

**INITIATIVE FINANCIAL INFORMATION STATEMENT
1.35% PROPERTY TAX CAP, UNLESS VOTER APPROVED**

SUMMARY OF INITIATIVE FINANCIAL INFORMATION STATEMENT

The Florida Constitution generally provides that schools, counties, and municipalities collectively may levy property tax rates of up to 30 mills (or 3%) on the taxable value of property. Ten mills (1%) may be levied for county, municipal or school purposes, respectively. In addition, special districts may levy a rate authorized by law and approved by the voters, and up to 1 mill may be levied for water management purposes except in northwest Florida where the limit is 0.05 mill. Counties, municipalities, and school districts may levy additional millage rates to repay bonds or for a period not to exceed two years if the voters approve the additional millage.

The proposed amendment limits the amount of property taxes that may be collected from any parcel of real property to 1.35% (the equivalent of 13.5 mills) of a parcel's highest taxable value. The limitation does not apply to taxes levied to repay bonds or for a period not to exceed two years, if the voters approve the additional millage.

The proposed impact is based on the following:

- An analysis was prepared of the reduction in property tax revenues from those parcels of property that pay taxes exceeding 1.35% of the property's highest taxable value. The estimated annual statewide reduction from those parcels is at least \$6 billion beginning in 2011. This estimate assumes tax rates remain the same as they were in 2008 for school taxes and in 2007 for all other taxes.
- This amount represents the minimum reduction expected from the amendment. A higher amount is likely, but cannot be determined because it depends on how the Legislature implements the amendment. Numerous options exist for implementation.
- How the actual reduction will affect types of governments as a group and units of government individually cannot be determined, because it depends on legislative implementation. For example, the Legislature could choose to distribute the reduction proportionally among all affected governments. Alternatively, the Legislature could choose to prioritize which types of governments will continue to receive the same level of property tax revenues and which types will bear the reduction. Numerous other options exist.
- Local government expenditures will be reduced unless replacement revenues are enacted.
- State government will incur some costs to implement the amendment, but the costs are not likely to be significant.
- State government revenues are not affected, since the state does not levy property taxes. However, to the extent that the amendment's implementation reduces the amount of property tax revenues used to fund school districts, the state will have to provide replacement revenues or reduce the total amount of revenues received by school districts.

FINANCIAL IMPACT STATEMENT

The amendment will reduce annual total school, county, municipal and special district property tax revenues by at least \$6 billion, or 17%, based on 2007 (non-school) and 2008 (school) tax rates. Legislative implementation will likely produce greater reductions and will determine how each type and unit of local government is affected, but these impacts cannot be determined without legislative action. Local government expenditures will be reduced unless replacement revenues are enacted.

ANALYSIS

A. Text of the Proposed Amendment

Ballot Title:

1.35% property tax cap, unless voter approved

Ballot Summary:

Provides that the total property tax on any parcel of real property shall never exceed 1.35% of the highest taxable value of the property. This property tax limit shall apply to all property taxes except property taxes approved by voters. Distribution of revenue from parcels that have reached the 1.35% limit shall be determined by general law. Does not amend Save Our Homes, the Homestead Exemption, or any other exemption.

Full Text of Proposed Amendment:

Article VII, Section 9 of the State Constitution is amended by adding a new Paragraph (c) to read:

ARTICLE VII FINANCE AND TAXATION

SECTION 9. Local taxes.—

(c) Notwithstanding any other provision contained in this Constitution, the maximum amount of all ad valorem taxes collected by counties, school districts, municipalities, and special districts on any parcel of real property shall not, when combined, exceed 1.35% of the parcel's highest taxable value. The term "taxable value" refers to the value of real property to which millage rates are applied. The Legislature shall, by general law, provide for the distribution of tax revenues derived from the parcels for which the combined ad valorem tax levies exceed 1.35% of the parcel's highest taxable value. This subsection does not apply to ad valorem taxes levied for the payment of bonds issued pursuant to Section 12 of this Article or levied for periods not longer than two years when authorized by a vote of the electors.

B. Background

Section 100.371(6)(a), Florida Statutes, requires the Financial Impact Estimating Conference (FIEC) to “complete an analysis and financial impact statement to be placed on the ballot of the estimated increase or decrease in any revenue or costs to the state or local governments resulting from the proposed initiative.”

As part of its deliberations to determine the fiscal impact of the proposed amendment, the FIEC held five public meetings on May 20 and 29, and June 11, 19 and 27, 2008. The FIEC did not receive any testimony or written information from the proponents or opponents of the initiative. Technical assistance was provided by the Department of Revenue.

C. Current Situation

Ad Valorem Taxation Generally

The Florida Constitution reserves ad valorem taxation to local governments and prohibits the state from levying ad valorem taxes on real and tangible personal property.¹ The property tax is the largest single tax revenue source for local governments in Florida, with approximately \$31 billion levied in FY2007–08. This was a 1.87 percent increase over FY2006-07.

The ad valorem tax is an annual tax levied by counties, municipalities, school districts, and some special districts. The amount of tax levied is based on the taxable value of real and tangible personal property as of January 1 of each year and the tax rate (millage rate) applied to such value.

The “taxable value” of real and tangible personal property is the fair market value, or just value, of real and tangible personal property adjusted for any exclusions, differentials, or exemptions allowed by the constitution and the statutes.² The Florida Constitution strictly limits the Legislature’s authority to provide exemptions or adjustments to fair market value.

The Florida Constitution provides several tax preferences for homestead property. These preferences include: (1) an exemption equal to \$25,000 of the property’s value applicable to all taxes; (2) an exemption equal to an additional \$25,000 of the property’s value between \$50,000 and \$75,000 applicable to all taxes except school district taxes; (3) a limit on annual assessment increases equal to the lower of the change in the Consumer Price Index or 3% (Save Our Homes); and (4) the ability for a homeowner to

¹ Art. VII, sec. 1(a), Fla. Const.

² Sections 192.001(2) and (16) define the terms “assessed value” and “taxable value.”

transfer the Save Our Homes benefit to a new homestead (Portability). In addition, certain taxpayers are entitled to receive additional exemptions for their homesteads.³

Properties that are not homesteads also receive preferences. For example, property used for an agricultural purpose is assessed based on its use for agriculture as opposed to its fair market value. Other nonhomestead properties have their annual assessment increases limited to 10%.⁴

Because some of the exemptions and differentials are limited to certain types of taxing authorities,⁵ a parcel of property may have different taxable values for school taxes, municipal taxes and county taxes.

Property tax rates, or millage rates,⁶ are set by each taxing authority and vary throughout the state. The Florida Constitution limits the millage rates that may be levied. With certain exceptions for millage levies approved by the voters, counties, cities, and school districts are each limited to 10 mills (or 1 percent). Up to 1 mill may be levied for water management purposes except in northwest Florida where the limit is 0.05 mill. Independent special district millage rates are limited by the law establishing such districts and must be approved by the voters within the district. Dependent special district millage rates are included in the limitation applicable to the authority to which they are dependent. Local voters, by referendum, may authorize additional mills to be levied above the ten mill limitation to repay bonds to finance capital projects and for other purposes for a period of not longer than two years. Counties providing municipal services may also levy up to an additional ten mills above the ten mill county limitation within those areas receiving municipal-type services.⁷

Additionally, school districts are subject to specific statutory requirements regarding property taxes in order to be eligible to participate in the state K-12 funding program (FEFP).⁸

Other local governments are also subject to property tax limitations. In 2007, the Legislature enacted statutory changes that required most county, municipal, and special

³ See Article VII, Section 3 and 6, Florida Constitution (\$500 Widow's and Widower's Exemption; \$500 Disability Exemption; \$5,000 Disability Exemption for Ex-Service Members; \$500 Exemption for Blind Persons; Service Connected Total and Permanent Disability Exemption; Exemption for Totally and Permanently Disabled Persons; and, Additional Homestead Exemption for Persons 65 and Older).

⁴ See Article VII, Sections 4 (a), (f) and (g), Florida Constitution

⁵ See, for example, the provisions of Article VII, Sections 3 (c) and (e); 4 (d), (e), (f) and (g); and 6 (a) and (d).

⁶ A tax rate of one mill may be expressed as \$1 per \$1,000 or .1%.

⁷ Article VII, Section 9(b), Florida Constitution

⁸ See Section 1011.71, F.S.

district governments to reduce their 2007-08 tax rates below their “rolled back rates.”⁹ Exceptions were made for certain fiscally limited governments and for certain types of activities. Local governments were allowed to override the prescribed rate reductions by extraordinary votes of their governing boards or by referenda of the electorate. For fiscal year 2008-09 and beyond, the same legislation limited growth in each county’s, municipality’s, or independent special district’s property tax levies to growth in state per capita personal income plus growth attributable to the value of net new construction added to the tax roll each year. Again, overrides of the limitation are allowed by certain extraordinary votes or referenda.¹⁰

Further, the Florida Constitution requires that “all ad valorem taxation shall be at a uniform rate within each taxing unit . . .”¹¹ Generally, this requirement means that a taxing authority may not levy different rates on property located in different geographic areas within the taxing authority nor levy different rates on different types of property.

Finally, the Florida Constitution requires that the Legislature provide by law for a uniform, efficient, safe, secure and high quality system of free public schools.¹² The Legislature accomplishes this by providing for the funding of public schools through a combination of ad valorem taxes and other state revenues.

Combined millage rates, that is, the total of all the millage rates that apply to the taxable value of each parcel of property, vary greatly throughout the state. For example, combined millage rates applicable to some properties in Glades County exceed 26 mills (2.6%) while combined millage rates in some areas of Monroe County are approximately 6 mills (0.6%). A similar disparity may occur within a county. For example, in Dade County, combined millage rates range from 16 mills (1.6%) to 25 mills (2.5%).

D. Effect of Proposed Amendment

Local Governments

The proposed amendment limits the combined amount of ad valorem taxes that can be collected by counties, school districts, municipalities, and special districts on any parcel of real property. The combined amount of property taxes collected on an individual parcel of property may not exceed 1.35 percent (the equivalent of 13.5 mills) of the parcel’s highest taxable value. The 1.35 percent limitation, however, does not apply to:

⁹ The rolled back rate is the tax rate that will produce for the current year the same amount of tax revenue that was produced the previous year, after making allowances for some tax base changes. See section 200.065(1), F.S.

¹⁰ See Sections 200.065(5) and 200.185, F.S.

¹¹ Article VII, Section 2, Florida Constitution

¹² Article IX, Section 1(a), Florida Constitution

- Ad valorem taxes levied for the payment of bonds maturing more than 12 months after issuance that are issued to finance or refinance capital projects authorized by law with the approval of the voters; or
- Ad valorem taxes levied for periods not longer than two years when authorized by a vote of the electors.

The proposed amendment also requires the Legislature to enact general laws governing the distribution of tax revenues derived from parcels for which the combined ad valorem tax levies exceed 1.35 percent of the parcel's highest taxable value. While the proposed amendment limits the amount of ad valorem taxes that may be collected from a property owner, the taxes levied by multiple taxing entities on a single parcel may exceed 1.35 percent of the parcel's highest taxable value. If that situation occurs, the allowable tax revenues collected (in other words, the dollars available under the 1.35% limitation) from the parcel owner will be distributed to the taxing authorities levying taxes on the property as provided by general law.

The effect of this amendment on the revenues received by local governments cannot be fully known until the Legislature acts. In implementing the amendment, the Legislature will have to consider a number of issues, including the interaction between this amendment and other constitutional provisions, and a number of policy questions regarding the use of property tax as a source of local government revenue.

Among other things, the proposed amendment does not explicitly change the current constitutional millage limitations and uniform rate requirement.¹³ However, the proposed amendment contains the phrase “notwithstanding any other provision of this constitution.” In implementing the amendment, the Legislature, and possibly the courts, will have to decide whether the current constitutional provisions have continuing validity and need to be harmonized with the proposed amendment or whether they have been overridden by the proposed amendment.

These constitutional requirements are two of the many issues the Legislature will have to consider. For example, some implementation options will result in some similarly priced parcels of property paying more than others for the same government services based solely on where the property is located within a county or another taxing authority. Other options avoid this outcome, but increase the magnitude of the impacts on affected local governments.

Described below, for illustrative purposes only, are three potential implementation options among the numerous alternatives which the Legislature might choose to implement. They are used here only to highlight some of the issues discussed above that the Legislature will have to consider when implementing the proposed amendment. Each of these options also lends itself to a number of variations and combinations.¹⁴

¹³ See Article VII, Sections 2 and 9(b), Florida Constitution

¹⁴ There are numerous other options the Legislature could choose to implement. For example, the Legislature could choose to eliminate or merge some special districts that rely on property taxes for funding, or could grant them

The implementation examples are discussed in the context of a hypothetical parcel of property. For example, assume that a municipality, a county and a school district each levy 6 mills on a parcel of real property with a highest taxable value of \$200,000,¹⁵ for a combined levy of 18 mills (or 1.8%).¹⁶ The amendment, would limit the taxes that can be collected on that parcel to 1.35% of the parcel's highest taxable value.

Distribution of Revenues - Pro Rata Option

Under this option, taxes collected would be distributed to taxing authorities based on their pro rata share of total taxes levied.

Taxes levied on the property would be \$3,600 (\$200,000 X .018). Under the proposed amendment, taxes collected from the property will be limited to 1.35% of \$200,000, or \$2,700. Under this structure, each of the three taxing authorities would receive one-third of the taxes collected from the property, or \$900, representing 75% of the taxes levied by each of them. Similarly, each taxing authority would have a pro rata share of the revenue reduction.

This option can lead to properties with equal taxable values paying different amount of taxes for the same government services. A property with the same taxable value of \$200,000 located in the unincorporated area of the county (therefore not subject to municipal taxes) would be subject to a tax levy of 12 mills (1.2%) and taxes collected from the property would not be limited, since they do not exceed 1.35% of the highest taxable value. This property will pay \$1,200 each to the county and the school district, compared to the property located within the municipality that only paid \$900 to each.

Distribution of Revenues - Priority Option

Under this option, the Legislature would prioritize the order in which each taxing authority would collect its levied taxes until the 1.35% limit is reached. Once the limit is reached, the taxing authorities beyond the limit would receive nothing from the specific parcel. For example, the Legislature could determine that school district taxes are collected first, followed by county taxes, municipal taxes, water management districts, other multi-county districts, fire districts, and other special districts, in that order. Under this option, the school district and the county would receive the full amount of taxes they levied. The municipality however would only receive the equivalent of 1.5 mills, instead

authority to levy a different tax. Similarly, the Legislature could choose to structure a system that prioritizes which government services can be funded with property taxes. The available options are indeterminable at this time.

¹⁵ For purposes of this example the highest taxable value is also the taxable value applicable to all taxing authorities.

¹⁶ The parcel of property in this example would also be subject to at least one special district millage levy, i.e., water management districts, and maybe more depending on the location of the property.

of the 6 mills it levied. (Note: if other special districts also levied taxes on this parcel of property, they would receive nothing).

Like the pro rata option, this option could lead to equally valued properties paying different taxes for the same government services. For example, if one property is located within a municipality and the other is not, the property within the municipality may reach its limit without having made a contribution to a county-wide or multi-county special district, while the property outside the municipality will make a contribution to the special district.

Moreover, the types of government receiving low priority will be disproportionately affected. In a number of areas in Florida, the combination of school millage rates with either the municipal or county millage rates will exhaust the 1.35% limit. Wherever this happens, the remaining taxing authorities will not receive any revenue from that property.

New Statewide Millage Caps

Under this option, the Legislature would set maximum statewide millage rates for each type of taxing authority so that the total allowable tax rate could not exceed 13.5 mills. For example, 4 mills each for county purposes, municipal purposes and school purposes, and limits for special districts that when combined would not exceed 1.5 mills. This option would avoid the situation inherent in the previous two options that could result in a parcel of property contributing more for a government service than another equally valued property located in a different area. Alternatively, the statewide millage caps could be proportional to current statewide aggregate levies by the various types of local governments. *In either case*, the revenue reductions to local governments would tend to be significantly larger than the pro rata or priority options as described above.

State Government

The amendment will not have a direct effect on state government revenues, since the state does not levy property taxes. However, the state has the constitutional responsibility to provide for a uniform system of public schools. To the extent that the amendment's implementation reduces the amount of property tax revenues used to fund school districts, the state will have to provide replacement revenues or reduce the total amount of revenues received by school districts.

Moreover, an unknown number of state laws, rules and policies may be affected by the specific option chosen by the Legislature. Most of this impact – while not quantifiable – would fall on the Legislature and the Department of Revenue, the state agency responsible for property tax oversight. The development, production, and legal costs to the state are expected to be insignificant relative to the overall recurring impact on local property tax revenues.

It is also likely that the state's Truth in Millage (TRIM) process will have to be modified, primarily affecting local governments. The TRIM process currently consists of two public hearings to adopt the tentative and final budgets and the required millage rates to fund them; the TRIM notice (Notice of Proposed Property Taxes) mailed out to taxpayers; and, newspaper advertisements. The timetable and form of each of these components is tightly prescribed by law. Because the final action is in the form of two votes, first to adopt the millage rate and then to adopt the budget, the amendment's emphasis on "levies" will make the existing process unworkable for many of the alternatives. The costs associated with a significant change in TRIM procedures cannot be quantified – either positively or negatively.

E. Fiscal Impact of Proposed Amendment

Because the full effect of the proposed amendment will not be known until the Legislature implements it, the probable fiscal impact of the amendment cannot be determined at this time. However, the amendment will result in an estimated annual property tax reduction of at least \$6 billion statewide, beginning in 2011. This amount represents the minimum impact the proposed amendment will have regardless of how the Legislature chooses to implement it. Due to the nature of the amendment and the changes that will be needed for implementation, the FIEC believes that the impact of the amendment, once implemented, will be higher than the minimum impact by an amount that cannot be determined at this time.

In addition to the minimum impact, the FIEC developed impacts for four potential implementation options. These impacts were developed solely to provide information regarding the magnitude of potential impacts. As mentioned earlier, the FIEC has not determined that any of these four options is more likely than any other option. Many options will be available to the Legislature and it is impossible to predict what the Legislature is likely to do.

Methodology

The estimates of the 1.35 percent cap were developed as follows.

Taxable Value

A forecast of school and county taxable value¹⁷ was developed using 2007 parcel-level data obtained from the Florida Department of Revenue. These forecasts generally use the aggregate growth patterns adopted by the 2008 Spring Ad Valorem Estimating Conference. The forecasts extend to the year 2013.

The forecasts of school and county taxable values were grouped by millage group codes. These codes represent geographical boundaries within which all parcels are

¹⁷ County taxable value is defined to be school taxable value minus the additional \$25,000 homestead exemption afforded to homeowners as a result of the passage of Amendment 1.

subject to the same combined tax rates. For example, a millage code group located in County A pays county, municipality, school and water management district taxes; another millage code group located in County A pays county, school, and water management and fire district taxes.

Tax Rates

Tax rates by taxing authority were obtained from the counties and reflect 2007 rates¹⁸. School-related millage rates reflect the 2008 rates derived from the 2008 Legislative Session. Tax rates associated with debt were not included.

Each millage group comprises a set of actual tax rates. For example, millage group code XYZ in county X might contain the following millage rates:

<i>School</i>	
Required Local Effort (RLE)	5.00
Discretionary	0.55
Non-voted improvement	0.21
<i>County</i>	
Total operating	10.00
<i>Municipality</i>	
Total operating	5.00
MSTU	1.50 ¹⁹
TOTAL	22.26

Estimated Levies Under Current Law

Estimated levies under current law were constructed by merging estimated taxable values with tax rates by millage code group. The product of taxable value and tax rates equals the estimated levy. School millage rates were applied to school taxable value. Nonschool millage rates were applied to county taxable value. For instance, the estimated levy for millage code group XYZ would be derived as follows (*the following values are in dollars*).

School Taxable Value	x	School-Related Millage	+	County Taxable Value	x	Nonschool- Related Millage	=	Estimated Levy
37,000,000		0.0075		35,150,000		0.0152		811,780

¹⁸ The collection of tax rates by county was a coordinated effort between the Department of Revenue and the Finance and Economic Analysis Unit in the Governor's Office of Policy and Budget.

¹⁹ Municipal Service Taxing Unit tax rates are set and imposed by the County government. Since this tax rate is for the provision of municipal services and falls within the constitutional 10-mill limit for municipal purposes, it is combined with municipal tax rates for purposes of determining fiscal impacts.

Fiscal Impacts

A. Minimum Impact

The proposed constitutional amendment reads, "...the maximum amount of all ad valorem taxes collected by counties, school districts, municipalities, and special districts on any parcel of real property shall not, when combined, exceed 1.35% of the parcel's highest taxable value." The highest taxable value for any parcel is presumed to be school taxable value.

The minimum estimated impact for any particular parcel is calculated as the capped levy less the levy based on current millage rates.

This methodology produces an annual statewide reduction in property tax revenues for counties, municipalities, school districts and special districts combined of approximately \$6 billion beginning in 2011. A county-by-county estimate is set forth in Table 3 of the Appendix.²⁰

B. Implementation: Distribution Options of the Minimum Impact

1. Pro Rata Distribution

Under this option, taxes collected are distributed to taxing authorities based on their pro rata share of total taxes levied on each affected parcel.

This methodology distributes the minimum statewide impact among local governments as shown in Table 6 of the Appendix.

2. Priority Distribution

Under this option, the Legislature prioritizes the distribution of taxes collected based on the types of government for affected parcels. The priority order for this estimate is schools, counties, municipalities, and special districts.

This methodology distributes the minimum statewide impact among local governments as shown in Table 7 of the Appendix.

²⁰ The \$6 billion is a result of the adjustment for the 10% assessment limitation on non-homestead property and is not included in the county-by-county estimates.

C. Implementation: Statewide Millage Cap Options

1. The 4, 4, 4, and 1.5 Millage Caps

Under this option, the Legislature sets maximum millage rates for each type of government. In this example, the Legislature establishes maximum rates of 4 mills each for county, municipal and school purposes, and 1.5 mills for all independent special districts combined.

This methodology produces an annual statewide reduction in property tax revenues for counties, municipalities, school districts and special districts combined of \$10.8 billion²¹. County-by-county estimates are set forth in Tables 4 and 8 of the Appendix.

2. Statewide Proportional Millage Caps

Under this option, the maximum millage rates for each type of local government are set in proportion to their statewide aggregate levies in 2007 so that the combined maximum rate is 13.5 mills. For the purpose of this example, using the statewide aggregate rates with a scalar of 0.808 (13.5/16.71) produces the following proportional caps:

	<u>School</u>	<u>County</u>	<u>Municipalities</u>	<u>Special Districts</u>	<u>Total</u>
Statewide Aggregate Rate	7.04	5.50	2.80	1.36	16.71
Proportional Caps	5.69	4.44	2.27	1.10	13.50

This methodology produces an annual statewide reduction in property tax revenues for counties, municipalities, school districts and special districts combined of approximately \$8.8 billion²² beginning in 2011. County-by-county estimates are set forth in Table 5 and 9 of the Appendix.

D. Major Assumptions

Several key assumptions are used in this analysis. First, for those instances where the taxing authorities' millage rates are constrained by statewide caps, the loss of millage will affect the tax levy associated with tangible personal property and result in additional revenue losses which are included in the statewide fiscal impacts shown in Tables 2, 4, and 5 of the Appendix. Second, all millage rates are assumed to remain constant throughout the period of the analysis. Third, no behavioral changes on the part of local governments in response to implementation options are included in the analysis.

²¹ The \$10.8 billion is a result of the adjustment for the 10% assessment limitation on non-homestead property and is not included in the county-by-county estimates.

²² The \$8.8 billion is a result of the adjustment for the 10% assessment limitation on non-homestead property and is not included in the county-by-county estimates.

APPENDIX

**Revenue Estimate of the 1.35 Percent Tax Cap on Collections per parcel
June 30, 2008**

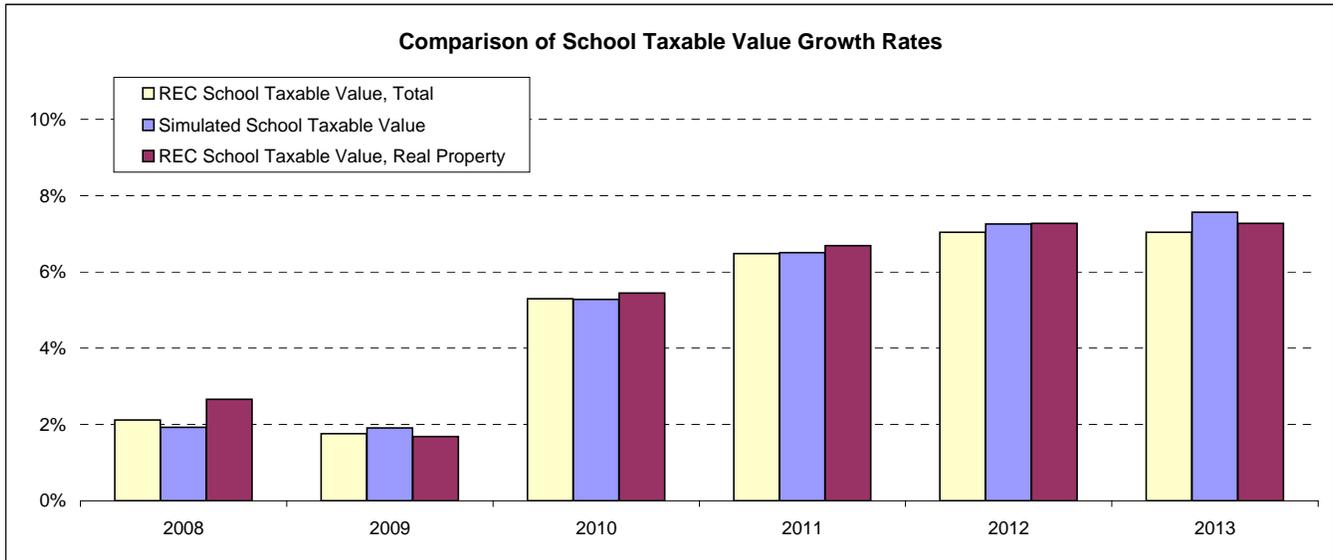
**Table 1: Simulated Taxable Value Growth, Real Property Only
(millions of dollars)***

Year	School Taxable Value	School Taxable Value - 2nd HX	Old Levy	Capped Levy	Difference in Levies*
2007	1,709,358	1,709,358	28,536	22,424	-6,112
2008	1,742,220	1,648,722	28,257	22,819	-5,420
2009	1,775,455	1,678,880	28,886	23,283	-5,583
2010	1,869,116	1,769,111	30,423	24,520	-5,884
2011	1,990,743	1,887,226	32,412	26,120	-6,274
2012	2,135,175	2,030,984	34,794	28,019	-6,757
2013	2,296,703	2,188,944	37,424	30,141	-7,266

*Difference in Levies are not exact differences.

Growth Rates

2008	1.9%	-3.5%	-1.0%	1.8%	-11.3%
2009	1.9%	1.8%	2.2%	2.0%	3.0%
2010	5.3%	5.4%	5.3%	5.3%	5.4%
2011	6.5%	6.7%	6.5%	6.5%	6.6%
2012	7.3%	7.6%	7.3%	7.3%	7.7%
2013	7.6%	7.8%	7.6%	7.6%	7.5%



**Table 2: Simulation and Policy Alternatives, Aggregate Fiscal Impact
(millions of dollars)**

Total

Policy Type	2008	2009	2010	2011	2012	2013
Minimum Impact	-5,419.7	-5,583.3	-5,883.8	-6,273.8	-6,756.7	-7,265.8
4, 4, 4 and 1.5 Millage Caps*	-9,986.0	-10,210.8	-10,718.1	-11,367.7	-12,135.1	-12,977.5
Proportional Millage Caps*	-8,164.5	-8,351.2	-8,750.4	-9,260.6	-9,864.1	-10,520.7

* Includes an estimate for the effect of the loss in revenue associated with tangible personal property.

Ten Percent Nonhomestead Assessment Cap Adjustment

Policy Type	2009	2010	2011	2012	2013
(factor)	0.7%	2.8%	4.9%	6.7%	8.2%
Minimum Impact	-39.1	-164.7	-307.4	-452.7	-595.8
4, 4, 4 and 1.5 Millage Caps	-71.5	-300.1	-557.0	-813.1	-1,064.2
Proportional Millage Caps	-58.5	-245.0	-453.8	-660.9	-862.7

Adjusted Total

Policy Type	2008	2009	2010	2011	2012	2013
Minimum Impact	-5,419.7	-5,544.3	-5,719.1	-5,966.3	-6,304.0	-6,670.0
4, 4, 4 and 1.5 Millage Caps	-9,986.0	-10,139.3	-10,418.0	-10,810.7	-11,322.0	-11,913.4
Proportional Millage Caps	-8,164.5	-8,292.8	-8,505.4	-8,806.8	-9,203.2	-9,658.0

**Revenue Estimate of the 1.35 Percent Tax Cap on Collections per parcel
June 30, 2008**

**Table 3: Minimum Impact (real property)
(millions of dollars)**

	2008	2009	2010	2011	2012	2013
Statewide	-5,419.7	-5,583.3	-5,883.8	-6,273.8	-6,756.7	-7,265.8
Alachua	-77.1	-79.8	-84.8	-90.7	-97.7	-105.5
Baker	-2.0	-2.0	-2.2	-2.4	-2.6	-2.9
Bay	-1.7	-1.4	-1.4	-1.5	-1.5	-1.4
Bradford	-3.1	-3.2	-3.3	-3.6	-4.0	-4.5
Brevard	-92.7	-95.5	-101.7	-109.5	-119.8	-130.9
Broward	-971.2	-1,003.6	-1,045.9	-1,096.0	-1,154.0	-1,213.4
Calhoun	-1.0	-1.0	-1.2	-1.3	-1.4	-1.5
Charlotte	-0.7	-0.6	-0.6	-0.6	-0.6	-0.5
Citrus	-20.2	-20.0	-21.0	-22.6	-24.8	-26.9
Clay	-9.2	-9.5	-10.5	-11.7	-13.5	-15.2
Collier	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1
Columbia	-11.9	-12.3	-13.1	-14.2	-15.5	-16.9
Dade	-1,208.6	-1,285.0	-1,356.5	-1,440.0	-1,538.9	-1,648.4
DeSoto	-3.2	-3.2	-3.4	-3.8	-4.2	-4.6
Dixie	-4.3	-4.5	-4.8	-5.3	-5.9	-6.6
Duval	-131.1	-138.1	-147.9	-159.8	-174.4	-189.5
Escambia	-28.5	-27.9	-28.9	-30.6	-33.0	-35.5
Flagler	-7.2	-6.8	-7.1	-7.5	-8.4	-9.0
Franklin	0.0	0.0	0.0	0.0	0.0	0.0
Gadsden	-4.2	-4.4	-4.7	-5.1	-5.8	-6.4
Gilchrist	-2.2	-2.4	-2.7	-3.1	-3.6	-4.1
Glades	-5.0	-5.6	-6.6	-7.8	-9.0	-10.8
Gulf	-0.5	-0.4	-0.4	-0.4	-0.4	-0.4
Hamilton	-2.2	-2.3	-2.5	-2.8	-3.0	-3.3
Hardee	-3.4	-3.7	-4.2	-4.9	-5.5	-6.2
Hendry	-11.7	-12.1	-13.2	-14.6	-16.7	-18.7
Hernando	-19.6	-18.7	-19.8	-21.4	-23.9	-26.5
Highlands	-14.4	-14.1	-14.7	-15.6	-17.0	-18.5
Hillsborough	-528.0	-569.4	-608.7	-654.3	-707.9	-765.8
Holmes	-0.4	-0.4	-0.4	-0.4	-0.5	-0.5
Indian River	-5.4	-5.0	-5.1	-5.2	-5.6	-6.0
Jackson	-0.5	-0.5	-0.5	-0.5	-0.5	-0.5
Jefferson	-1.4	-1.6	-1.7	-1.9	-2.0	-2.2
Lafayette	-0.5	-0.6	-0.7	-0.8	-0.9	-1.0
Lake	-49.9	-56.7	-62.4	-68.6	-76.3	-84.2
Lee	-152.1	-144.4	-152.0	-164.6	-182.8	-201.9
Leon	-49.0	-52.0	-54.9	-58.2	-62.5	-67.0
Levy	-6.3	-6.6	-7.0	-7.7	-8.4	-9.1
Liberty	-0.8	-0.8	-0.9	-1.0	-1.1	-1.3
Madison	-1.6	-1.6	-1.7	-1.8	-1.9	-2.0
Manatee	-63.4	-60.6	-63.6	-68.0	-74.1	-80.6
Marion	-20.8	-21.2	-23.0	-25.5	-28.9	-32.5
Martin	-14.1	-13.5	-14.4	-15.7	-17.4	-19.2
Monroe	0.0	0.0	0.0	0.0	0.0	0.0
Nassau	-12.1	-12.2	-12.9	-13.8	-15.0	-16.2
Okaloosa	-4.3	-3.9	-3.9	-4.0	-4.1	-4.1
Okeechobee	-2.0	-2.2	-2.3	-2.3	-2.4	-2.6
Orange	-258.5	-268.7	-284.4	-310.1	-335.0	-361.1
Osceola	-28.1	-28.5	-30.9	-33.9	-38.2	-42.7
Palm Beach	-616.0	-620.3	-652.8	-698.7	-756.7	-818.7
Pasco	-14.8	-14.2	-15.1	-16.6	-19.2	-21.8
Pinellas	-423.6	-420.0	-435.5	-458.7	-487.7	-520.0
Polk	-95.3	-96.7	-101.8	-108.3	-117.2	-126.2
Putnam	-15.2	-14.8	-15.3	-16.0	-17.1	-18.1
St. Johns	-22.8	-23.4	-25.3	-27.7	-30.7	-34.1
St. Lucie	-135.8	-129.9	-136.8	-148.7	-171.7	-188.6
Santa Rosa	-2.8	-2.5	-2.5	-2.6	-2.8	-2.9
Sarasota	-18.4	-15.8	-15.6	-15.7	-15.9	-16.0
Seminole	-60.7	-60.7	-63.4	-67.6	-73.3	-79.4
Sumter	-1.4	-1.4	-1.4	-1.4	-1.4	-1.3
Suwannee	-3.9	-3.9	-4.2	-4.5	-5.0	-5.5
Taylor	-2.3	-2.3	-2.4	-2.5	-2.6	-2.7
Union	-1.1	-1.2	-1.3	-1.5	-1.7	-1.9
Volusia	-165.7	-163.9	-172.1	-184.0	-198.7	-214.4
Wakulla	-1.8	-1.9	-2.0	-2.1	-2.4	-2.6
Walton	0.0	0.0	0.0	0.0	0.0	0.0
Washington	-1.9	-1.9	-2.0	-2.1	-2.3	-2.5

Note: This estimate does not include an adjustment for the 10 assessment cap on nonhomestead property.

**Revenue Estimate of the 1.35 Percent Tax Cap on Collections per parcel
June 30, 2008**

**Table 4: 4, 4, 4 and 1.5 Millage Caps (real and tangible personal property)
(millions of dollars)**

	2008	2009	2010	2011	2012	2013
Statewide	-9,986.0	-10,210.8	-10,718.1	-11,367.7	-12,135.1	-12,977.5
Alachua	-100.0	-103.3	-109.0	-115.7	-123.3	-132.1
Baker	-5.5	-5.7	-6.1	-6.5	-7.0	-7.6
Bay	-64.9	-62.2	-65.1	-69.2	-74.3	-79.9
Bradford	-8.3	-8.5	-8.9	-9.6	-10.5	-11.5
Brevard	-214.3	-219.6	-231.5	-246.3	-263.8	-283.5
Broward	-1,151.0	-1,186.3	-1,232.4	-1,286.2	-1,345.5	-1,408.4
Calhoun	-3.4	-3.5	-3.9	-4.2	-4.5	-4.9
Charlotte	-94.3	-92.9	-97.8	-104.7	-113.0	-122.2
Citrus	-72.9	-73.8	-77.3	-82.0	-87.8	-93.9
Clay	-50.2	-51.9	-55.4	-59.7	-64.7	-70.5
Collier	-96.0	-92.4	-97.4	-104.9	-114.0	-124.8
Columbia	-26.3	-27.4	-29.2	-31.2	-33.8	-36.5
Dade	-1,568.5	-1,661.2	-1,749.1	-1,850.6	-1,967.6	-2,098.7
DeSoto	-12.1	-12.5	-13.3	-14.4	-15.5	-16.8
Dixie	-7.9	-8.3	-8.9	-9.7	-10.7	-12.0
Duval	-464.9	-486.7	-516.6	-551.5	-592.0	-635.6
Escambia	-118.4	-118.0	-122.3	-128.7	-136.6	-145.3
Flagler	-42.8	-45.0	-49.5	-55.1	-62.0	-70.0
Franklin	-0.8	-0.7	-0.7	-0.7	-0.7	-0.7
Gadsden	-13.7	-14.2	-15.1	-16.2	-18.1	-19.5
Gilchrist	-5.8	-6.3	-6.9	-7.7	-8.7	-9.7
Glades	-7.9	-8.7	-10.1	-11.7	-13.4	-15.8
Gulf	-3.8	-3.7	-3.8	-4.0	-4.1	-4.4
Hamilton	-7.6	-7.9	-8.4	-9.0	-9.7	-10.3
Hardee	-14.4	-15.1	-16.5	-18.0	-19.4	-20.9
Hendry	-24.0	-24.8	-26.7	-28.9	-32.6	-35.9
Hernando	-75.9	-74.3	-78.0	-83.5	-90.3	-97.9
Highlands	-46.5	-46.0	-47.9	-50.5	-54.0	-57.7
Hillsborough	-636.6	-681.3	-724.1	-773.2	-828.8	-890.3
Holmes	-3.2	-3.4	-3.6	-3.8	-4.1	-4.4
Indian River	-51.6	-51.1	-53.5	-56.7	-60.9	-65.2
Jackson	-7.5	-7.9	-8.4	-9.0	-9.6	-10.3
Jefferson	-5.2	-5.6	-6.0	-6.3	-6.9	-7.5
Lafayette	-2.1	-2.2	-2.5	-2.8	-3.1	-3.4
Lake	-116.2	-128.1	-138.8	-150.4	-163.5	-178.1
Lee	-383.6	-366.6	-381.6	-406.3	-437.7	-473.6
Leon	-116.1	-122.2	-128.4	-135.4	-143.3	-152.5
Levy	-17.9	-18.5	-19.8	-21.3	-22.9	-24.8
Liberty	-2.8	-3.0	-3.2	-3.4	-3.8	-4.1
Madison	-6.2	-6.4	-6.7	-7.0	-7.4	-7.9
Manatee	-189.3	-184.0	-192.1	-203.5	-217.5	-233.4
Marion	-80.6	-82.8	-88.4	-95.4	-103.6	-113.1
Martin	-63.7	-63.0	-66.0	-70.2	-75.2	-80.7
Monroe	0.0	0.0	0.0	0.0	0.0	0.0
Nassau	-38.8	-39.3	-41.4	-44.0	-47.1	-50.5
Okaloosa	-71.7	-71.4	-74.7	-79.3	-84.9	-91.1
Okeechobee	-13.2	-13.4	-14.1	-15.1	-15.9	-17.2
Orange	-655.4	-677.7	-710.9	-757.5	-806.9	-862.0
Osceola	-138.0	-141.9	-152.3	-165.8	-182.5	-201.7
Palm Beach	-1,002.7	-1,003.2	-1,046.4	-1,106.2	-1,177.9	-1,256.6
Pasco	-159.2	-159.0	-167.4	-178.7	-192.4	-207.7
Pinellas	-565.4	-561.6	-580.1	-606.8	-639.0	-675.1
Polk	-254.9	-260.4	-272.4	-287.5	-305.7	-324.9
Putnam	-39.9	-39.4	-40.5	-42.3	-44.4	-46.7
St. Johns	-139.2	-142.8	-152.2	-163.9	-177.1	-192.6
St. Lucie	-195.9	-189.3	-198.2	-213.6	-240.2	-261.1
Santa Rosa	-50.3	-50.9	-53.6	-57.0	-61.0	-65.4
Sarasota	-166.0	-160.7	-167.2	-177.2	-189.1	-202.5
Seminole	-191.7	-192.5	-200.5	-211.4	-224.2	-238.3
Sumter	-30.1	-31.5	-33.6	-36.1	-39.2	-42.4
Suwannee	-14.2	-14.4	-15.3	-16.4	-17.8	-19.3
Taylor	-8.5	-8.5	-8.8	-9.1	-9.5	-10.0
Union	-2.8	-2.9	-3.3	-3.7	-4.1	-4.4
Volusia	-242.4	-241.2	-251.7	-266.6	-284.1	-303.6
Wakulla	-11.6	-11.9	-12.6	-13.4	-14.4	-15.6
Walton	-1.4	-1.4	-1.5	-1.6	-1.7	-1.8
Washington	-8.0	-8.2	-8.6	-9.2	-9.8	-10.5

Note: This estimate does not include an adjustment for the 10 assessment cap on nonhomestead property.

**Revenue Estimate of the 1.35 Percent Tax Cap on Collections per parcel
June 30, 2008**

**Table 5: Proportional Millage Caps (real and tangible personal property)
(millions of dollars)**

	2008	2009	2010	2011	2012	2013
Statewide	-8,164.5	-8,351.2	-8,750.4	-9,260.6	-9,864.1	-10,520.7
Alachua	-92.7	-95.9	-101.4	-107.8	-115.1	-123.5
Baker	-4.3	-4.4	-4.7	-5.0	-5.4	-5.9
Bay	-31.0	-29.2	-30.2	-31.8	-33.8	-35.8
Bradford	-6.6	-6.7	-7.0	-7.5	-8.2	-8.9
Brevard	-160.0	-163.8	-172.3	-183.0	-195.8	-210.1
Broward	-1,100.1	-1,136.0	-1,182.1	-1,236.1	-1,296.0	-1,359.3
Calhoun	-2.6	-2.7	-3.0	-3.2	-3.5	-3.8
Charlotte	-46.4	-45.6	-48.0	-51.3	-55.3	-59.7
Citrus	-52.1	-52.6	-55.1	-58.4	-62.7	-67.0
Clay	-48.9	-50.6	-54.0	-58.3	-63.4	-69.2
Collier	-31.2	-28.7	-29.3	-30.5	-31.8	-33.3
Columbia	-21.3	-22.1	-23.5	-25.0	-27.0	-29.1
Dade	-1,449.3	-1,535.8	-1,617.6	-1,712.3	-1,821.7	-1,944.2
DeSoto	-8.6	-8.8	-9.4	-10.1	-10.8	-11.7
Dixie	-6.6	-6.9	-7.3	-8.0	-8.8	-9.9
Duval	-337.9	-353.3	-374.7	-399.9	-429.0	-460.3
Escambia	-85.1	-84.8	-87.9	-92.5	-98.2	-104.5
Flagler	-25.4	-26.1	-28.2	-30.8	-34.0	-37.7
Franklin	-1.8	-1.6	-1.6	-1.6	-1.6	-1.6
Gadsden	-10.3	-10.6	-11.3	-12.1	-13.5	-14.5
Gilchrist	-4.3	-4.7	-5.1	-5.7	-6.4	-7.2
Glades	-6.4	-7.1	-8.3	-9.7	-11.1	-13.1
Gulf	-2.3	-2.2	-2.2	-2.2	-2.0	-2.1
Hamilton	-5.9	-6.2	-6.6	-7.1	-7.6	-8.1
Hardee	-10.6	-11.1	-12.1	-13.2	-14.2	-15.3
Hendry	-19.6	-20.2	-21.6	-23.3	-26.3	-28.9
Hernando	-53.0	-51.7	-54.3	-58.0	-62.7	-67.9
Highlands	-34.3	-33.8	-35.1	-36.9	-39.4	-42.0
Hillsborough	-626.3	-670.7	-713.2	-762.0	-817.5	-878.7
Holmes	-2.2	-2.3	-2.5	-2.6	-2.9	-3.1
Indian River	-35.8	-35.3	-36.9	-39.0	-41.9	-44.8
Jackson	-4.4	-4.6	-4.9	-5.2	-5.6	-6.0
Jefferson	-3.9	-4.2	-4.5	-4.7	-5.1	-5.5
Lafayette	-1.5	-1.6	-1.8	-2.0	-2.2	-2.5
Lake	-87.7	-95.6	-102.6	-110.0	-118.2	-127.3
Lee	-275.9	-261.5	-270.6	-286.3	-306.8	-329.9
Leon	-90.6	-94.8	-99.2	-104.1	-109.7	-116.1
Levy	-13.3	-13.7	-14.6	-15.6	-16.7	-18.0
Liberty	-2.2	-2.3	-2.5	-2.7	-2.9	-3.2
Madison	-4.5	-4.6	-4.8	-5.0	-5.3	-5.6
Manatee	-124.4	-120.4	-125.4	-132.4	-141.2	-151.1
Marion	-68.3	-70.3	-75.3	-81.4	-88.9	-97.3
Martin	-27.1	-26.8	-28.1	-29.9	-32.0	-34.4
Monroe	0.0	0.0	0.0	0.0	0.0	0.0
Nassau	-24.7	-24.8	-26.0	-27.5	-29.2	-31.1
Okaloosa	-46.9	-46.2	-47.9	-50.2	-53.3	-56.5
Okeechobee	-8.4	-8.6	-8.9	-9.5	-9.9	-10.6
Orange	-483.5	-495.1	-515.8	-546.7	-577.9	-611.7
Osceola	-91.5	-93.3	-99.7	-107.8	-117.9	-129.6
Palm Beach	-870.1	-867.6	-902.2	-950.9	-1,009.8	-1,074.1
Pasco	-100.9	-100.4	-105.4	-112.2	-120.5	-129.8
Pinellas	-498.2	-496.1	-513.5	-538.6	-568.9	-603.2
Polk	-193.5	-196.2	-204.3	-214.4	-227.0	-240.0
Putnam	-31.7	-31.2	-32.0	-33.4	-35.1	-36.8
St. Johns	-88.3	-90.2	-95.9	-103.0	-110.9	-120.3
St. Lucie	-171.5	-165.3	-173.0	-186.1	-209.7	-227.5
Santa Rosa	-30.9	-31.2	-32.8	-34.9	-37.3	-40.0
Sarasota	-96.4	-92.4	-95.6	-100.8	-107.0	-114.0
Seminole	-140.6	-139.8	-144.3	-150.8	-158.7	-167.3
Sumter	-17.7	-18.5	-19.7	-21.1	-22.9	-24.7
Suwannee	-10.6	-10.8	-11.4	-12.2	-13.2	-14.3
Taylor	-5.9	-5.9	-6.1	-6.3	-6.6	-6.9
Union	-2.2	-2.3	-2.5	-2.9	-3.2	-3.4
Volusia	-209.2	-207.9	-217.0	-230.0	-245.2	-262.0
Wakulla	-8.1	-8.4	-8.8	-9.4	-10.1	-10.9
Walton	-0.8	-0.8	-0.8	-0.8	-0.8	-0.8
Washington	-6.0	-6.0	-6.3	-6.7	-7.2	-7.7

Note: This estimate does not include an adjustment for the 10 assessment cap on nonhomestead property.

Table 6: Pro rata Distribution of the Minimum Impact, 2011

County	Current Levy					Capped Levy					Impact				
	Schools	Counties	Municipalities	All Other	Total	Schools	Counties	Municipalities	All Other	Total	Schools	Counties	Municipalities	All Other	Total
Statewide	14,068.0	10,412.5	5,392.0	2,539.7	32,412.3	11,515.4	8,522.3	4,068.6	2,032.3	26,138.5	-2,552.6	-1,890.3	-1,323.5	-507.4	-6,273.8
Alachua	109.6	103.1	49.8	22.6	285.1	74.8	70.3	33.8	15.4	194.3	-34.8	-32.7	-16.0	-7.2	-90.7
Baker	6.1	5.4	0.8	1.1	13.4	5.1	4.5	0.6	0.9	11.0	-1.0	-0.9	-0.2	-0.2	-2.4
Bay	128.0	85.9	6.1	2.4	222.3	127.3	85.1	6.1	2.4	220.9	-0.7	-0.8	0.0	0.0	-1.5
Bradford	7.4	8.2	0.9	0.4	17.0	5.9	6.5	0.6	0.3	13.4	-1.5	-1.7	-0.3	-0.1	-3.6
Brevard	349.8	232.0	131.0	22.1	734.9	299.1	198.8	108.5	18.9	625.3	-50.7	-33.3	-22.4	-3.2	-109.5
Broward	1,453.1	1,003.0	849.4	473.0	3,778.5	1,033.7	713.6	598.5	336.8	2,682.5	-419.4	-289.4	-250.9	-136.3	-1,096.0
Calhoun	2.9	3.5	0.1	0.0	6.5	2.3	2.8	0.1	0.0	5.2	-0.6	-0.7	0.0	0.0	-1.3
Charlotte	143.7	152.1	1.5	18.6	315.8	143.4	151.8	1.4	18.5	315.2	-0.2	-0.2	0.0	0.0	-0.6
Citrus	84.8	69.6	4.5	17.3	176.2	74.3	60.2	4.0	15.1	153.7	-10.5	-9.4	-0.5	-2.2	-22.6
Clay	94.3	23.9	57.3	4.7	180.2	88.2	22.3	53.5	4.4	168.5	-6.0	-1.5	-3.8	-0.3	-11.7
Collier	442.5	334.7	36.6	107.3	921.1	442.5	334.6	36.5	107.3	921.0	0.0	0.0	0.0	0.0	-0.1
Columbia	22.8	28.1	2.5	1.2	54.6	17.0	20.9	1.6	0.9	40.5	-5.8	-7.2	-0.8	-0.3	-14.2
Dade	2,132.8	1,478.4	1,519.2	187.1	5,317.4	1,563.1	1,083.2	1,094.4	136.6	3,877.4	-569.6	-395.2	-424.7	-50.5	-1,440.0
DeSoto	13.5	12.8	2.2	0.7	29.1	11.8	11.3	1.6	0.6	25.3	-1.6	-1.5	-0.5	-0.1	-3.8
Dixie	6.0	9.3	0.5	0.3	16.1	4.0	6.3	0.3	0.2	10.8	-1.9	-3.0	-0.2	-0.1	-5.3
Duval	513.1	525.4	21.1	29.0	1,088.7	437.9	448.5	17.8	24.7	928.9	-75.3	-76.9	-3.3	-4.3	-159.8
Escambia	116.4	111.1	6.8	0.6	234.8	101.2	96.6	5.8	0.5	204.2	-15.1	-14.5	-0.9	-0.1	-30.6
Flagler	117.0	62.6	30.9	9.2	219.7	113.2	60.6	29.4	8.9	212.2	-3.8	-2.0	-1.5	-0.3	-7.5
Franklin	15.0	14.1	2.2	1.2	32.5	15.0	14.1	2.2	1.2	32.5	0.0	0.0	0.0	0.0	0.0
Gadsden	13.1	14.0	1.5	0.1	28.6	10.8	11.5	1.1	0.1	23.5	-2.3	-2.4	-0.4	0.0	-5.1
Gilchrist	6.7	6.7	1.1	0.4	14.9	5.3	5.3	0.9	0.3	11.8	-1.4	-1.4	-0.3	-0.1	-3.1
Glades	9.4	11.2	3.9	0.5	25.0	6.5	7.8	2.6	0.3	17.2	-2.9	-3.5	-1.3	-0.2	-7.8
Gulf	13.1	12.9	5.1	0.1	31.3	13.0	12.8	4.9	0.1	30.8	-0.1	-0.1	-0.2	0.0	-0.4
Hamilton	4.8	5.8	0.4	0.3	11.2	3.6	4.4	0.3	0.2	8.4	-1.2	-1.4	-0.1	-0.1	-2.8
Hardee	11.1	10.8	1.3	1.2	24.3	8.9	8.7	0.9	1.0	19.5	-2.1	-2.1	-0.4	-0.2	-4.9
Hendry	23.3	19.3	2.7	10.8	56.1	17.3	14.3	1.8	8.0	41.5	-6.0	-4.9	-0.9	-2.8	-14.6
Hernando	87.7	78.5	8.2	6.2	180.6	77.7	69.4	6.6	5.5	159.2	-10.0	-9.1	-1.6	-0.7	-21.4
Highlands	51.1	46.1	5.9	3.6	106.7	44.1	39.8	4.1	3.1	91.0	-7.0	-6.3	-1.8	-0.5	-15.6
Hillsborough	792.6	622.2	469.6	167.9	2,052.3	540.6	424.1	318.9	114.4	1,397.9	-252.0	-198.1	-150.8	-53.5	-654.3
Holmes	2.8	4.2	0.0	0.0	7.1	2.7	4.0	0.0	0.0	6.7	-0.2	-0.3	0.0	0.0	-0.4
Indian River	132.8	57.1	54.4	24.6	269.0	130.4	56.1	53.0	24.2	263.8	-2.4	-1.0	-1.3	-0.4	-5.2
Jackson	9.6	11.2	0.8	0.3	21.9	9.4	11.0	0.7	0.3	21.4	-0.2	-0.2	-0.1	0.0	-0.5
Jefferson	5.3	5.7	0.7	0.1	11.7	4.5	4.8	0.5	0.1	9.9	-0.8	-0.9	-0.2	0.0	-1.9
Lafayette	2.4	2.6	0.1	0.1	5.2	2.0	2.2	0.1	0.1	4.4	-0.4	-0.4	0.0	0.0	-0.8
Lake	221.2	146.6	59.3	45.0	472.0	190.9	126.4	47.4	38.7	403.4	-30.3	-20.1	-12.0	-6.2	-68.6
Lee	640.6	395.5	236.5	203.3	1,475.8	571.4	352.9	202.4	184.4	1,311.2	-69.1	-42.5	-34.0	-18.9	-164.6
Leon	135.3	129.7	36.3	0.8	302.0	110.1	105.3	27.8	0.6	243.8	-25.2	-24.4	-8.5	-0.1	-58.2
Levy	21.7	19.8	3.9	0.7	46.1	18.3	16.6	3.0	0.5	38.4	-3.5	-3.2	-0.9	-0.2	-7.7
Liberty	2.0	2.4	0.1	0.0	4.5	1.5	1.9	0.1	0.0	3.4	-0.4	-0.5	0.0	0.0	-1.0
Madison	5.8	6.8	0.7	0.4	13.7	5.1	6.0	0.5	0.3	12.0	-0.7	-0.8	-0.2	0.0	-1.8
Manatee	245.1	203.3	53.1	21.9	523.3	213.9	177.4	44.9	19.0	455.3	-31.2	-25.9	-8.1	-2.8	-68.0
Marion	190.1	83.3	87.0	12.4	372.8	177.4	77.7	80.6	11.5	347.3	-12.6	-5.6	-6.4	-0.9	-25.5
Martin	141.9	102.8	63.2	21.2	329.1	135.3	98.0	59.9	20.2	313.5	-6.6	-4.8	-3.3	-1.0	-15.7
Monroe	64.7	72.5	27.9	27.8	192.9	64.7	72.5	27.9	27.8	192.9	0.0	0.0	0.0	0.0	0.0
Nassau	65.6	44.0	17.5	4.3	131.5	58.9	39.5	15.4	3.9	117.7	-6.7	-4.5	-2.2	-0.5	-13.8
Okaloosa	154.4	66.2	27.3	17.1	264.9	152.4	65.4	26.1	17.0	260.9	-2.0	-0.8	-1.2	0.0	-4.0
Okeechobee	19.7	13.1	2.3	2.3	37.4	18.7	12.4	1.7	2.2	35.1	-1.0	-0.6	-0.6	-0.1	-2.3
Orange	847.2	778.5	209.2	98.6	1,933.5	713.3	654.4	172.6	83.0	1,623.3	-133.9	-124.0	-36.6	-15.7	-310.1
Osceola	219.0	170.9	25.4	17.6	432.8	202.7	158.6	21.4	16.3	399.0	-16.3	-12.3	-3.9	-1.3	-33.9
Palm Beach	1,320.8	917.7	545.5	400.1	3,184.1	1,037.1	728.1	406.0	314.2	2,485.4	-283.6	-189.6	-139.6	-86.0	-698.7
Pasco	220.3	180.5	12.2	22.2	435.1	212.9	174.7	9.5	21.5	418.5	-7.4	-5.8	-2.7	-0.7	-16.6
Pinellas	666.5	454.8	286.2	182.7	1,590.3	476.2	325.1	200.7	129.6	1,131.6	-190.3	-129.7	-85.5	-53.1	-458.7
Polk	276.4	245.6	58.5	23.3	603.8	229.6	204.5	42.2	19.1	495.5	-46.8	-41.0	-16.3	-4.2	-108.3
Putnam	28.4	32.4	4.2	1.5	66.4	21.8	25.0	2.5	1.1	50.4	-6.5	-7.4	-1.7	-0.3	-16.0
St. Johns	217.3	169.9	16.2	22.1	425.4	204.3	160.0	12.8	20.7	397.8	-13.0	-9.9	-3.4	-1.3	-27.7
St. Lucie	186.3	156.3	66.6	72.4	481.5	129.1	108.4	45.1	50.2	332.8	-57.1	-47.8	-21.5	-22.2	-148.7
Santa Rosa	75.6	57.7	2.0	3.5	138.8	74.3	56.7	1.9	3.4	136.2	-1.3	-1.0	-0.1	-0.1	-2.6
Sarasota	422.3	230.2	64.5	91.2	808.2	415.1	226.2	61.6	89.6	792.5	-7.2	-4.0	-2.9	-1.6	-15.7
Seminole	267.2	198.8	72.7	13.9	552.6	235.9	177.0	59.8	12.3	484.9	-31.3	-21.8	-13.0	-1.6	-67.6
Sumter	52.2	34.9	1.8	4.0	92.9	51.6	34.5	1.5	3.9	91.5	-0.6	-0.4	-0.3	0.0	-1.4
Suwannee	13.6	12.8	1.2	0.7	28.3	11.5	10.9	0.8	0.6	23.8	-2.1	-2.0	-0.4	-0.1	-4.5
Taylor	7.3	7.2	1.7	0.4	16.7	6.2	6.2	1.4	0.4	14.2	-1.1	-1.1	-0.3	-0.1	-2.5
Union	2.6	3.3	0.1	0.1	6.2	2.0	2.5	0.1	0.1	4.7	-0.6	-0.8	0.0	0.0	-1.5
Volusia	310.1	217.2	127.6	98.5	753.4	235.4	164.5	95.6	73.9	569.5	-74.7	-52.7	-32.0	-24.6	-184.0
Wakulla	13.5	12.5	0.0	0.1	26.1	12.4	11.5	0.0	0.1	24.0	-1.1	-1.0	0.0	0.0	-2.1
Walton	80.7	66.4	1.8	14.7	163.7	80.7	66.4	1.8	14.7	163.7	0.0	0.0	0.0	0.0	0.0
Washington	8.3	7.9	0.7	0.0	17.0	7.4	6.9	0.5	0.0	14.9	-1.0	-0.9	-0.2	0.0	-2.1

Note: Differences in totals may be attributed to rounding errors. Estimate does not include TPP or adjustment for 10% assessment cap on nonhomesteaded property.

Table 7: Priority Distribution of the Minimum Impact, 2011

County	Current Levy					Capped Levy					Impact				
	Schools	Counties	Municipalities	All Other	Total	Schools	Counties	Municipalities	All Other	Total	Schools	Counties	Municipalities	All Other	Total
Statewide	14,068.0	10,412.5	5,392.0	2,539.7	32,412.3	14,068.0	9,968.3	1,671.0	431.3	26,138.5	0.0	-444.3	-3,721.1	-2,108.4	-6,273.8
Alachua	109.6	103.1	49.8	22.6	285.1	109.6	84.7	0.0	0.0	194.3	0.0	-18.3	-49.8	-22.6	-90.7
Baker	6.1	5.4	0.8	1.1	13.4	6.1	4.9	0.0	0.0	11.0	0.0	-0.5	-0.8	-1.1	-2.4
Bay	128.0	85.9	6.1	2.4	222.3	128.0	84.5	6.1	2.3	220.9	0.0	-1.4	0.0	-0.1	-1.5
Bradford	7.4	8.2	0.9	0.4	17.0	7.4	5.9	0.0	0.0	13.4	0.0	-2.3	-0.9	-0.4	-3.6
Brevard	349.8	232.0	131.0	22.1	734.9	349.8	232.0	43.5	0.0	625.3	0.0	0.0	-87.5	-22.1	-109.5
Broward	1,453.1	1,003.0	849.4	473.0	3,778.5	1,453.1	1,002.3	227.0	0.0	2,682.5	0.0	-0.6	-622.3	-473.0	-1,096.0
Calhoun	2.9	3.5	0.1	0.0	6.5	2.9	2.3	0.0	0.0	5.2	0.0	-1.2	-0.1	0.0	-1.3
Charlotte	143.7	152.1	1.5	18.6	315.8	143.7	152.1	1.4	18.1	315.2	0.0	0.0	-0.1	-0.4	-0.6
Citrus	84.8	69.6	4.5	17.3	176.2	84.8	65.7	2.8	0.3	153.7	0.0	-3.9	-1.7	-17.0	-22.6
Clay	94.3	23.9	57.3	4.7	180.2	94.3	23.9	50.4	0.0	168.5	0.0	0.0	-7.0	-4.7	-11.7
Collier	442.5	334.7	36.6	107.3	921.1	442.5	334.7	36.5	107.2	921.0	0.0	0.0	0.0	-0.1	-0.1
Columbia	22.8	28.1	2.5	1.2	54.6	22.8	17.6	0.0	0.0	40.5	0.0	-10.5	-2.5	-1.2	-14.2
Dade	2,132.8	1,478.4	1,519.2	187.1	5,317.4	2,132.8	1,478.4	266.2	0.0	3,877.4	0.0	0.0	-1,252.9	-187.1	-1,440.0
DeSoto	13.5	12.8	2.2	0.7	29.1	13.5	11.9	0.0	0.0	25.3	0.0	-0.9	-2.2	-0.7	-3.8
Dixie	6.0	9.3	0.5	0.3	16.1	6.0	4.9	0.0	0.0	10.8	0.0	-4.4	-0.5	-0.3	-5.3
Duval	513.1	525.4	21.1	29.0	1,088.7	513.1	410.0	5.7	0.0	928.9	0.0	-115.4	-15.4	-29.0	-159.8
Escambia	116.4	111.1	6.8	0.6	234.8	116.4	87.9	0.0	0.0	204.2	0.0	-23.2	-6.8	-0.6	-30.6
Flagler	117.0	62.6	30.9	9.2	219.7	117.0	62.6	28.5	4.0	212.2	0.0	0.0	-2.4	-5.2	-7.5
Franklin	15.0	14.1	2.2	1.2	32.5	15.0	14.1	2.2	1.2	32.5	0.0	0.0	0.0	0.0	0.0
Gadsden	13.1	14.0	1.5	0.1	28.6	13.1	10.5	0.0	0.0	23.5	0.0	-3.5	-1.5	-0.1	-5.1
Gilchrist	6.7	6.7	1.1	0.4	14.9	6.7	5.1	0.0	0.0	11.8	0.0	-1.6	-1.1	-0.4	-3.1
Glades	9.4	11.2	3.9	0.5	25.0	9.4	7.8	0.0	0.0	17.2	0.0	-3.5	-3.9	-0.5	-7.8
Gulf	13.1	12.9	5.1	0.1	31.3	13.1	12.9	4.6	0.1	30.8	0.0	0.0	-0.4	0.0	-0.4
Hamilton	4.8	5.8	0.4	0.3	11.2	4.8	3.7	0.0	0.0	8.4	0.0	-2.1	-0.4	-0.3	-2.8
Hardee	11.1	10.8	1.3	1.2	24.3	11.1	8.4	0.0	0.0	19.5	0.0	-2.3	-1.3	-1.2	-4.9
Hendry	23.3	19.3	2.7	10.8	56.1	23.3	18.2	0.0	0.0	41.5	0.0	-1.1	-2.7	-10.8	-14.6
Hernando	87.7	78.5	8.2	6.2	180.6	87.7	70.5	0.9	0.0	159.2	0.0	-8.0	-7.3	-6.2	-21.4
Highlands	51.1	46.1	5.9	3.6	106.7	51.1	40.0	0.0	0.0	91.0	0.0	-6.2	-5.9	-3.6	-15.6
Hillsborough	792.6	622.2	469.6	167.9	2,052.3	792.6	603.7	1.6	0.0	1,397.9	0.0	-18.5	-468.0	-167.9	-654.3
Holmes	2.8	4.2	0.0	0.0	7.1	2.8	3.8	0.0	0.0	6.7	0.0	-0.4	0.0	0.0	-0.4
Indian River	132.8	57.1	54.4	24.6	269.0	132.8	57.1	54.0	19.9	263.8	0.0	0.0	-0.4	-4.8	-5.2
Jackson	9.6	11.2	0.8	0.3	21.9	9.6	11.2	0.4	0.2	21.4	0.0	0.0	-0.4	-0.1	-0.5
Jefferson	5.3	5.7	0.7	0.1	11.7	5.3	4.6	0.0	0.0	9.9	0.0	-1.1	-0.7	-0.1	-1.9
Lafayette	2.4	2.6	0.1	0.1	5.2	2.4	2.0	0.0	0.0	4.4	0.0	-0.6	-0.1	-0.1	-0.8
Lake	221.2	146.6	59.3	45.0	472.0	221.2	146.6	26.4	9.2	403.4	0.0	0.0	-32.9	-35.7	-68.6
Lee	640.6	395.5	236.5	203.3	1,475.8	640.6	395.5	182.4	92.8	1,311.2	0.0	0.0	-54.1	-110.5	-164.6
Leon	135.3	129.7	36.3	0.8	302.0	135.3	108.5	0.0	0.0	243.8	0.0	-21.2	-36.3	-0.8	-58.2
Levy	21.7	19.8	3.9	0.7	46.1	21.7	16.7	0.0	0.0	38.4	0.0	-3.1	-3.9	-0.7	-7.7
Liberty	2.0	2.4	0.1	0.0	4.5	2.0	1.5	0.0	0.0	3.4	0.0	-0.9	-0.1	0.0	-1.0
Madison	5.8	6.8	0.7	0.4	13.7	5.8	6.1	0.0	0.0	12.0	0.0	-0.7	-0.7	-0.4	-1.8
Manatee	245.1	203.3	53.1	21.9	523.3	245.1	203.1	7.1	0.0	455.3	0.0	-0.2	-46.0	-21.9	-68.0
Marion	190.1	83.3	87.0	12.4	372.8	190.1	83.3	73.9	0.0	347.3	0.0	0.0	-13.1	-12.4	-25.5
Martin	141.9	102.8	63.2	21.2	329.1	141.9	102.8	60.7	8.1	313.5	0.0	0.0	-2.5	-13.1	-15.7
Monroe	64.7	72.5	27.9	27.8	192.9	64.7	72.5	27.9	27.8	192.9	0.0	0.0	0.0	0.0	0.0
Nassau	65.6	44.0	17.5	4.3	131.5	65.6	44.0	8.0	0.0	117.7	0.0	0.0	-9.5	-4.3	-13.8
Okaloosa	154.4	66.2	27.3	17.1	264.9	154.4	66.2	23.5	16.8	260.9	0.0	0.0	-3.8	-0.2	-4.0
Okeechobee	19.7	13.1	2.3	2.3	37.4	19.7	13.1	0.7	1.7	35.1	0.0	0.0	-1.7	-0.7	-2.3
Orange	847.2	778.5	209.2	98.6	1,933.5	847.2	690.2	81.0	4.9	1,623.3	0.0	-88.2	-128.2	-93.7	-310.1
Osceola	219.0	170.9	25.4	17.6	432.8	219.0	170.8	7.3	1.9	399.0	0.0	-0.1	-18.1	-15.7	-33.9
Palm Beach	1,320.8	917.7	545.5	400.1	3,184.1	1,320.8	900.7	263.8	0.2	2,485.4	0.0	-17.0	-281.7	-400.0	-698.7
Pasco	220.3	180.5	12.2	22.2	435.1	220.3	180.5	5.0	12.8	418.5	0.0	0.0	-7.2	-9.4	-16.6
Pinellas	666.5	454.8	286.2	182.7	1,590.3	666.5	441.1	23.9	0.0	1,131.6	0.0	-13.7	-262.3	-182.7	-458.7
Polk	276.4	245.6	58.5	23.3	603.8	276.4	219.1	0.0	0.0	495.5	0.0	-26.4	-58.5	-23.3	-108.3
Putnam	28.4	32.4	4.2	1.5	66.4	28.4	22.0	0.0	0.0	50.4	0.0	-10.4	-4.2	-1.5	-16.0
St. Johns	217.3	169.9	16.2	22.1	425.4	217.3	169.9	4.8	5.8	397.8	0.0	0.0	-11.4	-16.3	-27.7
St. Lucie	186.3	156.3	66.6	72.4	481.5	186.3	146.5	0.0	0.0	332.8	0.0	-9.7	-66.5	-72.4	-148.7
Santa Rosa	75.6	57.7	2.0	3.5	138.8	75.6	57.7	0.9	2.0	136.2	0.0	0.0	-1.1	-1.5	-2.6
Sarasota	422.3	230.2	64.5	91.2	808.2	422.3	230.2	64.5	75.4	792.5	0.0	0.0	0.0	-15.7	-15.7
Seminole	267.2	198.8	72.7	13.9	552.6	267.2	192.7	25.0	0.0	484.9	0.0	-6.0	-47.7	-13.9	-67.6
Sumter	52.2	34.9	1.8	4.0	92.9	52.2	34.9	0.7	3.7	91.5	0.0	0.0	-1.2	-0.2	-1.4
Suwannee	13.6	12.8	1.2	0.7	28.3	13.6	10.2	0.0	0.0	23.8	0.0	-2.6	-1.2	-0.7	-4.5
Taylor	7.3	7.2	1.7	0.4	16.7	7.3	6.9	0.0	0.0	14.2	0.0	-0.4	-1.7	-0.4	-2.5
Union	2.6	3.3	0.1	0.1	6.2	2.6	2.1	0.0	0.0	4.7	0.0	-1.3	-0.1	-0.1	-1.5
Volusia	310.1	217.2	127.6	98.5	753.4	310.1	209.7	49.7	0.0	569.5	0.0	-7.5	-77.9	-98.5	-184.0
Wakulla	13.5	12.5	0.0	0.1	26.1	13.5	10.5	0.0	0.0	24.0	0.0	-2.1	0.0	-0.1	-2.1
Walton	80.7	66.4	1.8	14.7	163.7	80.7	66.4	1.8	14.7	163.7	0.0	0.0	0.0	0.0	0.0
Washington	8.3	7.9	0.7	0.0	17.0	8.3	6.5	0.0	0.0	14.9	0.0	-1.3	-0.7	0.0	-2.1

Note: Differences in totals may be attributed to rounding errors. Estimate does not include TPP or adjustment for 10% assessment cap on nonhomesteaded property.

Table 8: Impact of the 4, 4, 4 and 1.5 Millage Caps Option, 2011

County	Current Levy					Capped Levy					Impact				
	Schools	Counties	Municipalities	All Other	Total	Schools	Counties	Municipalities	All Other	Total	Schools	Counties	Municipalities	All Other	Total
Statewide	14,068.0	10,412.5	5,392.0	2,539.7	32,412.3	7,917.5	7,392.7	4,471.3	1,944.9	21,726.4	-6,150.5	-3,019.9	-920.7	-594.9	-10,685.9
Alachua	109.6	103.1	49.8	22.6	285.1	57.6	53.3	47.5	20.0	178.4	-52.0	-49.8	-2.3	-2.6	-106.7
Baker	6.1	5.4	0.8	1.1	13.4	3.3	2.9	0.8	1.1	8.0	-2.8	-2.5	0.0	0.0	-5.3
Bay	128.0	85.9	6.1	2.4	222.3	76.6	71.3	6.1	2.4	156.4	-51.3	-14.6	0.0	0.0	-65.9
Bradford	7.4	8.2	0.9	0.4	17.0	4.0	3.6	0.9	0.4	8.9	-3.5	-4.6	0.0	0.0	-8.1
Brevard	349.8	232.0	131.0	22.1	734.9	185.3	171.0	120.3	22.1	498.7	-164.5	-61.0	-10.7	0.0	-236.2
Broward	1,453.1	1,003.0	849.4	473.0	3,778.5	794.8	753.0	715.6	282.4	2,545.8	-658.3	-249.9	-133.8	-190.7	-1,232.7
Calhoun	2.9	3.5	0.1	0.0	6.5	1.5	1.4	0.1	0.0	3.0	-1.3	-2.1	0.0	0.0	-3.4
Charlotte	143.7	152.1	1.5	18.6	315.8	100.1	95.1	1.5	18.3	215.0	-43.5	-57.0	0.0	-0.3	-100.8
Citrus	84.8	69.6	4.5	17.3	176.2	45.5	41.8	4.5	15.7	107.5	-39.3	-27.8	0.0	-1.6	-68.7
Clay	94.3	23.9	57.3	4.7	180.2	49.9	23.9	45.4	4.7	123.9	-44.3	0.0	-11.9	0.0	-56.2
Collier	442.5	334.7	36.6	107.3	921.1	354.5	327.3	36.6	100.5	818.9	-88.0	-7.3	0.0	-6.8	-102.1
Columbia	22.8	28.1	2.5	1.2	54.6	12.0	11.0	2.5	1.2	26.6	-10.8	-17.1	0.0	0.0	-28.0
Dade	2,132.8	1,478.4	1,519.2	187.1	5,317.4	1,149.0	1,105.2	1,099.8	187.1	3,541.0	-983.8	-373.2	-419.4	0.0	-1,776.4
DeSoto	13.5	12.8	2.2	0.7	29.1	7.5	7.1	1.6	0.7	16.9	-6.0	-5.7	-0.6	0.0	-12.2
Dixie	6.0	9.3	0.5	0.3	16.1	3.2	3.1	0.5	0.3	7.1	-2.8	-6.2	0.0	0.0	-9.0
Duval	513.1	525.4	21.1	29.0	1,088.7	275.2	257.5	21.1	29.0	582.9	-237.9	-267.8	0.0	0.0	-505.8
Escambia	116.4	111.1	6.8	0.6	234.8	60.5	55.3	6.8	0.6	123.2	-55.8	-55.8	0.0	0.0	-111.7
Flagler	117.0	62.6	30.9	9.2	219.7	64.6	61.5	30.6	9.2	165.8	-52.4	-1.2	-0.3	0.0	-53.9
Franklin	15.0	14.1	2.2	1.2	32.5	15.0	14.1	1.8	0.9	31.8	0.0	0.0	-0.4	-0.3	-0.7
Gadsden	13.1	14.0	1.5	0.1	28.6	7.0	6.4	1.5	0.1	14.9	-6.1	-7.6	0.0	0.0	-13.7
Gilchrist	6.7	6.7	1.1	0.4	14.9	3.5	3.2	1.1	0.4	8.3	-3.2	-3.5	0.0	0.0	-6.7
Glades	9.4	11.2	3.9	0.5	25.0	5.1	4.9	3.5	0.4	14.0	-4.3	-6.3	-0.3	-0.1	-11.0
Gulf	13.1	12.9	5.1	0.1	31.3	11.5	11.3	4.5	0.1	27.4	-1.6	-1.7	-0.6	0.0	-3.8
Hamilton	4.8	5.8	0.4	0.3	11.2	2.5	2.4	0.3	0.3	5.5	-2.3	-3.4	0.0	0.0	-5.7
Hardee	11.1	10.8	1.3	1.2	24.3	5.8	5.5	1.1	1.2	13.6	-5.3	-5.2	-0.3	0.0	-10.8
Hendry	23.3	19.3	2.7	10.8	56.1	12.3	11.8	2.4	4.4	31.0	-11.0	-7.4	-0.4	-6.4	-25.1
Hernando	87.7	78.5	8.2	6.2	180.6	47.2	42.6	6.8	6.2	102.8	-40.6	-35.9	-1.3	0.0	-77.8
Highlands	51.1	46.1	5.9	3.6	106.7	27.0	25.1	4.5	3.6	60.2	-24.1	-21.0	-1.3	0.0	-46.5
Hillsborough	792.6	622.2	469.6	167.9	2,052.3	414.2	388.8	388.8	145.4	1,337.2	-378.4	-233.4	-80.8	-22.5	-715.1
Holmes	2.8	4.2	0.0	0.0	7.1	2.0	1.8	0.0	0.0	3.8	-0.9	-2.4	0.0	0.0	-3.3
Indian River	132.8	57.1	54.4	24.6	269.0	79.3	57.1	53.3	24.6	214.3	-53.6	0.0	-1.1	0.0	-54.6
Jackson	9.6	11.2	0.8	0.3	21.9	6.7	6.2	0.8	0.3	13.9	-2.9	-5.1	0.0	0.0	-8.0
Jefferson	5.3	5.7	0.7	0.1	11.7	2.9	2.7	0.5	0.1	6.2	-2.4	-2.9	-0.2	0.0	-5.5
Lafayette	2.4	2.6	0.1	0.1	5.2	1.3	1.2	0.1	0.1	2.7	-1.1	-1.4	0.0	0.0	-2.5
Lake	221.2	146.6	59.3	45.0	472.0	119.5	112.3	54.8	42.1	328.8	-101.7	-34.3	-4.5	-2.9	-143.3
Lee	640.6	395.5	236.5	203.3	1,475.8	388.5	372.5	202.3	125.2	1,088.5	-252.0	-22.9	-34.2	-78.1	-387.2
Leon	135.3	129.7	36.3	0.8	302.0	72.2	67.3	36.3	0.8	176.5	-63.1	-62.4	0.0	0.0	-125.5
Levy	21.7	19.8	3.9	0.7	46.1	11.4	10.7	3.7	0.7	26.4	-10.3	-9.1	-0.2	0.0	-19.7
Liberty	2.0	2.4	0.1	0.0	4.5	1.0	1.0	0.1	0.0	2.1	-0.9	-1.4	0.0	0.0	-2.4
Madison	5.8	6.8	0.7	0.4	13.7	3.5	3.4	0.5	0.4	7.8	-2.3	-3.4	-0.2	0.0	-6.0
Manatee	245.1	203.3	53.1	21.9	523.3	134.9	127.3	52.4	21.7	336.3	-110.2	-76.0	-0.7	-0.2	-187.0
Marion	190.1	83.3	87.0	12.4	372.8	102.9	83.3	83.9	12.3	282.5	-87.2	0.0	-3.1	-0.1	-90.3
Martin	141.9	102.8	63.2	21.2	329.1	92.9	88.6	62.6	21.2	265.2	-49.1	-14.2	-0.6	0.0	-63.9
Monroe	64.7	72.5	27.9	27.8	192.9	64.7	72.5	27.9	27.8	192.9	0.0	0.0	0.0	0.0	0.0
Nassau	65.6	44.0	17.5	4.3	131.5	34.9	33.2	17.5	4.3	89.9	-30.7	-10.9	0.0	0.0	-41.6
Okaloosa	154.4	66.2	27.3	17.1	264.9	81.5	66.2	25.5	15.8	189.0	-72.8	0.0	-1.8	-1.3	-75.9
Okeechobee	19.7	13.1	2.3	2.3	37.4	10.4	9.8	1.6	2.3	24.1	-9.3	-3.3	-0.7	0.0	-13.3
Orange	847.2	778.5	209.2	98.6	1,933.5	481.0	459.6	187.3	98.6	1,226.5	-366.2	-318.9	-22.0	0.0	-707.0
Osceola	219.0	170.9	25.4	17.6	432.8	118.2	112.8	25.4	17.6	274.0	-100.8	-58.0	0.0	0.0	-158.8
Palm Beach	1,320.8	917.7	545.5	400.1	3,184.1	736.4	687.9	436.6	263.3	2,124.2	-584.4	-229.8	-108.9	-136.9	-1,059.9
Pasco	220.3	180.5	12.2	22.2	435.1	124.1	113.4	9.1	22.2	268.9	-96.2	-67.1	-3.0	0.0	-166.3
Pinellas	666.5	454.8	286.2	182.7	1,590.3	335.3	312.7	250.0	117.2	1,015.2	-331.3	-142.1	-36.2	-65.5	-575.1
Polk	276.4	245.6	58.5	23.3	603.8	146.8	136.4	48.1	23.3	354.7	-129.6	-109.2	-10.4	0.0	-249.1
Putnam	28.4	32.4	4.2	1.5	66.4	14.9	14.0	2.4	1.5	32.8	-13.4	-18.4	-1.8	0.0	-33.6
St. Johns	217.3	169.9	16.2	22.1	425.4	117.9	112.9	12.6	22.1	265.4	-99.4	-57.0	-3.6	0.0	-160.1
St. Lucie	186.3	156.3	66.6	72.4	481.5	98.6	91.8	63.0	34.4	287.9	-87.7	-64.4	-3.6	-38.0	-193.7
Santa Rosa	75.6	57.7	2.0	3.5	138.8	41.3	37.9	2.0	3.5	84.7	-34.3	-19.8	0.0	0.0	-54.1
Sarasota	422.3	230.2	64.5	91.2	808.2	252.5	230.2	64.5	90.3	637.4	-169.9	0.0	0.0	-0.9	-170.8
Seminole	267.2	198.8	72.7	13.9	552.6	143.7	133.9	62.1	13.9	353.6	-123.5	-64.9	-10.6	0.0	-198.9
Sumter	52.2	34.9	1.8	4.0	92.9	27.9	25.6	1.7	4.0	59.2	-24.3	-9.2	-0.1	0.0	-33.7
Suwannee	13.6	12.8	1.2	0.7	28.3	7.0	6.5	0.9	0.7	15.1	-6.6	-6.3	-0.3	0.0	-13.2
Taylor	7.3	7.2	1.7	0.4	16.7	4.2	4.0	1.6	0.4	10.3	-3.1	-3.2	0.0	0.0	-6.4
Union	2.6	3.3	0.1	0.1	6.2	1.4	1.3	0.1	0.1	2.9	-1.2	-2.0	0.0	0.0	-3.3
Volusia	310.1	217.2	127.6	98.5	753.4	168.7	156.3	119.3	58.6	503.0	-141.4	-60.9	-8.3	-39.9	-250.4
Wakulla	13.5	12.5	0.0	0.1	26.1	7.1	6.6	0.0	0.1	13.8	-6.4	-6.0	0.0	0.0	-12.4
Walton	80.7	66.4	1.8	14.7	163.7	79.3	66.4	1.7	14.7	162.1	-1.5	0.0	-0.1	0.0	-1.5
Washington	8.3	7.9	0.7	0.0	17.0	4.4	4.1	0.6	0.0	9.2	-3.9	-3.8	-0.1	0.0	-7.8

Note: Differences in totals may be attributed to rounding errors. Estimate does not include TPP or adjustment for 10% assessment cap on nonhomesteaded property.

Table 9: Impact of the Statewide Proportional Millage Caps Option, 2011

County	Current Levy					Capped Levy					Impact				
	Schools	Counties	Municipalities	All Other	Total	Schools	Counties	Municipalities	All Other	Total	Schools	Counties	Municipalities	All Other	Total
Statewide	14,068.0	10,412.5	5,392.0	2,539.7	32,412.3	11,132.5	8,050.1	2,925.3	1,604.0	23,711.8	-2,935.5	-2,362.4	-2,466.8	-935.7	-8,700.5
Alachua	109.6	103.1	49.8	22.6	285.1	81.9	59.2	30.2	14.7	185.9	-27.7	-43.9	-19.6	-7.9	-99.1
Baker	6.1	5.4	0.8	1.1	13.4	4.6	3.2	0.6	0.8	9.3	-1.5	-2.2	-0.2	-0.3	-4.1
Bay	128.0	85.9	6.1	2.4	222.3	109.0	74.5	6.1	2.4	192.1	-18.9	-11.3	0.0	0.0	-30.3
Bradford	7.4	8.2	0.9	0.4	17.0	5.6	4.0	0.6	0.4	10.6	-1.8	-4.2	-0.3	0.0	-6.3
Brevard	349.8	232.0	131.0	22.1	734.9	263.6	189.9	84.3	22.1	559.9	-86.2	-42.1	-46.6	0.0	-175.0
Broward	1,453.1	1,003.0	849.4	473.0	3,778.5	1,130.7	836.3	419.8	207.3	2,594.1	-322.4	-166.7	-429.6	-265.7	-1,184.4
Calhoun	2.9	3.5	0.1	0.0	6.5	2.2	1.6	0.1	0.0	3.8	-0.7	-1.9	0.0	0.0	-2.6
Charlotte	143.7	152.1	1.5	18.6	315.8	142.5	105.6	1.5	16.9	266.5	-1.2	-46.5	0.0	-1.6	-49.3
Citrus	84.8	69.6	4.5	17.3	176.2	64.8	46.5	4.5	11.5	127.2	-20.1	-23.1	0.0	-5.8	-49.0
Clay	94.3	23.9	57.3	4.7	180.2	71.0	23.9	25.7	4.7	125.3	-23.2	0.0	-31.6	0.0	-54.8
Collier	442.5	334.7	36.6	107.3	921.1	442.5	331.3	36.4	81.6	891.8	0.0	-3.4	-0.2	-25.7	-29.2
Columbia	22.8	28.1	2.5	1.2	54.6	17.1	12.2	1.8	1.2	32.2	-5.8	-15.9	-0.7	0.0	-22.4
Dade	2,132.8	1,478.4	1,519.2	187.1	5,317.4	1,634.5	1,227.4	626.2	186.6	3,674.7	-498.3	-251.0	-893.0	-0.5	-1,642.8
DeSoto	13.5	12.8	2.2	0.7	29.1	10.7	7.9	1.3	0.7	20.6	-2.8	-4.9	-0.9	0.0	-8.6
Dixie	6.0	9.3	0.5	0.3	16.1	4.6	3.4	0.4	0.3	8.7	-1.4	-5.9	-0.2	0.0	-7.4
Duval	513.1	525.4	21.1	29.0	1,088.7	391.5	286.0	15.8	29.0	722.3	-121.6	-239.4	-5.3	0.0	-366.4
Escambia	116.4	111.1	6.8	0.6	234.8	86.1	61.4	6.8	0.6	154.9	-30.3	-49.7	0.0	0.0	-80.0
Flagler	117.0	62.6	30.9	9.2	219.7	91.9	62.6	26.0	9.2	189.7	-25.1	0.0	-4.9	0.0	-30.0
Franklin	15.0	14.1	2.2	1.2	32.5	15.0	14.1	1.2	0.7	31.0	0.0	0.0	-1.0	-0.5	-1.5
Gadsden	13.1	14.0	1.5	0.1	28.6	9.9	7.1	1.3	0.1	18.4	-3.1	-6.9	-0.2	0.0	-10.2
Gilchrist	6.7	6.7	1.1	0.4	14.9	5.0	3.6	1.0	0.4	10.0	-1.7	-3.1	-0.1	0.0	-4.9
Glades	9.4	11.2	3.9	0.5	25.0	7.2	5.5	2.8	0.4	15.9	-2.2	-5.8	-1.1	-0.1	-9.1
Gulf	13.1	12.9	5.1	0.1	31.3	13.1	12.5	3.4	0.1	29.2	0.0	-0.4	-1.6	0.0	-2.0
Hamilton	4.8	5.8	0.4	0.3	11.2	3.6	2.6	0.2	0.3	6.7	-1.2	-3.2	-0.1	0.0	-4.5
Hardee	11.1	10.8	1.3	1.2	24.3	8.2	6.1	0.8	1.2	16.4	-2.8	-4.6	-0.5	0.0	-8.0
Hendry	23.3	19.3	2.7	10.8	56.1	17.5	13.2	1.9	3.3	35.8	-5.8	-6.1	-0.9	-7.6	-20.3
Hernando	87.7	78.5	8.2	6.2	180.6	67.1	47.3	6.1	6.2	126.7	-20.6	-31.2	-2.1	0.0	-53.9
Highlands	51.1	46.1	5.9	3.6	106.7	38.4	27.9	3.0	3.6	72.8	-12.7	-18.3	-2.8	0.0	-33.8
Hillsborough	792.6	622.2	469.6	167.9	2,052.3	589.2	431.8	220.3	107.1	1,348.4	-203.3	-190.4	-249.3	-60.8	-703.9
Holmes	2.8	4.2	0.0	0.0	7.1	2.8	2.0	0.0	0.0	4.8	0.0	-2.2	0.0	0.0	-2.3
Indian River	132.8	57.1	54.4	24.6	269.0	112.8	57.1	40.8	20.8	231.5	-20.1	0.0	-13.5	-3.8	-37.4
Jackson	9.6	11.2	0.8	0.3	21.9	9.5	6.8	0.7	0.3	17.3	-0.1	-4.4	-0.1	-0.1	-4.6
Jefferson	5.3	5.7	0.7	0.1	11.7	4.2	3.0	0.4	0.1	7.6	-1.1	-2.6	-0.3	0.0	-4.1
Lafayette	2.4	2.6	0.1	0.1	5.2	1.8	1.3	0.1	0.1	3.4	-0.5	-1.2	0.0	0.0	-1.8
Lake	221.2	146.6	59.3	45.0	472.0	170.0	124.7	42.1	30.9	367.8	-51.1	-21.8	-17.2	-14.0	-104.3
Lee	640.6	395.5	236.5	203.3	1,475.8	552.7	393.5	160.3	96.9	1,203.5	-87.9	-2.0	-76.1	-106.3	-272.3
Leon	135.3	129.7	36.3	0.8	302.0	102.7	74.7	27.6	0.8	205.8	-32.5	-55.0	-8.7	0.0	-96.3
Levy	21.7	19.8	3.9	0.7	46.1	16.2	11.8	3.1	0.7	31.8	-5.5	-7.9	-0.8	0.0	-14.3
Liberty	2.0	2.4	0.1	0.0	4.5	1.5	1.1	0.1	0.0	2.6	-0.5	-1.3	0.0	0.0	-1.9
Madison	5.8	6.8	0.7	0.4	13.7	5.0	3.7	0.3	0.4	9.5	-0.8	-3.1	-0.4	0.0	-4.3
Manatee	245.1	203.3	53.1	21.9	523.3	191.9	141.4	47.1	21.7	402.0	-53.2	-61.9	-6.0	-0.2	-121.3
Marion	190.1	83.3	87.0	12.4	372.8	146.4	83.3	54.1	12.1	295.9	-43.7	0.0	-32.9	-0.2	-76.9
Martin	141.9	102.8	63.2	21.2	329.1	132.1	98.4	50.1	21.2	301.8	-9.8	-4.4	-13.1	0.0	-27.3
Monroe	64.7	72.5	27.9	27.8	192.9	64.7	72.5	27.9	27.8	192.9	0.0	0.0	0.0	0.0	0.0
Nassau	65.6	44.0	17.5	4.3	131.5	49.6	36.8	15.0	4.3	105.8	-16.0	-7.2	-2.5	0.0	-25.7
Okaloosa	154.4	66.2	27.3	17.1	264.9	116.0	66.2	20.8	14.0	217.1	-38.4	0.0	-6.4	-3.0	-47.8
Okeechobee	19.7	13.1	2.3	2.3	37.4	14.8	10.9	1.1	2.3	29.1	-4.9	-2.2	-1.3	0.0	-8.3
Orange	847.2	778.5	209.2	98.6	1,933.5	684.3	510.1	131.3	98.6	1,424.3	-162.9	-268.3	0.0	0.0	-509.1
Osceola	219.0	170.9	25.4	17.6	432.8	168.2	125.3	18.7	17.6	329.7	-50.9	-45.6	-6.7	0.0	-103.1
Palm Beach	1,320.8	917.7	545.5	400.1	3,184.1	1,047.6	735.1	298.1	193.3	2,274.2	-273.2	-182.6	-247.4	-206.8	-910.0
Pasco	220.3	180.5	12.2	22.2	435.1	176.5	126.0	6.5	22.2	331.2	-43.7	-54.5	-5.7	0.0	-103.9
Pinellas	666.5	454.8	286.2	182.7	1,590.3	477.0	347.2	170.2	86.1	1,080.4	-189.6	-107.6	-116.0	-96.6	-509.8
Polk	276.4	245.6	58.5	23.3	603.8	208.9	151.5	35.1	23.3	418.7	-67.5	-94.1	-23.4	0.0	-185.1
Putnam	28.4	32.4	4.2	1.5	66.4	21.2	15.6	1.6	1.5	39.9	-7.1	-16.8	-2.5	0.0	-26.5
St. Johns	217.3	169.9	16.2	22.1	425.4	167.7	125.3	9.9	22.1	325.0	-49.6	-44.6	-6.3	0.0	-100.4
St. Lucie	186.3	156.3	66.6	72.4	481.5	140.3	102.0	44.6	25.3	312.1	-46.0	-54.3	-22.0	-47.2	-169.4
Santa Rosa	75.6	57.7	2.0	3.5	138.8	58.8	42.0	1.9	3.0	105.7	-16.8	-15.6	-0.1	-0.5	-33.1
Sarasota	422.3	230.2	64.5	91.2	808.2	359.2	230.2	55.5	66.3	711.2	-63.2	0.0	-8.9	-24.9	-97.0
Seminole	267.2	198.8	72.7	13.9	552.6	204.4	148.7	44.6	13.9	411.6	-62.7	-50.1	-28.1	0.0	-141.0
Sumter	52.2	34.9	1.8	4.0	92.9	39.7	28.5	1.2	4.0	73.3	-12.5	-6.4	-0.7	0.0	-19.6
Suwannee	13.6	12.8	1.2	0.7	28.3	10.0	7.2	0.6	0.7	18.6	-3.6	-5.6	-0.6	0.0	-9.8
Taylor	7.3	7.2	1.7	1.4	16.7	6.0	4.4	1.4	0.4	12.3	-1.3	-2.8	-0.3	0.0	-4.4
Union	2.6	3.3	0.1	0.1	6.2	2.0	1.4	0.1	0.1	3.6	-0.6	-1.9	0.0	0.0	-2.5
Volusia	310.1	217.2	127.6	98.5	753.4	240.0	173.6	80.7	43.0	537.4	-70.1	-43.6	-46.9	-55.5	-216.0
Wakulla	13.5	12.5	0.0	0.1	26.1	10.1	7.3	0.0	0.1	17.5	-3.4	-5.2	0.0	0.0	-8.7
Walton	80.7	66.4	1.8	14.7	163.7	80.7	66.4	1.1	14.7	163.0	0.0	0.0	-0.6	0.0	-0.6
Washington	8.3	7.9	0.7	0.0	17.0	6.3	4.6	0.4	0.0	11.3	-2.1	-3.3	-0.3	0.0	-5.7

Note: Differences in totals may be attributed to rounding errors. Estimate does not include TPP or adjustment for 10% assessment cap on nonhomesteaded property.