

# Report on Florida Property Taxes

Florida House Select  
Committee on Property Taxes

Prepared by the  
Florida Association of Counties



# County Responsibilities

## Public Safety

- Fund sheriffs, jails, and courthouses
- Disaster planning, response, recovery
- Countywide EMS delivery
- Juvenile detention & state court system costs

## Public Health

- Countywide public health programs
- Indigent care reimbursements
- Medicaid payments to the state
- Medical examiner & unclaimed bodies

## Elections

- Fund supervisor of elections & election operations

## Infrastructure

- Solid waste disposal
- Roads, bridges, sidewalks, transit facilities
- Facilities for constitutional officers

## Environmental Management

- Beach renourishment, stormwater management
- Growth management, zoning, comp. planning

## Personnel Costs

- Florida Retirement System contributions
- Pay & benefits for constitutional officers' staff

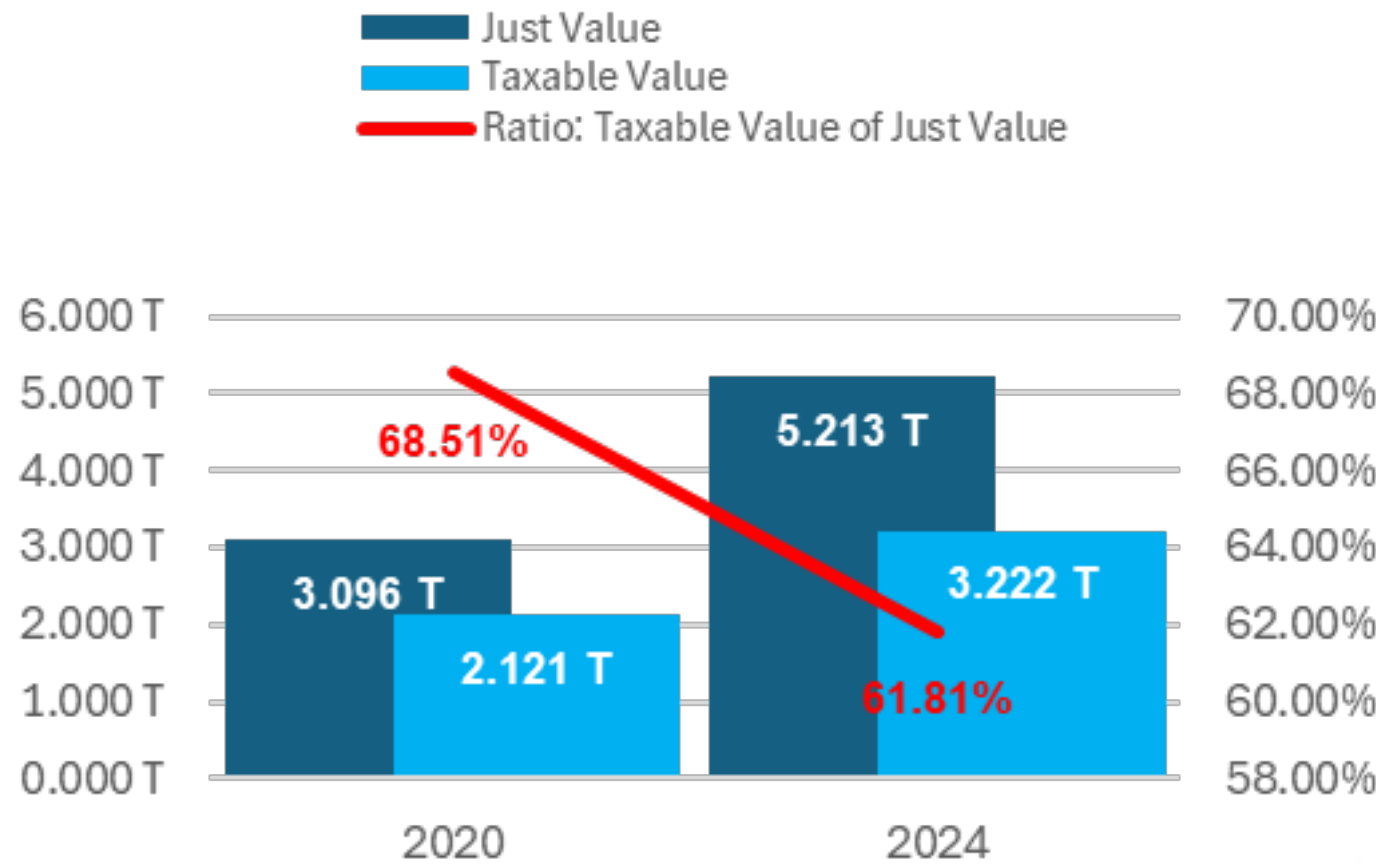
**TAX BASE x TAX RATE =  
PROPERTY TAX REVENUE → EXPENDITURES**



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# Ratio: Taxable Value vs. Just Value



**Just Value**  
FY 2020: 3.096 T  
FY 2024: 5.213 T  
Change: 68.4%

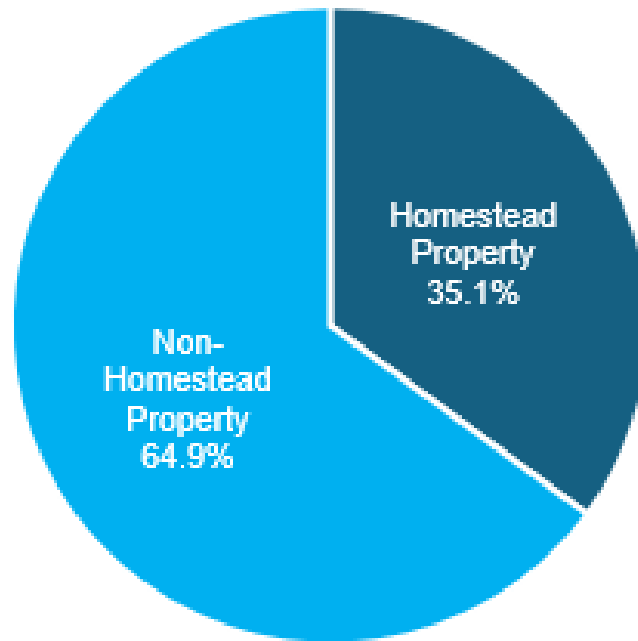
**Taxable Value**  
FY 2020: 2.121 T  
FY 2024: 3.222 T  
Change: 51.9%

**WHILE PROPERTY VALUES HAVE RISEN STATEWIDE, THE RATIO OF TAXABLE VALUE TO JUST VALUE HAS DECLINED IN ALL BUT A HANDFUL OF COUNTIES, MEANING LOCAL TAX BASES ARE BECOMING MORE COMPLEX**



# Homestead vs. Non-Homestead

*In terms of generated revenue (Florida Department of Revenue)*



**ANY PROPOSED INCREASE TO HOMESTEAD PROPERTY TAX EXEMPTIONS “SQUEEZES THE WATER BALLOON” OR SHIFTS THE TAX BURDEN FROM HOMESTEAD PROPERTY OWNERS TO OTHER PROPERTY TAXPAYERS.**

# Operating Millage Rates (FY 2025)

- 21 Counties – Lowered Millage Rate (still above RBR)
- 5 Counties – Adopted Roll Back Rate
- 4 Counties – Adopted Below Roll Back Rate
- 36 Counties – Maintained Millage Rate
- 1 County – Increased Millage

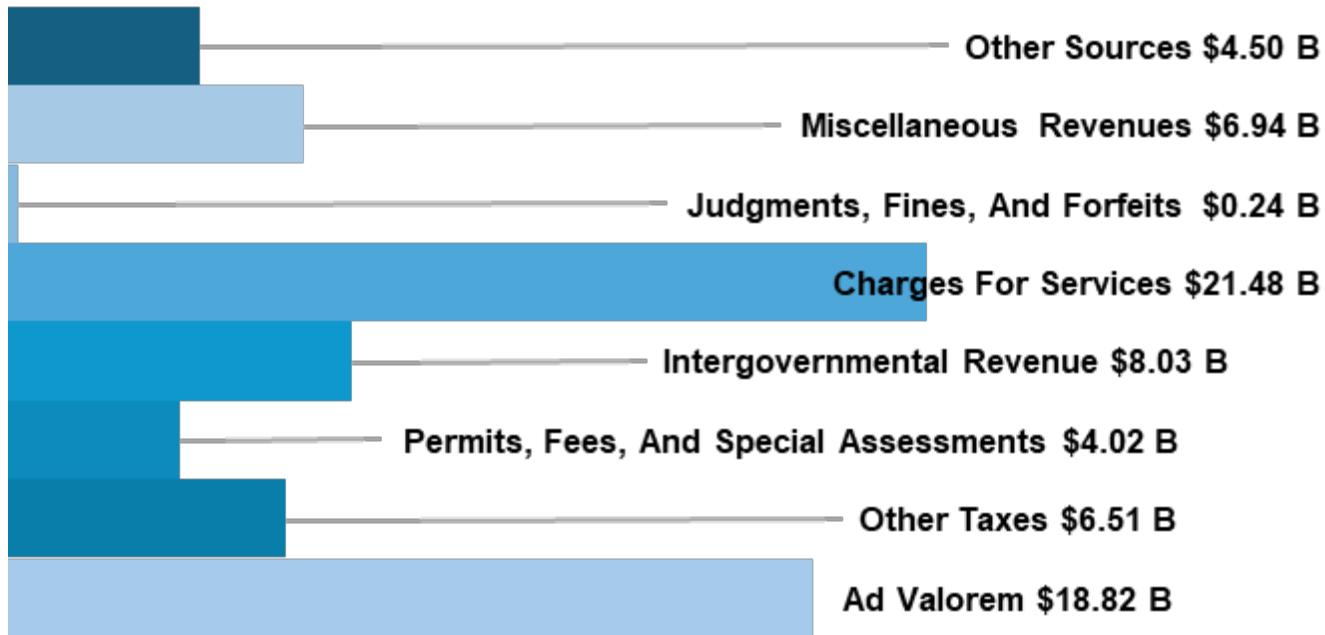
***55 OF 67 COUNTIES HAVE  
LOWERED OR MAINTAINED THE  
OPERATING MILLAGE RATE  
SINCE 2020***



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# 2024 Revenues

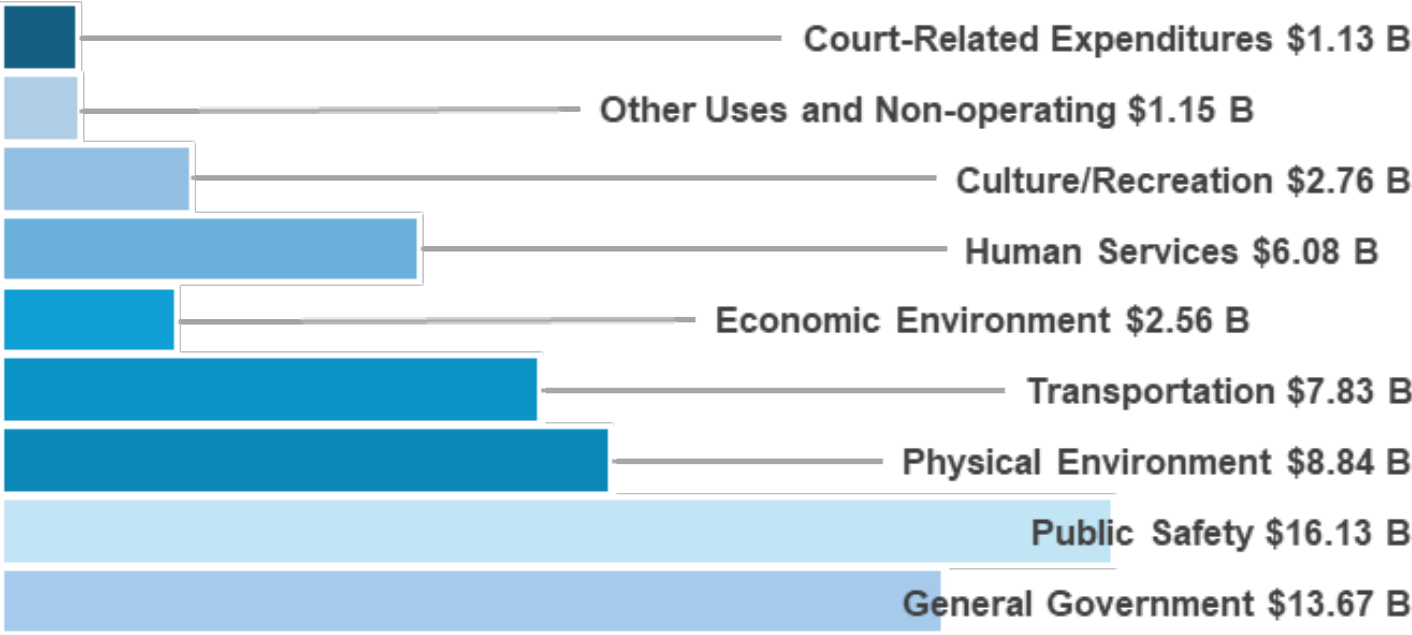


**All Revenue**  
FY 2021: 55.76 B  
FY 2024: 70.55 B  
**Change: 26.5%**

**Ad Valorem**  
FY 2021: 14.08 B  
FY 2024: 18.82 B  
**Change: 33.7%**

**ALTHOUGH PROPERTY TAXES (26.7% OF ALL STATEWIDE COUNTY REVENUE) ARE THE PRIMARY SOURCE OF REVENUE IN MOST COUNTIES, "CHARGES FOR SERVICES" LEADS THE WAY BY GENERATING ALMOST 30.4% OF ALL COUNTY REVENUE STATEWIDE.**

# 2024 Expenditures

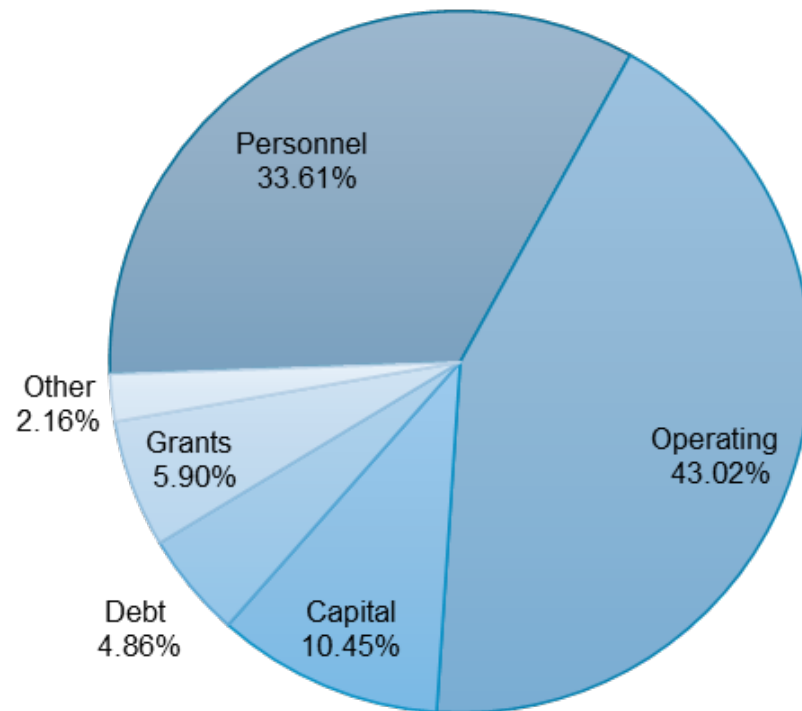


**All Expenditures**  
**FY 2021: 50.32 B**  
**FY 2024: 60.17 B**  
**Change: 19.6%**

***PUBLIC SAFETY EXPENDITURES NOT ONLY INCLUDE LAW ENFORCEMENT AND CORRECTIONS PROVIDED BY THE SHERIFF, BUT ALSO INCLUDE FIRE CONTROL, AMBULANCE AND RESCUE SERVICES, PROTECTIVE INSPECTIONS (BUILDING AND OTHER PERMITS), CONSUMER AFFAIRS SERVICES, AND EMERGENCY MANAGEMENT AND DISASTER RELIEF RELATED SERVICES.***



# 2024 Expenditures by Type (Object Code)



**Personnel leads in 39 counties  
Operating lead in 26 counties  
Larger counties skew  
statewide expenditure totals.**

***NEARLY ALL COUNTY PERSONNEL (WHICH INCLUDES SHERIFF PERSONNEL) ARE MEMBERS OF THE FLORIDA RETIREMENT SYSTEM. THE ANNUAL COSTS FOR EMPLOYERS IN FRS, WHICH INCLUDES COUNTIES, ARE MANDATED BY THE FLORIDA LEGISLATURE.***

# Key Takeaways

- Florida's property tax system is the foundation of local government finance but has become increasingly **complex**.
- While property taxes fund essential services, the **taxable value** of property has not kept pace with rising **market values**, shrinking the effective tax base.
- Constitutional provisions like Save Our Homes and expanded homestead exemptions protect homeowners but **shift** the burden onto businesses and rental properties, creating inequities.
- Most counties have **shown restraint** by lowering or holding millage rates, though fiscally constrained counties still rely on higher rates to provide basic services.
- **Challenges** include cost drivers related mandated responsibilities, essential services like public safety, developing and maintaining capital facilities, and personnel expenses.

# Moving Forward

$$\text{TAX BASE} \times \text{TAX RATE} = \text{PROPERTY TAX REVENUE} \rightarrow \text{EXPENDITURES}$$

- Goals
  - Short term
  - Long term
- Understanding Impacts
- Searching for a Win/Win

# County Insights

- **Okeechobee County**

Deborah Manzo, County Administrator

- **Bay County**

Bob Majka, County Manager

- **Palm Beach County**

Todd Bonlarron, Chief Deputy County Administrator



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