

LEON COUNTY

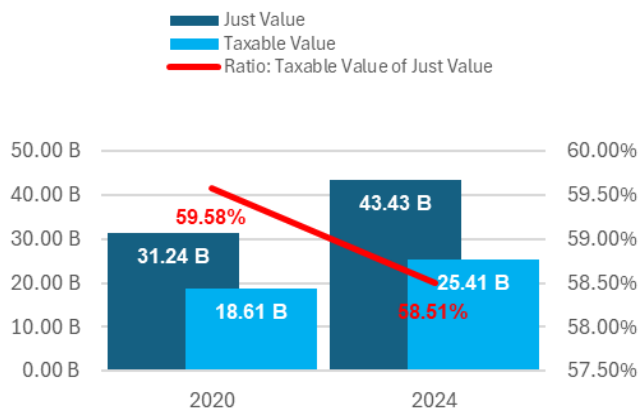
This data provides a snapshot of the county's property taxes. However, the data does not depict the complete and complex story of a county's property tax revenues and expenditures. To fully understand how and why each county made their decisions, state leaders should consult with county officials to obtain the appropriate context underlying the data below. Other helpful information can be found at the following links:

[County Budgets](#)

[County Audits](#)

LEON COUNTY TAX BASE

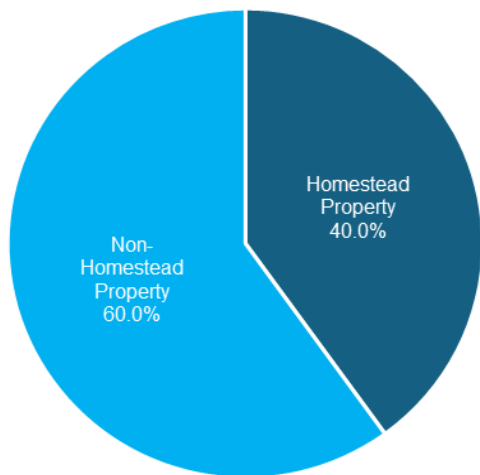
Just Value, Taxable Value, & Ratio of Taxable Value to Just Value *In Billions*



While values have risen statewide, the ratio between taxable value and just value has declined in all but a handful of counties, meaning that local tax bases are becoming more complex.

2024 HOMESTEAD vs. NON-HOMESTEAD

In terms of generated revenue (Florida Department of Revenue)



The statewide ratio of homestead property to non-homestead property is 35.1%(H) to 64.9% (NH)

LEON COUNTY

LEON COUNTY MILLAGE RATES

OPERATING MILLAGE RATE: FY 2021 VS. FY 2025

OPERATING MILLAGE RATE			
Taxing Authority	FY 2020-21	FY 2024-25	2025 RBR
Leon County BCC	8.3144	8.3144	7.8839

In addition to the constitutional millage depicted above, counties are also authorized to levy other millage rates for specific purposes. These include:

1. County debt service millage
2. County voted millage authorized by a vote of the electors
3. County dependent special district millage
4. Municipal Services Taxing Unit for services provided within the county or a sub-region of the county

For more information on millage rates levied by Florida Counties, please visit the Department of Revenue

[Property Tax Data Portal](#)

LEON COUNTY REVENUES

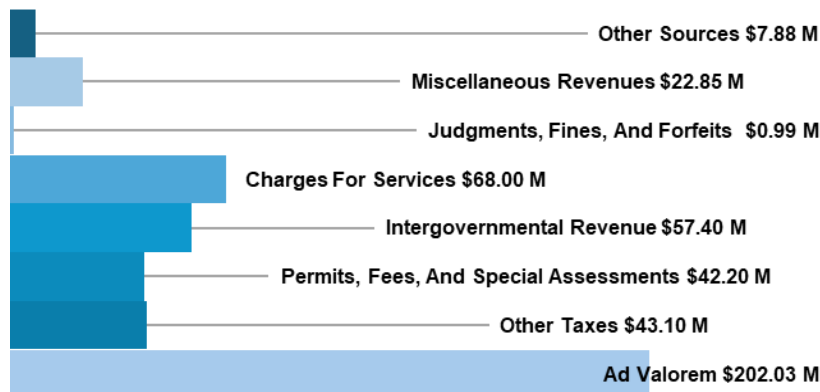
TOTAL COUNTY REVENUES: FY 2021 VS. FY 2024 *In Millions*

TOTAL COUNTY REVENUES			
	FY 2021	FY 2024	% Change
Total Revenues	\$407.39 M	\$444.45 M	9.1%

AD VALOREM REVENUES: FY 2021 VS. FY 2024 *In Millions*

AD VALOREM REVENUES			
	FY 2021	FY 2024	% Change
Ad Valorem	\$158.30 M	\$202.03 M	27.6%

WHERE DOES THE MONEY COME FROM? *In Millions*



Although property taxes (26.7% of all statewide county revenue) are the primary source of revenue in nearly half of the counties, "charges for services" leads the way by generating almost 30.4% of all county revenue statewide.

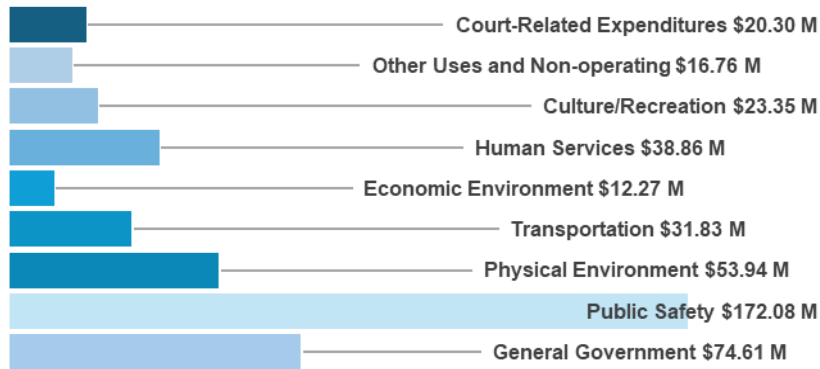
LEON COUNTY

LEON COUNTY EXPENDITURES

TOTAL COUNTY EXPENDITURES: 2021 VS. 2024 *In Millions*

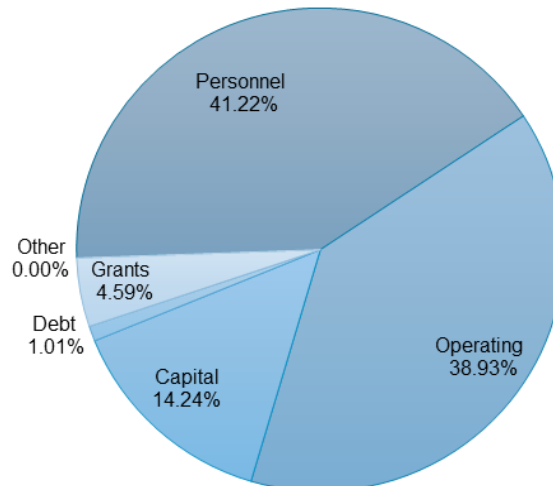
TOTAL COUNTY EXPENDITURES			
	FY 2021	FY 2024	% Change
Total Expenditures	\$393.01 M	\$444.01 M	13.0%

2024: WHERE DOES THE MONEY GO? *In Millions*



Public safety expenditures not only include law enforcement and corrections provided by the Sheriff (in most cases), but also include Fire Control, Ambulance and Rescue Services, Protective Inspections (building and other permits), Consumer Affairs Services, and Emergency Management / Disaster Relief related services.

2024: WHERE DOES THE MONEY GO? **EXP. TYPE**



With a few exceptions, nearly all county personnel are members of the Florida Retirement system. The annual costs for employers (counties included) are mandated by the Florida Legislature