

FLORIDA COUNTY PROPERTY TAX REPORT

Understanding Counties and Ad Valorem Taxes
August 2025



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A LOOK AT COUNTY PROPERTY TAXES IN FLORIDA

This report provides statewide context for county property tax data, using locally sourced, audited, and state reported data. Information in this report and the county snapshots is intended to inform state officials and the public on factors impacting Florida's property tax system and county budgets.

Each county in Florida has a unique property tax base depending on the county's composition of real property. Counties, with disproportionately high amounts of non taxable property, including federal and state owned lands (state government, universities, national forests) and low homestead property values have a property tax base that is dramatically different from counties with a very high percentage of properties being eligible for ad valorem taxation (second homes, snowbird property, new development, commercial).

To fully understand each county's property tax base, its impact on the tax rate, and county spending, please consult with local county leaders. Each county snapshot attached to this report, contains easily accessible and helpful links to individual county budgets and audit reports.

KEY TAKEAWAYS

Florida's property tax system is both the backbone of local government finance and a source of growing complexity. Property taxes remain the primary source of general revenue in nearly half of the state's counties, funding essential services like law enforcement, corrections, EMS, constitutional officers, disaster prep and response, and operations. Yet, even as property values have risen in recent years, the ratio of taxable value to just value has declined, leaving counties with shrinking tax bases relative to community demand.

Constitutional protections such as Save Our Homes and expanded homestead exemptions, while vital for taxpayers, have shifted the property tax burden onto non-homestead properties, including businesses and rental housing. This "balloon squeeze" effect means that counties must increasingly balance the competing interests of protecting homeowners, sustaining vibrant local economies, and maintaining fairness in the tax system.

At the same time, millage rate trends show counties acting with restraint, with most lowering or holding their rates steady over the past two decades. But in fiscally constrained counties—where one mill generates little revenue—higher millage remains necessary to fund even the most basic local services.

Expenditures tell the other half of the story. Public safety and general government together account for about half of all county budgets, reflecting both community expectations and statutory mandates. Rising personnel costs, particularly through state legislative changes to the Florida Retirement System, add further fiscal pressure. As a result, counties face the enduring challenge of meeting growing service demands in a high-growth state while navigating revenue limitations that often run counter to market trends. Policymakers and the public alike must recognize these pressures in order to sustain the essential services that keep Florida's communities safe, vibrant, and thriving.

WHAT IS A COUNTY AND WHY DOES THE ANSWER MATTER?

Florida's 67 counties are in a unique position among local governments as counties are responsible for less discretionary and more state mandated services and facilities than the remainder of the state's local governmental units (primarily municipalities). Counties are created by the state, originally for the purpose of delivering only state mandated services and facilities, often on behalf of the state but funded with local revenues. Municipalities, on the other hand, are created in the first instance by citizens, often to provide services and facilities those citizens are willing to pay for and that meet a desired (but not required) level of service (e.g., extra police patrol than the sheriff provides). And then, due to the decades-long population increases into the state, counties face many of the same resident demands for discretionary services and facilities as municipalities, like parks, recreation, libraries, workforce development programs, affordable housing, fire protection, and veterans' services, among many others, as almost 50% of the state's population resides in unincorporated areas. Meeting these demands is a governing responsibility on top of the constitutional, statutory, and regulatory mandates from the State of Florida.

The following list identifies many of the state mandated services and facilities required to be provided by **counties**. The list does NOT include fiscal impacts to counties when the state requires a county function be accomplished in a state-prescribed manner and the list does NOT include federal mandates.

Category	State Mandates / County Responsibilities
Public Safety	<ul style="list-style-type: none"> • Funding sheriffs and their entire departments, operating and capital costs • Funding and executing disaster planning, response, and recovery • Funding county detention facilities (jails) • Overseeing countywide emergency medical service delivery • Constructing, operating, and funding a county judicial courthouse • Funding the pre-disposition costs of juvenile detention in state facilities • Funding other defined aspects of the state court system (parking, technology, security, specialty courts)
Public Health Services	<ul style="list-style-type: none"> • Funding responsibilities for countywide public health programs • Reimbursing participating hospitals that provide indigent care • Funding state-defined Medicaid payments to the state • Funding the disposition of unclaimed bodies • Funding the costs of the medical examiner
Infrastructure	<ul style="list-style-type: none"> • Providing for the disposal of all the solid waste generated in a county • Funding the construction and maintenance of county roads, bridges, tunnels, sidewalks, and other transportation facilities • Constructing and funding facilities for the sheriff, the property appraiser, the tax collector, the clerk of court, and the supervisor of elections
Environmental Management	<ul style="list-style-type: none"> • Funding responsibilities for beach renourishment and stormwater management • Funding, serving, and regulating comp. planning, growth management, zoning
Elections Administration	<ul style="list-style-type: none"> • Funding the independently elected supervisor of elections, his/her personnel, operations and administration of elections
Personnel Costs	<ul style="list-style-type: none"> • Funding the legislatively-established employer costs of the Florida Retirement System for almost all county employees, including special risk classes (sheriffs, firefighters) • Funding the personnel of the constitutional officers, including sheriffs and all their state-established bonuses and salary increases

PROPERTY TAX ANALYSIS

In order to understand a county's property tax structure and its impact on revenues and the budget, the following formula is key:

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

TAX BASE

The first step in understanding a county's property tax experience is to examine the county's **Tax Base**. The **Tax Base** is composed of:

- the property values
- the property mix (portion of residential and non residential)
- assessment limitations (bona fide agricultural, Save Our Homes)
- exemptions (homestead) impacting the taxable value of a county

This report and the attached, individual county snapshots pull data from the DOR's Property Tax Oversight (PTO) Program and [Florida Property Tax Data Portal](#).

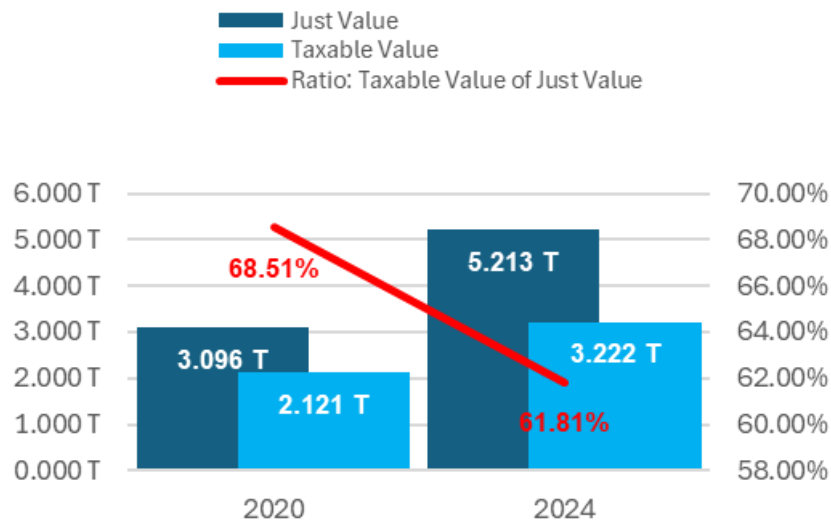
PROPERTY VALUES

Before constitutional and statutory adjustments are made to properties for the purposes of property taxation, the first step in identifying the **Tax Base** is for the county property appraiser to assign the **Just Value** (market value of property) of all properties in the county. The **Just Value** is then adjusted based on all applicable assessment factors and exemptions and the result is **Taxable Value**. Thus, **Taxable Value** is the value of property that is lawfully subject to county ad valorem property taxes. **Taxable Value** will always be less than **Just Value**.

The growth in **Assessment Limitations**, such as Save our Homes and Portability, has ballooned since the passage of the 2008 constitutional amendments. These limitations artificially keep property taxes below market growth. For example, Save Our Homes limits growth to 3% or less annually which is well below the growth in **Assessed Value**, thus keeping **Taxable Value** low for those property owners.

The following chart depicts the relationship between **Just Value** and **Taxable Value**.

RATIO: TAXABLE VALUE VS. JUST VALUE



Tables [1](#), [2](#), and [3](#) similarly depict a county-by-county comparison of Taxable Value, Just Value, and the **Ratio** of Taxable Value to Just Value, using 2020 (pre-COVID) and 2024 (most recent) data. The **Ratio** is the amount of property that is subject to county ad valorem property taxation.

On a statewide basis, that **Ratio** is dropping. The decline means that **access** to the **Tax Base** is *decreasing* while life/safety, law enforcement, corrections, mandates, and quality of life county services are *increasing* as they are provided to meet the *demands* of the market (**Just Value**).

Often, as the **Ratio** of Taxable Value to Just Value decreases, counties have the opposite pressure to raise millage rates, or at least maintain the existing rate, to provide the same level of service to more people and properties but with a declining Tax Base.

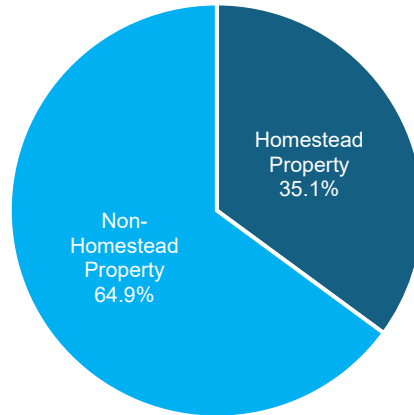
WHILE PROPERTY VALUES HAVE RISEN STATEWIDE, THE RATIO OF TAXABLE VALUE TO JUST VALUE HAS DECLINED IN ALL BUT A HANDFUL OF COUNTIES, MEANING LOCAL TAX BASES ARE BECOMING MORE COMPLEX

PROPERTY MIX

A county's **Taxable Value** must be analyzed through an examination of the county's **Property Mix**. How much property is homestead and how much is non-homestead? While most of the constitutional and statutory assessment adjustments and tax exemptions provide targeted tax relief to certain properties, those benefits shift the overall tax responsibility to other parts of a county's property mix. As **Just Value** has risen, the shifts in tax liability have become more significant, particularly for non-homestead properties such as commercial businesses and residential rental properties. Understanding a county's ratio of homestead to non-homestead properties reveals which properties bear a disproportionate share of the property tax burden.

HOMESTEAD VS. NON-HOMESTEAD

In terms of generated revenue (Florida Department of Revenue)



THE STATEWIDE RATIO OF HOMESTEAD PROPERTY TO NON-HOMESTEAD PROPERTY IS APPROXIMATELY 35.1% (H) TO 64.9% (NH).

[Table 4](#) provides county-by-county data on the share of the property tax burden from real property. The chart differentiates between homestead property—residential real property containing a homestead exemption, and non-homestead property—all other real property including non-homesteaded residential, commercial, industrial, institutional, vacant, and agricultural properties.

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.

TAX RATE

County commissioners are often evaluated by voters at the ballot box based on their property tax millage rate decisions. The Florida Constitution caps the millage rate that can be levied by boards of county commissioners to 10 mills for county purposes and 10 mills for municipal purposes. The value of 1 mill varies county by county, depending on the **Taxable Value** of a particular county. The lower the **Taxable Value** in a county, the less tax revenue 1 mill will generate and, often, the higher the millage rate. (When Taxable Value x Tax Rate = Revenue, and Taxable Value is low, the Tax Rate must increase in order to generate enough revenue to meet the community's most basic needs.) The "fiscally constrained counties" are statutorily identified by the low value of 1 mill in those counties.

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

Counties are also constitutionally 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 specific municipal services in a specific location

[Table 5](#) depicts several comparative data points on county-by-county millage rates. Table 5 shows the **Countywide Operating Millage**, which is levied on all property in the county, over the last five years as well as the most recent year's **Roll Back Rate**. The **Roll Back Rate** is the millage rate that would generate the same amount of property tax revenue as the prior year, with some statutory exclusions (including new construction).

Counties may also levy other specific purpose millages, including **MSTU** (Municipal Services Taxing Unit) millage. MSTU millage is levied for earmarked purposes, such as emergency medical response services; stormwater improvements and maintenance; fire protection services, road, sidewalk and street lighting maintenance in discrete geographic areas. The revenue from an **MSTU** can only be spent in the area it was collected from and only for the purpose it was levied. **Countywide Operating Millage**, thus, is used for general, countywide services, like funding the operations and services of the property appraiser, the tax collector, the clerk of the court, the supervisor of elections, the Sheriff, libraries, parks, and other state mandated functions (e.g., formula driven, county Medicaid payments; Department of Juvenile Justice predisposition detention costs, FRS contributions for county employees).

*FOR MORE INFORMATION ON ALL MILLAGE RATES LEVIED BY FLORIDA COUNTIES,
PLEASE VISIT THE FLORIDA DEPARTMENT OF REVENUE [PROPERTY TAX DATA PORTAL](#)*

REVENUE – WHERE DOES THE MONEY COME FROM?

This report and each attached county's snapshot compare Ad Valorem Tax Revenue and other sources of County Revenues to show the makeup of revenues for a county. The table below compares 2021 and 2024 county revenues on a statewide basis.

TOTAL COUNTY REVENUES: 2021 VS. 2024

The chart shows county revenues statewide by funding source including ad valorem property taxes.

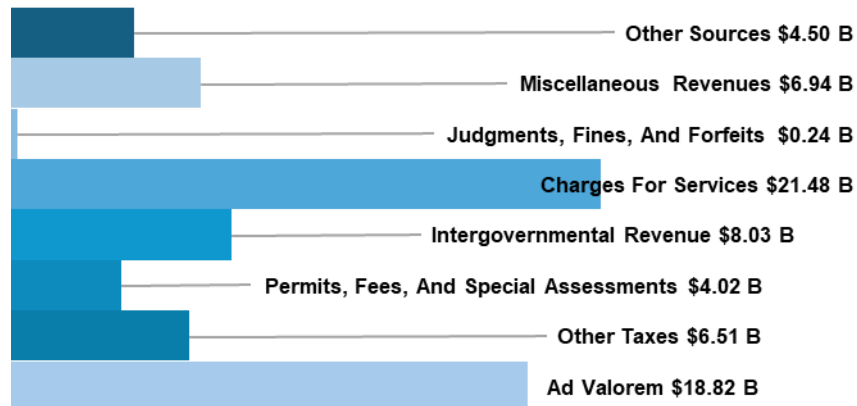
TOTAL COUNTY REVENUES			
	FY 2021	FY 2024	% Change
Total Revenues	55.76 B	70.55 B	26.5%

AD VALOREM REVENUES: 2021 VS. 2024

The chart shows county ad valorem revenues statewide.

AD VALOREM REVENUES				
		FY 2021	FY 2024	% Change
Ad Valorem		14.08 B	18.82 B	33.7%

2024 REVENUES



[Table 6](#) shows county revenues for Fiscal Year 2024 by revenue category. In nearly half of Florida's counties (32 counties), ad valorem property tax revenues make up the largest share of county revenues. Because of this fact, a county is more dependent on property tax revenue to fund core services like law enforcement, corrections (county jail), constitutional officers, emergency management, fire protection, libraries, parks, and operations. In some counties, Intergovernmental Revenues (20 counties) and Charges for Services (15 counties) are the leading revenue category due to reliance on state-shared revenues (often the fiscally constrained

counties) or significant enterprise functions as revenue drivers such as the operation of an airport, seaport, or utility. Charges for Services are usually restricted to pay expenses related to the specific service provided *first* and are not as fungible as ad valorem revenues. Disruptions to the balance among a county's revenue sources will have significant budgetary impacts.

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.

EXPENDITURES—WHERE DOES THE MONEY GO?

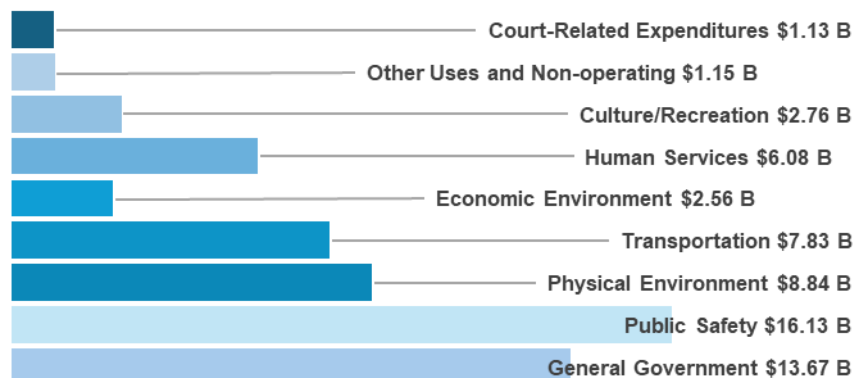
This report and each attached county's snapshot compare county expenditures to examine the breakdown of spending priorities for a county. The table below compares 2021 and 2024 county expenditures on a statewide basis.

TOTAL COUNTY EXPENDITURES: 2021 VS. 2024

TOTAL COUNTY EXPENDITURES				
		FY 2021	FY 2024	% Change
Total Expenditures		50.32 B	60.17 B	19.6%

County expenditures are concentrated in core services like law enforcement, corrections (jail), constitutional officers, emergency management, fire protection, other mandates, and operations, reflecting the largest share of local spending priorities. This fact is both true on total county expenditures on a statewide basis and at the county level.

2024 EXPENDITURES

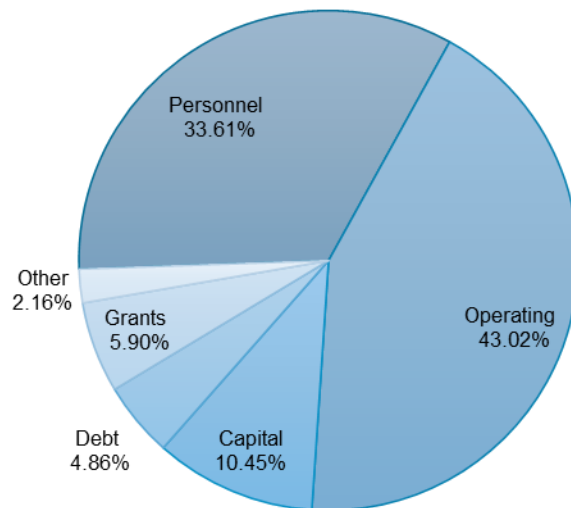


[Table 7](#) provides county-by-county data for the nine expenditure categories in FY 2024. The largest expenditure category for FY 2024 is Public Safety, leading in 55 counties while General Government leads in five counties and accounts for the second largest expenditure category

statewide. General Government expenditures are services provided by the legislative and administrative branches of the local government for the benefit of the public and the governmental body as a whole including the tax collector, property appraiser, comprehensive planning, risk management, insurance, purchasing, HR, IT, and fiscal services. Together, these two expenditure categories account for roughly half of all county expenditures on a statewide basis. In most counties, Law Enforcement and Detention/Corrections account for over two-thirds of all Public Safety spending.

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)



Spending by object code highlights the cost drivers within county budgets, with personnel, operating expenses, and capital outlay shaping overall expenditure patterns. As service providers, it is no surprise that Operating and Personnel expenditures are the top two categories for nearly all counties. [Table 8](#) provides county-by-county data for object code expenditures statewide. While Personnel expenditures are the largest type in 39 counties, total Operating expenditures are greater statewide but only lead in 26 counties. This fact is attributable to the enterprise functions and associated costs in several larger counties skewing the 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 both the backbone of local government finance and a source of growing complexity. Property taxes remain the primary source of general revenue in nearly half of the state's counties, funding essential services like law enforcement, corrections, EMS, constitutional officers, disaster prep and response, and operations. Yet, even as property values have risen in recent years, the ratio of taxable value to just value has declined, leaving counties with shrinking tax bases relative to community demand.

Constitutional protections such as Save Our Homes and expanded homestead exemptions, while vital for taxpayers, have shifted the property tax burden onto non-homestead properties, including businesses and rental housing. This “balloon squeeze” effect means that counties must increasingly balance the competing interests of protecting homeowners, sustaining vibrant local economies, and maintaining fairness in the tax system.

At the same time, millage rate trends show counties acting with restraint, with most lowering or holding their rates steady over the past two decades. But in fiscally constrained counties—where one mill generates little revenue—higher millage remains necessary to fund even the most basic local services.

Expenditures tell the other half of the story. Public safety and general government together account for about half of all county budgets, reflecting both community expectations and statutory mandates. Rising personnel costs, particularly through state legislative changes to the Florida Retirement System, add further fiscal pressure. As a result, counties face the enduring challenge of meeting growing service demands in a high-growth state while navigating revenue limitations that often run counter to market trends. Policymakers and the public alike must recognize these pressures in order to sustain the essential services that keep Florida's communities safe, vibrant, and thriving.

FOR FURTHER INVESTIGATION: NEXT STEPS

The data in this Report and the County Snapshots are but a portion of local property taxes and county budgets. To fully understand how and why each county made the decisions that were made, individual investments and comprehensive financial data consult with local elected leaders. In addition, [2024 county budgets](#) and [comprehensive audit reports](#) are available on individual county websites.

NOTES AND DATA SOURCES

Property Tax Data: Florida Department of Revenue, Florida Property Tax Data Portal, Florida Ad Valorem Valuation and Tax Data: reported 2024 data as of December 12, 2024, downloaded from https://floridarevenue.com/property/Pages/DataPortal_DataBook.aspx

Revenue and Expenditures: FY 2024 data is compiled based upon verified revenues and expenditures of all counties, which have been reported to the Florida Division of Financial Services as of August 11, 2025. Revenue and Expenditure data for the following 18 counties uses **FY 2023 data:** Baker, Bay, Bradford, Columbia, Dixie, Flagler, Franklin, Gilchrist, Gulf, Hernando, Jefferson, Lafayette, Liberty, Okaloosa, Okeechobee, St. Lucie, Suwannee, and Taylor. All revenue and expenditure data reports sourced from Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government (LOGGER).

Custodial Funds: the Department of Financial Services added the Custodial Fund column to the Annual Financial Report in FY 2020-21. Custodial Fund reporting is used to account for assets held by a government in a purely custodial capacity. For purposes of making accurate comparisons to county budgets, custodial funds are removed.

Interfund Transfers: this report removes interfund transfers as well as interfund transfers out from Other Sources within both revenue and expenditure categories.

City of Jacksonville/Duval County: for purposes of county reporting, the City of Jacksonville revenue and expenditure data is used to represent the Duval County.

GLOSSARY OF TERMS

Ad Valorem Taxes: from Latin, meaning “*according to value*”, refers to a tax based upon the value of property and is used interchangeably with property taxes.

Assessed Value: value of a property that the county property appraiser assigns for tax purposes after applying assessment limitations (such as Save Our Homes).

Assessment Limitations: constitutional or statutory cap on how much the assessed value of a property can increase each year, regardless of changes in its just value. This prevents property taxes from rising too quickly for property owners, even in times of rapid appreciation. The most well-known example is the “**Save Our Homes**” Amendment, adopted in 1992.

Charges for Services: revenue generated when the government provides specific services directly to individuals, organizations, or businesses and charges a fee for those services.

Countywide Operating Millage: levied on all property in the county

Fiscally Constrained Counties: noted using an asterisk* in the tables that follow on pages 14-21, indicates that the county matches the description of a fiscally constrained county in s. 218.67 (1), F.S. This definition is tied to the value of a mill. There are **29 fiscally constrained counties** in Florida.

Intergovernmental Revenue: all revenues from federal, state and other local government sources. These funds came in the form of grants, shared revenues, and payments in lieu of taxes.

Just Value: refers to the value of the property without regard to a possible agricultural classification or Save Our Homes (SOH) deferred amount. Just Value is market value and is the reflection of the value of land if it were not classified as agricultural and had no SOH deferred amount.

Municipal Services Taxing Unit (MSTU) millage: levied for earmarked purposes, such as emergency medical response services; stormwater improvements and maintenance; fire protection services, road, sidewalk and street lighting maintenance, and usually in a discrete geographic area.

Object Code: classify the *type* of expenditure being made, rather than the purpose of the expenditure; the nature of the good or service; identifies whether it's personnel, operating expenses, capital outlay, grants, or debt service.

Ratio of Taxable Value to Just Value is the amount of property that is subject to county ad valorem property taxation.

Roll Back Rate (RBR): the millage rate that would generate the same amount of property tax revenue as the prior year, with some statutory exclusions (including new construction).

Taxable Value: refers to the value of the property that is subject to taxes. Taxable Value is the assessed value minus all exemption amounts.

APPENDIX: COUNTY-BY-COUNTY TABLES

TABLE 1. COUNTY JUST VALUE

2024 Rank	County	2024	2020
1	Miami-Dade	768.74 B	443.61 B
2	Palm Beach	514.12 B	288.46 B
3	Broward	470.43 B	302.44 B
4	Orange	331.73 B	222.07 B
5	Hillsborough	270.52 B	166.87 B
6	Pinellas	228.58 B	138.45 B
7	Collier	222.66 B	124.94 B
8	Lee	219.49 B	121.86 B
9	Duval	174.63 B	114.38 B
10	Sarasota	154.34 B	88.49 B
11	Brevard	125.09 B	78.13 B
12	Manatee	106.93 B	55.70 B
13	Polk	106.51 B	62.47 B
14	Volusia	104.55 B	63.84 B
15	Pasco	92.38 B	49.48 B
16	Saint Johns	85.15 B	44.30 B
17	Seminole	83.60 B	53.50 B
18	Osceola	80.13 B	47.00 B
19	Monroe	72.01 B	40.99 B
20	Saint Lucie	70.77 B	38.01 B
21	Lake	64.66 B	37.21 B
22	Marion	61.81 B	33.79 B
23	Walton	58.07 B	27.10 B
24	Martin	56.94 B	34.04 B
25	Charlotte	53.03 B	27.75 B
26	Escambia	51.32 B	32.81 B
27	Indian River	48.64 B	28.66 B
28	Alachua	44.75 B	30.89 B
29	Bay	43.76 B	24.02 B
30	Leon	43.43 B	31.24 B
31	Okaloosa	43.12 B	27.70 B
32	Clay	33.01 B	19.70 B
33	Sumter	32.90 B	20.41 B
34	Hernando	32.72 B	18.34 B
35	Santa Rosa	30.36 B	17.79 B
36	Citrus	28.19 B	18.39 B
37	Nassau	28.08 B	15.59 B
38	Flagler	26.70 B	14.85 B
39	Highlands*	16.72 B	8.54 B
40	Putnam*	13.65 B	8.32 B
41	Hendry*	10.19 B	6.45 B
42	Okeechobee*	9.93 B	5.77 B
43	Columbia*	8.09 B	5.22 B
44	Levy*	7.78 B	4.56 B
45	Gulf*	6.71 B	3.25 B
46	Glades*	6.34 B	3.63 B
47	DeSoto*	6.22 B	4.20 B
48	Franklin*	6.10 B	3.25 B
49	Hardee*	5.92 B	3.90 B
50	Gadsden*	5.17 B	3.02 B
51	Suwannee*	5.01 B	3.28 B
52	Jackson*	4.66 B	3.11 B
53	Wakulla*	4.57 B	2.94 B
54	Taylor*	3.77 B	2.54 B
55	Baker*	3.29 B	2.08 B
56	Gilchrist*	3.03 B	1.70 B
57	Bradford*	2.79 B	1.81 B
58	Washington*	2.71 B	1.72 B
59	Jefferson*	2.69 B	1.59 B
60	Hamilton*	2.68 B	1.68 B
61	Madison*	2.54 B	1.55 B
62	Dixie*	1.93 B	1.45 B
63	Holmes*	1.63 B	1.19 B
64	Calhoun*	1.47 B	0.95 B
65	Union*	1.10 B	0.87 B
66	Liberty*	1.07 B	0.97 B
67	Lafayette*	1.05 B	0.76 B
Statewide		5,212.65 B	3,095.56 B

TABLE 2. COUNTY TAXABLE VALUE

2024 Rank	County	2024	2020
1	Miami-Dade	473.31 B	318.36 B
2	Palm Beach	317.78 B	209.91 B
3	Broward	296.51 B	209.53 B
4	Orange	218.54 B	155.48 B
5	Hillsborough	168.43 B	112.43 B
6	Collier	152.05 B	99.16 B
7	Lee	138.14 B	89.31 B
8	Pinellas	135.26 B	91.73 B
9	Duval	109.10 B	73.65 B
10	Sarasota	103.80 B	65.22 B
11	Manatee	70.15 B	41.64 B
12	Brevard	67.96 B	43.80 B
13	Polk	66.36 B	40.14 B
14	Volusia	60.95 B	39.79 B
15	Pasco	54.41 B	31.74 B
16	Saint Johns	53.87 B	31.68 B
17	Seminole	53.69 B	37.99 B
18	Osceola	52.45 B	31.36 B
19	Monroe	46.15 B	30.02 B
20	Walton	42.48 B	22.47 B
21	Lake	40.28 B	24.47 B
22	Saint Lucie	39.97 B	23.47 B
23	Martin	34.83 B	23.84 B
24	Marion	34.00 B	20.27 B
25	Charlotte	31.99 B	18.84 B
26	Escambia	30.71 B	19.70 B
27	Bay	29.64 B	17.53 B
28	Indian River	29.29 B	19.56 B
29	Okaloosa	29.01 B	19.80 B
30	Leon	25.41 B	18.61 B
31	Alachua	23.32 B	16.18 B
32	Sumter	22.27 B	14.04 B
33	Clay	18.55 B	12.19 B
34	Santa Rosa	17.65 B	11.20 B
35	Hernando	16.53 B	9.97 B
36	Flagler	16.52 B	9.82 B
37	Nassau	16.51 B	10.17 B
38	Citrus	14.92 B	10.66 B
39	Highlands*	8.03 B	5.34 B
40	Putnam*	7.50 B	4.61 B
41	Columbia*	4.35 B	3.04 B
42	Hendry*	4.31 B	2.42 B
43	Okeechobee*	4.22 B	2.67 B
44	Gulf*	3.58 B	1.80 B
45	Franklin*	3.49 B	2.15 B
46	Levy*	3.15 B	2.09 B
47	Suwannee*	2.84 B	1.99 B
48	Hardee*	2.69 B	1.76 B
49	DeSoto*	2.66 B	1.94 B
50	Jackson*	2.30 B	1.61 B
51	Gadsden*	2.29 B	1.52 B
52	Wakulla*	2.27 B	1.39 B
53	Taylor*	1.97 B	1.56 B
54	Baker*	1.55 B	1.03 B
55	Bradford*	1.45 B	1.03 B
56	Washington*	1.34 B	0.94 B
57	Gilchrist*	1.31 B	0.86 B
58	Hamilton*	1.25 B	1.02 B
59	Madison*	1.22 B	0.74 B
60	Jefferson*	1.11 B	0.66 B
61	Glades*	1.07 B	0.71 B
62	Dixie*	0.81 B	0.57 B
63	Calhoun*	0.65 B	0.43 B
64	Holmes*	0.65 B	0.47 B
65	Union*	0.38 B	0.26 B
66	Liberty*	0.37 B	0.27 B
67	Lafayette*	0.37 B	0.28 B
Statewide		3,221.96 B	2,120.88 B

TABLE 3. RATIO OF TAXABLE VALUE TO JUST VALUE

County	2020	2024	Ratio Change
Alachua	52.39%	52.11%	-0.29%
Baker*	49.29%	47.30%	-1.99%
Bay	72.95%	67.73%	-5.23%
Bradford*	57.18%	51.79%	-5.39%
Brevard	56.06%	54.33%	-1.74%
Broward	69.28%	63.03%	-6.25%
Calhoun*	44.79%	44.53%	-0.26%
Charlotte	67.89%	60.33%	-7.55%
Citrus	57.95%	52.93%	-5.01%
Clay	61.91%	56.20%	-5.71%
Collier	79.37%	68.29%	-11.08%
Columbia*	58.15%	53.74%	-4.41%
DeSoto*	46.10%	42.76%	-3.34%
Dixie*	39.43%	41.93%	2.50%
Duval	64.39%	62.48%	-1.92%
Escambia	60.05%	59.84%	-0.21%
Flagler	66.18%	61.89%	-4.29%
Franklin*	66.05%	57.24%	-8.81%
Gadsden*	50.11%	44.38%	-5.73%
Gilchrist*	50.53%	43.29%	-7.25%
Glades*	19.69%	16.96%	-2.73%
Gulf*	55.32%	53.29%	-2.04%
Hamilton*	60.76%	46.47%	-14.29%
Hardee*	45.06%	45.36%	0.31%
Hendry*	37.45%	42.27%	4.82%
Hernando	54.37%	50.52%	-3.85%
Highlands*	62.46%	48.03%	-14.43%
Hillsborough	67.38%	62.26%	-5.12%
Holmes*	39.25%	39.92%	0.67%
Indian River	68.25%	60.20%	-8.05%
Jackson*	51.64%	49.49%	-2.15%
Jefferson*	41.58%	41.39%	-0.18%
Lafayette*	36.71%	34.92%	-1.80%
Lake	65.78%	62.29%	-3.49%
Lee	73.29%	62.94%	-10.35%
Leon	59.58%	58.51%	-1.07%
Levy*	45.84%	40.42%	-5.41%
Liberty*	28.32%	34.39%	6.07%
Madison*	47.97%	47.85%	-0.13%
Manatee	74.77%	65.60%	-9.17%
Marion	59.98%	55.00%	-4.98%
Martin	70.04%	61.18%	-8.86%
Miami-Dade	71.77%	61.57%	-10.20%
Monroe	73.23%	64.09%	-9.13%
Nassau	65.28%	58.80%	-6.48%
Okaloosa	71.48%	67.27%	-4.21%
Okeechobee*	46.20%	42.53%	-3.67%
Orange	70.01%	65.88%	-4.14%
Osceola	66.73%	65.46%	-1.27%
Palm Beach	72.77%	61.81%	-10.96%
Pasco	64.15%	58.89%	-5.26%
Pinellas	66.25%	59.17%	-7.08%
Polk	64.25%	62.31%	-1.95%
Putnam*	55.37%	54.94%	-0.43%
Saint Johns	71.50%	63.26%	-8.24%
Saint Lucie	61.74%	56.48%	-5.26%
Santa Rosa	62.96%	58.14%	-4.82%
Sarasota	73.69%	67.25%	-6.44%
Seminole	71.02%	64.22%	-6.80%
Sumter	68.77%	67.70%	-1.07%
Suwannee*	60.63%	56.64%	-3.99%
Taylor*	61.53%	52.11%	-9.42%
Union*	30.21%	35.01%	4.80%
Volusia	62.32%	58.29%	-4.03%
Wakulla*	47.35%	49.62%	2.27%
Walton	82.92%	73.15%	-9.77%
Washington*	54.58%	49.53%	-5.05%

TABLE 4. 2024 PERCENT OF TAXES LEVIED BY PROPERTY TYPE:
HOMESTEAD VS. NON-HOMESTEAD

Rank	County	Real Property	
		Homestead	Non-Homestead
1	Sumter	55.6%	44.4%
2	Saint Johns	53.6%	46.4%
3	Union*	51.4%	48.6%
4	Baker*	50.6%	49.4%
5	Wakulla*	50.3%	49.7%
6	Martin	49.1%	50.9%
7	Indian River	48.5%	51.5%
8	Flagler	48.3%	51.7%
9	Santa Rosa	48.0%	52.0%
10	Pasco	47.8%	52.2%
11	Nassau	47.7%	52.3%
12	Clay	47.7%	52.3%
13	Lake	46.3%	53.7%
14	Hernando	45.0%	55.0%
15	Bradford*	44.9%	55.1%
16	Gilchrist*	44.9%	55.1%
17	Brevard	44.7%	55.3%
18	Saint Lucie	44.6%	55.4%
19	Citrus	44.1%	55.9%
20	Seminole	42.5%	57.5%
21	Marion	41.5%	58.5%
22	Jefferson*	41.2%	58.8%
23	Manatee	41.2%	58.8%
24	Palm Beach	41.0%	59.0%
25	Gadsden*	40.7%	59.3%
26	Leon	40.0%	60.0%
27	Sarasota	40.0%	60.0%
28	Volusia	39.8%	60.2%
29	Holmes*	39.6%	60.4%
30	Columbia*	38.9%	61.1%
31	Collier	38.6%	61.4%
32	Charlotte	38.4%	61.6%
33	Pinellas	38.2%	61.8%
34	Hillsborough	38.1%	61.9%
35	Broward	36.5%	63.5%
36	Lee	36.4%	63.6%
37	Alachua	36.3%	63.7%
38	Levy*	36.2%	63.8%
39	Suwannee*	35.1%	64.9%
40	Liberty*	34.7%	65.3%
41	Washington*	34.5%	65.5%
42	Polk	33.6%	66.4%
43	Jackson*	33.6%	66.4%
44	Lafayette*	33.6%	66.4%
45	Calhoun*	33.2%	66.8%
46	Duval	32.7%	67.3%
47	Okaloosa	32.5%	67.5%
48	Escambia	32.4%	67.6%
49	Highlands*	31.5%	68.5%
50	Putnam*	29.6%	70.4%
51	DeSoto*	28.0%	72.0%
52	Orange	27.7%	72.3%
53	Miami-Dade	27.3%	72.7%
54	Madison*	27.2%	72.8%
55	Osceola	27.0%	73.0%
56	Hendry*	25.5%	74.5%
57	Okeechobee*	25.4%	74.6%
58	Bay	23.4%	76.6%
59	Hamilton*	23.2%	76.8%
60	Taylor*	22.7%	77.3%
61	Glades*	22.5%	77.5%
62	Dixie*	21.8%	78.2%
63	Monroe	20.2%	79.8%
64	Hardee*	20.0%	80.0%
65	Walton	17.1%	82.9%
66	Gulf*	16.1%	83.9%
67	Franklin*	14.8%	85.2%
Statewide		35.1%	64.9%

TABLE 5. MILLAGE RATES FY 2021 VS. FY 2025 & RBR

County	Taxing Authority	Adopted Millage					2025 RBR
		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
Alachua	Alachua County BCC	7.8935	7.8662	7.7662	7.6414	7.618	7.1286
Baker	Baker County BCC	7.2916	7.2916	7.2916	7.2916	7.2916	6.9415
Bay	Bay County BCC	4.4362	4.4362	4.4362	5.4362	5.4362	5.1719
Bradford	Bradford County BCC	9.1104	10	10	10	10	9.5178
Brevard	Brevard County BCC	3.6929	3.5661	3.2619	3.0486	2.9207	2.8648
Broward	Broward County BCC	5.4999	5.5134	5.5306	5.5492	5.6389	5.1481
Calhoun	Calhoun County BCC	9.9	9.9	9.9	9.9	9.9	9.0118
Charlotte	Charlotte County BCC	6.3007	6.3007	6.1687	6.1687	6.0519	5.4883
Citrus	Citrus County BCC	6.2176	6.1937	6.5057	6.9951	6.9898	6.5597
Clay	County Services	5.3021	5.5727	5.5605	5.5471	5.5471	5.2213
Collier	001 Collier County BCC	3.5645	3.5645	3.5645	3.2043	3.0107	3.0107
Columbia	Columbia County BCC	8.015	7.815	7.815	7.815	7.815	7.4082
DeSoto	Desoto County BCC	8.506	8.506	7.9048	7.9048	7.6153	7.6153
Dixie	Dixie County BCC	10	10	9.8	9.8	9.8	9.1025
Duval	Gen Gov Excl. Bch & Bald	11.4419	11.4419	11.3169	11.3169	11.3169	10.96
Escambia	Escambia County BCC	6.6165	6.6165	6.6165	6.6165	6.6165	6.1701
Flagler	Flagler County BCC	8.2547	8.1547	8.0547	8.0547	7.9945	7.5218
Franklin	Franklin County BCC	5.7761	5.4707	5.4707	5.4707	5.2222	4.9241
Gadsden	Gadsden County BCC	8.9064	9	9	9	9	8.2812
Gilchrist	Gilchrist County BCC	9.4	9.3	9	8.7	8.7	7.8466
Glades	Glades County BCC	9.1367	9.1367	8.9967	8.9967	8.9967	8.379
Gulf	Gulf County BCC	7.1	6.8	6.5	6.2	5.9	5.5947
Hamilton	Hamilton County BCC	10	10	10	10	10	9.8424
Hardee	Hardee County BCC	8.8038	8.8	8.8	8.8	8.395	8.017
Hendry	Hendry County BCC	7.75	7.4007	7.1	7.1	6.8022	6.8022
Hernando	Hernando County BCC	7.6412	7.4412	6.9912	6.6997	6.4497	6.2661
Highlands	Highlands County BCC	8.55	8.55	8.1	7.85	7.6	7.3964
Hillsborough	Hillsborough County BCC	5.7309	5.7309	5.7309	5.7309	5.6026	5.4843
Holmes	Holmes County BCC	9.4916	9.4916	9.4916	9.4916	9.4916	8.8155
Indian River	Indian River County BCC	3.5475	3.5475	3.5475	3.5475	3.5475	3.2918
Jackson	Jackson County BCC	7.445	7.445	7.445	7.945	7.945	7.5366
Jefferson	Jefferson County BCC	7.95	7.95	7.95	7.95	7.8266	7.8266
Lafayette	Lafayette County BCC	9.7	10	10	10	10	9.4311
Lake	Lake County BCC	5.0327	5.0529	5.0364	5.0364	5.0364	4.6827
Lee	Lee County BCC	4.0506	3.8623	3.7623	3.7623	3.7623	3.4613
Leon	Leon County BCC	8.3144	8.3144	8.3144	8.3144	8.3144	7.8839
Levy	Levy County BCC	9	9	9	9	8.25	8.2717
Liberty	Liberty County BCC	9.3247	9.3247	9.3247	9.3247	9.3247	8.9812
Madison	Madison County BCC	10	10	9.8	9.5	8.8776	8.8776
Manatee	Manatee County BCC	6.4326	6.3826	6.2326	6.2326	6.0826	6.1694
Marion	Marion County BCC	3.45	3.45	3.35	3.35	3.35	3.1382
Martin	Martin County BCC	6.7618	6.7934	6.5559	6.6017	6.5776	6.1603
Miami-Dade	Miami-Dade BCC	4.6669	4.6669	4.6202	4.574	4.574	4.167
Monroe	Monroe County BCC	2.5781	2.6149	2.5218	2.7191	2.6929	2.4751
Nassau	Nassau County BCC	7.4278	7.3238	7.1041	7.084	6.8822	6.5915
Okaloosa	Okaloosa County BCC	3.8308	3.8308	3.8308	3.8308	3.8308	3.6324
Okeechobee	Okeechobee County BCC	8	8	8	8	7.9	7.6075
Orange	Orange County BCC	4.4347	4.4347	4.4347	4.4347	4.4347	4.2215
Osceola	Osceola County BCC	6.7	6.7	6.7	6.7	6.7	6.3614
Palm Beach	Palm Beach County BCC	4.7815	4.7815	4.715	4.5	4.5	4.1641
Pasco	Pasco County BCC	7.6076	7.6076	7.6076	7.57	7.4292	7.0703
Pinellas	Pinellas County BCC	5.2755	5.1302	4.7398	4.7398	4.5947	4.4087
Polk	Polk County BCC	6.899	6.899	6.692	6.6852	6.6348	6.2763
Putnam	Putnam County BCC	9.4404	9.3099	9.3099	8.8441	8.8441	7.9559
Saint Johns	St Johns County BCC	4.6537	4.6537	4.6537	4.6537	4.6537	4.3217
Saint Lucie	St Lucie BCC General Fund	4.2077	4.2077	4.2077	4.2722	4.2222	3.9619
Santa Rosa	Santa Rosa County BCC	6.0953	6.0953	6.0953	6.0953	5.955	5.7593
Sarasota	Sarasota County BCC	3.2149	3.2232	3.2497	3.2653	3.2288	3.0473
Seminole	Seminole County BCC	4.8751	4.8751	4.8751	4.8751	4.8751	4.5604
Sumter	Sumter County BCC	6.4309	6.15	5.59	5.19	4.89	4.8935
Suwannee	Suwannee County BCC	9	9	9	9	9	8.528
Taylor	Taylor County BCC	7.2426	7.2426	7.2426	7.2426	7.2426	7.3399
Union	Union County BCC	10	10	10	10	10	9.5475
Volusia	Volusia County General Fund	5.45	5.3812	4.8499	3.3958	3.2007	3.1437
Wakulla	Wakulla County BCC	8	8.2	8.2	7.9	7.9	7.3643
Walton	Walton County BCC	3.6363	3.6363	3.6363	3.6	3.6	3.3112
Washington	Washington County BCC	8.5	8.5	8.5	8.5	8.5	7.8797

TABLE 6. 2024 COUNTY REVENUES

Rank	County	Ad Valorem	Other Taxes	Permits, Fees, and Special Assessments	Intergovernmental Revenue	Charges For Services	Judgments, Fines, and Forfeits	Miscellaneous Revenues	Other Sources	Total Revenues
1	Miami-Dade	2,923.69 M	1,338.52 M	256.15 M	1,397.82 M	6,353.64 M	49.62 M	1,125.76 M	1,196.99 M	14,642.19 M
2	Duval	1,067.70 M	518.89 M	202.47 M	584.12 M	2,673.52 M	5.02 M	1,859.41 M	625.69 M	7,536.83 M
3	Broward	1,490.36 M	733.19 M	44.76 M	349.39 M	1,588.43 M	28.41 M	429.56 M	230.14 M	4,894.24 M
4	Palm Beach	1,765.91 M	221.10 M	135.32 M	620.26 M	1,250.06 M	9.74 M	302.80 M	267.51 M	4,572.70 M
5	Orange	1,376.72 M	511.88 M	465.48 M	563.78 M	1,257.05 M	18.55 M	351.78 M	10.87 M	4,556.11 M
6	Hillsborough	1,363.71 M	507.80 M	293.21 M	326.84 M	1,008.98 M	6.42 M	229.44 M	176.55 M	3,912.96 M
7	Pinellas	767.22 M	257.88 M	145.56 M	210.64 M	792.40 M	10.50 M	260.55 M	16.86 M	2,461.61 M
8	Lee	540.77 M	77.00 M	132.24 M	500.46 M	732.33 M	7.73 M	164.94 M	279.68 M	2,435.14 M
9	Manatee	399.79 M	101.85 M	86.22 M	137.56 M	494.02 M	7.45 M	310.94 M	362.40 M	1,900.23 M
10	Pasco	464.70 M	77.48 M	202.40 M	153.28 M	492.28 M	3.38 M	164.88 M	174.28 M	1,732.68 M
11	Sarasota	361.02 M	133.32 M	236.14 M	148.02 M	449.01 M	3.80 M	135.35 M	261.39 M	1,728.04 M
12	Collier	531.45 M	105.91 M	110.51 M	160.02 M	498.42 M	2.37 M	155.05 M	67.13 M	1,630.86 M
13	Polk	412.82 M	191.80 M	130.32 M	153.23 M	420.28 M	7.00 M	142.85 M	28.67 M	1,486.97 M
14	Osceola	357.42 M	182.33 M	188.88 M	188.19 M	180.36 M	2.57 M	102.81 M	13.93 M	1,216.51 M
15	Brevard	277.63 M	122.61 M	130.97 M	147.37 M	281.95 M	3.80 M	112.79 M	20.96 M	1,098.08 M
16	Volusia	371.46 M	64.19 M	102.36 M	116.00 M	267.12 M	3.53 M	58.88 M	56.86 M	1,040.40 M
17	Charlotte	225.89 M	68.21 M	153.50 M	96.41 M	315.16 M	2.10 M	93.90 M	41.04 M	996.22 M
18	Saint Johns	313.44 M	35.89 M	65.10 M	139.20 M	208.25 M	1.00 M	76.96 M	80.22 M	920.07 M
19	Seminole	328.69 M	88.12 M	33.40 M	135.31 M	206.11 M	3.57 M	76.34 M	6.63 M	878.17 M
20	Marion	230.47 M	95.87 M	123.47 M	109.72 M	179.41 M	2.89 M	65.25 M	26.94 M	834.02 M
21	Escambia	202.04 M	108.50 M	73.43 M	116.89 M	153.93 M	3.43 M	39.59 M	2.63 M	700.45 M
22	Martin	282.22 M	14.43 M	25.73 M	66.51 M	163.81 M	2.31 M	43.93 M	40.76 M	639.71 M
23	Lake	214.12 M	42.99 M	126.79 M	87.44 M	119.35 M	2.73 M	19.21 M	1.94 M	614.58 M
24	Saint Lucie	237.77 M	28.07 M	48.88 M	80.85 M	76.57 M	2.80 M	51.17 M	44.70 M	570.81 M
25	Monroe	135.92 M	114.61 M	10.16 M	87.07 M	122.02 M	5.13 M	43.31 M	43.71 M	561.92 M
26	Bay	110.41 M	65.63 M	25.00 M	110.15 M	116.60 M	2.94 M	45.62 M	52.82 M	529.17 M
27	Indian River	157.22 M	37.91 M	50.11 M	64.76 M	117.52 M	2.20 M	50.48 M	44.23 M	524.42 M
28	Alachua	186.67 M	65.47 M	41.53 M	51.02 M	107.33 M	1.95 M	41.83 M	3.81 M	499.61 M
29	Clay	136.63 M	55.59 M	46.89 M	67.05 M	26.33 M	1.98 M	60.11 M	65.54 M	460.12 M
30	Leon	202.03 M	43.10 M	42.20 M	57.40 M	68.00 M	0.99 M	22.85 M	7.88 M	444.45 M
31	Hernando	113.24 M	13.60 M	55.68 M	39.17 M	138.27 M	1.73 M	26.76 M	52.85 M	441.29 M
32	Okaloosa	92.21 M	74.12 M	3.43 M	66.99 M	135.01 M	1.28 M	29.24 M	10.79 M	413.07 M
33	Citrus	116.38 M	11.79 M	45.43 M	62.48 M	88.47 M	2.06 M	27.91 M	14.22 M	368.73 M
34	Walton	132.91 M	105.07 M	6.86 M	46.80 M	14.89 M	1.20 M	31.18 M	1.86 M	340.78 M
35	Sumter	102.56 M	28.84 M	25.38 M	43.34 M	25.55 M	1.27 M	13.20 M	48.90 M	289.05 M
36	Santa Rosa	94.76 M	33.13 M	18.50 M	64.22 M	39.31 M	1.83 M	18.92 M	7.58 M	278.26 M
37	Nassau	123.58 M	34.45 M	11.83 M	39.75 M	14.89 M	0.60 M	16.69 M	8.16 M	249.95 M
38	Flagler	106.40 M	5.88 M	3.97 M	47.60 M	31.53 M	1.28 M	7.22 M	13.91 M	217.79 M
39	Highlands*	55.68 M	22.18 M	18.69 M	36.82 M	27.60 M	0.86 M	30.65 M	3.63 M	196.10 M
40	Putnam*	63.09 M	13.45 M	9.81 M	45.31 M	27.47 M	0.81 M	6.27 M	0.73 M	166.94 M
41	Hendry*	26.08 M	14.54 M	1.61 M	32.12 M	23.27 M	0.34 M	4.05 M	26.78 M	128.80 M
42	Columbia*	27.13 M	19.38 M	13.12 M	32.00 M	12.07 M	0.56 M	3.60 M	8.60 M	116.45 M
43	DeSoto*	26.38 M	8.50 M	11.51 M	41.44 M	18.33 M	0.35 M	2.74 M	0.23 M	109.48 M
44	Okeechobee*	24.99 M	13.88 M	12.13 M	17.21 M	9.11 M	0.85 M	8.59 M	10.50 M	97.26 M
45	Wakulla*	15.56 M	11.61 M	5.27 M	39.37 M	13.57 M	0.09 M	3.18 M	0.00 M	88.64 M
46	Hardee*	20.37 M	4.03 M	4.42 M	24.95 M	8.41 M	0.28 M	19.97 M	5.49 M	87.91 M
47	Levy*	24.62 M	8.77 M	10.80 M	19.55 M	12.70 M	0.18 M	6.34 M	0.00 M	82.96 M
48	Jackson*	15.78 M	9.57 M	6.37 M	33.79 M	11.58 M	0.22 M	3.06 M	0.33 M	80.70 M
49	Suwannee*	19.67 M	10.13 M	6.71 M	18.69 M	9.18 M	0.46 M	3.42 M	0.96 M	69.22 M
50	Gulf*	17.02 M	8.61 M	1.02 M	26.37 M	6.92 M	0.13 M	4.99 M	0.00 M	65.05 M
51	Gadsden*	17.09 M	8.20 M	0.54 M	23.06 M	5.77 M	0.12 M	4.27 M	2.55 M	61.60 M
52	Washington*	10.82 M	2.22 M	2.42 M	29.25 M	3.44 M	0.52 M	3.95 M	6.71 M	59.32 M
53	Baker*	8.72 M	4.47 M	2.19 M	11.72 M	28.83 M	0.17 M	2.23 M	0.00 M	58.33 M
54	Franklin*	14.02 M	7.16 M	1.11 M	14.93 M	9.60 M	0.09 M	2.90 M	1.44 M	51.25 M
55	Madison*	11.64 M	5.59 M	2.57 M	8.52 M	4.45 M	0.25 M	6.29 M	2.49 M	41.80 M
56	Bradford*	11.96 M	5.23 M	0.89 M	13.97 M	7.10 M	0.38 M	0.94 M	0.00 M	40.48 M
57	Dixie*	9.64 M	1.37 M	3.49 M	16.13 M	4.86 M	0.09 M	2.61 M	1.50 M	39.70 M
58	Taylor*	19.80 M	0.00 M	1.87 M	0.00 M	2.84 M	12.52 M	1.15 M	0.00 M	38.17 M
59	Jefferson*	5.77 M	3.92 M	0.41 M	13.95 M	4.67 M	0.50 M	1.35 M	6.20 M	36.77 M
60	Hamilton*	12.46 M	3.39 M	0.17 M	12.85 M	4.30 M	0.19 M	1.59 M	1.60 M	36.54 M
61	Gilchrist*	9.84 M	2.50 M	2.18 M	10.96 M	3.36 M	0.07 M	1.78 M	4.54 M	35.23 M
62	Glades*	13.60 M	1.80 M	0.54 M	8.20 M	2.87 M	0.34 M	1.48 M	0.00 M	28.83 M
63	Liberty*	2.97 M	0.91 M	0.09 M	20.25 M	2.00 M	0.02 M	0.66 M	0.00 M	26.90 M
64	Holmes*	5.38 M	2.54 M	0.27 M	13.05 M	2.00 M	0.52 M	1.59 M	0.10 M	25.47 M
65	Union*	3.55 M	1.60 M	1.01 M	13.95 M	1.76 M	0.12 M	0.62 M	0.00 M	22.61 M
66	Calhoun*	5.62 M	1.53 M	0.17 M	11.67 M	1.10 M	0.12 M	1.12 M	0.00 M	21.33 M
67	Lafayette*	3.12 M	0.26 M	0.67 M	7.50 M	0.78 M	0.03 M	0.96 M	0.00 M	13.32 M
Statewide		18,820 B	6,514 B	4,022 B	8,035 B	21,478 B	0,238 B	6,942 B	4,495 B	70,545 B

TABLE 7. 2024 COUNTY EXPENDITURES

Rank	County	General Government	Public Safety	Physical Environment	Transportation	Economic Environment	Human Services	Culture Recreation	Other Uses & Non-Op	Court Related	Total Expenditures
1	Miami-Dade	3,068.13 M	2,344.27 M	1,337.25 M	1,550.51 M	710.55 M	3,409.11 M	523.03 M	367.87 M	173.25 M	13,483.97 M
2	Duval	1,465.82 M	1,052.99 M	2,223.51 M	649.04 M	81.84 M	258.87 M	260.60 M	0.00 M	39.76 M	6,032.43 M
3	Broward	1,099.90 M	1,289.83 M	194.95 M	1,043.51 M	46.16 M	228.92 M	230.88 M	140.20 M	59.41 M	4,333.76 M
4	Orange	658.32 M	1,036.87 M	502.66 M	402.66 M	387.34 M	500.27 M	138.15 M	291.56 M	90.10 M	4,007.93 M
5	Palm Beach	766.22 M	1,450.37 M	590.66 M	394.91 M	172.14 M	129.70 M	180.90 M	20.20 M	80.94 M	3,786.02 M
6	Lee	484.72 M	473.14 M	411.23 M	503.67 M	64.35 M	30.86 M	103.09 M	15.93 M	62.97 M	2,149.96 M
7	Pinellas	404.56 M	782.91 M	366.61 M	153.55 M	120.50 M	184.08 M	57.84 M	0.00 M	47.74 M	2,117.79 M
8	Hillsborough	540.25 M	368.16 M	188.32 M	194.80 M	103.20 M	412.56 M	167.87 M	20.41 M	24.46 M	2,020.04 M
9	Manatee	403.13 M	289.49 M	291.22 M	296.16 M	45.60 M	45.66 M	153.48 M	1.43 M	21.36 M	1,547.52 M
10	Pasco	442.42 M	495.12 M	224.33 M	143.71 M	21.65 M	25.93 M	60.61 M	51.75 M	4.21 M	1,469.74 M
11	Collier	359.96 M	369.16 M	331.91 M	157.44 M	28.39 M	36.53 M	74.64 M	0.00 M	3.88 M	1,361.91 M
12	Sarasota	312.12 M	372.85 M	262.62 M	96.75 M	31.90 M	29.25 M	77.30 M	137.63 M	22.00 M	1,342.41 M
13	Polk	256.08 M	459.64 M	167.47 M	137.66 M	41.44 M	133.92 M	27.14 M	0.00 M	43.03 M	1,266.37 M
14	Osceola	275.37 M	317.83 M	37.36 M	295.77 M	88.88 M	27.31 M	40.97 M	0.00 M	31.68 M	1,115.18 M
15	Brevard	213.28 M	271.31 M	162.05 M	103.61 M	41.66 M	68.59 M	73.53 M	0.00 M	29.38 M	963.41 M
16	Volusia	198.92 M	300.90 M	87.81 M	112.60 M	43.97 M	76.38 M	65.26 M	3.55 M	51.77 M	941.15 M
17	Seminole	155.48 M	304.83 M	130.93 M	100.68 M	25.12 M	24.48 M	26.31 M	0.15 M	32.35 M	800.34 M
18	Saint Johns	114.96 M	255.24 M	104.70 M	112.32 M	24.49 M	22.07 M	91.13 M	62.03 M	11.84 M	798.77 M
19	Charlotte	204.82 M	214.81 M	152.40 M	112.19 M	6.94 M	35.95 M	43.91 M	2.60 M	10.63 M	784.25 M
20	Marion	125.51 M	342.69 M	86.32 M	109.46 M	17.21 M	63.10 M	20.58 M	0.00 M	13.90 M	778.78 M
21	Escambia	214.87 M	247.31 M	30.67 M	87.00 M	29.70 M	22.89 M	25.81 M	0.00 M	19.57 M	677.82 M
22	Martin	168.44 M	201.63 M	100.01 M	37.36 M	8.18 M	8.44 M	34.82 M	0.53 M	13.13 M	572.54 M
23	Lake	199.46 M	224.59 M	37.21 M	47.86 M	18.08 M	9.86 M	16.43 M	0.67 M	12.76 M	566.93 M
24	Saint Lucie	148.74 M	143.56 M	72.08 M	75.88 M	12.92 M	15.41 M	29.41 M	0.59 M	28.39 M	526.98 M
25	Bay	95.99 M	121.60 M	71.79 M	71.82 M	89.88 M	20.20 M	10.02 M	0.00 M	19.67 M	500.98 M
26	Alachua	116.76 M	196.25 M	41.96 M	34.37 M	20.70 M	20.37 M	10.51 M	2.10 M	24.18 M	467.19 M
27	Monroe	73.85 M	180.02 M	44.07 M	42.23 M	58.20 M	35.61 M	13.57 M	0.00 M	14.13 M	461.67 M
28	Leon	74.61 M	172.08 M	53.94 M	31.83 M	12.27 M	38.86 M	23.35 M	16.76 M	20.30 M	444.01 M
29	Indian River	86.79 M	149.87 M	77.21 M	58.91 M	0.60 M	14.38 M	40.90 M	0.00 M	10.29 M	438.96 M
30	Clay	80.12 M	144.06 M	35.17 M	105.26 M	5.60 M	31.07 M	7.98 M	0.00 M	10.21 M	419.48 M
31	Okaloosa	68.34 M	123.85 M	54.24 M	72.12 M	28.96 M	5.30 M	25.22 M	0.51 M	7.63 M	386.18 M
32	Hernando	87.79 M	134.86 M	59.88 M	31.82 M	2.87 M	7.17 M	8.26 M	1.44 M	20.13 M	354.23 M
33	Citrus	67.64 M	110.89 M	44.26 M	30.61 M	13.81 M	23.64 M	8.34 M	0.00 M	4.88 M	304.06 M
34	Walton	52.53 M	105.66 M	18.65 M	40.68 M	55.50 M	4.70 M	8.91 M	0.00 M	0.87 M	287.49 M
35	Santa Rosa	73.07 M	88.65 M	26.98 M	29.69 M	10.35 M	8.73 M	7.23 M	0.00 M	7.71 M	252.42 M
36	Sumter	61.68 M	117.00 M	11.77 M	29.47 M	4.39 M	6.31 M	5.68 M	0.00 M	6.15 M	242.44 M
37	Nassau	42.96 M	96.43 M	8.92 M	29.65 M	11.98 M	6.71 M	6.78 M	0.44 M	6.26 M	210.13 M
38	Flagler	41.55 M	82.48 M	24.28 M	26.05 M	3.03 M	5.12 M	5.48 M	9.25 M	4.37 M	201.61 M
39	Highlands*	44.55 M	79.77 M	14.72 M	21.66 M	4.76 M	4.28 M	3.16 M	0.00 M	6.51 M	179.41 M
40	Putnam*	31.29 M	53.44 M	23.32 M	20.31 M	5.37 M	2.43 M	3.49 M	0.16 M	4.99 M	144.82 M
41	DeSoto*	14.49 M	29.25 M	40.61 M	9.22 M	1.65 M	4.61 M	2.95 M	0.25 M	2.77 M	105.80 M
42	Hendry*	24.57 M	35.95 M	10.45 M	19.65 M	1.66 M	1.81 M	1.23 M	0.00 M	2.90 M	98.22 M
43	Columbia*	19.61 M	35.29 M	14.84 M	15.20 M	3.36 M	3.84 M	3.14 M	0.16 M	0.47 M	95.90 M
44	Okeechobee*	14.82 M	53.36 M	4.21 M	6.99 M	1.20 M	2.64 M	3.18 M	0.31 M	3.08 M	89.79 M
45	Wakulla*	31.06 M	27.90 M	9.64 M	6.66 M	0.33 M	1.21 M	10.51 M	0.00 M	0.77 M	88.09 M
46	Hardee*	11.02 M	30.06 M	4.87 M	8.35 M	13.58 M	1.27 M	2.26 M	0.13 M	2.29 M	73.83 M
47	Jackson*	14.45 M	27.98 M	2.34 M	16.74 M	6.45 M	1.78 M	1.67 M	0.07 M	1.59 M	73.06 M
48	Levy*	13.21 M	37.55 M	5.28 M	8.70 M	1.15 M	2.29 M	0.94 M	0.00 M	3.57 M	72.69 M
49	Suwannee*	16.16 M	23.70 M	6.41 M	13.66 M	1.06 M	1.26 M	5.18 M	0.00 M	2.09 M	69.52 M
50	Gadsden*	14.92 M	21.27 M	1.20 M	14.65 M	0.91 M	3.70 M	1.79 M	0.00 M	2.23 M	60.68 M
51	Baker*	6.69 M	42.77 M	1.07 M	3.92 M	0.45 M	1.14 M	1.13 M	0.00 M	1.14 M	58.31 M
52	Gulf*	13.65 M	11.97 M	12.58 M	7.18 M	4.76 M	2.63 M	2.55 M	0.07 M	0.70 M	56.09 M
53	Washington*	13.46 M	15.90 M	0.75 M	17.45 M	1.57 M	0.72 M	1.49 M	0.00 M	2.14 M	53.47 M
54	Franklin*	5.87 M	11.19 M	2.69 M	6.92 M	3.03 M	13.41 M	4.04 M	0.08 M	0.88 M	48.09 M
55	Bradford*	5.92 M	18.79 M	1.99 M	7.71 M	0.96 M	0.63 M	0.93 M	0.04 M	1.80 M	38.75 M
56	Dixie*	9.18 M	16.37 M	2.29 M	8.59 M	0.48 M	0.46 M	0.51 M	0.00 M	0.74 M	38.62 M
57	Madison*	8.53 M	17.39 M	1.74 M	4.94 M	1.24 M	1.64 M	1.14 M	0.01 M	1.18 M	37.80 M
58	Hamilton*	5.32 M	13.87 M	1.73 M	8.00 M	3.92 M	0.56 M	1.56 M	0.00 M	1.03 M	35.98 M
59	Taylor*	6.60 M	16.19 M	2.11 M	6.30 M	0.46 M	0.72 M	0.83 M	0.00 M	0.97 M	34.17 M
60	Gilchrist*	6.17 M	16.41 M	1.66 M	5.90 M	0.71 M	0.73 M	0.98 M	0.01 M	0.97 M	33.52 M
61	Jefferson*	5.33 M	14.28 M	2.68 M	3.76 M	0.62 M	0.10 M	1.01 M	0.00 M	0.63 M	28.39 M
62	Liberty*	6.51 M	5.93 M	0.96 M	11.67 M	0.46 M	0.25 M	0.35 M	0.00 M	0.62 M	26.76 M
63	Glades*	5.64 M	12.67 M	2.80 M	2.66 M	0.73 M	0.31 M	0.52 M	0.00 M	1.14 M	26.48 M
64	Holmes*	4.67 M	11.41 M	0.29 M	4.76 M	2.38 M	0.65 M	0.27 M	0.00 M	1.48 M	25.91 M
65	Union*	3.06 M	9.70 M	1.59 M	6.06 M	0.39 M	0.40 M	0.44 M	0.00 M	1.13 M	22.77 M
66	Calhoun*	4.57 M	6.54 M	0.37 M	5.85 M	0.90 M	0.43 M	0.96 M	0.12 M	0.73 M	20.47 M
67	Lafayette*	3.04 M	4.34 M	0.89 M	1.54 M	1.28 M	0.18 M	0.66 M	0.00 M	0.08 M	12.00 M
Statewide		13,670 B	16,134 B	8,843 B	7,829 B	2,556 B	6,084 B	2,765 B	1,147 B	1,127 B	60,166 B

TABLE 8. 2024 COUNTY EXPENDITURES BY OBJECT CODE

Rank	County	Personnel Services	Operating	Capital Outlay	Debt Service	Grants And Aids	Other Uses	Total Expenditures
1	Miami-Dade	3,428.85 M	7,638.57 M	595.69 M	960.22 M	440.63 M	420.01 M	13,483.97 M
2	Duval	1,550.04 M	3,205.94 M	252.30 M	543.25 M	438.98 M	41.92 M	6,032.43 M
3	Broward	1,815.63 M	1,393.63 M	568.70 M	117.77 M	293.20 M	144.84 M	4,333.76 M
4	Orange	1,558.48 M	1,679.41 M	271.00 M	63.28 M	173.82 M	261.94 M	4,007.93 M
5	Palm Beach	1,747.07 M	1,371.40 M	248.69 M	113.12 M	292.99 M	12.77 M	3,786.02 M
6	Lee	736.11 M	740.48 M	422.44 M	145.65 M	105.28 M	0.00 M	2,149.96 M
7	Pinellas	742.10 M	908.81 M	256.19 M	11.92 M	199.01 M	-0.24 M	2,117.79 M
8	Hillsborough	566.74 M	475.57 M	215.87 M	125.25 M	615.79 M	20.81 M	2,020.04 M
9	Manatee	430.95 M	808.36 M	89.87 M	52.08 M	44.91 M	121.35 M	1,547.52 M
10	Pasco	559.49 M	401.50 M	305.96 M	59.17 M	87.66 M	55.97 M	1,469.74 M
11	Collier	494.52 M	519.28 M	237.86 M	58.01 M	52.24 M	0.00 M	1,361.91 M
12	Sarasota	466.56 M	582.81 M	173.94 M	88.40 M	24.07 M	6.63 M	1,342.41 M
13	Polk	470.41 M	587.71 M	176.76 M	31.33 M	0.15 M	0.00 M	1,266.37 M
14	Osceola	327.76 M	391.87 M	286.05 M	61.92 M	23.25 M	24.33 M	1,115.18 M
15	Brevard	274.51 M	341.22 M	174.16 M	28.08 M	73.85 M	71.58 M	963.41 M
16	Volusia	324.08 M	397.44 M	100.62 M	14.90 M	103.66 M	0.44 M	941.15 M
17	Seminole	352.39 M	247.27 M	113.16 M	34.51 M	52.87 M	0.15 M	800.34 M
18	Saint Johns	283.46 M	297.73 M	163.28 M	46.39 M	7.91 M	0.00 M	798.77 M
19	Charlotte	247.78 M	421.63 M	67.47 M	25.99 M	21.38 M	0.00 M	784.25 M
20	Marion	359.17 M	164.85 M	179.31 M	9.85 M	65.57 M	0.04 M	778.78 M
21	Escambia	267.38 M	200.12 M	119.67 M	14.63 M	76.02 M	0.00 M	677.82 M
22	Martin	235.68 M	232.01 M	66.83 M	17.28 M	20.68 M	0.05 M	572.54 M
23	Lake	215.18 M	171.99 M	50.05 M	14.12 M	115.58 M	0.00 M	566.93 M
24	Saint Lucie	211.97 M	161.76 M	68.17 M	56.99 M	20.88 M	7.21 M	526.98 M
25	Bay	70.09 M	161.91 M	82.06 M	67.67 M	49.29 M	69.95 M	500.98 M
26	Alachua	211.20 M	170.58 M	57.93 M	14.22 M	13.50 M	-0.23 M	467.19 M
27	Monroe	172.39 M	238.09 M	34.50 M	16.69 M	0.00 M	0.00 M	461.67 M
28	Leon	183.04 M	172.84 M	63.24 M	4.50 M	20.39 M	0.00 M	444.01 M
29	Indian River	180.94 M	169.29 M	68.48 M	3.19 M	17.07 M	0.00 M	438.96 M
30	Clay	166.46 M	128.43 M	113.72 M	9.54 M	0.28 M	1.06 M	419.48 M
31	Okaloosa	96.06 M	133.57 M	119.54 M	12.13 M	23.90 M	0.98 M	386.18 M
32	Hernando	153.49 M	150.42 M	36.56 M	9.36 M	4.39 M	0.00 M	354.23 M
33	Citrus	136.82 M	109.51 M	33.35 M	9.32 M	3.71 M	11.36 M	304.06 M
34	Walton	125.53 M	90.77 M	63.30 M	3.41 M	4.48 M	0.00 M	287.49 M
35	Santa Rosa	108.93 M	86.89 M	43.50 M	5.80 M	7.30 M	0.00 M	252.42 M
36	Sumter	80.31 M	104.01 M	37.74 M	20.38 M	0.00 M	0.00 M	242.44 M
37	Nassau	97.97 M	60.15 M	42.97 M	4.76 M	4.27 M	0.00 M	210.13 M
38	Flagler	87.61 M	50.41 M	28.89 M	11.57 M	14.28 M	8.84 M	201.61 M
39	Highlands*	82.72 M	68.40 M	17.46 M	5.19 M	0.95 M	4.69 M	179.41 M
40	Putnam*	59.59 M	52.70 M	24.54 M	2.42 M	5.00 M	0.56 M	144.82 M
41	DeSoto*	32.81 M	58.11 M	11.30 M	0.39 M	3.19 M	0.00 M	105.80 M
42	Hendry*	15.89 M	66.86 M	11.63 M	2.15 M	1.68 M	0.00 M	98.22 M
43	Columbia*	45.71 M	37.77 M	5.06 M	3.32 M	4.05 M	0.00 M	95.90 M
44	Okeechobee*	38.07 M	33.47 M	17.25 M	1.00 M	0.00 M	0.00 M	89.79 M
45	Wakulla*	31.12 M	23.55 M	23.41 M	1.45 M	0.00 M	8.56 M	88.09 M
46	Hardee*	28.68 M	27.80 M	12.96 M	0.26 M	4.04 M	0.09 M	73.83 M
47	Jackson*	31.92 M	26.02 M	10.92 M	4.21 M	0.00 M	0.00 M	73.06 M
48	Levy*	42.92 M	24.28 M	4.69 M	0.49 M	0.27 M	0.03 M	72.69 M
49	Suwannee*	32.16 M	24.40 M	10.95 M	0.95 M	0.97 M	0.09 M	69.52 M
50	Gadsden*	27.28 M	17.31 M	11.32 M	2.71 M	2.06 M	0.00 M	60.68 M
51	Baker*	22.09 M	30.35 M	5.31 M	0.56 M	0.00 M	0.00 M	58.31 M
52	Gulf*	17.44 M	23.88 M	7.52 M	2.53 M	4.72 M	0.00 M	56.09 M
53	Washington*	17.60 M	25.96 M	4.81 M	4.87 M	0.12 M	0.10 M	53.47 M
54	Franklin*	18.91 M	15.65 M	10.56 M	1.03 M	1.39 M	0.56 M	48.09 M
55	Bradford*	21.14 M	10.18 M	6.37 M	0.06 M	0.79 M	0.22 M	38.75 M
56	Dixie*	0.00 M	28.99 M	7.76 M	1.87 M	0.00 M	0.00 M	38.62 M
57	Madison*	17.85 M	11.79 M	3.60 M	1.51 M	0.95 M	2.10 M	37.80 M
58	Hamilton*	15.87 M	11.37 M	7.82 M	0.04 M	0.88 M	0.00 M	35.98 M
59	Taylor*	0.03 M	26.38 M	7.57 M	0.19 M	0.00 M	0.00 M	34.17 M
60	Gilchrist*	13.95 M	13.44 M	5.82 M	0.32 M	0.00 M	0.00 M	33.52 M
61	Jefferson*	12.28 M	8.34 M	6.15 M	1.62 M	0.00 M	0.00 M	28.39 M
62	Liberty*	8.84 M	6.68 M	10.88 M	0.00 M	0.35 M	0.00 M	26.76 M
63	Glades*	13.63 M	9.62 M	2.49 M	0.12 M	0.00 M	0.63 M	26.48 M
64	Holmes*	12.77 M	9.20 M	1.17 M	0.99 M	0.71 M	1.07 M	25.91 M
65	Union*	10.00 M	6.77 M	5.60 M	0.02 M	0.38 M	0.00 M	22.77 M
66	Calhoun*	8.40 M	8.87 M	2.00 M	0.00 M	1.18 M	0.01 M	20.47 M
67	Lafayette*	6.47 M	4.25 M	1.27 M	0.00 M	0.00 M	0.00 M	12.00 M
Statewide		20.223 B	25.881 B	6.288 B	2.927 B	3.547 B	1.300 B	60.166 B



Florida County Property Tax Report

Understanding Counties and Ad Valorem Taxes

August 2025