

Distribution to Fiscally Constrained Counties: FY 2025-26 Est.

2025 Preliminary Distribution Estimate

Appropriation = \$73,850,509 (General Revenue Fund)

Co No	County	Name of Levy	2025 Reduction due to Amendment 1	Selected Millage*	95% of Selected Millage Times 2025 Reduction Amount	Distribution Amount
12	Baker	BOCC	191,177,026	7.2916	\$1,324,287	\$1,324,287
14	Bradford	BOCC	223,659,326	9.1769	\$1,949,874	\$1,949,874
17	Calhoun	BOCC	61,341,133	9.9000	\$576,913	\$576,913
22	Columbia	BOCC	470,571,829		\$3,493,643	\$3,493,643
22	Columbia	County Industrial Development**				
	Total		\$470,571,829	7.815	\$3,493,643	\$3,493,643
24	DeSoto	BOCC	340,182,240	6.8987	\$2,229,474	\$2,229,474
24	DeSoto	EMS-MSTU	\$0	0.0000	\$0	\$0
	Total				\$2,229,474	\$2,229,474
25	Dixie	BOCC	88,390,874	9.0843	\$762,821	\$762,821
25	Dixie	EMS - MSTU	88,390,874	2.3386	\$196,375	\$196,375
25	Dixie	Library & Recreation Fund MSTU	88,390,874	0.3598	\$30,213	\$30,213
	Total				\$989,409	\$989,409
29	Franklin	BOCC	628,812,262	3.4656	\$2,070,251	\$2,070,251
30	Gadsden	BOCC	430,016,416	8.7495	\$3,574,307	\$3,574,307
31	Gilchrist	BOCC	184,437,234	8.2695	\$1,448,944	\$1,448,944
31	Gilchrist	BOCC (County Gov. Special Dist.)	184,437,234	1.0000	\$175,215	\$175,215
	Total				\$1,624,159	\$1,624,159
32	Glades	BOCC	184,786,678	8.9967	\$1,579,347	\$1,579,347
32	Glades	MSTU, Law Enforcement	184,786,678	1.9500	\$342,317	\$342,317
	Total				\$1,921,664	\$1,921,664
33	Gulf	BOCC	786,912,513	4.5862	\$3,428,491	\$3,428,491
33	Gulf	St. Joe Fire Zone	\$596,060,222	0.5000	\$283,129	\$283,129
33	Gulf	Tupelo Fire Zone	\$48,457,766	0.5000	\$23,017	\$23,017
33	Gulf	Overstreet Fire Zone	\$21,093,341	0.5000	\$10,019	\$10,019
33	Gulf	Howard Creek Fire Zone	\$55,177,563	0.5000	\$26,209	\$26,209
33	Gulf	MSTU - Gulf (bond)	\$0	0.4897	\$0	\$0
33	Gulf	MSTU - Interior (bond)	\$0	0.4059	\$0	\$0
	Total				\$3,770,865	\$3,770,865
34	Hamilton	BOCC	103,227,092	9.7625	\$957,367	\$957,367
35	Hardee	BOCC	642,725,053	7.7926	\$4,758,074	\$4,758,074
36	Hendry	BOCC	589,845,255	6.5000	\$3,642,294	\$3,642,294
38	Highlands	BOCC	1,315,765,052	7.3544	\$9,192,829	\$9,192,829
40	Holmes	BOCC	114,959,577	9.4916	\$1,036,593	\$1,036,593
42	Jackson	BOCC	276,530,853	7.2898	\$1,915,062	\$1,915,062
43	Jefferson	BOCC	162,430,943	7.8266	\$1,207,718	\$1,207,718
44	Lafayette	BOCC	42,968,598	8.6650	\$353,707	\$353,707
48	Levy	BOCC	541,141,675	7.4212	\$3,815,125	\$3,815,125
49	Liberty	BOCC	25,397,446	9.3247	\$224,982	\$224,982
50	Madison	BOCC	162,200,695	8.0820	\$1,245,361	\$1,245,361
57	Okeechobee	BOCC	568,159,176	5.3377	\$2,881,030	\$2,881,030
57	Okeechobee	County Bond Debt	\$0	0.0000	\$0	\$0
	Total				\$2,881,030	\$2,881,030
64	Putnam	BOCC	878,991,780	8.5765	\$7,161,739	\$7,161,739
64	Putnam	Fire MSTU	810,539,054	0.7425	\$571,734	\$571,734
	Total				\$7,733,473	\$7,733,473
71	Suwannee	BOCC	376,958,682	7.9096	\$2,832,513	\$2,832,513
72	Taylor	BOCC	290,792,729	7.2319	\$1,997,835	\$1,997,835
72	Taylor	Fire MSTU	267,504,920	1.1528	\$292,961	\$292,961
	Total				\$2,290,796	\$2,290,796
73	Union	BOCC	60,289,085	10.0000	\$572,746	\$572,746
73	Union	Union County Public Library	60,289,085	0.5000	\$28,637	\$28,637
	Total				\$601,383	\$601,383
75	Wakulla	BOCC	393,911,404	7.6252	\$2,853,471	\$2,853,471
77	Washington	BOCC	239,831,949	7.6600	\$1,745,257	\$1,745,257
	Totals				\$72,811,881	\$72,811,881

*Selected Millage Rate: Each fiscally constrained county's reduction in ad valorem tax revenue shall be calculated as 95 percent of the estimated reduction in taxable value times the lesser of the 2007 applicable millage rate or the applicable millage rate for each county taxing jurisdiction in the prior year. (218.12,F.S)

** The Columbia County Industrial Development was combined with the County Board in 2011.

Source: Property Tax Oversight, Florida Department of Revenue (July 2025).

Distribution to Fiscally Constrained Counties: FY 2025-26 Est.

2025 Preliminary Distribution Estimate

Appropriation = **\$1,429,678** (Conservation Lands)

Co No	County	Name of Levy	2025 Reduction due to Amendment 1	Selected Millage*	95% of Selected Millage Times 2025 Reduction Amount	Distribution Amount
12	Baker	BOCC	\$385,903	7.1495	\$2,621	\$2,621
14	Bradford	BOCC	\$792,984	9.1769	\$6,913	\$6,913
17	Calhoun	BOCC	\$520,762	9.9000	\$4,898	\$4,898
22	Columbia	BOCC	\$4,649,909	7.8150	\$34,522	\$34,522
22	Columbia	County Industrial Development**				
	Total		\$4,649,909	7.8150	\$34,522	\$34,522
24	DeSoto	BOCC	\$34,451,638	6.8987	\$225,788	\$225,788
24	DeSoto	EMS-MSTU	\$0	0.0000	\$0	\$0
	Total				\$225,788	\$225,788
25	Dixie	BOCC	\$1,696,636	9.8000	\$15,796	\$15,796
25	Dixie	EMS - MSTU	\$1,696,636	2.6000	\$4,191	\$4,191
25	Dixie	Library & Recreation Fund MSTU	\$1,696,636	0.4000	\$645	\$645
	Total				\$20,632	\$20,632
29	Franklin	BOCC	\$529,049	4.3511	\$2,187	\$2,187
30	Gadsden	BOCC	\$2,236,803	8.9064	\$18,926	\$18,926
31	Gilchrist	BOCC	\$1,861,003	8.2695	\$14,620	\$14,620
31	Gilchrist	BOCC (County Gov. Special Dist.)	\$1,861,003	1.0000	\$1,768	\$1,768
	Total				\$16,388	\$16,388
32	Glades	BOCC	\$8,630,743	8.9967	\$73,766	\$73,766
32	Glades	MSTU, Law Enforcement	\$8,630,743	1.9500	\$15,988	\$15,988
	Total				\$89,754	\$89,754
33	Gulf	BOCC	\$719	5.7679	\$4	\$4
33	Gulf	St. Joe Fire Zone	\$119	0.4000	\$0	\$0
33	Gulf	Tupelo Fire Zone	\$0	0.5000	\$0	\$0
33	Gulf	Overstreet Fire Zone	\$600	0.5000	\$0	\$0
33	Gulf	Howard Creek Fire Zone	\$0	0.5000	\$0	\$0
33	Gulf	MSTU - Gulf (bond)	\$0	0.0000	\$0	\$0
33	Gulf	MSTU - Interior (bond)	\$0	0.0000	\$0	\$0
	Total				\$4	\$4
34	Hamilton	BOCC	\$405,888	10.0000	\$3,856	\$3,856
35	Hardee	BOCC	\$3,079,409	8.3950	\$24,559	\$24,559
36	Hendry	BOCC	\$13,130,542	6.5000	\$81,081	\$81,081
38	Highlands	BOCC	\$17,220,523	7.1000	\$116,152	\$116,152
40	Holmes	BOCC		9.4492	\$0	\$0
42	Jackson	BOCC	\$189,615	7.1223	\$1,283	\$1,283
43	Jefferson	BOCC	\$45,047,038	7.8266	\$334,937	\$334,937
44	Lafayette	BOCC	\$64,693	8.7500	\$0	\$0
48	Levy	BOCC	\$5,231,746	7.4212	\$36,885	\$36,885
49	Liberty	BOCC	\$414,180	9.3247	\$3,669	\$3,669
50	Madison	BOCC	\$8,353,353	8.8776	\$70,450	\$70,450
57	Okeechobee	BOCC	7,462,465	7.9000	\$56,006	\$56,006
57	Okeechobee	County Bond Debt	\$0	0.0000	\$0	\$0
	Total				\$56,006	\$56,006
64	Putnam	BOCC	\$5,969,843	8.5765	\$48,640	\$48,640
64	Putnam	Fire MSTU	\$5,969,843	0.7425	\$4,211	\$4,211
	Total				\$52,851	\$52,851
71	Suwannee	BOCC	\$11,847,743	8.0000	\$90,043	\$90,043
72	Taylor	BOCC	\$4,199,850	7.0113	\$27,974	\$27,974
72	Taylor	Fire MSTU	\$4,199,850	1.1215	\$4,475	\$4,475
	Total			0.0000	\$32,449	\$32,449
73	Union	BOCC	\$0	10.0000	\$0	\$0
73	Union	Union County Public Library	\$0	0.5000	\$0	\$0
	Total					
75	Wakulla	BOCC	\$435,171	7.9000	\$3,266	\$3,266
77	Washington	BOCC	\$688,007	8.5000	\$5,556	\$5,556
	Totals				\$1,335,676	\$1,335,676

*Selected Millage Rate: Each fiscally constrained county's reduction in ad valorem tax revenue shall be calculated as 95 percent of the estimated reduction in taxable value times the lesser of the 2010 applicable millage rate or the applicable millage rate for each county taxing jurisdiction in the prior year.

** The Columbia County Industrial Development was combined with the County Board in 2011.

Source: Property Tax Oversight, FL Department of Revenue (July 2025).

Distribution to Fiscally Constrained Counties: FY 2025-26 Est.

2025 Preliminary Distribution Estimate

Appropriation = \$1,197,537 (2nd Homestead Exemption Adjustment)

Co No	County	Name of Levy	2025 Reduction due to Amendment 1	2024 Millage	95% of Selected Millage Times 2025 Reduction Amount	Distribution Amount
12	Baker	BOCC	3,849,034	7.2916	\$26,662	\$26,662
14	Bradford	BOCC	3,352,224	10.0000	\$31,846	\$31,846
17	Calhoun	BOCC	1,160,749	9.9000	\$10,917	\$10,917
22	Columbia	BOCC	8,988,110		\$66,730	\$66,730
22	Columbia	County Industrial Development**				\$0
	Total		\$8,988,110	7.815	\$66,730	\$66,730
24	DeSoto	BOCC	3,465,281	7.6153	\$25,070	\$25,070
24	DeSoto	EMS-MSTU	\$0	0.0000	\$0	\$0
	Total				\$25,070	\$25,070
25	Dixie	BOCC	1,200,108	9.8000	\$11,173	\$11,173
25	Dixie	EMS - MSTU	1,200,108	3.2000	\$3,648	\$3,648
25	Dixie	Library & Recreation Fund MSTU	1,200,108	0.5000	\$570	\$570
	Total				\$15,391	\$15,391
29	Franklin	BOCC	1,720,519	5.2222	\$8,536	\$8,536
30	Gadsden	BOCC	4,544,322	9.0000	\$38,854	\$38,854
31	Gilchrist	BOCC	2,694,352	8.7000	\$22,269	\$22,269
31	Gilchrist	BOCC (County Gov. Special Dist.)	2,694,352	1.0000	\$2,560	\$2,560
	Total				\$24,829	\$24,829
32	Glades	BOCC	1,417,424	8.9967	\$12,115	\$12,115
32	Glades	MSTU, Law Enforcement	1,417,424	3.1000	\$4,174	\$4,174
	Total				\$16,289	\$16,289
33	Gulf	BOCC	1,987,597	5.9000	\$11,140	\$11,140
33	Gulf	St. Joe Fire Zone	\$732,829	0.5000	\$348	\$348
33	Gulf	Tupelo Fire Zone	\$327,826	0.5000	\$156	\$156
33	Gulf	Overstreet Fire Zone	\$98,412	0.5000	\$47	\$47
33	Gulf	Howard Creek Fire Zone	\$54,644	0.5000	\$26	\$26
33	Gulf	MSTU - Gulf (bond)	\$0	0.4897	\$0	\$0
33	Gulf	MSTU - Interior (bond)	\$0	0.4059	\$0	\$0
	Total				\$11,717	\$11,717
34	Hamilton	BOCC	1,177,884	10.0000	\$11,190	\$11,190
35	Hardee	BOCC	2,080,923	8.3950	\$16,596	\$16,596
36	Hendry	BOCC	4,248,171	6.8022	\$27,452	\$27,452
38	Highlands	BOCC	14,175,984	7.6000	\$102,351	\$102,351
40	Holmes	BOCC	1,829,724	9.4916	\$16,499	\$16,499
42	Jackson	BOCC	4,078,397	7.9450	\$30,783	\$30,783
43	Jefferson	BOCC	1,989,201	7.8266	\$14,790	\$14,790
44	Lafayette	BOCC	817,275	10.0000	\$7,764	\$7,764
48	Levy	BOCC	6,196,183	8.2500	\$48,563	\$48,563
49	Liberty	BOCC	539,554	9.3247	\$4,780	\$4,780
50	Madison	BOCC	1,758,195	8.8776	\$14,828	\$14,828
57	Okeechobee	BOCC	4,426,962	7.9000	\$33,224	\$33,224
57	Okeechobee	County Bond Debt	\$0	0.0000	\$0	\$0
	Total				\$33,224	\$33,224
64	Putnam	BOCC	8,903,878	8.8441	\$74,809	\$74,809
64	Putnam	Fire MSTU	8,100,069	1.1000	\$8,465	\$8,465
	Total				\$83,274	\$83,274
71	Suwannee	BOCC	5,099,179	9.0000	\$43,598	\$43,598
72	Taylor	BOCC	2,038,928	7.2426	\$14,029	\$14,029
72	Taylor	Fire MSTU	2,038,928	1.2250	\$2,373	\$2,373
	Total				\$16,402	\$16,402
73	Union	BOCC	1,174,941	10.0000	\$11,162	\$11,162
73	Union	Union County Public Library	1,174,941	0.5000	\$558	\$558
	Total				\$11,720	\$11,720
75	Wakulla	BOCC	5,871,889	7.9000	\$44,069	\$44,069
77	Washington	BOCC	2,794,776	8.5000	\$22,568	\$22,568
	Totals				\$827,292	\$827,292

** The Columbia County Industrial Development was combined with the County Board in 2011.

Source: Property Tax Oversight, Florida Department of Revenue (Augst 2025).