sections 166.231–.234, F.S., authorize municipalities and charter counties to grant exemptions from the tax on certain utilities in specific situations.¹¹

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.”¹²

8. 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).

9. The Florida Enterprise Zone program was repealed on December 31, 2015. (s. 290.016, F.S.). For purposes of the Economic Development Ad Valorem Tax Exemption, in 2016 the Legislature clarified that notwithstanding the repeal of the Enterprise Zone program, counties and cities may continue to grant exemptions enacted before the repeal to qualified businesses in the zone. (ss. 2-4, ch. 2016-220, L.O.F.)

10. Section 205.054, F.S., authorized 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 was repealed on December 31, 2015, with the expiration of the Florida Enterprise Zone Act. (Sections 290.016 and Section 205.054(6), F.S.)

11. Section 166.231(8) authorized a Public Service Tax exemption for purchasers of electrical energy who are determined to be eligible for the electrical energy sales tax exemption under s. 212.08(15), F.S., for qualified businesses in Enterprise Zones. Both exemptions expired upon the repeal of the Enterprise Zone program. (Sections 290.016, F.S. and 166.231(8)(c), F.S.)

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

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.

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:

- Industrial Development Authorities (IDAs).¹³
- Community Development Districts (CDDs).¹⁴
- Small Business Development Centers (SBDCs).¹⁵
- Federally funded programs, such as Community Development Block Grants (CDBG),¹⁶ 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 prior reports, these programs were not classified as local economic development incentives. In 2017, EDR reviewed these programs to determine whether it would be appropriate to include related expenditures in our annual survey. The following summarizes our conclusions:

- Industrial Development Authorities (IDAs) are dependent special districts 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 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 were reported as indirect financial incentives.
- 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 were reported as indirect financial incentives.
- 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

13. 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 April 26, 2019. (See <http://specialdistrictreports.floridajobs.org/webreports/criteria.aspx>)

14. Chapter 190, F.S.

15. 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.)

16. 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.

provided by the Florida Constitution and section 125.01, F.S., and 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 and CRAs. Local officials received multiple emails from EDR, which provided an explanation of the statutory requirement and instructions for completing the online survey questionnaire. Additionally, a copy of the survey questionnaire in PDF was included with the email for local officials to review. EDR provided access to the online survey through its website.¹⁷ Consequently, all of these local government entities were notified of the statutory reporting requirements and given multiple opportunities to complete and submit a survey response.

Of the 706 local entities invited to report economic development incentives granted during the 2016-17 fiscal year, a total of 374 (i.e., 64 counties, 229 municipalities, and 81 CRAs) completed the survey questionnaire, which resulted in an overall response rate of 53 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, 40 counties, or 63 percent, reported the following economic development incentives totaling \$77,702,118.

- Direct financial incentives: \$24,992,136 or 32.2 percent.
- Indirect financial incentives: \$36,814,418 or 47.4 percent.
- Tax-based and fee-based incentives: \$11,867,919 or 15.3 percent.
- Below-market rate leases or deeds for real property: \$4,027,645 or 5.2 percent.

Twenty-four, or 36 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, Taylor, and Washington) did not submit a survey response.

The following series of tables and charts summarize the reported economic development incentives by type granted by county governments during the 2016-17 fiscal year. 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.

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

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	\$ 24,992,136	32.2%	971	\$ 25,739
Indirect Financial *	32	\$ 36,814,418	47.4%		
Tax-Based and Fee-Based	16	\$ 11,867,919	15.3%	1,577	\$ 7,526
Below Market Rate Leases or Deeds for Real Property	6	\$ 4,027,645	5.2%	8	\$ 503,456
Total	40	\$ 77,702,118	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.

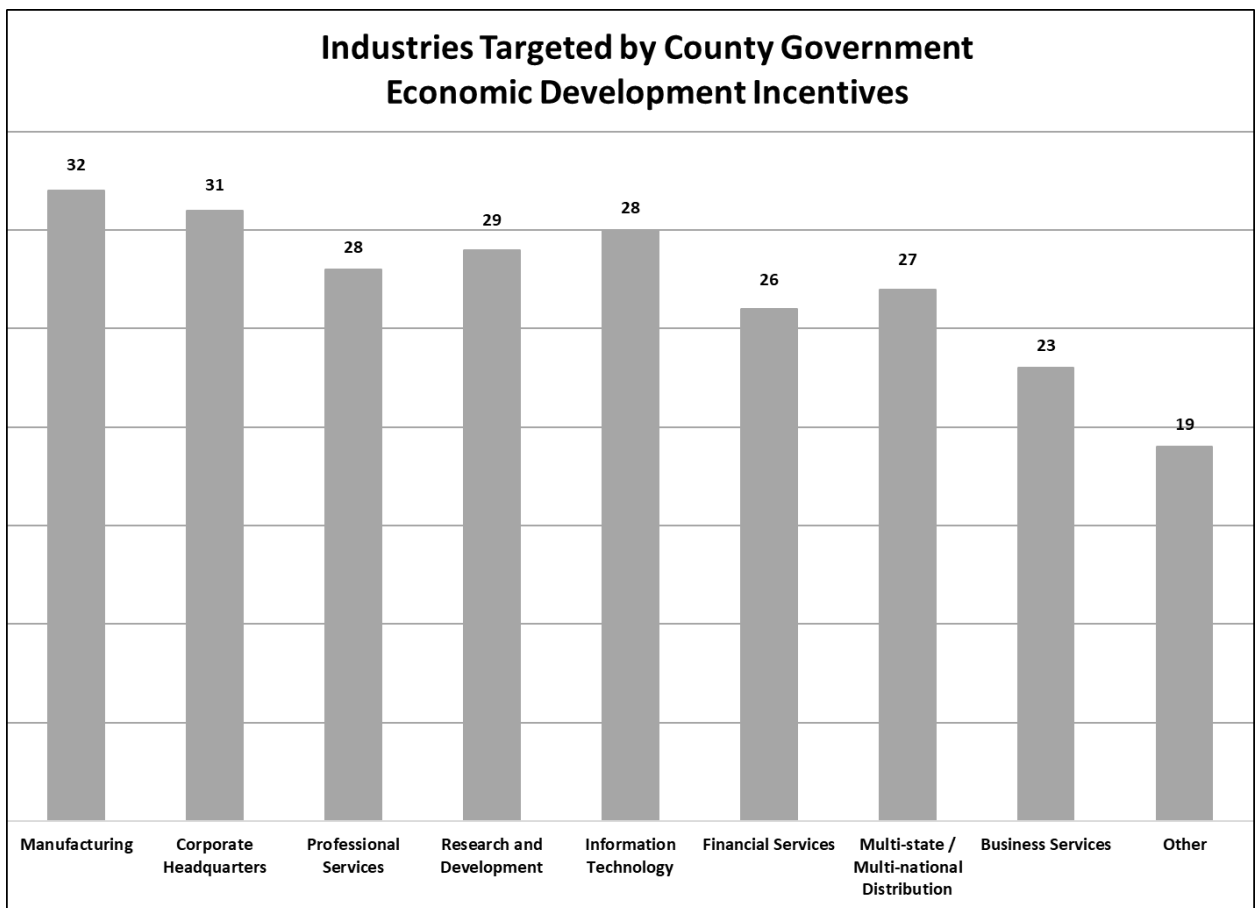
County Governments - Direct Financial Incentives					
Direct Financial Incentives	Number of Counties Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Grants	18	\$ 17,213,038	68.9%	108	\$ 159,380
Loans	1	\$ 259,400	1.0%	8	\$ 32,425
Equity Investments	0	\$ -	0.0%	0	\$ -
Loan Insurance	0	\$ -	0.0%	0	\$ -
Loan Guarantees	0	\$ -	0.0%	0	\$ -
Training Subsidies	2	\$ 1,909,717	7.6%	735	\$ 2,598
State Match (QTI, QACF, etc.)	20	\$ 2,400,006	9.6%	102	\$ 23,529
Other *	8	\$ 3,209,975	12.8%	18	\$ 178,332
Total	31	\$ 24,992,136	100.0%		

* As indicated by the applicable counties, the category Other includes internet connection infrastructure, local job creation incentives, and site/land preparation 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	19	\$ 15,248,065	41.4%	70	\$ 217,830
Loans or Loan Guarantees	2	\$ 950,279	2.6%	2	\$ 475,140
Value of Contract With or Dues Paid to EDOs	23	\$ 8,353,337	22.7%	32	\$ 261,042
Appropriations to IDAs for Economic Development Purposes	0	\$ -	0.0%	0	\$ -
Appropriations to CDDs for Economic Development Purposes	1	\$ 8,000,000	21.7%	1	\$ 8,000,000
Appropriations to SBDCs for Economic Development Purposes	5	\$ 644,000	1.7%	6	\$ 107,333
Other	3	\$ 3,618,737	9.8%	2	\$ 1,809,369
Total	32	\$ 36,814,418	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	14	\$ 8,223,540	69.3%	92	\$ 89,386
Public Service Tax Exemption	0	\$ -	0.0%	0	\$ -
Business Tax Exemption	1	\$ 70,334	0.6%	1467 *	\$ 48
Proprietary Fees (Credits, Refunds, Exemptions, Waivers, or Rate Differentials)	1	\$ 9,381	0.1%	4	\$ 2,345
Regulatory Fees (Credits, Refunds, Exemptions, or Waivers)	3	\$ 3,564,664	30.0%	14	\$ 254,619
Special Assessments (Credits, Refunds, Exemptions, or Waivers)	0	\$ -	0.0%	0	\$ -
Total	16	\$ 11,867,919	100.0%		
* Polk County reported business tax exemptions granted to 1,467 businesses.					

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	\$ 1,822,645	45.3%	6	\$ 303,774
Below-Market Rate Deeds for Real Property	2	\$ 2,205,000	54.7%	2	\$ 1,102,500
Total	6	\$ 4,027,645	100.0%		



In the above chart, Other industries include aerospace, agriculture, aviation, bioscience, clean technology, defense, distribution, defense, eco-tourism, homeland security, film and music industry, food and fiber industries, life sciences, logistics, retail, simulation, sports performance, tourism, training, and transportation.

County Governments Having Total Population of 100,000 or Greater						
County	2017 Countywide Population Estimates	Direct Incentives	Indirect Incentives	Fee and Tax- Based Incentives	Below Market Leases or Deeds	Total Incentives
Miami-Dade	2,743,095	\$ 1,808,529	None	\$ 4,072,688	None	\$ 5,881,217
Broward	1,873,970	\$ 90,475	\$ 1,463,650	None	None	\$ 1,554,125
Palm Beach	1,414,144	\$ 195,265	\$ 1,625,462	\$ 1,110,157	None	\$ 2,930,884
Hillsborough	1,379,302	\$ 833,626	\$ 1,151,163	\$ 881,717	None	\$ 2,866,506
Orange	1,313,880	\$ 448,200	\$ 2,195,480	\$ 204,216	None	\$ 2,847,896
Pinellas	962,003	\$ 261,605	\$ 814,797	\$ 3,017	None	\$ 1,079,419
Duval	936,811	\$ 4,245,050	\$ 22,986	None	None	\$ 4,268,036
Lee	698,468	\$ 2,340,643	\$ 100,000	None	None	\$ 2,440,643
Polk	661,645	\$ 255,049	\$ 891,019	\$ 1,727,152	None	\$ 2,873,220
Brevard	575,211	\$ 1,650,000	\$ 1,400,050	\$ 688,496	\$ 117,612	\$ 3,856,158
Volusia	523,405	\$ 1,511,940	\$ 8,332,500	None	None	\$ 9,844,440
Pasco	505,709	\$ 1,537,349	\$ 972,670	None	None	\$ 2,510,019
Seminole	454,757	\$ 279,382	\$ 856,490	None	None	\$ 1,135,872
Sarasota	407,260	\$ 99,609	\$ 1,831,109	\$ 119,908	\$ 1,500,000	\$ 3,550,626
Manatee	368,782	\$ 519,507	\$ 269,285	\$ 6,769	None	\$ 795,561
Collier	357,470	\$ 404,000	\$ 609,388	None	None	\$ 1,013,388
Marion	349,267	\$ 276,717	\$ 245,000	None	None	\$ 521,717
Osceola	337,614	\$ 70,635	\$ 3,544,961	None	None	\$ 3,615,596
Lake	331,724	None	\$ 442,193	None	None	\$ 442,193
Escambia	313,381	\$ 6,326,413	\$ 6,580,430	\$ 1,834,972	None	\$ 14,741,815
St. Lucie	297,634	\$ 237,092	\$ 250,000	\$ 155,997	None	\$ 643,089
Leon	287,899	\$ 34,986	None	None	\$ 4,085	\$ 39,071
Alachua	260,003	\$ 2,250	\$ 60,000	None	None	\$ 62,250
St. Johns	229,715	\$ 316,139	\$ 170,000	None	None	\$ 486,139
Clay	208,549	\$ 105,989	\$ 160,000	None	None	\$ 265,989
Okaloosa	195,488	None	\$ 132,933	\$ 15,643	\$ 68,551	\$ 217,127
Hernando	181,882	\$ 527,565	None	None	None	\$ 527,565
Bay	178,820	\$ 230	None	\$ 87,237	None	\$ 87,467
Charlotte	172,720	\$ 250,000	\$ 500,000	\$ 500,000	None	\$ 1,250,000
Santa Rosa	170,835	None	None	None	\$ 40,000	\$ 40,000
Martin	153,022					\$0 or < \$25,000
Indian River	148,962	\$ 92,559	\$ 957,618	None	None	\$ 1,050,177
Citrus	143,801					\$0 or < \$25,000
Sumter	120,700	\$ 100,000	None	None	None	\$ 100,000
Flagler	105,157					\$0 or < \$25,000
Highlands	102,138					\$0 or < \$25,000

County Governments Having Total Population Less Than 100,000						
County	2017 Countywide Population Estimates	Direct Incentives	Indirect Incentives	Fee and Tax- Based Incentives	Below Market Leases or Deeds	Total Incentives
Nassau	80,456	None	None	\$ 14,390	None	\$ 14,390
Monroe	76,889					\$0 or < \$25,000
Putnam	73,176	None	\$ 167,270	None	None	\$ 167,270
Columbia	68,943	\$ 141,332	\$ 11,000	\$ 445,560	None	\$ 597,892
Walton	65,301					\$0 or < \$25,000
Jackson	50,418	None	\$ 228,395	None	None	\$ 228,395
Gadsden	48,263	\$ 30,000	\$ 240,000	None	None	\$ 270,000
Suwannee	44,690	None	\$ 486,541	None	None	\$ 486,541
Okeechobee	41,140					\$0 or < \$25,000
Levy	41,015					\$0 or < \$25,000
Hendry	39,057	None	\$ 102,028	None	None	\$ 102,028
DeSoto	35,621					\$0 or < \$25,000
Wakulla	31,909					\$0 or < \$25,000
Bradford	27,642					\$0 or < \$25,000
Hardee	27,426	None	None	None	\$ 2,297,397	\$ 2,297,397
Baker	27,191					\$0 or < \$25,000
Washington	24,985					No Response
Taylor	22,295					No Response
Holmes	20,210					\$0 or < \$25,000
Madison	19,377					\$0 or < \$25,000
Gilchrist	17,224					\$0 or < \$25,000
Dixie	16,726					\$0 or < \$25,000
Gulf	16,297					\$0 or < \$25,000
Union	15,947					\$0 or < \$25,000
Calhoun	15,001					\$0 or < \$25,000
Hamilton	14,663					No Response
Jefferson	14,611					\$0 or < \$25,000
Glades	13,087					\$0 or < \$25,000
Franklin	12,161					\$0 or < \$25,000
Liberty	8,719					\$0 or < \$25,000
Lafayette	8,479					\$0 or < \$25,000

Municipal Governments

Two hundred twenty-nine of 411 municipal governments responded to the survey for a response rate of 56 percent. Of the 229 municipal governments that responded, 49 municipalities, or 21 percent, reported the following economic development incentives totaling \$30,282,221.

- Direct financial incentives: \$4,803,757 or 15.9 percent;
- Indirect financial incentives: \$6,452,083 or 21.3 percent;
- Tax-based and fee-based incentives: \$14,926,651 or 49.3 percent; and
- Below-market rate leases or deeds for real property: \$4,099,730 or 13.5 percent.

One hundred eighty, or 79 percent, of the 229 responding municipalities reported that no incentives were granted or that incentives totaled less than the minimum reporting threshold of \$25,000. One hundred eighty-two municipalities did not submit a survey response.

The following series of tables and charts summarize the economic development incentives by type granted by municipal governments during the 2016-17 fiscal year. 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	33	\$ 4,803,757	15.9%	175	\$ 27,450
Indirect Financial *	24	\$ 6,452,083	21.3%		
Tax-Based and Fee-Based	18	\$ 14,926,651	49.3%	74	\$ 201,712
Below Market Rate Leases or Deeds for Real Property	6	\$ 4,099,730	13.5%	9	\$ 455,526
Total	49	\$ 30,282,221	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.

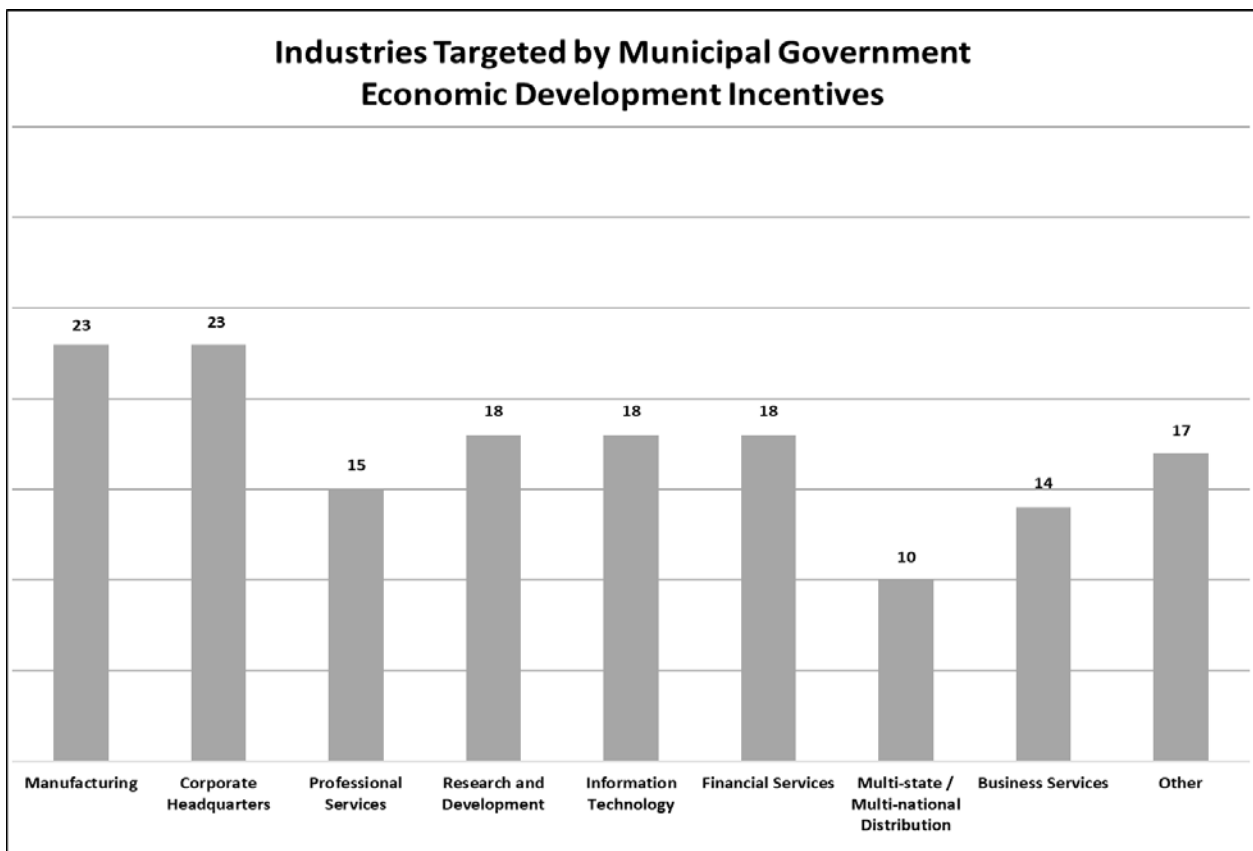
Municipal Governments - Direct Financial Incentives					
Direct Financial Incentives	Number of Municipalities Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Grants	23	\$ 2,567,560	53.4%	106	\$ 24,222
Loans	1	\$ 98,749	2.1%	7	\$ 14,107
Equity Investments	0	\$ -	0.0%	0	\$ -
Loan Insurance	0	\$ -	0.0%	0	\$ -
Loan Guarantees	1	\$ 169,837	3.5%	1	\$ 169,837
Training Subsidies	0	\$ -	0.0%	0	\$ -
State Match (QTI, QACF, etc.)	17	\$ 1,344,850	28.0%	50	\$ 26,897
Other *	6	\$ 622,761	13.0%	11	\$ 56,615
Total	33	\$ 4,803,757	100.0%		

* As indicated by the applicable municipalities, the category Other includes ad valorem tax abatement, bonus incentive, capital investment, and contributions to economic development council.

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	8	\$ 1,544,724	23.9%	71	\$ 21,757
Loans or Loan Guarantees	1	\$ 50,000	0.8%	1	\$ 50,000
Value of Contract With or Dues Paid to EDOs	15	\$ 2,206,516	34.2%	25	\$ 88,261
Appropriations to IDAs for Economic Development Purposes	2	\$ 185,000	2.9%	3	\$ 61,667
Appropriations to CDDs for Economic Development Purposes	1	\$ 2,250,000	34.9%	1	\$ 2,250,000
Appropriations to SBDCs for Economic Development Purposes	1	\$ 74,263	1.2%	1	\$ 74,263
Other	3	\$ 141,580	2.2%	3	\$ 47,193
Total	24	\$ 6,452,083	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	\$ 13,708,518	91.8%	30	\$ 456,951
Public Service Tax Exemption	2	\$ 32,838	0.2%	4	\$ 8,210
Business Tax Exemption	1	\$ 28,000	0.2%	6	\$ 4,667
Proprietary Fees (Credits, Refunds, Exemptions, Waivers, or Rate Differentials)	0	\$ -	0.0%	0	\$ -
Regulatory Fees (Credits, Refunds, Exemptions, or Waivers)	4	\$ 1,125,495	7.5%	33	\$ 34,106
Special Assessments (Credits, Refunds, Exemptions, or Waivers)	1	\$ 31,800	0.2%	1	\$ 31,800
Total	18	\$ 14,926,651	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	6	\$ 4,099,730	100.0%	9	\$ 455,526
Below-Market Rate Deeds for Real Property	0	\$ -	0.0%	0	\$ -
Total	6	\$ 4,099,730	100.0%		



In the above chart, Other industries include aerospace, applied medicine and human performance, aviation, clean technology, consumer services, creative arts and design, data analytics, defense, ecotourism, emerging technology, engineering, entertainment, equine-related businesses, financial services, healthcare and medical industries, homeland security, industrial, life sciences, light manufacturing, marine sciences, non-profits, office, pharmaceuticals, retail, sports, tourism, and workforce housing.

Municipal Governments Having a Total Population of 50,000 or Greater								
Municipality	County	2017 Municipal Population Estimates	Direct Incentives	Indirect Incentives	Fee and Tax- Based Incentives	Below Market Leases or Deeds	Total Incentives	
Jacksonville	Duval	891,207	See Duval County in the separate county table.					
Miami	Miami-Dade	467,872					\$0 or < \$25,000	
Tampa	Hillsborough	373,058	\$ 189,968	\$ 705,800	None	None	\$ 895,768	
Orlando	Orange	279,789	\$ 302,610	\$ 1,538,512	\$ 398,180	None	\$ 2,239,302	
St. Petersburg	Pinellas	263,768	\$ 115,824	\$ 372,000	\$ 12,867,059	\$ 23,282	\$ 13,378,165	
Hialeah	Miami-Dade	236,114					No Response	
Tallahassee	Leon	189,625					\$0 or < \$25,000	
Port St. Lucie	St. Lucie	181,284	None	\$ 80,000	None	\$ 3,743,458	\$ 3,823,458	
Fort Lauderdale	Broward	179,063	\$ 110,228	None	None	None	\$ 110,228	
Cape Coral	Lee	175,063	None	None	\$ 55,348	None	\$ 55,348	
Pembroke Pines	Broward	163,103					\$0 or < \$25,000	
Hollywood	Broward	147,212					No Response	
Miramar	Broward	136,246					\$0 or < \$25,000	
Gainesville	Alachua	129,816					No Response	
Coral Springs	Broward	127,381					No Response	
Clearwater	Pinellas	113,723	\$ 10,725	\$ 47,500	\$ 61,501	None	\$ 119,726	
Miami Gardens	Miami-Dade	113,201					No Response	
Palm Bay	Brevard	110,623					No Response	
West Palm Beach	Palm Beach	110,396	\$ 542,073	\$ 150,000	None	None	\$ 692,073	
Pompano Beach	Broward	109,441					\$0 or < \$25,000	
Lakeland	Polk	104,185	\$ 1,094,400	None	\$ 593,796	None	\$ 1,688,196	
Davie	Broward	100,689					\$0 or < \$25,000	
Miami Beach	Miami-Dade	92,588					No Response	
Sunrise	Broward	91,865	\$ 91,819	None	None	None	\$ 91,819	
Boca Raton	Palm Beach	91,797	\$ 192,194	\$ 50,000	None	None	\$ 242,194	
Deltona	Volusia	89,984					\$0 or < \$25,000	
Plantation	Broward	88,619					\$0 or < \$25,000	
Palm Coast	Flagler	82,760	None	\$ 74,263	None	None	\$ 74,263	
Largo	Pinellas	81,966	\$ 45,000	None	\$ 13,102	None	\$ 58,102	
Melbourne	Brevard	80,982	\$ 634,719	\$ 26,500	\$ 203,269	None	\$ 864,488	
Fort Myers	Lee	79,106					No Response	
Deerfield Beach	Broward	78,042					\$0 or < \$25,000	
Boynton Beach	Palm Beach	73,992					\$0 or < \$25,000	
Homestead	Miami-Dade	73,627	\$ 25,000	None	None	None	\$ 25,000	
Lauderhill	Broward	71,178					No Response	
Kissimmee	Osceola	69,962	None	\$ 195,000	None	None	\$ 195,000	
North Port	Sarasota	67,196					No Response	
Weston	Broward	66,609					\$0 or < \$25,000	
Delray Beach	Palm Beach	65,804	\$ 6,749	None	None	None	\$ 6,749	
Daytona Beach	Volusia	65,569	None	\$ 2,281,767	\$ 220,512	\$ 35,000	\$ 2,537,279	
Doral	Miami-Dade	64,167	\$ 30,494	None	None	None	\$ 30,494	
Tamarac	Broward	63,910					No Response	
North Miami	Miami-Dade	63,780					No Response	
Wellington	Palm Beach	61,775					\$0 or < \$25,000	
Jupiter	Palm Beach	61,388	\$ 169,837	None	None	\$ 17,990	\$ 187,827	
Ocala	Marion	59,668	\$ 219,405	\$ 165,000	\$ 26,342	None	\$ 410,747	
Port Orange	Volusia	59,625					No Response	
Margate	Broward	57,961					\$0 or < \$25,000	
Sanford	Seminole	57,839	\$ 243,901	None	None	None	\$ 243,901	
Coconut Creek	Broward	57,395	\$ 70,349	None	None	None	\$ 70,349	
Bradenton	Manatee	54,652	None	\$ 25,000	None	\$ 50,000	\$ 75,000	
Sarasota	Sarasota	54,641					No Response	
Pensacola	Escambia	54,071	\$ 1,398	\$ 340,000	\$ 38,982	None	\$ 380,380	
Pinellas Park	Pinellas	52,713	None	None	\$ 165,000	None	\$ 165,000	
Palm Beach Gardens	Palm Beach	52,591	\$ 26,250	None	None	None	\$ 26,250	
Bonita Springs	Lee	50,137	\$ 66,317	None	None	None	\$ 66,317	

Municipal Governments Having a Total Population Less Than 50,000							
Municipality	County	2017 Municipal Population Estimates	Direct Incentives	Indirect Incentives	Fee and Tax- Based Incentives	Below Market Leases or Deeds	Total Incentives
Coral Gables	Miami-Dade	49,808					No Response
Apopka	Orange	49,750					\$0 or < \$25,000
Titusville	Brevard	46,413	\$ 12,500	\$ 10,000	\$ 61,057	None	\$ 83,557
North Miami Beach	Miami-Dade	45,437					\$0 or < \$25,000
Cutler Bay	Miami-Dade	45,222					No Response
St. Cloud	Osceola	45,094					No Response
Altamonte Springs	Seminole	44,482					\$0 or < \$25,000
Oakland Park	Broward	44,409					No Response
North Lauderdale	Broward	44,408					No Response
Fort Pierce	St. Lucie	43,409					No Response
Ocoee	Orange	43,072	None	\$ 3,000	None	None	\$ 3,000
Winter Garden	Orange	42,959					No Response
Winter Haven	Polk	41,134					No Response
Ormond Beach	Volusia	40,722	\$ 41,486	None	\$ 24,296	None	\$ 65,782
Greenacres	Palm Beach	39,770					No Response
Hallandale Beach	Broward	38,746					No Response
Plant City	Hillsborough	38,297					\$0 or < \$25,000
Lake Worth	Palm Beach	37,946	None	\$ 36,275	None	None	\$ 36,275
Oviedo	Seminole	37,701	None	None	\$ 119,223	None	\$ 119,223
Aventura	Miami-Dade	37,694					No Response
Royal Palm Beach	Palm Beach	37,485					\$0 or < \$25,000
Panama City	Bay	36,988	\$ 25,000	\$ 56,521	None	None	\$ 81,521
Winter Springs	Seminole	36,654					No Response
Dunedin	Pinellas	36,265	\$ 54,108	None	\$ 31,800	None	\$ 85,908
Clermont	Lake	35,807					No Response
Lauderdale Lakes	Broward	35,094					\$0 or < \$25,000
Riviera Beach	Palm Beach	35,057					No Response
Cooper City	Broward	33,758					\$0 or < \$25,000
DeLand	Volusia	32,775					No Response
Parkland	Broward	31,476					\$0 or < \$25,000
Dania Beach	Broward	31,473					No Response
Estero	Lee	30,945					No Response
Miami Lakes	Miami-Dade	30,586					\$0 or < \$25,000
Winter Park	Orange	29,317	None	\$ 93,805	None	None	\$ 93,805
Casselberry	Seminole	28,548					No Response
Rockledge	Brevard	26,535					No Response
Temple Terrace	Hillsborough	26,411					\$0 or < \$25,000
New Smyrna Beach	Volusia	25,803					\$0 or < \$25,000
Tarpon Springs	Pinellas	25,093					No Response
Key West	Monroe	24,597					No Response
Crestview	Okaloosa	24,561					No Response
Sebastian	Indian River	24,192	\$ 77,700	None	None	None	\$ 77,700
Palmetto Bay	Miami-Dade	24,138					No Response
Haines City	Polk	23,847					No Response
Hiialeah Gardens	Miami-Dade	23,532					No Response
Jacksonville Beach	Duval	23,503					No Response
Palm Springs	Palm Beach	23,250					\$0 or < \$25,000
Venice	Sarasota	22,306	None	None	\$ 29,441	None	\$ 29,441
Sunny Isles Beach	Miami-Dade	22,233					No Response
Leesburg	Lake	21,913					No Response
Edgewater	Volusia	21,509	\$ 7,475	None	\$ 7,475	None	\$ 14,950
Sweetwater	Miami-Dade	21,508					No Response
West Melbourne	Brevard	21,360					\$0 or < \$25,000
Fort Walton Beach	Okaloosa	20,886					\$0 or < \$25,000
Lynn Haven	Bay	20,886					No Response
Eustis	Lake	20,880					\$0 or < \$25,000
DeBary	Volusia	20,434					\$0 or < \$25,000
Naples	Collier	20,195					\$0 or < \$25,000
Bartow	Polk	19,088					No Response
Cocoa	Brevard	18,982	None	None	\$ 10,268	None	\$ 10,268
Punta Gorda	Charlotte	18,838					\$0 or < \$25,000
Pinecrest	Miami-Dade	18,467					No Response
Seminole	Pinellas	18,450					\$0 or < \$25,000
Opa-locka	Miami-Dade	17,745					No Response
Maitland	Orange	17,401					\$0 or < \$25,000
Safety Harbor	Pinellas	17,343	\$ 75,000	None	None	None	\$ 75,000
Belle Glade	Palm Beach	17,290					\$0 or < \$25,000
Marco Island	Collier	17,036					\$0 or < \$25,000
Lake Mary	Seminole	16,538	\$ 252,300	\$ 3,500	None	None	\$ 255,800

Municipal Governments Having a Total Population Less Than 50,000							
Municipality	County	2017 Municipal Population Estimates	Direct Incentives	Indirect Incentives	Fee and Tax- Based Incentives	Below Market Leases or Deeds	Total Incentives
Tavares	Lake	16,317					No Response
Stuart	Martin	16,183					No Response
Vero Beach	Indian River	16,086					\$0 or < \$25,000
Auburndale	Polk	15,999					No Response
New Port Richey	Pasco	15,764					No Response
Callaway	Bay	15,737					No Response
Zephyrhills	Pasco	15,571					No Response
Lake Wales	Polk	15,365					No Response
Groveland	Lake	15,205					No Response
Longwood	Seminole	15,156					\$0 or < \$25,000
West Park	Broward	14,912	\$ 25,000	None	None	None	\$ 25,000
Lady Lake	Lake	14,821					\$0 or < \$25,000
Niceville	Okaloosa	14,442					No Response
Oldsmar	Pinellas	14,321					\$0 or < \$25,000
Mount Dora	Lake	14,283					\$0 or < \$25,000
Miami Springs	Miami-Dade	14,217					No Response
St. Augustine	St. Johns	13,862					\$0 or < \$25,000
Atlantic Beach	Duval	13,415					No Response
Palmetto	Manatee	13,204					No Response
Destin	Okaloosa	13,116					\$0 or < \$25,000
Florida City	Miami-Dade	13,017					\$0 or < \$25,000
Key Biscayne	Miami-Dade	12,854					No Response
Panama City Beach	Bay	12,741					No Response
South Daytona	Volusia	12,677	\$ 10,000	None	None	None	\$ 10,000
Wilton Manors	Broward	12,662					No Response
South Miami	Miami-Dade	12,645					No Response
North Palm Beach	Palm Beach	12,574					\$0 or < \$25,000
Fernandina Beach	Nassau	12,550					\$0 or < \$25,000
Gulfport	Pinellas	12,400					\$0 or < \$25,000
Lake City	Columbia	12,266					No Response
Holly Hill	Volusia	11,890	\$ 20,628	None	None	None	\$ 20,628
Orange City	Volusia	11,850					\$0 or < \$25,000
Minneola	Lake	11,675					\$0 or < \$25,000
Cocoa Beach	Brevard	11,292	None	\$ 50,000	None	None	\$ 50,000
Avon Park	Highlands	11,018					No Response
Sebring	Highlands	10,993					No Response
Lantana	Palm Beach	10,797					\$0 or < \$25,000
Miami Shores	Miami-Dade	10,761					\$0 or < \$25,000
Palatka	Putnam	10,662					\$0 or < \$25,000
Lighthouse Point	Broward	10,526					No Response
Satellite Beach	Brevard	10,504					No Response
Cape Canaveral	Brevard	10,213					No Response
Milton	Santa Rosa	10,130					\$0 or < \$25,000
Alachua	Alachua	9,936	\$ 13,300	\$ 20,000	None	None	\$ 33,300
Springfield	Bay	9,568					\$0 or < \$25,000
St. Pete Beach	Pinellas	9,488					No Response
North Bay Village	Miami-Dade	8,973					No Response
Lake Park	Palm Beach	8,784					No Response
Marathon	Monroe	8,775					No Response
Orange Park	Clay	8,622					No Response
Indian Harbour Beach	Brevard	8,468					\$0 or < \$25,000
Wildwood	Sumter	8,454					No Response
Palm Beach	Palm Beach	8,291					No Response
Brooksville	Hernando	8,074					\$0 or < \$25,000
Quincy	Gadsden	7,917					No Response
Marianna	Jackson	7,721	None	\$ 77,640	None	\$ 230,000	\$ 307,640
Arcadia	DeSoto	7,677					\$0 or < \$25,000
Clewiston	Hendry	7,659					No Response
Green Cove Springs	Clay	7,615					\$0 or < \$25,000
Southwest Ranches	Broward	7,614					\$0 or < \$25,000
Fruitland Park	Lake	7,291					\$0 or < \$25,000
Neptune Beach	Duval	7,279					\$0 or < \$25,000
Inverness	Citrus	7,272					\$0 or < \$25,000
Dade City	Pasco	7,233	None	\$ 50,000	None	None	\$ 50,000
West Miami	Miami-Dade	7,182					No Response
Perry	Taylor	6,954					No Response
Longboat Key	Manatee/Sarasota	6,934					No Response
Live Oak	Suwannee	6,860					No Response
Treasure Island	Pinellas	6,819					No Response

Municipal Governments Having a Total Population Less Than 50,000 (continued)							
Municipality	County	2017 Municipal Population Estimates	Direct Incentives	Indirect Incentives	Fee and Tax- Based Incentives	Below Market Leases or Deeds	Total Incentives
Belle Isle	Orange	6,701					No Response
Sanibel	Lee	6,659					No Response
St. Augustine Beach	St. Johns	6,633					\$0 or < \$25,000
Macclenny	Baker	6,519					No Response
Pembroke Park	Broward	6,368					\$0 or < \$25,000
Fort Myers Beach	Lee	6,328					No Response
Islamorada	Monroe	6,326					No Response
Lauderdale-By-The-Sea	Broward	6,175					No Response
High Springs	Alachua	6,023					\$0 or < \$25,000
Newberry	Alachua	5,907					No Response
Lake Alfred	Polk	5,903					No Response
Pahokee	Palm Beach	5,889					No Response
Gulf Breeze	Santa Rosa	5,838					No Response
Bay Harbor Islands	Miami-Dade	5,826					No Response
Surfside	Miami-Dade	5,814					\$0 or < \$25,000
Fort Meade	Polk	5,736					No Response
Tequesta	Palm Beach	5,731					\$0 or < \$25,000
Mascotte	Lake	5,623					\$0 or < \$25,000
Okeechobee	Okeechobee	5,566					No Response
Starke	Bradford	5,520					\$0 or < \$25,000
Fellsmere	Indian River	5,483					\$0 or < \$25,000
DeFuniak Springs	Walton	5,471					\$0 or < \$25,000
Valparaiso	Okaloosa	5,246					No Response
South Bay	Palm Beach	5,215					\$0 or < \$25,000
Wauchula	Hardee	5,172					No Response
Kenneth City	Pinellas	5,082					No Response
South Pasadena	Pinellas	5,074					\$0 or < \$25,000
Belleview	Marion	4,979					\$0 or < \$25,000
LaBelle	Hendry	4,951					No Response
Davenport	Polk	4,946					No Response
Flagler Beach	Flagler/Volusia	4,685					No Response
Parker	Bay	4,419					\$0 or < \$25,000
Indian Rocks Beach	Pinellas	4,380					No Response
Dundee	Polk	4,368					No Response
Madeira Beach	Pinellas	4,368					No Response
Daytona Beach Shores	Volusia	4,288					No Response
Grant-Valkaria	Brevard	4,142					\$0 or < \$25,000
Indian River Shores	Indian River	4,138					No Response
Umatilla	Lake	4,021					No Response
Mary Esther	Okaloosa	3,973					\$0 or < \$25,000
Belleair	Pinellas	3,924					No Response
Holmes Beach	Manatee	3,888					\$0 or < \$25,000
Mulberry	Polk	3,851					No Response
Highland Beach	Palm Beach	3,609					No Response
Port St. Joe	Gulf	3,571					\$0 or < \$25,000
Chipley	Washington	3,466					No Response
Midway	Gadsden	3,442					No Response
Lake Clarke Shores	Palm Beach	3,409					No Response
Juno Beach	Palm Beach	3,400					\$0 or < \$25,000
Loxahatchee Groves	Palm Beach	3,321					No Response
Freeport	Walton	3,240					No Response
Chattahoochee	Gadsden	3,209					No Response
Biscayne Park	Miami-Dade	3,176					No Response
Crystal River	Citrus	3,134					No Response
Frostproof	Polk	3,116					\$0 or < \$25,000
Melbourne Beach	Brevard	3,087					\$0 or < \$25,000
Ponce Inlet	Volusia	3,084					\$0 or < \$25,000
Jasper	Hamilton	3,051					No Response
Madison	Madison	3,021					\$0 or < \$25,000
Hilliard	Nassau	2,953					\$0 or < \$25,000
Bunnell	Flagler	2,927					\$0 or < \$25,000
Bal Harbour	Miami-Dade	2,924					No Response
Williston	Levy	2,898					\$0 or < \$25,000
Windermere	Orange	2,887					No Response
Bowling Green	Hardee	2,871					\$0 or < \$25,000
Malabar	Brevard	2,866					\$0 or < \$25,000
Carrabelle	Franklin	2,829					No Response
Indialantic	Brevard	2,820					\$0 or < \$25,000
Hypoluxo	Palm Beach	2,725					\$0 or < \$25,000

Municipal Governments Having a Total Population Less Than 50,000 (continued)							
Municipality	County	2017 Municipal Population Estimates	Direct Incentives	Indirect Incentives	Fee and Tax- Based Incentives	Below Market Leases or Deeds	Total Incentives
Port Richey	Pasco	2,699					\$0 or < \$25,000
Lake Helen	Volusia	2,691					\$0 or < \$25,000
Bonifay	Holmes	2,679					\$0 or < \$25,000
Oakland	Orange	2,658					No Response
Edgewood	Orange	2,643					No Response
Lake Placid	Highlands	2,579					\$0 or < \$25,000
Eagle Lake	Polk	2,525					\$0 or < \$25,000
Bushnell	Sumter	2,492					\$0 or < \$25,000
Blountstown	Calhoun	2,488					\$0 or < \$25,000
Monticello	Jefferson	2,425					\$0 or < \$25,000
Virginia Gardens	Miami-Dade	2,409					No Response
Apalachicola	Franklin	2,333					\$0 or < \$25,000
Eatonville	Orange	2,305					\$0 or < \$25,000
Chiefland	Levy	2,270					\$0 or < \$25,000
Redington Shores	Pinellas	2,201					\$0 or < \$25,000
Graceville	Jackson	2,196					\$0 or < \$25,000
Malone	Jackson	2,182					\$0 or < \$25,000
El Portal	Miami-Dade	2,153					\$0 or < \$25,000
Belleair Bluffs	Pinellas	2,071					\$0 or < \$25,000
Haverhill	Palm Beach	2,063					No Response
Sewall's Point	Martin	2,044					No Response
Wewahitchka	Gulf	2,036					\$0 or < \$25,000
Mangonia Park	Palm Beach	2,033					No Response
Atlantis	Palm Beach	2,024					\$0 or < \$25,000
Oak Hill	Volusia	1,994					No Response
Trenton	Gilchrist	1,969					No Response
Sneads	Jackson	1,921					No Response
Hillsboro Beach	Broward	1,911					\$0 or < \$25,000
Astatula	Lake	1,881					No Response
Havana	Gadsden	1,831					\$0 or < \$25,000
Lake Butler	Union	1,818					No Response
Zolfo Springs	Hardee	1,817					\$0 or < \$25,000
Ocean Ridge	Palm Beach	1,812					No Response
Dunnellon	Marion	1,805					\$0 or < \$25,000
Polk City	Polk	1,793					\$0 or < \$25,000
Montverde	Lake	1,775					\$0 or < \$25,000
Moore Haven	Glades	1,747					\$0 or < \$25,000
Pierson	Volusia	1,745					No Response
Cross City	Dixie	1,702					\$0 or < \$25,000
Gretna	Gadsden	1,699					\$0 or < \$25,000
Anna Maria	Manatee	1,579					\$0 or < \$25,000
Belleair Beach	Pinellas	1,559					No Response
Crescent City	Putnam	1,555					\$0 or < \$25,000
Century	Escambia	1,536					\$0 or < \$25,000
Redington Beach	Pinellas	1,463					No Response
Indian Shores	Pinellas	1,452					No Response
North Redington Beach	Pinellas	1,452					No Response
St. Leo	Pasco	1,442					\$0 or < \$25,000
Hawthorne	Alachua	1,412					\$0 or < \$25,000
Baldwin	Duval	1,407					\$0 or < \$25,000
South Palm Beach	Palm Beach	1,400					\$0 or < \$25,000
Keystone Heights	Clay	1,364					No Response
Howey-in-the-Hills	Lake	1,355					No Response
Interlachen	Putnam	1,344					No Response
Lake Hamilton	Polk	1,334					\$0 or < \$25,000
Inglis	Levy	1,305					\$0 or < \$25,000
Callahan	Nassau	1,292					\$0 or < \$25,000
San Antonio	Pasco	1,273					\$0 or < \$25,000
Mayo	Lafayette	1,226					No Response
Mexico Beach	Bay	1,202					\$0 or < \$25,000
Palm Beach Shores	Palm Beach	1,200					\$0 or < \$25,000
Bradenton Beach	Manatee	1,184					No Response
Archer	Alachua	1,165					\$0 or < \$25,000
Bronson	Levy	1,142					\$0 or < \$25,000
Palm Shores	Brevard	1,114					No Response
Center Hill	Sumter	1,072					\$0 or < \$25,000
Gulf Stream	Palm Beach	1,001					No Response
Grand Ridge	Jackson	955					\$0 or < \$25,000
Waldo	Alachua	955					No Response

Municipal Governments Having a Total Population Less Than 50,000 (continued)							
Municipality	County	2017 Municipal Population Estimates	Direct Incentives	Indirect Incentives	Fee and Tax- Based Incentives	Below Market Leases or Deeds	Total Incentives
Bristol	Liberty	954					\$0 or < \$25,000
Golden Beach	Miami-Dade	920					No Response
Cottdale	Jackson	900					No Response
Pomona Park	Putnam	873					\$0 or < \$25,000
Jennings	Hamilton	864					\$0 or < \$25,000
Fanning Springs	Gilchrist/Levy	863					\$0 or < \$25,000
Medley	Miami-Dade	832					No Response
Shalimar	Okaloosa	813					\$0 or < \$25,000
Jupiter Island	Martin	809					No Response
Webster	Sumter	805					No Response
Key Colony Beach	Monroe	803					No Response
Greenville	Madison	782					No Response
White Springs	Hamilton	765					\$0 or < \$25,000
Vernon	Washington	744					No Response
Penney Farms	Clay	738					\$0 or < \$25,000
Lawtey	Bradford	723					\$0 or < \$25,000
Coleman	Sumter	719					\$0 or < \$25,000
Welaka	Putnam	717					No Response
Cedar Key	Levy	713					No Response
Greenwood	Jackson	703					No Response
Sea Ranch Lakes	Broward	692					\$0 or < \$25,000
Branford	Suwannee	691					No Response
Melbourne Village	Brevard	668					\$0 or < \$25,000
St. Lucie Village	St. Lucie	643					\$0 or < \$25,000
Hastings	St. Johns	642					No Response
Greensboro	Gadsden	613					\$0 or < \$25,000
Micanopy	Alachua	605					\$0 or < \$25,000
Paxton	Walton	601					No Response
Altha	Calhoun	570					\$0 or < \$25,000
Ponce de Leon	Holmes	560					\$0 or < \$25,000
Fort White	Columbia	556					\$0 or < \$25,000
Laurel Hill	Okaloosa	551					\$0 or < \$25,000
Reddick	Marion	546					No Response
Jay	Santa Rosa	533					No Response
Yankeetown	Levy	502					\$0 or < \$25,000
Bell	Gilchrist	498					\$0 or < \$25,000
Alford	Jackson	497					\$0 or < \$25,000
Hampton	Bradford	477					\$0 or < \$25,000
Sopchoppy	Wakulla	469					No Response
Glen St. Mary	Baker	461					No Response
McIntosh	Marion	457					\$0 or < \$25,000
Everglades	Collier	443					No Response
Briny Breezes	Palm Beach	422					\$0 or < \$25,000
Manalapan	Palm Beach	421					No Response
Orchid	Indian River	419					\$0 or < \$25,000
Jupiter Inlet Colony	Palm Beach	407					No Response
Cinco Bayou	Okaloosa	405					\$0 or < \$25,000
Esto	Holmes	384					No Response
Wausau	Washington	380					\$0 or < \$25,000
Beverly Beach	Flagler	376					\$0 or < \$25,000
La Crosse	Alachua	374					No Response
Lee	Madison	325					\$0 or < \$25,000
Brooker	Bradford	324					\$0 or < \$25,000
Worthington Springs	Union	322					\$0 or < \$25,000
Caryville	Washington	293					No Response
Westville	Holmes	291					No Response
St. Marks	Wakulla	275					\$0 or < \$25,000
Golf	Palm Beach	258					No Response
Raiford	Union	258					No Response
Hillcrest Heights	Polk	255					\$0 or < \$25,000
Jacob City	Jackson	240					\$0 or < \$25,000
Highland Park	Polk	237					No Response
Ebro	Washington	233					No Response
Glen Ridge	Palm Beach	227					\$0 or < \$25,000
Campbellton	Jackson	218					\$0 or < \$25,000
Layton	Monroe	186					\$0 or < \$25,000
Noma	Holmes	186					\$0 or < \$25,000
Horseshoe Beach	Dixie	173					\$0 or < \$25,000
Cloud Lake	Palm Beach	139					\$0 or < \$25,000

Municipal Governments Having a Total Population Less Than 50,000 (continued)							
Municipality	County	2017 Municipal Population Estimates	Direct Incentives	Indirect Incentives	Fee and Tax- Based Incentives	Below Market Leases or Deeds	Total Incentives
Ocean Breeze	Martin	134					\$0 or < \$25,000
Bascom	Jackson	121					No Response
Otter Creek	Levy	118					\$0 or < \$25,000
Belleair Shore	Pinellas	117					\$0 or < \$25,000
Indian Creek	Miami-Dade	84					No Response
Lazy Lake	Broward	26					No Response
Bay Lake	Orange	23					\$0 or < \$25,000
Lake Buena Vista	Orange	22					\$0 or < \$25,000
Weeki Wachee	Hernando	9					\$0 or < \$25,000
Marineland	Flagler/St. Johns	8					No Response
Westlake	Palm Beach	5					No Response

Community Redevelopment Agencies

Eighty-one of 228 CRAs responded to this year's survey for a response rate of 36 percent. Of the 81 Community Redevelopment Agencies that responded, 37 CRAs, or 46 percent, reported the following economic development incentives totaling \$10,613,197.

- Direct financial incentives: \$8,445,651 or 79.6 percent.
- Indirect financial incentives: \$938,884 or 8.8 percent.
- Tax-based and fee-based incentives: \$494,140 or 4.7 percent.
- Below-market rate leases or deeds for real property: \$734,522 or 6.9 percent.

Forty-four, or 54 percent, of the 81 responding CRAs reported that no incentives were granted or that incentives totaled less than the minimum reporting threshold of \$25,000. One hundred forty-seven CRAs did not submit a survey response.

The following series of tables and charts summarize the reported economic development incentives by type granted by CRAs during the 2016-17 fiscal year. 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 CRA.

CRA - Total Incentives by Type					
Incentive Type	Number of CRAs Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Direct Financial	33	\$ 8,445,651	79.6%	254	\$ 33,251
Indirect Financial *	8	\$ 938,884	8.8%		
Tax-Based and Fee-Based	4	\$ 494,140	4.7%	6	\$ 82,357
Below Market Rate Leases or Deeds for Real Property	5	\$ 734,522	6.9%	46	\$ 15,968
Total	37	\$ 10,613,197	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.

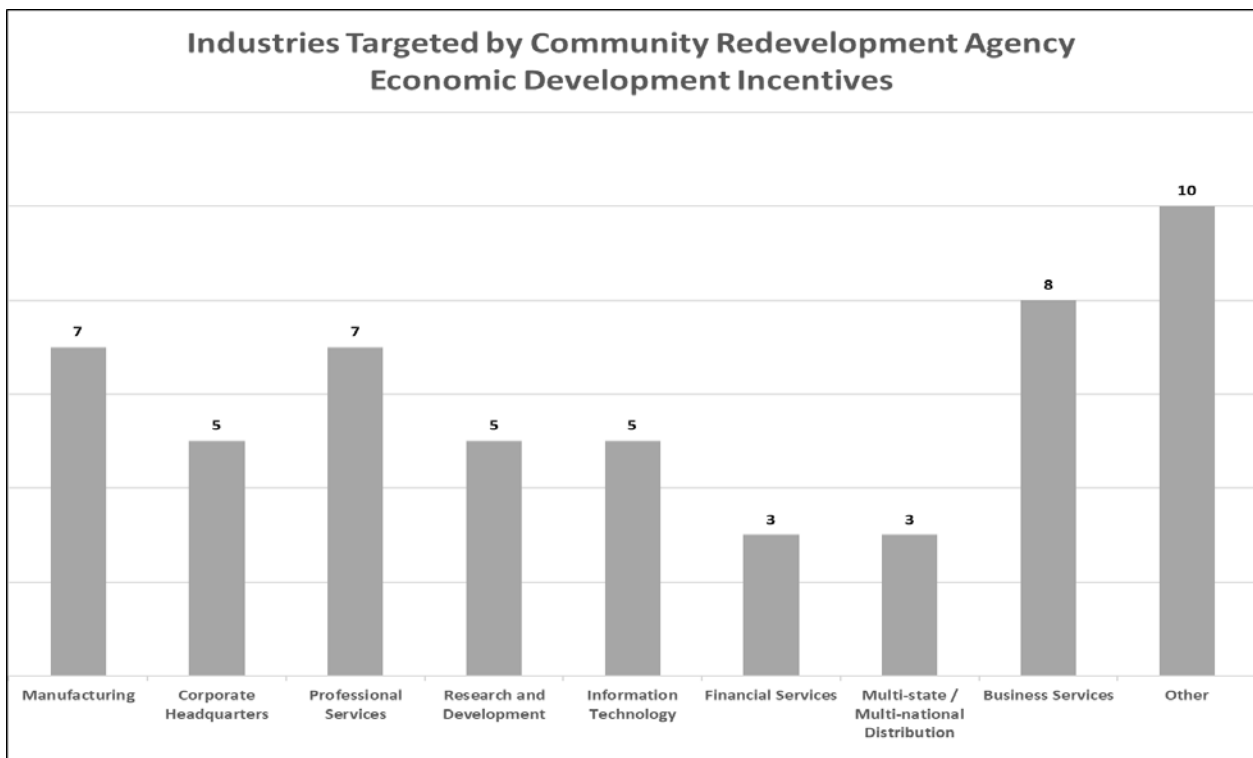
CRA - Direct Financial Incentives					
Direct Financial Incentives	Number of CRAs Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Grants	29	\$ 7,141,367	84.6%	229	\$ 31,185
Loans	1	\$ 801,427	9.5%	10	\$ 80,143
Equity Investments	0	\$ -	0.0%	0	\$ -
Loan Insurance	0	\$ -	0.0%	0	\$ -
Loan Guarantees	0	\$ -	0.0%	0	\$ -
Training Subsidies	0	\$ -	0.0%	0	\$ -
State Match (QTI, QACF, etc.)	0	\$ -	0.0%	0	\$ -
Other *	7	\$ 502,857	6.0%	15	\$ 33,524
Total	33	\$ 8,445,651	100.0%		

* As indicated by the applicable counties, the category Other includes financial contribution to underground a powerline and TIF reimbursement.

CRA - Indirect Financial Incentives					
Indirect Financial Incentives	Number of CRAs Granting Incentives	Total Amount Granted	Percent	Number of Entities Receiving Incentives	Average Incentive Per Entity
Grants	8	\$ 669,384	71.3%	11	\$ 60,853
Loans or Loan Guarantees	1	\$ 7,000	0.7%	1	\$ 7,000
Value of Contract With or Dues Paid to EDOs	2	\$ 242,500	25.8%	5	\$ 48,500
Appropriations to IDAs for Economic Development Purposes	0	\$ -	0.0%	0	\$ -
Appropriations to CDDs for Economic Development Purposes	0	\$ -	0.0%	0	\$ -
Appropriations to SBDCs for Economic Development Purposes	1	\$ 20,000	2.1%	1	\$ 20,000
Other	0	\$ -	0.0%	0	\$ -
Total	8	\$ 938,884	100.0%		

CRA - Tax-Based and Fee-Based Incentives					
Tax-Based and Fee-Based Incentives	Number of CRAs Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Property Tax Exemption for Economic Development	1	\$ 95,000	19.2%	1	\$ 95,000
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	\$ 152,900	30.9%	4	\$ 38,225
Special Assessments (Credits, Refunds, Exemptions, or Waivers)	1	\$ 246,240	49.8%	1	\$ 246,240
Total	4	\$ 494,140	100.0%		

CRA's - Below-Market Rate Leases or Deeds for Real Property					
Below-Market Rate Leases or Deeds for Real Property	Number of CRA's Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Below-Market Rate Leases for Real Property	5	\$ 634,522	86.4%	36	\$ 17,626
Below-Market Rate Deeds for Real Property	1	\$ 100,000	13.6%	10	\$ 10,000
Total	5	\$ 734,522	100.0%		



In the above chart, Other industries include art districts, food-related businesses, health care, hotels, multi-family, office buildings, restaurants, and retail.

Community Redevelopment Agencies (CRAs)						
Community Redevelopment Agency (CRA)	Local Governing Authority	Direct Incentives	Indirect Incentives	Fee and Tax-Based Incentives	Below Market Leases or Deeds	Total Incentives
Auburndale CRA	Auburndale	\$ 57,629	None	None	None	\$ 57,629
Babcock Street CRA	Melbourne	\$ 16,372	None	None	None	\$ 16,372
Bartow CRA	Bartow	\$ 75,596	\$ 147,500	None	None	\$ 223,096
Bradenton CRA	Bradenton	\$ 544,691	None	None	None	\$ 544,691
Central CRA	Bradenton	\$ 40,120	None	None	None	\$ 40,120
Cocoa CRA	Cocoa	\$ 29,114	None	None	None	\$ 29,114
Dade City CRA	Dade City	\$ 37,288	None	None	None	\$ 37,288
Daytona Beach CRA	Daytona Beach	\$ 134,304	None	None	None	\$ 134,304
Dunedin CRA	Dunedin	\$ 87,521	None	None	None	\$ 87,521
Fort Lauderdale CRA	Fort Lauderdale	\$ 801,427	None	None	None	\$ 801,427
Fourteenth Street CRA	Bradenton	\$ 66,144	None	None	None	\$ 66,144
Jacksonville International Airport CRA	Jacksonville	\$ 893,595	None	None	None	\$ 893,595
Lake Worth CRA	Lake Worth	None	None	\$ 95,000	None	\$ 95,000
Lakeland CRA	Lakeland	\$ 418,858	\$ 139,135	None	\$ 500,000	\$ 1,057,993
Largo CRA	Largo	\$ 174,000	None	None	None	\$ 174,000
Lauderdale Lakes CRA	Lauderdale Lakes	\$ 74,253	None	None	None	\$ 74,253
Lynn Haven CRA	Lynn Haven	\$ 42,500	None	None	None	\$ 42,500
Marianna CRA	Marianna	\$ 20,988	None	None	None	\$ 20,988
Melbourne CRA	Melbourne	\$ 27,960	\$ 87,500	None	None	\$ 115,460
New Port Richey CRA	New Port Richey	\$ 65,846	None	\$ 332,240	\$ 36,000	\$ 434,086
Oakland Park CRA	Oakland Park	\$ 85,639	None	None	None	\$ 85,639
Ocala CRA	Ocala	\$ 265,150	None	None	None	\$ 265,150
Olde Eau Gallie Riverfront CRA	Melbourne	None	\$ 55,000	None	None	\$ 55,000
Palatka Downtown Redevelopment Agency	Palatka	\$ 15,495	\$ 30,000	None	\$ 90,000	\$ 135,495
Panama City CRA	Panama City	\$ 41,723	None	None	None	\$ 41,723
Pinellas Park CRA	Pinellas Park	\$ 64,832	None	\$ 560	\$ 63,790	\$ 129,182
Port Orange Town Center CRA	Port Orange	None	None	\$ 66,340	None	\$ 66,340
Port St. Lucie CRA	Port St. Lucie	None	\$ 157,415	None	None	\$ 157,415
Quincy CRA	Quincy	\$ 24,175	None	None	None	\$ 24,175
Rockledge CRA	Rockledge	\$ 75,435	None	None	None	\$ 75,435
St. Cloud CRA	St. Cloud	\$ 60,000	None	None	None	\$ 60,000
St. Petersburg CRA	St. Petersburg	\$ 393,463	\$ 275,000	None	\$ 44,732	\$ 713,195
Stuart CRA	Stuart	\$ 31,246	None	None	None	\$ 31,246
Tallahassee CRA	Tallahassee	\$ 1,645,721	\$ 47,334	None	None	\$ 1,693,055
Tampa CRA	Tampa	\$ 603,359	None	None	None	\$ 603,359
Titusville CRA	Titusville	\$ 18,460	None	None	None	\$ 18,460
US Highway 17-92 Corridor CRA	Seminole County	\$ 1,512,747	None	None	None	\$ 1,512,747

Historical Summaries

The following tables summarize the economic development incentives reported by county and municipal governments for the 2010-11 through 2016-17 fiscal years, as reported in this and prior years' reports. Only those counties or municipalities that reported incentives in one or more fiscal years are listed. 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.

The final table of this report summarizes the county and municipal values of business-owned properties that received the Economic Development Ad Valorem Tax Exemption for 2010 through 2018, 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	LFY 2016-17
Alachua			\$ 481,635	\$ 308,000	\$ 233,518	\$ 274,000	\$ 62,250
Baker					\$ 52,500		
Bay	\$ 1,198,696		\$ 951,953	\$ 254,196	\$ 371,146	\$ 162,746	\$ 87,467
Brevard	\$ 1,578,330	\$ 2,719,728	\$ 1,716,236	\$ 1,734,533	\$ 1,522,556	\$ 4,286,063	\$ 3,856,158
Broward	\$ 1,136,638		\$ 874,650	\$ 968,142	\$ 1,077,321	\$ 1,122,650	\$ 1,554,125
Charlotte	\$ 85,902	\$ 60,058	\$ 401,751				\$ 1,250,000
Citrus		\$ 42,000			\$ 26,982	\$ 32,533	
Clay	\$ 162,529	\$ 130,711	\$ 131,288	\$ 202,021		\$ 276,722	\$ 265,989
Collier			\$ 143,168		\$ 730,186	\$ 859,949	\$ 1,013,388
Columbia			\$ 207,828		\$ 902,583	\$ 474,784	\$ 597,892
Duval	\$ 4,330,653	\$ 1,633,098	\$ 3,741,536	\$ 5,005,378	\$ 3,914,083	\$ 4,849,803	\$ 4,268,036
Escambia	\$ 4,915,794	\$ 5,247,353	\$ 3,187,859	\$ 4,573,513	\$ 6,635,218	\$ 8,406,851	\$ 14,741,815
Flagler					\$ 24,000	\$ 29,000	
Gadsden						\$ 587,575	\$ 270,000
Glades					\$ 1,630,933		
Gulf	\$ 440,000						
Hardee	\$ 202,954	\$ 4,813,393	\$ 4,446,582	\$ 1,211,361	\$ 123,750	\$ 410,764	\$ 2,297,397
Hendry		\$ 125,000	\$ 78,852	\$ 97,600	\$ 103,600	\$ 88,301	\$ 102,028
Hernando			\$ 140,600	\$ 60,600	\$ 166,919	\$ 389,156	\$ 527,565
Highlands					\$ 629,578		
Hillsborough	\$ 4,259,247	\$ 2,310,543	\$ 3,048,872	\$ 1,630,950	\$ 2,165,596	\$ 3,019,220	\$ 2,866,506
Indian River	\$ 857,601	\$ 945,434	\$ 1,353,426	\$ 1,480,308	\$ 1,431,727	\$ 1,361,280	\$ 1,050,177
Jackson					\$ 571,368	\$ 227,020	\$ 228,395
Jefferson					\$ 750,000	\$ 907,000	
Lake	\$ 1,732,088		\$ 150,000	\$ 120,000			\$ 442,193
Lee	\$ 6,788,000	\$ 341,000	\$ 4,716,000	\$ 672,149	\$ 412,200	\$ 292,000	\$ 2,440,643
Leon	\$ 802,963	\$ 97,177	\$ 355,031	\$ 178,350	\$ 178,351	\$ 53,288	\$ 39,071
Liberty			\$ 700,890				
Manatee	\$ 633,320	\$ 1,549,299	\$ 981,230	\$ 1,014,260	\$ 1,117,650	\$ 1,012,280	\$ 795,561
Marion			\$ 2,419,444	\$ 459,159	\$ 365,629	\$ 395,400	\$ 521,717
Martin			\$ 480,000				
Miami-Dade	\$ 2,965,269	\$ 1,351,350	\$ 2,533,183	\$ 1,556,503	\$ 1,492,870	\$ 2,445,164	\$ 5,881,217
Nassau		\$ 2,700,000			\$ 2,004	\$ 19,829	\$ 14,390
Okaloosa	\$ 139,968	\$ 115,835		\$ 722,201	\$ 253,602	\$ 279,933	\$ 217,127
Orange	\$ 2,279,563	\$ 2,943,276	\$ 1,640,488	\$ 3,110,870	\$ 2,982,016	\$ 2,792,911	\$ 2,847,896
Osceola	\$ 191,000	\$ 965,149	\$ 463,417	\$ 1,719,468	\$ 1,255,559	\$ 1,304,002	\$ 3,615,596
Palm Beach	\$ 1,723,280	\$ 2,307,754	\$ 2,443,107	\$ 2,608,845	\$ 3,797,061	\$ 4,063,771	\$ 2,930,884
Pasco			\$ 238,198	\$ 342,963	\$ 691,888	\$ 1,567,499	\$ 2,510,019
Pinellas	\$ 47,952	\$ 312,825	\$ 471,826	\$ 564,695	\$ 670,189	\$ 905,478	\$ 1,079,419
Polk		\$ 162,793	\$ 166,250	\$ 173,140	\$ 212,250	\$ 1,781,060	\$ 2,873,220
Putnam					\$ 35,468		\$ 167,270
Santa Rosa			\$ 1,113,258	\$ 2,000		\$ 630,000	\$ 40,000
Sarasota	\$ 5,405,997	\$ 2,876,042	\$ 2,563,229	\$ 3,551,782	\$ 2,718,652	\$ 2,839,742	\$ 3,550,626
Seminole		\$ 429,600	\$ 3,620,600	\$ 1,140,970	\$ 634,414	\$ 891,490	\$ 1,135,872
St. Johns	\$ 585,370	\$ 196,376	\$ 190,996	\$ 153,327	\$ 204,575	\$ 212,762	\$ 486,139
St. Lucie	\$ 3,554,335	\$ 5,343,860	\$ 2,112,379	\$ 4,837,502	\$ 2,101,737	\$ 743,409	\$ 643,089
Sumter						\$ 66,000	\$ 100,000
Suwannee					\$ 2,075,325	\$ 265,305	\$ 486,541
Taylor					\$ 100,000		
Volusia	\$ 64,900	\$ 110,000	\$ 190,100	\$ 419,800	\$ 1,375,812	\$ 725,050	\$ 9,844,440
Walton	\$ 165,000	\$ 137,128				\$ 143,335	
Washington						\$ 30,000	
County Totals	\$ 46,247,349	\$ 39,966,782	\$ 48,455,862	\$ 40,874,586	\$ 45,740,816	\$ 51,225,125	\$ 77,702,118

Per Capita 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	LFY 2016-17
Alachua			\$ 1.94	\$ 1.23	\$ 0.92	\$ 1.07	\$ 0.24
Baker					\$ 1.94		
Bay	\$ 7.08		\$ 5.60	\$ 1.49	\$ 2.14	\$ 0.92	\$ 0.49
Brevard	\$ 2.90	\$ 4.98	\$ 3.13	\$ 3.14	\$ 2.71	\$ 7.53	\$ 6.70
Broward	\$ 0.65		\$ 0.49	\$ 0.54	\$ 0.59	\$ 0.61	\$ 0.83
Charlotte	\$ 0.54	\$ 0.37	\$ 2.45				\$ 7.24
Citrus		\$ 0.30			\$ 0.19	\$ 0.23	
Clay	\$ 0.85	\$ 0.68	\$ 0.68	\$ 1.02		\$ 1.35	\$ 1.28
Collier			\$ 0.43		\$ 2.12	\$ 2.46	\$ 2.83
Columbia			\$ 3.08		\$ 13.24	\$ 6.92	\$ 8.67
Duval	\$ 5.01	\$ 1.88	\$ 4.27	\$ 5.62	\$ 4.32	\$ 5.25	\$ 4.56
Escambia	\$ 16.43	\$ 17.52	\$ 10.59	\$ 15.05	\$ 21.62	\$ 27.12	\$ 47.04
Flagler					\$ 0.24	\$ 0.28	
Gadsden						\$ 12.12	\$ 5.59
Glades					\$ 126.89		
Gulf	\$ 27.87						
Hardee	\$ 7.34	\$ 173.38	\$ 160.63	\$ 43.71	\$ 4.48	\$ 14.86	\$ 83.77
Hendry		\$ 3.28	\$ 2.09	\$ 2.58	\$ 2.72	\$ 2.30	\$ 2.61
Hernando			\$ 0.81	\$ 0.35	\$ 0.94	\$ 2.17	\$ 2.90
Highlands					\$ 6.25		
Hillsborough	\$ 3.44	\$ 1.84	\$ 2.39	\$ 1.25	\$ 1.63	\$ 2.23	\$ 2.08
Indian River	\$ 6.18	\$ 6.78	\$ 9.70	\$ 10.50	\$ 9.99	\$ 9.30	\$ 7.05
Jackson					\$ 11.32	\$ 4.51	\$ 4.53
Jefferson					\$ 51.66	\$ 62.56	
Lake	\$ 5.81		\$ 0.49	\$ 0.39			\$ 1.33
Lee	\$ 10.86	\$ 0.53	\$ 7.33	\$ 1.03	\$ 0.62	\$ 0.43	\$ 3.49
Leon	\$ 2.91	\$ 0.35	\$ 1.28	\$ 0.63	\$ 0.63	\$ 0.19	\$ 0.14
Liberty			\$ 82.62				
Manatee	\$ 1.94	\$ 4.69	\$ 2.94	\$ 2.99	\$ 3.20	\$ 2.83	\$ 2.16
Marion			\$ 7.22	\$ 1.36	\$ 1.07	\$ 1.14	\$ 1.49
Martin			\$ 3.24				
Miami-Dade	\$ 1.18	\$ 0.53	\$ 0.98	\$ 0.60	\$ 0.56	\$ 0.91	\$ 2.14
Nassau		\$ 36.61			\$ 0.03	\$ 0.25	\$ 0.18
Okaloosa	\$ 0.77	\$ 0.62		\$ 3.79	\$ 1.32	\$ 1.45	\$ 1.11
Orange	\$ 1.97	\$ 2.50	\$ 1.36	\$ 2.53	\$ 2.38	\$ 2.18	\$ 2.17
Osceola	\$ 0.70	\$ 3.44	\$ 1.61	\$ 5.82	\$ 4.07	\$ 4.04	\$ 10.71
Palm Beach	\$ 1.30	\$ 1.73	\$ 1.82	\$ 1.92	\$ 2.75	\$ 2.92	\$ 2.07
Pasco			\$ 0.50	\$ 0.72	\$ 1.42	\$ 3.16	\$ 4.96
Pinellas	\$ 0.05	\$ 0.34	\$ 0.51	\$ 0.61	\$ 0.71	\$ 0.95	\$ 1.12
Polk		\$ 0.27	\$ 0.27	\$ 0.28	\$ 0.34	\$ 2.75	\$ 4.34
Putnam					\$ 0.49		\$ 2.29
Santa Rosa			\$ 7.08	\$ 0.01		\$ 3.77	\$ 0.23
Sarasota	\$ 14.18	\$ 7.50	\$ 6.65	\$ 9.17	\$ 6.93	\$ 7.11	\$ 8.72
Seminole		\$ 1.00	\$ 8.40	\$ 2.61	\$ 1.43	\$ 1.98	\$ 2.50
St. Johns	\$ 3.04	\$ 1.00	\$ 0.95	\$ 0.74	\$ 0.96	\$ 0.97	\$ 2.12
St. Lucie	\$ 12.71	\$ 19.06	\$ 7.51	\$ 17.10	\$ 7.30	\$ 2.54	\$ 2.16
Sumter						\$ 0.56	\$ 0.83
Suwannee					\$ 46.69	\$ 5.98	\$ 10.89
Taylor					\$ 4.38		
Volusia	\$ 0.13	\$ 0.22	\$ 0.38	\$ 0.83	\$ 2.70	\$ 1.40	\$ 18.81
Walton	\$ 2.98	\$ 2.41				\$ 2.28	
Washington						\$ 1.21	
County Totals	\$ 3.14	\$ 2.88	\$ 2.73	\$ 2.34	\$ 2.52	\$ 2.72	\$ 4.01

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	LFY 2016-17
Direct Financial	19	19	28	26	30	31	31
Indirect Financial	18	14	20	21	29	28	32
Tax-Based and Fee-Based	14	14	19	12	16	19	16
Below Market Rate Leases or Deeds for Real Property	1	3	4	4	4	5	6
Total	26	26	38	31	41	42	40
Incentive Type	Total Incentives Granted						
	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15	LFY 2015-16	LFY 2016-17
Direct Financial	\$ 24,512,033	\$ 14,644,181	\$ 27,347,087	\$ 14,579,784	\$ 19,959,621	\$ 23,435,929	\$ 24,992,136
Indirect Financial	\$ 9,995,726	\$ 9,808,104	\$ 10,903,658	\$ 16,860,265	\$ 15,872,101	\$ 18,486,402	\$ 36,814,418
Tax-Based and Fee-Based	\$ 10,239,590	\$ 11,674,310	\$ 7,586,117	\$ 7,225,515	\$ 8,241,505	\$ 7,095,975	\$ 11,867,919
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	\$ 4,027,645
Total	\$ 46,247,349	\$ 38,333,684	\$ 48,455,862	\$ 40,874,586	\$ 45,740,816	\$ 51,225,125	\$ 77,702,118
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	LFY 2016-17
Direct Financial	155	134	171	201	1,148	1,022	971
Indirect Financial *							
Tax-Based and Fee-Based	209	84	120	72	69	83	1,577
Below Market Rate Leases or Deeds for Real Property	1	3	4	10	4	5	8
* 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.							

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	LFY 2016-17
Alachua	Alachua					\$ 665,453		\$ 33,300
Auburndale	Polk					\$ 2,000		
Bartow	Polk						\$ 47,500	
Boca Raton	Palm Beach	\$ 111,250		\$ 164,600	\$ 127,875	\$ 297,738		\$ 242,194
Bonita Springs	Lee	\$ 92,219	\$ 110,973	\$ 237,270	\$ 69,775	\$ 60,733	\$ 129,763	\$ 66,317
Boynton Beach	Palm Beach			\$ 313,500		\$ 36,000		
Bradenton	Manatee			\$ 450,000			\$ 2,318,000	\$ 75,000
Cape Coral	Lee						\$ 246,000	\$ 55,348
Casselberry	Seminole		\$ 50,000					
Chattahoochee	Gadsden				\$ 37,500	\$ 60,000		
Clearwater	Pinellas						\$ 278,633	\$ 119,726
Cocoa	Brevard					\$ 13,142	\$ 5,800	\$ 10,268
Cocoa Beach	Brevard						\$ 50,000	\$ 50,000
Coconut Creek	Broward	\$ 122,229	\$ 118,543	\$ 162,478	\$ 832,121	\$ 223,927	\$ 115,481	\$ 70,349
Coral Springs	Broward	\$ 258,680	\$ 400,000			\$ 340,000	\$ 300,000	
Crescent City	Putnam				\$ 2,000			
Dade City	Pasco					\$ 100,000	\$ 50,000	\$ 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	\$ 2,537,279
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		\$ 6,749
Deltona	Volusia							
Doral	Miami-Dade							\$ 30,494
Dunedin	Pinellas			\$ 163,235		\$ 60,901	\$ 15,500	\$ 85,908
Edgewater	Volusia							\$ 14,950
Eustis	Lake		\$ 9,939				\$ 29,449	
Fort Lauderdale	Broward	\$ 938,529		\$ 542,724	\$ 424,195	\$ 101,079	\$ 45,412	\$ 110,228
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		\$ 20,628
Homestead	Miami-Dade							\$ 25,000
Jacksonville	Duval							
Jupiter	Palm Beach		\$ 896,090	\$ 597,590		\$ 259,539	\$ 229,390	\$ 187,827
Kenneth City	Pinellas					\$ 5,000		
Keystone Heights	Clay							
Kissimmee	Osceola			\$ 200,000	\$ 200,000	\$ 194,500	\$ 278,958	\$ 195,000
Lady Lake	Lake					\$ 20,000		
Lake City	Columbia				\$ 96,200			
Lake Mary	Seminole				\$ 182,166	\$ 319,600	\$ 93,500	\$ 255,800
Lake Park	Palm Beach	\$ 98,342	\$ 43,458					
Lake Wales	Polk						\$ 11,700	
Lake Worth	Palm Beach						\$ 146,536	\$ 36,275
Lakeland	Polk	\$ 576,880		\$ 612,079	\$ 1,692,571	\$ 591,296	\$ 808,363	\$ 1,688,196
Largo	Pinellas						\$ 319,873	\$ 58,102
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	\$ 307,640
Melbourne	Brevard	\$ 129,327	\$ 434,542	\$ 475,084	\$ 159,233	\$ 335,792	\$ 639,396	\$ 864,488
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	\$ 410,747
Ocoee	Orange							\$ 3,000
Orlando	Orange	\$ 1,091,174	\$ 1,236,992	\$ 1,850,629	\$ 1,457,369	\$ 1,839,440	\$ 1,947,708	\$ 2,239,302
Ormond Beach	Volusia	\$ 65,000	\$ 205,617	\$ 206,208		\$ 84,500	\$ 93,342	\$ 65,782
Oviedo	Seminole			\$ 904,000		\$ 162,139		\$ 119,223

Per Capita 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	LFY 2016-17	
Alachua	Alachua					\$ 67.99		\$ 3.35	
Auburndale	Polk					\$ 0.13			
Bartow	Polk						\$ 2.51		
Boca Raton	Palm Beach	\$ 1.31		\$ 1.91	\$ 1.48	\$ 3.39		\$ 2.64	
Bonita Springs	Lee	\$ 2.08	\$ 2.46	\$ 5.25	\$ 1.52	\$ 1.30	\$ 2.68	\$ 1.32	
Boynton Beach	Palm Beach			\$ 4.47		\$ 0.49			
Bradenton	Manatee			\$ 8.92			\$ 43.11	\$ 1.37	
Cape Coral	Lee						\$ 1.44	\$ 0.32	
Casselberry	Seminole		\$ 1.90						
Chattahoochee	Gadsden				\$ 11.95	\$ 19.14			
Clearwater	Pinellas						\$ 2.48	\$ 1.05	
Cocoa	Brevard					\$ 0.72	\$ 0.31	\$ 0.54	
Cocoa Beach	Brevard						\$ 4.43	\$ 4.43	
Coconut Creek	Broward	\$ 2.30	\$ 2.22	\$ 3.02	\$ 15.04	\$ 3.96	\$ 2.02	\$ 1.23	
Coral Springs	Broward		\$ 2.11	\$ 3.25		\$ 2.74	\$ 2.38		
Crescent City	Putnam				\$ 1.32				
Dade City	Pasco					\$ 14.67	\$ 7.19	\$ 6.91	
Davie	Broward		\$ 1.65	\$ 2.75	\$ 0.77				
Daytona Beach	Volusia	\$ 5.48	\$ 2.87	\$ 5.99	\$ 2.17	\$ 42.77	\$ 0.42	\$ 38.70	
DeBary	Volusia		\$ 2.69			\$ 1.00	\$ 0.25		
Deerfield Beach	Broward						\$ 0.27		
DeFuniak Springs	Walton								
DeLand	Volusia	\$ 0.91							
Delray Beach	Palm Beach			\$ 1.13		\$ 0.63		\$ 0.10	
Deltona	Volusia								
Doral	Miami-Dade							\$ 0.48	
Dunedin	Pinellas			\$ 4.59		\$ 1.70	\$ 0.43	\$ 2.37	
Edgewater	Volusia							\$ 0.70	
Eustis	Lake		\$ 0.54				\$ 1.46		
Fort Lauderdale	Broward	\$ 5.65		\$ 3.19	\$ 2.47	\$ 0.58	\$ 0.26	\$ 0.62	
Fort Pierce	St. Lucie					\$ 4.71			
Fort Walton Beach	Okaloosa	\$ 14.12	\$ 13.65	\$ 13.71	\$ 11.76	\$ 7.18	\$ 11.71		
Gainesville	Alachua			\$ 0.23	\$ 1.32	\$ 0.85	\$ 4.81		
Groveland	Lake						\$ 1.47		
Holly Hill	Volusia			\$ 6.57	\$ 10.05	\$ 4.03		\$ 1.73	
Homestead	Miami-Dade							\$ 0.34	
Jacksonville	Duval	See Duval County in the separate county table.							
Jupiter	Palm Beach		\$ 15.91	\$ 10.56		\$ 4.39	\$ 3.78	\$ 3.06	
Kenneth City	Pinellas					\$ 0.99			
Keystone Heights	Clay								
Kissimmee	Osceola			\$ 3.14	\$ 3.11	\$ 2.92	\$ 4.08	\$ 2.79	
Lady Lake	Lake					\$ 1.41			
Lake City	Columbia				\$ 8.01				
Lake Mary	Seminole				\$ 12.11	\$ 20.09	\$ 5.80	\$ 15.47	
Lake Park	Palm Beach	\$ 12.00	\$ 5.25						
Lake Wales	Polk						\$ 0.76		
Lake Worth	Palm Beach						\$ 3.91	\$ 0.96	
Lakeland	Polk	\$ 5.91		\$ 6.20	\$ 16.80	\$ 5.82	\$ 7.89	\$ 16.20	
Largo	Pinellas						\$ 3.92	\$ 0.71	
Lauderdale-By-The-Sea	Broward			\$ 6.49		\$ 4.35			
Lauderhill	Broward					\$ 3.18			
Lynn Haven	Bay	\$ 5.35	\$ 0.59			\$ 0.60			
Maitland	Orange	\$ 7.27	\$ 1.17		\$ 6.05	\$ 4.59	\$ 1.44		
Marianna	Jackson					\$ 35.80	\$ 39.09	\$ 39.84	
Melbourne	Brevard	\$ 1.69	\$ 5.64	\$ 6.14	\$ 2.04	\$ 4.22	\$ 7.95	\$ 10.68	
Miami Gardens	Miami-Dade				\$ 0.46				
Miramar	Broward					\$ 1.37	\$ 0.78		
New Smyrna Beach	Volusia	\$ 5.87		\$ 29.50		\$ 12.75			
North Port	Sarasota	\$ 2.06	\$ 0.37						
Ocala	Marion	\$ 8.78	\$ 4.28	\$ 7.61	\$ 5.29	\$ 8.09	\$ 12.58	\$ 6.88	
Ocoee	Orange							\$ 0.07	
Orlando	Orange	\$ 4.51	\$ 5.04	\$ 7.39	\$ 5.70	\$ 7.00	\$ 7.17	\$ 8.00	
Ormond Beach	Volusia	\$ 1.69	\$ 5.33	\$ 5.35		\$ 2.11	\$ 2.31	\$ 1.62	
Oviedo	Seminole			\$ 25.85		\$ 4.40		\$ 3.16	

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	LFY 2016-17
Palm Bay	Brevard	\$ 140,963	\$ 91,258	\$ 40,988		\$ 43,121		
Palm Beach Gardens	Palm Beach	\$ 50,000				\$ 264,700		\$ 26,250
Palm Coast	Flagler							\$ 74,263
Panama City	Bay			\$ 176,139				\$ 81,521
Pensacola	Escambia					\$ 350,559	\$ 351,045	\$ 380,380
Pinellas Park	Pinellas	\$ 118,559		\$ 107,800	\$ 218,540	\$ 203,299	\$ 244,564	\$ 165,000
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	\$ 3,823,458
Riviera Beach	Palm Beach					\$ 127,800		
Safety Harbor	Pinellas					\$ 25,000		\$ 75,000
Sanford	Seminole	\$ 408,232	\$ 358,530		\$ 281,535		\$ 324,563	\$ 243,901
Sarasota	Sarasota	\$ 4,972,658	\$ 5,095,761	\$ 4,643,682	\$ 117,822	\$ 84,150		
Sebastian	Indian River							\$ 77,700
South Daytona								\$ 10,000
St. Cloud	Osceola							
St. Petersburg	Pinellas	\$ 349,252	\$ 1,512,331	\$ 445,210	\$ 275,025	\$ 170,806	\$ 410,680	\$ 13,378,165
Stuart	Martin					\$ 25,000	\$ 40,000	
Sunrise	Broward					\$ 155,887	\$ 45,112	\$ 91,819
Tallahassee	Leon	\$ 1,172,463		\$ 223,405	\$ 115,000	\$ 146,229	\$ 24,203	
Tampa	Hillsborough	\$ 754,550		\$ 235,735		\$ 470,063		\$ 895,768
Titusville	Brevard	\$ 460,869		\$ 124,538		\$ 117,523	\$ 178,792	\$ 83,557
Venice	Sarasota	\$ 29,085					\$ 25,516	\$ 29,441
West Palm Beach	Palm Beach							\$ 692,073
West Park	Broward							\$ 25,000
Winter Garden	Orange					\$ 423,750		
Winter Haven	Polk						\$ 36,000	
Winter Park	Orange							\$ 93,805
Zephyrhills	Pasco					\$ 101,000	\$ 15,099	
Municipal Totals		\$ 20,933,720	\$ 7,133,490	\$ 15,581,225	\$ 7,021,233	\$ 8,817,058	\$ 6,771,543	\$ 20,247,101

Per Capita 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	LFY 2016-17
Palm Bay	Brevard	\$ 1.36	\$ 0.88	\$ 0.39		\$ 0.40		
Palm Beach Gardens	Palm Beach	\$ 1.03				\$ 5.24		\$ 0.50
Palm Coast	Flagler							\$ 0.90
Panama City	Bay			\$ 4.93				\$ 2.20
Pensacola	Escambia					\$ 6.61	\$ 6.54	\$ 7.03
Pinellas Park	Pinellas	\$ 2.41		\$ 2.16	\$ 4.34	\$ 3.93	\$ 4.66	\$ 3.13
Plant City	Hillsborough			\$ 1.94		\$ 3.13	\$ 6.34	
Pompano Beach	Broward					\$ 0.03		
Ponce Inlet	Volusia					\$ 0.03		
Port Orange	Volusia					\$ 0.39	\$ 2.92	
Port St. Joe	Gulf		\$ 21.78				\$ 156.47	
Port St. Lucie	St. Lucie	\$ 75.14		\$ 56.67	\$ 35.40	\$ 34.27	\$ 23.05	\$ 21.09
Riviera Beach	Palm Beach					\$ 3.76		
Safety Harbor	Pinellas					\$ 1.46		\$ 4.32
Sanford	Seminole	\$ 7.64	\$ 6.63		\$ 5.07		\$ 5.67	\$ 4.22
Sarasota	Sarasota	\$ 95.42	\$ 97.03	\$ 88.13	\$ 2.24	\$ 1.59		
Sebastian	Indian River							\$ 3.21
South Daytona								\$ 0.79
St. Cloud	Osceola							
St. Petersburg	Pinellas	\$ 6.70	\$ 6.11	\$ 1.78	\$ 1.09	\$ 0.67	\$ 1.58	\$ 50.72
Stuart	Martin					\$ 1.55	\$ 2.48	
Sunrise	Broward					\$ 1.76	\$ 0.50	\$ 1.00
Tallahassee	Leon	\$ 6.43		\$ 1.22	\$ 0.62	\$ 0.78	\$ 0.13	
Tampa	Hillsborough	\$ 2.24		\$ 0.68		\$ 1.31		\$ 2.40
Titusville	Brevard	\$ 10.51		\$ 2.85		\$ 2.59	\$ 3.88	\$ 1.80
Venice	Sarasota	\$ 1.40					\$ 1.17	\$ 1.32
West Palm Beach	Palm Beach							\$ 6.27
West Park	Broward							\$ 1.68
Winter Garden	Orange					\$ 10.63		
Winter Haven	Polk						\$ 0.91	
Winter Park	Orange							\$ 3.20
Zephyrhills	Pasco					\$ 6.73	\$ 1.00	
Municipal Totals		\$ 11.71	\$ 7.65	\$ 8.41	\$ 6.26	\$ 5.16	\$ 5.18	\$ 8.52

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	LFY 2016-17
Direct Financial	18	12	24	17	43	36	33
Indirect Financial	15	11	17	12	27	18	24
Tax-Based and Fee-Based	21	16	20	13	20	21	18
Below Market Rate Leases or Deeds for Real Property	7	4	7	4	5	10	6
Total	28	25	36	26	57	48	49
Incentive Type	Total Incentives Granted						
	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15	LFY 2015-16	LFY 2016-17
Direct Financial	\$ 4,408,077	\$ 3,721,784	\$ 4,126,543	\$ 3,309,309	\$ 9,256,681	\$ 6,014,545	\$ 4,803,757
Indirect Financial	\$ 8,605,393	\$ 1,770,708	\$ 8,957,301	\$ 2,118,448	\$ 3,141,511	\$ 3,163,140	\$ 6,452,083
Tax-Based and Fee-Based	\$ 2,733,072	\$ 953,416	\$ 2,818,801	\$ 3,525,214	\$ 2,565,666	\$ 2,422,792	\$ 14,926,651
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	\$ 4,099,730
Total	\$ 25,757,018	\$ 13,084,962	\$ 25,100,725	\$ 13,492,588	\$ 19,448,714	\$ 17,091,262	\$ 30,282,221
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	LFY 2016-17
Direct Financial	97	87	99	73	178	134	175
Indirect Financial *							
Tax-Based and Fee-Based	137	33	136	3,677	764	176	74
Below Market Rate Leases or Deeds for Real Property	40	57	50	19	33	45	9
* 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.							

Values of County and Municipal Ad Valorem Exemptions for Economic Development by County and Year									
County	2010	2011	2012	2013	2014	2015	2016	2017	2018
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	\$ 14,783,804
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	\$ 161,751,941
Broward	\$ -	\$ 32,160	\$ 27,840	\$ 923,710	\$ -	\$ -	\$ -	\$ -	\$ -
Calhoun	\$ 517,421	\$ 400,151	\$ 400,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charlotte	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,194,949	\$ 29,740,796	\$ 29,742,337
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	\$ 56,510,786
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	\$ 164,494,896
Flagler	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Franklin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gadsden	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gilchrist	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Glades	\$ -	\$ -	\$ -	\$ -	\$ 978,911	\$ 1,735,035	\$ 1,871,774	\$ 1,855,842	\$ 1,907,852
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	\$ -	\$ 50,846
Hernando	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highlands	\$ -	\$ -	\$ -	\$ 1,893,725	\$ 1,897,232	\$ 1,918,165	\$ 2,001,802	\$ 1,935,470	\$ 1,787,296
Hillsborough	\$ -	\$ -	\$ -	\$ 2,084,658	\$ -	\$ 38,247,415	\$ 87,240,927	\$ 90,208,046	\$ 4,137,039
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	\$ 1,784,520
Manatee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Marion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Martin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miami-Dade	\$ 67,053,764	\$ 58,803,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monroe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nassau	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ocala	\$ -	\$ 293,479	\$ 293,479	\$ -	\$ 12,663,888	\$ 8,552,466	\$ 10,234,776	\$ 3,438,949	\$ 936,369
Okeechobee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Orange	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,668,194	\$ 23,057,313	\$ 46,106,036	\$ 47,582,327
Osceola	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Palm Beach	\$ 7,424,114	\$ 6,930,353	\$ 3,573,436	\$ 3,064,523	\$ -	\$ 37,343,414	\$ 43,614,842	\$ 95,700,454	\$ 85,126,073
Pasco	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pinellas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Polk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,857,011	\$ 105,188,074	\$ 338,457,814	\$ 270,014,181
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	\$ 17,965,156
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	\$ 20,581,571
Seminole	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sumter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Suwannee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taylor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 899,055
Union	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Volusia	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wakulla	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Walton	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,742,219	\$ 2,344,967	\$ 2,833,345	\$ 2,692,733
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	\$ 1,118,445,066	\$ 882,748,782
% Change	-	10.0%	-4.2%	-26.4%	-7.8%	20.8%	26.9%	36.5%	-21.1%

Note: This table reflects the value of exemptions pursuant to s. 196.1995, F.S. The 2017 values have been updated to reflect any changes from the post-Value Adjustment Board (VAB) tax rolls, and the 2018 values are pre-VAB finals. A major change between 2017 and 2018 values is the expiration of the economic development exemption for Amazon in Hillsborough County.

Data Source: Florida Department of Revenue, Property Tax Oversight (updated May 2019).