

Florida County & Municipal Economic Development Incentives: Local Fiscal Year 2017-18 Report

**A Summary of County and Municipal Government Responses
to the Reporting Requirements Outlined in
Sections 125.045 and 166.021, Florida Statutes**

June 2021

**The Florida Legislature's
Office of Economic and Demographic Research**



Reporting Requirements

During the 2010 Regular Session, the Florida Legislature enacted Committee Substitute for Senate Bill 1752 related to economic development, which was codified as Chapter 2010-147, Laws of Florida. The law amended sections 125.045 and 166.021, Florida Statutes, to impose new economic development reporting requirements on county and municipal governments.

The law requires the following:

- An agency or entity that receives county or municipal government funds for economic development purposes pursuant to a contract between the economic development agency/entity and the local government to submit a report on the usage of the local funds. It also requires the county or municipal government to post a copy of that report on its own website.
- County and municipal governments that grant economic development incentives in excess of \$25,000 to report the amount and types of incentives provided to the Florida Legislature's Office of Economic and Demographic Research by January 15th of every year.
- The Office of Economic and Demographic Research to compile the economic development incentives provided by each local government in a manner that shows the total of each class of economic development incentive provided.

This report also includes local economic development incentives granted by Community Redevelopment Districts (CRAs), which are county or municipal dependent special districts.¹ As such, each CRA is treated as a component unit of its governing county or municipality. These governments include separate figures for their respective CRAs as part of the Annual Financial Reporting requirements. Therefore, CRAs fall within the purview of the statutes regarding local government economic development incentive reporting. However, for ease of reporting and to maintain consistency with prior reports, EDR treats them separately. EDR issues a stand-alone survey to all CRAs, using the same four categories required for counties and municipalities, thus preserving the time series from prior years as well as enabling the results to be combined for full reporting.

This report reflects the reported LFY 2017-18 economic development data that were submitted by county and municipal governments and CRAs. Based on those submissions, this report includes (1) the total of each class of economic development incentive granted by individual entities, and (2) the cumulative totals of each class of economic development incentives for county governments, municipal governments, and CRAs. Pursuant to law, copies of this report are provided to the President of the Senate, the Speaker of the House of Representatives, and the Department of Economic Opportunity. Additionally, this report is posted to the EDR's website.²

Background

Population growth is typically the state's primary engine of economic growth, fueling both employment and income growth. Florida's population growth is forecast to average 1.36% annually between 2021 and 2025, which is double the average annual growth nationally. Almost all of Florida's population growth

1. Part III of Chapter 163, F.S., authorizes counties and municipalities to create a Community Redevelopment Agency (CRA), a dependent special district, to carry out redevelopment of designated slum or blighted areas. CRA governing boards are usually identical to the governing board of the county or municipality or are appointed by the respective governing boards. According to the Florida Department of Economic Opportunity's Special District Accountability Program, there were 228 active CRAs in Florida at the time of the EDR survey.

2. <http://edr.state.fl.us/Content/local-government/reports/index.cfm#incentives-report>

through 2030 is expected to come from net migration.³ Population growth in isolation naturally attracts those businesses that are market dependent. These are projects where the principal reason for a new business to move to Florida or for an expansion of an existing business is that their expected clients will be primarily or solely based in Florida. The amplified boost to the economy that comes from exported products and services is not due to these types of businesses. For this reason, governments may seek to alter the natural path of the economy through active intervention.

The scholarly definition of economic development is much broader than generally understood in practice: it is the active government pursuit of economic growth and improvements in terms of population, gross domestic product, output, tax base, jobs, wages, per capita income, capital investments, and the overall well-being of citizens. Applying this definition, Florida's economic growth is affected by nearly everything state and local governments do—from public school funding to road-building to the regulation of a specific industry. Ideally, economic growth is boosted by key government investments in public infrastructure and resources, provision of desired public services such as quality education and publicly-accessible research at universities, development of a technologically strong workforce, promotion of community development, and general improvement of the business climate. These investments also constitute economic development.

While the array of potential strategies is broad, the approaches favored by many local governments have tended to target the expansion of capital investment and the creation of new job opportunities (preferably at above-average wages) at the business level. In this regard, the focus is on new business activity that brings new wealth, which when spent in the economy, induces the creation of additional jobs. To the extent this goal is achieved, the tax base is expanded, and governments may realize an increase in tax revenues.

Often, a cornerstone of these local strategies is the direct or indirect provision of economic development incentives to individual businesses. Incentives are public subsidies intended to induce an economic activity or capital investment by a private business in a jurisdiction in which such activity or investment would not otherwise take place. From the business perspective, economic development incentives are cash or other financial infusions that reduce capital or operating costs and may facilitate location or expansion decisions. This report analyzes all incentives of this nature that are provided by local governments in Florida.

Economic Development Incentives

To the extent granted or unrestricted by state law, counties and municipalities have authority to promote economic development in their jurisdictions through a variety of strategies.⁴ Since 1995, state law has provided explicit authority for counties and municipalities to “expend public funds to attract and retain business enterprises, and the use of public funds toward the achievement of such economic development goals constitutes a public purpose.”⁵ This authority also includes “making grants to private enterprises for the expansion of businesses existing in the community or the attraction of new businesses to the community.”

3. Office of Economic and Demographic Research, *Florida: An Economic Overview* (December 30, 2020) available at http://edr.state.fl.us/content/presentations/economic/FIEconomicOverview_12-30-20.pdf

4. See Article VIII, Sections 1 and 2 of the State Constitution, which provides expansive home rule authority to Florida counties and municipalities. Statutory preemptions and charter limitations impose limitations on this authority. In addition, Article VII, Section 1 of the State Constitution preempts all taxing authority (with the exception of ad valorem taxes) to the state.

5. See Sections 125.045 and 166.021(8), F.S.

Part III of Chapter 163, F.S., authorizes counties and municipalities to create a Community Redevelopment Agency (CRA), a dependent special district, to carry out redevelopment of designated slum or blighted areas. Funding for CRAs is generated through Tax Increment Financing (TIF), by which the taxable value of property within the area is fixed at a certain date and the subsequent annual increment increase in tax revenue to the county and municipality from the redevelopment area is deposited in a trust fund. These diverted property tax revenues are used to fund initiatives by the CRA. Redevelopment may also be financed by revenue bonds issued by the county or municipality on behalf of the CRA.⁶

CRA funds are used to pay administrative expenses related to redevelopment efforts; to acquire property; to pay for improvements to public infrastructure; for the development of affordable housing and community policing innovations; and to subsidize festivals and other community entertainment events. Some CRAs offer multi-year grants to developers of privately owned property per development agreements, typically calculated as a percentage of the increment increase in property taxes generated by the improvements to the property.⁷ Some municipalities have reported that their CRAs function as their economic development entities.

For the annual survey and report, local government economic development incentives are classified by statute into the following four general types:

- Direct financial incentives to businesses.
- Indirect financial incentives benefiting businesses.
- Tax-based and fee-based incentives to businesses.
- Below-market rate leases or deeds for real property given to businesses.

To the extent that local governments expend funds or forego revenue through these means, they qualify as economic development incentives for the purposes of this report.

6. The Florida Redevelopment Association offers this description:

Tax increment financing is a unique tool available to cities and counties for redevelopment activities. It is used to leverage public funds to promote private sector activity in the targeted area. The dollar value of all real property in the Community Redevelopment Area is determined as of a fixed date, also known as the “frozen value.” Taxing authorities, which contribute to the tax increment, continue to receive property tax revenues based on the frozen value. These frozen value revenues are available for general government purposes. However, any tax revenues from increases in real property value, referred to as “increment,” are deposited into the Community Redevelopment Agency Trust Fund and dedicated to the redevelopment area. It is important to note that property tax revenue collected by the School Board and any special district are not affected under the tax increment financing process. Further, unlike in some states, Florida taxing entities write a check to the CRA trust fund, after monies are received from the tax collector. In California, the increment is sent to the CRAs directly out of collected county tax revenues, before they are distributed to each taxing entity. The tax increment revenues can be used immediately, saved for a particular project, or can be bonded to maximize the funds available. Any funds received from a tax increment financing area must be used for specific redevelopment purposes within the targeted area, and not for general government purposes. (See <http://redevelopment.net/cra-resources/q-a-for-cras/>)

7. While these may be referred to as a property tax refund programs, the CRA “refund” is more appropriately classified as a grant for the purposes of this report. TIF-generated funds are annually appropriated to fund CRA expenditures, whether debt service on revenue bonds or any other authorized expenditure. (see *Strand v. Escambia County* 2008, in dicta. <http://caselaw.findlaw.com/fl-supreme-court/1284657.html>) CRAs do not have authority to levy property taxes, and the statutes do not authorize them to “refund” such taxes. However, they can base their long-term contractual, performance-based incentive on the amount of taxes paid.

Direct Financial Incentives

Direct financial incentives provide monetary assistance to a business from the local government or through a local government-funded economic development organization. This assistance is provided through grants, loans, equity investments, loan insurance, and loan guarantees. These programs generally address business financing needs but may also provide funding for workforce training, market development, modernization, and technology commercialization activities. Direct financial incentives are generally project specific, contingent on pre-award review and evaluation, and typically performance-based.

Direct financial incentives also include contributions in combination with state economic development incentives negotiated by the Florida Department of Economic Opportunity, such as Qualified Target Industry Tax Refund (QTI) or Quick Action Closing Fund (QACF), or in combination with other local governments.

Indirect Financial Incentives

Indirect financial incentives include grants and loans to local government entities, nonprofits, and organizations that are used to spur business investment or development. The recipients include communities, financial institutions, universities, community colleges, training providers, venture capital investors, and business incubators. In many cases, the funds are tied to one or more specific business locations or expansion projects. Other programs are used to address the general needs of the business community, including infrastructure, technical training, new and improved highway access, airport expansions, and other facilities. Funds are provided to the intermediaries in the form of grants, loans, and loan guarantees.

This type of incentive may also be used to leverage private investment in economic development. An example is linked deposit programs, in which local government funds are deposited in a financial institution in exchange for providing capital access or subsidized interest rates to qualified business borrowers. Indirect financial incentives may or may not be contingent on pre-award review of the benefitting business or businesses, depending on the nature of the project.

While many jurisdictions do business marketing and recruitment "in-house," some contract with a private Economic Development Organization (EDO) or contribute dues to a regional EDO that provides these services to local governments across a defined region. It is arguable whether the dollars provided to EDOs for general marketing or promotional services actually qualify as indirect financial incentives to businesses; however, such second-party marketing expenditures constitute a significant portion of reported local government economic development efforts, and the law requires their inclusion. For these reasons, the funds are identified and included.

Tax-Based and Fee-Based Incentives

Tax-based incentives use the tax code as the source of direct or indirect subsidy to qualified businesses. They tend to have longer lifespans and be less visible than direct financial or indirect financial incentives because they do not require an annual appropriation. In most instances, tax-based incentives are awarded upon verification of eligibility and may not be subject to pre-award review and evaluation like direct financial incentives.

Florida's counties and municipalities are limited in their ability to offer tax-based incentives, either for economic development or other purposes. With the exception of ad valorem taxes, Florida's Constitution

preempts all taxing authority to the state. Local taxes authorized by the constitution or by the Legislature may only be levied pursuant to the specifications of the governing statute. Unless specifically authorized, relief from these local taxes (credits, exemptions, or refunds) may not be granted.

Of all the local taxes, county or municipal governments are authorized to offer relief (i.e., tax exemptions) only for the following three tax sources:⁸

- Economic Development Ad Valorem Tax Exemption: Article VII, Section 3 of the State Constitution and section 196.1995, F.S., authorize counties and municipalities to grant, after referendum approval and passage of an ordinance, ad valorem tax relief from its respective levy to new or expanding businesses that meet certain job-creation and other requirements. The exemption is limited to ten years and may be restricted to businesses located in an enterprise zone or brownfield area. In addition, the exemption is contingent on pre-award review and evaluation and approval by ordinance.⁹
- Local Business Tax: Chapter 205, F.S., authorizes counties and municipalities to grant exemptions from the local business tax to a variety of specified individuals or businesses.¹⁰
- Public Service Tax: Sections 166.231–.234, F.S., authorize municipalities and charter counties to grant exemptions from the tax on certain utilities in specific situations.¹¹

Fee-based incentives use “Home-Rule” revenues as the source of direct or indirect subsidy to qualified businesses. Unless limited by law, county and municipal governments have broad authority to levy proprietary fees, regulatory fees, and special assessments within their jurisdictions. Unless restricted by law or contract (e.g., bond provisions), local governments may also grant exemptions or waivers or provide refunds or credits from these levies, either as an economic development incentive or for any other purpose. Proprietary Fees may include admissions fees, franchise fees, user fees, and utility fees. Regulatory Fees may include building permit fees, impact fees, inspection fees, and stormwater fees. While they may be collected like property taxes, special assessments are “based on the special benefit accruing to such property from such improvements when the improvements funded by the special assessment provide a benefit which is different in type or degree from benefits provided to the community as a whole.”¹²

8. Exemptions provide freedom from payment of taxes normally applied to specific business activities. Exemptions are technically distinguishable from credits (which provide a reduction in taxes due after verification that statutory or contractual terms have been met) and refunds (which typically provide a return of taxes paid after verification that statutory or contractual terms have been met).

9. The Florida Enterprise Zone program was repealed on December 31, 2015. (s. 290.016, F.S.). For purposes of the Economic Development Ad Valorem Tax Exemption, in 2016 the Legislature clarified that notwithstanding the repeal of the Enterprise Zone program, counties and cities may continue to grant exemptions enacted before the repeal to qualified businesses in the zone. (ss. 2-4, ch. 2016-220, L.O.F.)

10. Section 205.054, F.S., authorized counties and municipalities to grant a general exemption of 50 percent for “any business, profession or occupation” with a permanent business location in an Enterprise Zone. However, this exemption was repealed on December 31, 2015, with the expiration of the Florida Enterprise Zone Act. (Sections 290.016 and 205.054(6), F.S.)

11. Section 166.231(8), F.S., authorized a Public Service Tax exemption for purchasers of electrical energy who are determined to be eligible for the electrical energy sales tax exemption under s. 212.08(15), F.S., or for qualified businesses in Enterprise Zones. Both exemptions expired upon the repeal of the Enterprise Zone program. (Sections 290.016 and 166.231(8)(c), F.S.)

12. Section 170.01(2), F.S.

Below Market Leases or Deeds for Real Property

Below market leases or deeds may be awarded to businesses as an incentive to remain, expand, or locate in a jurisdiction. These can be provided either directly by the local government or indirectly through an organization authorized by the local government.

Other Strategies

Federal and state law provides counties and municipalities with other strategies to facilitate economic or community development in their jurisdictions. Historically, the following programs have not been included in the EDR survey:

- Industrial Development Authorities (IDAs).¹³
- Community Development Districts (CDDs).¹⁴
- Small Business Development Centers (SBDCs).¹⁵
- Federally funded programs, such as Community Development Block Grants (CDBG),¹⁶ Small Business Innovation Research (SBIR) grants, Small Business Technology Transfer (STTR) grants, or grants funded by the U.S. Department of Housing and Urban Development (HUD).

In all prior reports, these programs were not classified as local economic development incentives. In 2017, EDR reviewed these programs to determine whether it would be appropriate to include related expenditures in the annual survey. The following summarizes EDR's conclusions:

- Industrial Development Authorities (IDAs) are dependent special districts and Community Development Districts (CDDs) are independent special districts. Unless the responding municipality or county gave local funds directly to an IDA or CDD for economic development purposes, their activities would not be included. In the cases where the IDA or CDD did receive local funding from a municipality or county for the purpose of economic development, those funds were reported as indirect financial incentives.
- Small Business Development Centers (SBDCs) should be treated as any other recipient of local economic development funds. In all instances where the SBDC did receive local funding from a municipality or county for the purpose of economic development, those funds were reported as indirect financial incentives.
- Federally funded programs generally do not rely on the specific economic development authority provided under section 125.045, F.S., or section 166.021(8), F.S., for the expenditure of these funds at the local level. Instead, they fall under the general authority and home rule powers

13. As authorized by Part III of Chapter 159, F.S., an Industrial Development Authority (IDA) can be created for the purpose of financing and refinancing projects for the public purposes described in, and in the manner provided by, the Florida Industrial Development Financing Act (i.e., Part II of Chapter 159, F.S.). This includes fostering a county's economic development goals. IDAs are authorized to secure the issuance and repayment of industrial development bonds by a lease, mortgage, or other security instrument, subject to the county commission's approval. According to the Florida Department of Economic Opportunity's Special District Accountability Program, there were 23 active IDAs in Florida, as of April 13, 2021. (See <http://specialdistrictreports.floridajobs.org/webreports/criteria.aspx>)

14. Chapter 190, F.S.

15. While SBDCs may provide services to expanding or relocating businesses targeted by local governments, their mission is more comprehensive - serving the general business community. (See <http://floridasbdc.org/> for additional information.)

16. The U.S. Department of Housing and Urban Development distributes CDBG funding to Florida's local governments, either directly or indirectly through the state, to fund projects that develop viable communities by providing adequate housing and suitable living environments by expanding economic opportunities, principally for persons of low and moderate income.

provided by the Florida Constitution and section 125.01, F.S., and section 166.021, F.S. As such, these funds will continue to be excluded from the report.

Survey Methodology and Results

This report provides an analysis of the survey responses received from county and municipal governments and CRAs. Local officials received multiple emails from EDR, which provided an explanation of the statutory requirement and instructions for completing the online survey questionnaire. Additionally, a copy of the survey questionnaire in PDF was included with the email for local officials to review. Finally, EDR provided access to the online survey through its website.¹⁷ Consequently, all of these local government entities were notified of the statutory reporting requirements and given multiple opportunities to complete and submit a survey response.

Of the local entities invited to report economic development incentives granted during the 2017-18 fiscal year, a total of 413 (i.e., 58 counties, 246 municipalities, and 109 CRAs) completed the survey questionnaire.

County Governments

Fifty-eight of 67 county governments responded to this year's survey for a response rate of 87 percent. Of the 58 county governments that responded, 37 counties, or 64 percent, reported the following economic development incentives totaling \$80,095,569.

- Direct financial incentives: \$31,919,200 or 40 percent.
- Indirect financial incentives: \$31,972,148 or 40 percent.
- Tax-based and fee-based incentives: \$14,529,871 or 18 percent.
- Below-market rate leases or deeds for real property: \$1,674,350 or 2 percent.

Twenty-one, or 36 percent, of the 58 responding counties reported that no incentives were granted or that incentives totaled less than the minimum reporting threshold of \$25,000. Nine counties did not submit a survey response.

The following series of tables and charts summarize the reported economic development incentives by type granted by county governments during the 2017-18 fiscal year. The total number of businesses or entities receiving incentives by type are not summed since it is possible that a business or entity may receive more than one type of incentive from the same county.

17. <http://edr.state.fl.us/Content/local-government/economic-development-incentives/index.cfm>

County Governments - Total Incentives by Type					
Incentive Type	Number of Counties Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Direct Financial	31	\$ 31,919,200	39.9%	1,265	\$ 25,233
Indirect Financial *	28	\$ 31,972,148	39.9%		
Tax-Based and Fee-Based	16	\$ 14,529,871	18.1%	1,301	\$ 11,168
Below Market Rate Leases or Deeds for Real Property	4	\$ 1,674,350	2.1%	4	\$ 418,588
Total	37	\$ 80,095,569	100.0%		

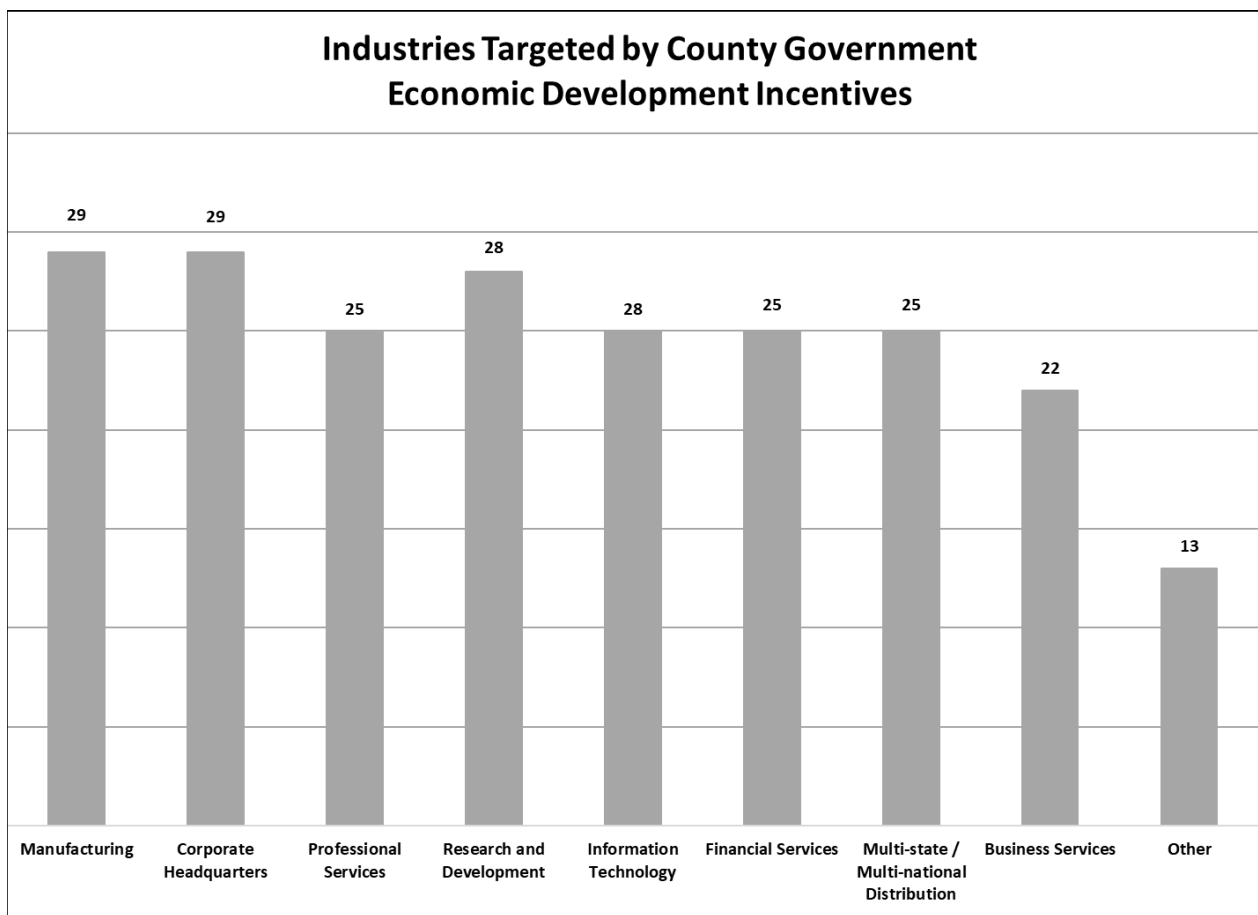
* Indirect financial incentives provide monetary assistance to third parties to support business assistance, development, or recruitment. The number of businesses receiving such assistance are not recorded on the survey.

County Governments - Direct Financial Incentives					
Direct Financial Incentives	Number of Counties Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Grants	16	\$ 16,063,596	50.3%	105	\$ 152,987
Loans	2	\$ 7,061,000	22.1%	2	\$ 3,530,500
Equity Investments	0	\$ -	0.0%	0	\$ -
Loan Insurance	0	\$ -	0.0%	0	\$ -
Loan Guarantees	1	\$ 8,000	0.0%	1	\$ 8,000
Training Subsidies	3	\$ 1,578,201	4.9%	1,025	\$ 1,540
Local Match (QTI, QACF, etc.)	23	\$ 3,049,877	9.6%	118	\$ 25,846
Other	8	\$ 4,158,526	13.0%	14	\$ 297,038
Total	31	\$ 31,919,200	100.0%		

County Governments - Indirect Financial Incentives					
Indirect Financial Incentives	Number of Counties Granting Incentives	Total Amount Granted	Percent	Number of Entities Receiving Incentives	Average Incentive Per Entity
Grants	16	\$ 11,873,354	37.1%	65	\$ 182,667
Loans or Loan Guarantees	3	\$ 1,565,522	4.9%	2	\$ 782,761
Value of Contract With or Dues Paid to EDOs	23	\$ 10,289,560	32.2%	33	\$ 311,805
Appropriations to IDAs for Economic Development Purposes	1	\$ 100,000	0.3%	1	\$ 100,000
Appropriations to CDDs for Economic Development Purposes	0	\$ -	0.0%	0	\$ -
Appropriations to SBDCs for Economic Development Purposes	4	\$ 368,040	1.2%	4	\$ 92,010
Other	1	\$ 7,775,672	24.3%	1	\$ 7,775,672
Total	28	\$ 31,972,148	100.0%		

County Governments - Tax-Based and Fee-Based Incentives					
Tax-Based and Fee-Based Incentives	Number of Counties Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Property Tax Exemption for Economic Development	13	\$ 8,461,230	58.2%	85	\$ 99,544
Public Service Tax Exemption	0	\$ -	0.0%	0	\$ -
Business Tax Exemption	1	\$ 56,643	0.4%	1,195	\$ 47
Proprietary Fees (Credits, Refunds, Exemptions, Waivers, or Rate Differentials)	2	\$ 267,924	1.8%	2	\$ 133,962
Regulatory Fees (Credits, Refunds, Exemptions, or Waivers)	4	\$ 5,744,074	39.5%	19	\$ 302,320
Special Assessments (Credits, Refunds, Exemptions, or Waivers)	0	\$ -	0.0%	0	\$ -
Total	16	\$ 14,529,871	100.0%		

County Governments - Below-Market Rate Leases or Deeds for Real Property					
Below-Market Rate Leases or Deeds for Real Property	Number of Counties Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Below-Market Rate Leases for Real Property	3	\$ 1,577,550	94.2%	3	\$ 525,850
Below-Market Rate Deeds for Real Property	1	\$ 96,800	5.8%	1	\$ 96,800
Total	4	\$ 1,674,350	100.0%		



In the above chart, Other industries include aerospace, agribusiness, aviation, bioscience, clean technology, defense, distribution, eco-tourism, green business, homeland security, film industry, life sciences, sports and sports performance, and tourism.

County Governments Having Total Population of 100,000 or Greater						
County	2018 Countywide Population Estimates	Direct Incentives	Indirect Incentives	Fee and Tax- Based Incentives	Below Market Leases or Deeds	Total Incentives
Miami-Dade	2,779,322	\$ 1,415,704	None	\$ 5,761,562	None	\$ 7,177,266
Broward	1,897,976	\$ 102,307	\$ 1,454,817	None	None	\$ 1,557,124
Palm Beach	1,433,417	\$ 87,472	\$ 1,585,470	\$ 1,067,333	None	\$ 2,740,275
Hillsborough	1,408,864	\$ 1,049,030	\$ 1,342,325	\$ 911,841	None	\$ 3,303,196
Orange	1,349,597	\$ 461,675	\$ 2,290,804	\$ 204,216	None	\$ 2,956,695
Pinellas	970,532	\$ 113,245	\$ 566,899	\$ 255	None	\$ 680,399
Duval	952,861	\$ 2,984,701	\$ 25,049	None	\$ 96,800	\$ 3,106,550
Lee	713,903	\$ 204,000	\$ 52,364	None	None	\$ 256,364
Polk	673,028	\$ 252,650	\$ 947,684	\$ 2,026,562	None	\$ 3,226,896
Brevard	583,563	\$ 2,166,401	None	\$ 766,283	None	\$ 2,932,684
Volusia	531,062	\$ 765,480	\$ 622,644	None	None	\$ 1,388,124
Pasco	515,077	\$ 10,138,147	\$ 1,402,670	\$ 520,978	None	\$ 12,061,795
Seminole	463,560	\$ 867,542	\$ 856,490	None	None	\$ 1,724,032
Sarasota	417,442	\$ 55,005	\$ 1,972,635	\$ 149,957	\$ 1,500,000	\$ 3,677,597
Manatee	377,826	\$ 621,094	\$ 341,486	None	None	\$ 962,580
Collier	367,347	\$ 467,012	\$ 928,811	None	None	\$ 1,395,823
Marion	353,898	\$ 385,906	\$ 130,775	None	None	\$ 516,681
Osceola	352,496	\$ 51,889	\$ 3,566,663	None	None	\$ 3,618,552
Lake	342,917					No Response
Escambia	318,560	\$ 8,424,028	\$ 11,280,944	\$ 1,800,402	None	\$ 21,505,374
St. Lucie	302,432	\$ 356,174	\$ 250,000	\$ 155,497	None	\$ 761,671
Leon	292,332	\$ 45,183	None	None	\$ 7,701	\$ 52,884
Alachua	263,291	\$ 14,431	\$ 50,000	\$ 3,915	None	\$ 68,346
St. Johns	238,742	\$ 209,865	\$ 174,000	None	None	\$ 383,865
Clay	212,034	\$ 93,614	\$ 150,000	None	None	\$ 243,614
Okaloosa	198,152	None	\$ 132,933	\$ 6,903	\$ 69,849	\$ 209,685
Hernando	185,604	\$ 298,096	None	None	None	\$ 298,096
Bay	181,199	\$ 6,412	None	\$ 335,103	None	\$ 341,515
Charlotte	177,987					No Response
Santa Rosa	174,887					\$0 or < \$25,000
Martin	155,556					\$0 or < \$25,000
Indian River	151,825	\$ 139,379	\$ 1,040,223	None	None	\$ 1,179,602
Citrus	145,721					\$0 or < \$25,000
Sumter	124,935	\$ 95,000	None	None	None	\$ 95,000
Flagler	107,511					No Response
Highlands	102,525					\$0 or < \$25,000

County Governments Having Total Population Less Than 100,000						
County	2018 Countywide Population Estimates	Direct Incentives	Indirect Incentives	Fee and Tax- Based Incentives	Below Market Leases or Deeds	Total Incentives
Nassau	82,748	\$ 9,758	\$ 154,165	None	None	\$ 163,923
Monroe	73,940					\$0 or < \$25,000
Putnam	72,981	None	\$ 167,297	None	None	\$ 167,297
Columbia	69,721					No Response
Walton	67,656					\$0 or < \$25,000
Jackson	50,435	None	\$ 160,000	None	None	\$ 160,000
Gadsden	47,828	\$ 30,000	\$ 240,000	None	None	\$ 270,000
Suwannee	44,879	None	None	\$ 604,778	None	\$ 604,778
Okeechobee	41,120					\$0 or < \$25,000
Levy	41,054					No Response
Hendry	39,586	None	\$ 85,000	None	None	\$ 85,000
DeSoto	35,520	None	None	\$ 214,286	None	\$ 214,286
Wakulla	31,943					\$0 or < \$25,000
Bradford	28,057					\$0 or < \$25,000
Baker	27,652					\$0 or < \$25,000
Hardee	27,296					No Response
Washington	25,129					\$0 or < \$25,000
Taylor	22,283					\$0 or < \$25,000
Holmes	20,133					\$0 or < \$25,000
Madison	19,473					\$0 or < \$25,000
Gilchrist	17,424					\$0 or < \$25,000
Gulf	16,499					No Response
Dixie	16,489					\$0 or < \$25,000
Union	15,867					No Response
Calhoun	15,093					\$0 or < \$25,000
Jefferson	14,733	\$ 8,000	None	None	None	\$ 8,000
Hamilton	14,621					\$0 or < \$25,000
Glades	13,002					No Response
Franklin	12,009					\$0 or < \$25,000
Liberty	8,915					\$0 or < \$25,000
Lafayette	8,501					\$0 or < \$25,000

Municipal Governments

Two hundred forty-six of 411 municipal governments responded to the survey for a response rate of 60 percent. Of the 246 municipal governments that responded, 47 municipalities, or 19 percent, reported the following economic development incentives totaling \$19,325,789.

- Direct financial incentives: \$5,478,993 or 28 percent;
- Indirect financial incentives: \$4,620,624 or 24 percent;
- Tax-based and fee-based incentives: \$7,691,798 or 40 percent; and
- Below-market rate leases or deeds for real property: \$1,534,374 or 8 percent.

One hundred ninety-nine, or 81 percent, of the 246 responding municipalities reported that no incentives were granted or that incentives totaled less than the minimum reporting threshold of \$25,000. One hundred sixty-five municipalities did not submit a survey response.

The following series of tables and charts summarize the economic development incentives by type granted by municipal governments during the 2017-18 fiscal year. The total number of businesses or entities receiving incentives by type are not summed since it is possible that a business or entity may receive more than one type of incentive from the same municipality.

Municipal Governments - Total Incentives by Type					
Incentive Type	Number of Municipalities Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Direct Financial	37	\$ 5,478,993	28.4%	200	\$ 27,395
Indirect Financial *	23	\$ 4,620,624	23.9%		
Tax-Based and Fee-Based	22	\$ 7,691,798	39.8%	85	\$ 90,492
Below Market Rate Leases or Deeds for Real Property	7	\$ 1,534,374	7.9%	31	\$ 49,496
Total	47	\$ 19,325,789	100.0%		

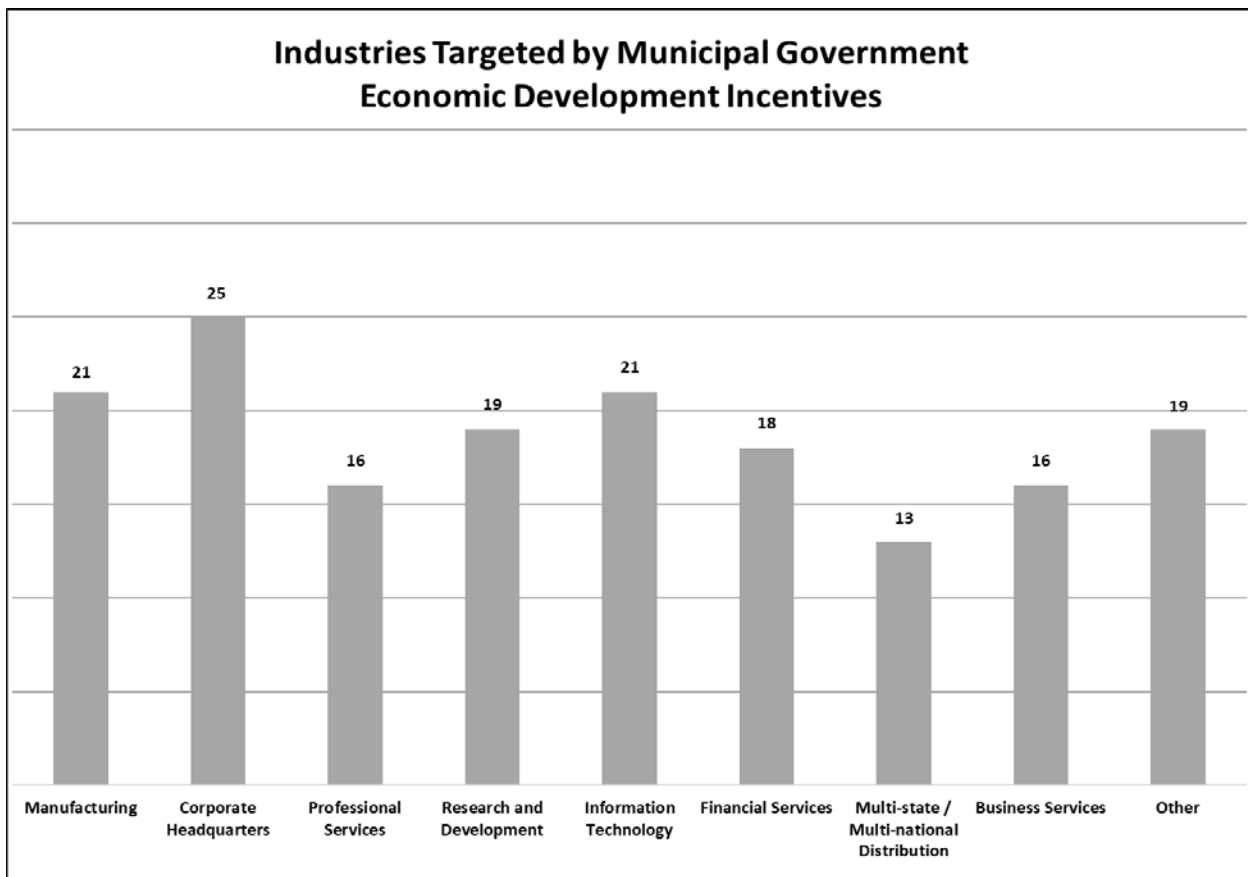
* Indirect financial incentives provide monetary assistance to third parties to support business assistance, development, or recruitment. The number of businesses receiving such assistance are not recorded on the survey.

Municipal Governments - Direct Financial Incentives					
Direct Financial Incentives	Number of Municipalities Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Grants	20	\$ 2,609,497	47.6%	106	\$ 24,618
Loans	1	\$ 145,100	2.6%	13	\$ 11,162
Equity Investments	1	\$ 33,000	0.6%	1	\$ 33,000
Loan Insurance	0	\$ -	0.0%	0	\$ -
Loan Guarantees	0	\$ -	0.0%	0	\$ -
Training Subsidies	0	\$ -	0.0%	0	\$ -
Local Match (QTI, QACF, etc.)	18	\$ 1,543,891	28.2%	70	\$ 22,056
Other	9	\$ 1,147,505	20.9%	10	\$ 114,751
Total	37	\$ 5,478,993	100.0%		

Municipal Governments - Indirect Financial Incentives					
Indirect Financial Incentives	Number of Municipalities Granting Incentives	Total Amount Granted	Percent	Number of Entities Receiving Incentives	Average Incentive Per Entity
Grants	7	\$ 1,941,626	42.0%	25	\$ 77,665
Loans or Loan Guarantees	0	\$ -	0.0%	0	\$ -
Value of Contract With or Dues Paid to EDOs	17	\$ 2,290,357	49.6%	26	\$ 88,091
Appropriations to IDAs for Economic Development Purposes	1	\$ 30,000	0.6%	1	\$ 30,000
Appropriations to CDDs for Economic Development Purposes	0	\$ -	0.0%	0	\$ -
Appropriations to SBDCs for Economic Development Purposes	3	\$ 358,641	7.8%	7	\$ 51,234
Other	0	\$ -	0.0%	0	\$ -
Total	23	\$ 4,620,624	100.0%		

Municipal Governments - Tax-Based and Fee-Based Incentives					
Tax-Based and Fee-Based Incentives	Number of Municipalities Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Property Tax Exemption for Economic Development	13	\$ 3,447,851	44.8%	35	\$ 98,510
Public Service Tax Exemption	2	\$ 53,713	0.7%	4	\$ 13,428
Business Tax Exemption	2	\$ 511,205	6.6%	4	\$ 127,801
Proprietary Fees (Credits, Refunds, Exemptions, Waivers, or Rate Differentials)	1	\$ 573,112	7.5%	1	\$ 573,112
Regulatory Fees (Credits, Refunds, Exemptions, or Waivers)	8	\$ 3,101,474	40.3%	40	\$ 77,537
Special Assessments (Credits, Refunds, Exemptions, or Waivers)	1	\$ 4,443	0.1%	1	\$ 4,443
Total	22	\$ 7,691,798	100.0%		

Municipal Governments - Below-Market Rate Leases or Deeds for Real Property					
Below-Market Rate Leases or Deeds for Real Property	Number of Municipalities Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Below-Market Rate Leases for Real Property	5	\$ 475,774	31.0%	29	\$ 16,406
Below-Market Rate Deeds for Real Property	2	\$ 1,058,600	69.0%	2	\$ 529,300
Total	7	\$ 1,534,374	100.0%		



In the above chart, Other industries include aerospace, applied medicine and human performance, aviation, clean technology, consumer services, creative arts and design, data analytics, defense, ecotourism, emerging technology, engineering, entertainment, equine-related businesses, financial services, healthcare and medical industries, homeland security, industrial, life sciences, light manufacturing, logistics, material science, marine sciences, nanotechnology, non-profits, office, pharmaceuticals, retail, sports, tourism, and workforce housing.

Municipal Governments Having a Total Population of 50,000 or Greater								
Municipality	County	2018 Municipal Population Estimates	Direct Incentives	Indirect Incentives	Fee and Tax- Based Incentives	Below Market Leases or Deeds	Total Incentives	
Jacksonville	Duval	907,093	See Duval County in the separate county table.					
Miami	Miami-Dade	481,333					\$0 or < \$25,000	
Tampa	Hillsborough	378,531	\$ 481,753	\$ 822,418	None	None	\$ 1,304,171	
Orlando	Orange	285,099	\$ 343,324	\$ 1,685,143	\$ 395,359	None	\$ 2,423,826	
St. Petersburg	Pinellas	266,076	\$ 137,518	\$ 441,000	\$ 115,444	None	\$ 693,962	
Hialeah	Miami-Dade	238,906					No Response	
Tallahassee	Leon	192,381	\$ 45,184	None	None	None	\$ 45,184	
Port St. Lucie	St. Lucie	185,843	\$ 146,182	\$ 80,000	\$ 149,434	None	\$ 375,616	
Fort Lauderdale	Broward	182,827	\$ 174,758	None	None	None	\$ 174,758	
Cape Coral	Lee	180,204	\$ 135,000	\$ 312,886	None	None	\$ 447,886	
Pembroke Pines	Broward	165,352					\$0 or < \$25,000	
Hollywood	Broward	149,028					No Response	
Miramar	Broward	137,107	\$ 3,500	None	None	None	\$ 3,500	
Gainesville	Alachua	131,217					No Response	
Coral Springs	Broward	128,757	\$ 25,935	\$ 7,500	None	None	\$ 33,435	
Clearwater	Pinellas	115,589	\$ 12,500	\$ 30,000	\$ 1,667,044	None	\$ 1,709,544	
Miami Gardens	Miami-Dade	113,628					No Response	
West Palm Beach	Palm Beach	112,906					No Response	
Palm Bay	Brevard	112,703	\$ 506,205	None	\$ 506,205	None	\$ 1,012,410	
Pompano Beach	Broward	110,371					\$0 or < \$25,000	
Lakeland	Polk	105,586	\$ 40,250	\$ 52,600	\$ 620,293	\$ 1,024,600	\$ 1,737,743	
Davie	Broward	103,171					\$0 or < \$25,000	
Boca Raton	Palm Beach	93,417	\$ 30,500	\$ 50,000	None	None	\$ 80,500	
Sunrise	Broward	92,663	\$ 735,741	None	None	None	\$ 735,741	
Miami Beach	Miami-Dade	92,502					No Response	
Deltona	Volusia	91,007					\$0 or < \$25,000	
Plantation	Broward	89,595					\$0 or < \$25,000	
Palm Coast	Flagler	84,575	\$ 48,242	\$ 79,491	None	None	\$ 127,733	
Largo	Pinellas	83,526	\$ 7,000	None	\$ 13,395	None	\$ 20,395	
Melbourne	Brevard	82,040	\$ 626,877	\$ 10,000	\$ 273,821	None	\$ 910,698	
Fort Myers	Lee	81,868					No Response	
Deerfield Beach	Broward	78,573					\$0 or < \$25,000	
Boynton Beach	Palm Beach	76,756	\$ 49,000	\$ 50,000	None	None	\$ 99,000	
Homestead	Miami-Dade	73,863					No Response	
Kissimmee	Osceola	72,369	\$ 130,010	\$ 202,500	None	None	\$ 332,510	
Lauderhill	Broward	71,751					No Response	
North Port	Sarasota	70,631					\$0 or < \$25,000	
Doral	Miami-Dade	68,244	\$ 30,000	None	None	None	\$ 30,000	
Weston	Broward	66,972					\$0 or < \$25,000	
Delray Beach	Palm Beach	66,580	\$ 11,276	None	None	None	\$ 11,276	
Daytona Beach	Volusia	66,267	None	\$ 34,260	\$ 234,173	\$ 35,000	\$ 303,433	
Tamarac	Broward	64,663					No Response	
North Miami	Miami-Dade	63,517					No Response	
Wellington	Palm Beach	62,304					\$0 or < \$25,000	
Jupiter	Palm Beach	62,100	None	None	None	\$ 17,990	\$ 17,990	
Port Orange	Volusia	61,009	None	None	\$ 29,972	None	\$ 29,972	
Ocala	Marion	60,042	\$ 382,992	\$ 165,000	\$ 924,061	None	\$ 1,472,053	
Sanford	Seminole	59,033					No Response	
Coconut Creek	Broward	58,344	\$ 75,055	None	None	None	\$ 75,055	
Margate	Broward	58,329					\$0 or < \$25,000	
Bradenton	Manatee	56,157					\$0 or < \$25,000	
Sarasota	Sarasota	55,832					No Response	
Pensacola	Escambia	54,801	\$ 2,109	\$ 340,000	\$ 42,170	None	\$ 384,279	
Palm Beach Gardens	Palm Beach	53,800					\$0 or < \$25,000	
Pinellas Park	Pinellas	53,144	\$ 24,600	None	\$ 176,000	None	\$ 200,600	
Apopka	Orange	51,676					No Response	
Bonita Springs	Lee	51,181	\$ 130,355	None	None	None	\$ 130,355	
Coral Gables	Miami-Dade	50,631	\$ 8,880	\$ 71,986	None	None	\$ 80,866	

Municipal Governments Having a Total Population Less Than 50,000							
Municipality	County	2018 Municipal Population Estimates	Direct Incentives	Indirect Incentives	Fee and Tax- Based Incentives	Below Market Leases or Deeds	Total Incentives
Titusville	Brevard	47,456	\$ 12,500	\$ 31,200	\$ 84,827	None	\$ 128,527
St. Cloud	Osceola	46,519					No Response
Ocoee	Orange	45,694	None	None	\$ 400,000	\$ 34,000	\$ 434,000
North Miami Beach	Miami-Dade	45,612					\$0 or < \$25,000
Cutler Bay	Miami-Dade	45,373					\$0 or < \$25,000
Oakland Park	Broward	45,276					\$0 or < \$25,000
Altamonte Springs	Seminole	44,947					\$0 or < \$25,000
Winter Garden	Orange	44,935	None	None	\$ 508,137	None	\$ 508,137
North Lauderdale	Broward	44,841					No Response
Fort Pierce	St. Lucie	43,326					\$0 or < \$25,000
Winter Haven	Polk	42,828					No Response
Ormond Beach	Volusia	41,140	\$ 17,270	None	\$ 46,082	None	\$ 63,352
Oviedo	Seminole	39,739	None	\$ 3,500	\$ 96,905	None	\$ 100,405
Greenacres	Palm Beach	39,568					\$0 or < \$25,000
Hallandale Beach	Broward	39,054					No Response
Plant City	Hillsborough	38,938					\$0 or < \$25,000
Clermont	Lake	38,906					No Response
Lake Worth	Palm Beach	38,257	\$ 18,668	None	None	None	\$ 18,668
Royal Palm Beach	Palm Beach	37,934					\$0 or < \$25,000
Aventura	Miami-Dade	37,790					No Response
Winter Springs	Seminole	37,639					No Response
Panama City	Bay	37,208					\$0 or < \$25,000
Dunedin	Pinellas	37,054	\$ 51,000	None	None	None	\$ 51,000
Lauderdale Lakes	Broward	36,475					\$0 or < \$25,000
Riviera Beach	Palm Beach	35,431					No Response
DeLand	Volusia	34,106					No Response
Cooper City	Broward	33,906					\$0 or < \$25,000
Parkland	Broward	32,742					No Response
Esteros	Lee	31,806					No Response
Dania Beach	Broward	31,755					No Response
Miami Lakes	Miami-Dade	31,118					\$0 or < \$25,000
Winter Park	Orange	30,212	\$ 199,910	None	None	None	\$ 199,910
Casselberry	Seminole	29,778					\$0 or < \$25,000
Rockledge	Brevard	26,882					\$0 or < \$25,000
Temple Terrace	Hillsborough	26,512					No Response
New Smyrna Beach	Volusia	26,407					\$0 or < \$25,000
Tarpon Springs	Pinellas	25,455					No Response
Crestview	Okaloosa	25,001					No Response
Sebastian	Indian River	24,630					\$0 or < \$25,000
Key West	Monroe	24,509					No Response
Haines City	Polk	24,298					No Response
Palmetto Bay	Miami-Dade	24,144					No Response
Hialeah Gardens	Miami-Dade	23,614					No Response
Jacksonville Beach	Duval	23,494					No Response
Palm Springs	Palm Beach	23,448					No Response
Edgewater	Volusia	23,319					\$0 or < \$25,000
Leesburg	Lake	23,297					\$0 or < \$25,000
Venice	Sarasota	22,781	None	None	\$ 30,921	None	\$ 30,921
Sunny Isles Beach	Miami-Dade	22,505					No Response
West Melbourne	Brevard	21,990					\$0 or < \$25,000
Sweetwater	Miami-Dade	21,499					\$0 or < \$25,000
Lynn Haven	Bay	21,201					No Response
Eustis	Lake	21,039	\$ 26,813	None	None	None	\$ 26,813
Fort Walton Beach	Okaloosa	20,830	None	\$ 20,000	\$ 573,112	\$ 143,284	\$ 736,396
DeBary	Volusia	20,774					\$0 or < \$25,000
Naples	Collier	20,344					No Response
Punta Gorda	Charlotte	19,487					\$0 or < \$25,000
Bartow	Polk	19,342					No Response
Cocoa	Brevard	19,286					\$0 or < \$25,000
Seminole	Pinellas	18,865					No Response
Maitland	Orange	18,612	\$ 750	None	None	None	\$ 750
Pinecrest	Miami-Dade	18,490					\$0 or < \$25,000
Opa-locka	Miami-Dade	18,017					No Response
Belle Glade	Palm Beach	17,589					\$0 or < \$25,000
Safety Harbor	Pinellas	17,470					No Response
Tavares	Lake	17,353					No Response
Marco Island	Collier	17,094					\$0 or < \$25,000
Lake Mary	Seminole	16,746	\$ 440,495	\$ 3,500	None	None	\$ 443,995
Stuart	Martin	16,425					\$0 or < \$25,000
Groveland	Lake	16,407					\$0 or < \$25,000

Municipal Governments Having a Total Population Less Than 50,000 (continued)							
Municipality	County	2018 Municipal Population Estimates	Direct Incentives	Indirect Incentives	Fee and Tax- Based Incentives	Below Market Leases or Deeds	Total Incentives
Vero Beach	Indian River	16,274					No Response
Auburndale	Polk	16,246	\$ 154,713	None	\$ 4,443	None	\$ 159,156
New Port Richey	Pasco	15,863	\$ 212,128	None	\$ 800,000	\$ 49,500	\$ 1,061,628
Callaway	Bay	15,855					\$0 or < \$25,000
Zephyrhills	Pasco	15,839					No Response
Lake Wales	Polk	15,791					\$0 or < \$25,000
Longwood	Seminole	15,279					No Response
West Park	Broward	14,985					No Response
Lady Lake	Lake	14,960					\$0 or < \$25,000
Mount Dora	Lake	14,536					\$0 or < \$25,000
Niceville	Okaloosa	14,508					No Response
Oldsmar	Pinellas	14,489					\$0 or < \$25,000
Miami Springs	Miami-Dade	14,192					No Response
St. Augustine	St. Johns	14,021					No Response
Atlantic Beach	Duval	13,570					\$0 or < \$25,000
Palmetto	Manatee	13,307					No Response
Destin	Okaloosa	13,289					No Response
Panama City Beach	Bay	13,099					No Response
Florida City	Miami-Dade	13,076					No Response
Key Biscayne	Miami-Dade	12,887					\$0 or < \$25,000
Wilton Manors	Broward	12,831					No Response
Fernandina Beach	Nassau	12,761					\$0 or < \$25,000
South Daytona	Volusia	12,703					\$0 or < \$25,000
South Miami	Miami-Dade	12,664					No Response
North Palm Beach	Palm Beach	12,596					No Response
Gulfport	Pinellas	12,544					\$0 or < \$25,000
Minneola	Lake	12,348					\$0 or < \$25,000
Lake City	Columbia	12,322					\$0 or < \$25,000
Holly Hill	Volusia	11,958					\$0 or < \$25,000
Orange City	Volusia	11,720					\$0 or < \$25,000
Lantana	Palm Beach	11,397					\$0 or < \$25,000
Cocoa Beach	Brevard	11,328					No Response
Avon Park	Highlands	11,187					No Response
Sebring	Highlands	11,087					No Response
Miami Shores	Miami-Dade	10,784					No Response
Palatka	Putnam	10,649					No Response
Lighthouse Point	Broward	10,560					No Response
Satellite Beach	Brevard	10,346					No Response
Cape Canaveral	Brevard	10,227					\$0 or < \$25,000
Milton	Santa Rosa	10,186					\$0 or < \$25,000
Alachua	Alachua	10,155					\$0 or < \$25,000
Springfield	Bay	9,621					No Response
Wildwood	Sumter	9,511					No Response
St. Pete Beach	Pinellas	9,510					No Response
North Bay Village	Miami-Dade	8,981					\$0 or < \$25,000
Fruitland Park	Lake	8,963					No Response
Lake Park	Palm Beach	8,829					No Response
Orange Park	Clay	8,630					\$0 or < \$25,000
Indian Harbour Beach	Brevard	8,526					\$0 or < \$25,000
Brooksville	Hernando	8,410					\$0 or < \$25,000
Palm Beach	Palm Beach	8,295					\$0 or < \$25,000
Marathon	Monroe	8,235					\$0 or < \$25,000
Quincy	Gadsden	8,176					No Response
Clewiston	Hendry	7,943					No Response
Green Cove Springs	Clay	7,813					No Response
West Miami	Miami-Dade	7,806					\$0 or < \$25,000
Southwest Ranches	Broward	7,706					\$0 or < \$25,000
Arcadia	DeSoto	7,673					No Response
Marianna	Jackson	7,621	None	\$ 77,640	None	\$ 230,000	\$ 307,640
Inverness	Citrus	7,380					\$0 or < \$25,000
Neptune Beach	Duval	7,285					\$0 or < \$25,000
Dade City	Pasco	7,162	None	\$ 50,000	None	None	\$ 50,000
Perry	Taylor	7,025					\$0 or < \$25,000
Longboat Key	Manatee/Sarasota	6,990					\$0 or < \$25,000
Belle Isle	Orange	6,944					\$0 or < \$25,000
Treasure Island	Pinellas	6,858					No Response
Live Oak	Suwannee	6,837					\$0 or < \$25,000
Macclenny	Baker	6,743					\$0 or < \$25,000
St. Augustine Beach	St. Johns	6,713					No Response
Indiantown	Martin	6,707					No Response

Municipal Governments Having a Total Population Less Than 50,000 (continued)							
Municipality	County	2018 Municipal Population Estimates	Direct Incentives	Indirect Incentives	Fee and Tax- Based Incentives	Below Market Leases or Deeds	Total Incentives
Sanibel	Lee	6,701					No Response
Fort Myers Beach	Lee	6,406					No Response
Pembroke Park	Broward	6,384					\$0 or < \$25,000
Newberry	Alachua	6,249					\$0 or < \$25,000
High Springs	Alachua	6,221					No Response
Lauderdale-By-The-Sea	Broward	6,199					No Response
Fort Meade	Polk	5,993					\$0 or < \$25,000
Islamorada	Monroe	5,990					No Response
Lake Alfred	Polk	5,950					No Response
Surfside	Miami-Dade	5,934					\$0 or < \$25,000
Pahokee	Palm Beach	5,909					No Response
Bay Harbor Islands	Miami-Dade	5,908					No Response
Tequesta	Palm Beach	5,857					\$0 or < \$25,000
Gulf Breeze	Santa Rosa	5,849					\$0 or < \$25,000
Mascotte	Lake	5,829					\$0 or < \$25,000
Davenport	Polk	5,602					No Response
Fellsmere	Indian River	5,571					\$0 or < \$25,000
Okeechobee	Okeechobee	5,561					\$0 or < \$25,000
DeFuniak Springs	Walton	5,481					\$0 or < \$25,000
Starke	Bradford	5,352					\$0 or < \$25,000
Valparaiso	Okaloosa	5,284					No Response
South Bay	Palm Beach	5,174					\$0 or < \$25,000
Bellevue	Marion	5,152					No Response
Wauchula	Hardee	5,133					No Response
Kenneth City	Pinellas	5,103					No Response
South Pasadena	Pinellas	5,074					\$0 or < \$25,000
LaBelle	Hendry	5,025					No Response
Flagler Beach	Flagler/Volusia	4,726					No Response
Dundee	Polk	4,662					No Response
Parker	Bay	4,467					\$0 or < \$25,000
Indian Rocks Beach	Pinellas	4,430					\$0 or < \$25,000
Madeira Beach	Pinellas	4,421					No Response
Daytona Beach Shores	Volusia	4,294					\$0 or < \$25,000
Grant-Valkaria	Brevard	4,260					\$0 or < \$25,000
Indian River Shores	Indian River	4,208					\$0 or < \$25,000
Umatilla	Lake	4,081					\$0 or < \$25,000
Belleair	Pinellas	3,977					\$0 or < \$25,000
Mary Esther	Okaloosa	3,971					\$0 or < \$25,000
Holmes Beach	Manatee	3,934					No Response
Mulberry	Polk	3,865					No Response
Freeport	Walton	3,845					\$0 or < \$25,000
Port St. Joe	Gulf	3,700					No Response
Highland Beach	Palm Beach	3,654					No Response
Chipley	Washington	3,506					\$0 or < \$25,000
Juno Beach	Palm Beach	3,427					\$0 or < \$25,000
Lake Clarke Shores	Palm Beach	3,422					\$0 or < \$25,000
Midway	Gadsden	3,409					No Response
Loxahatchee Groves	Palm Beach	3,384					No Response
Crystal River	Citrus	3,333					No Response
Biscayne Park	Miami-Dade	3,218					No Response
Frostproof	Polk	3,130					\$0 or < \$25,000
Oakland	Orange	3,119					No Response
Ponce Inlet	Volusia	3,111					\$0 or < \$25,000
Melbourne Beach	Brevard	3,095					\$0 or < \$25,000
Madison	Madison	3,081					\$0 or < \$25,000
Bunnell	Flagler	3,056					\$0 or < \$25,000
Hilliard	Nassau	2,990					\$0 or < \$25,000
Chattahoochee	Gadsden	2,970					\$0 or < \$25,000
Williston	Levy	2,943					\$0 or < \$25,000
Bal Harbour	Miami-Dade	2,920					No Response
Windermere	Orange	2,918					No Response
Malabar	Brevard	2,899					\$0 or < \$25,000
Port Richey	Pasco	2,879					No Response
Bowling Green	Hardee	2,869					\$0 or < \$25,000
Indian Lantic	Brevard	2,842					\$0 or < \$25,000
Jasper	Hamilton	2,819					No Response
Lake Helen	Volusia	2,752					\$0 or < \$25,000
Hypoluxo	Palm Beach	2,741					\$0 or < \$25,000
Edgewood	Orange	2,712					No Response
Bonifay	Holmes	2,677					No Response

Municipal Governments Having a Total Population Less Than 50,000 (continued)							
Municipality	County	2018 Municipal Population Estimates	Direct Incentives	Indirect Incentives	Fee and Tax- Based Incentives	Below Market Leases or Deeds	Total Incentives
Carrabelle	Franklin	2,646					No Response
Lake Placid	Highlands	2,632					No Response
Eagle Lake	Polk	2,574					\$0 or < \$25,000
Bushnell	Sumter	2,499					\$0 or < \$25,000
Blountstown	Calhoun	2,498					\$0 or < \$25,000
Virginia Gardens	Miami-Dade	2,433					No Response
Monticello	Jefferson	2,412					\$0 or < \$25,000
Apalachicola	Franklin	2,363					\$0 or < \$25,000
Eatonville	Orange	2,323					No Response
Chiefland	Levy	2,224					No Response
Redington Shores	Pinellas	2,212					\$0 or < \$25,000
Malone	Jackson	2,193					No Response
Graceville	Jackson	2,182					No Response
El Portal	Miami-Dade	2,140					\$0 or < \$25,000
Haverhill	Palm Beach	2,096					No Response
Belleair Bluffs	Pinellas	2,095					\$0 or < \$25,000
Polk City	Polk	2,088					\$0 or < \$25,000
Sewall's Point	Martin	2,078					No Response
Wewahitchka	Gulf	2,052					\$0 or < \$25,000
Mangonia Park	Palm Beach	2,045					No Response
Trenton	Gilchrist	2,029					No Response
Atlantis	Palm Beach	2,021					\$0 or < \$25,000
Oak Hill	Volusia	1,997					No Response
Hillsboro Beach	Broward	1,918					\$0 or < \$25,000
Astatula	Lake	1,908					No Response
Sneads	Jackson	1,893					No Response
Montverde	Lake	1,846					\$0 or < \$25,000
Ocean Ridge	Palm Beach	1,827					\$0 or < \$25,000
Lake Butler	Union	1,813					\$0 or < \$25,000
Dunnellon	Marion	1,805					\$0 or < \$25,000
Havana	Gadsden	1,800					No Response
Zolfo Springs	Hardee	1,796					\$0 or < \$25,000
Pierson	Volusia	1,760					\$0 or < \$25,000
Moore Haven	Glades	1,740					\$0 or < \$25,000
Cross City	Dixie	1,696					No Response
Gretna	Gadsden	1,656					\$0 or < \$25,000
Century	Escambia	1,602					\$0 or < \$25,000
Anna Maria	Manatee	1,599					\$0 or < \$25,000
Belleair Beach	Pinellas	1,588					No Response
Crescent City	Putnam	1,553					\$0 or < \$25,000
Howey-in-the-Hills	Lake	1,499					No Response
North Redington Beach	Pinellas	1,499					\$0 or < \$25,000
Redington Beach	Pinellas	1,475					No Response
Indian Shores	Pinellas	1,470					No Response
Hawthorne	Alachua	1,422					\$0 or < \$25,000
Baldwin	Duval	1,419					\$0 or < \$25,000
South Palm Beach	Palm Beach	1,400					\$0 or < \$25,000
Lake Hamilton	Polk	1,380					No Response
Keystone Heights	Clay	1,364					\$0 or < \$25,000
Interlachen	Putnam	1,339					\$0 or < \$25,000
St. Leo	Pasco	1,319					\$0 or < \$25,000
Callahan	Nassau	1,305					\$0 or < \$25,000
San Antonio	Pasco	1,294					No Response
Inglis	Levy	1,292					\$0 or < \$25,000
Mexico Beach	Bay	1,285					\$0 or < \$25,000
Palm Beach Shores	Palm Beach	1,217					\$0 or < \$25,000
Mayo	Lafayette	1,208					\$0 or < \$25,000
Bradenton Beach	Manatee	1,194					\$0 or < \$25,000
Archer	Alachua	1,168					\$0 or < \$25,000
Bronson	Levy	1,133					\$0 or < \$25,000
Palm Shores	Brevard	1,108					\$0 or < \$25,000
Center Hill	Sumter	1,101					\$0 or < \$25,000
Gulf Stream	Palm Beach	1,005					No Response
Grand Ridge	Jackson	981					No Response
Waldo	Alachua	960					\$0 or < \$25,000
Bristol	Liberty	950					\$0 or < \$25,000
Golden Beach	Miami-Dade	935					No Response
Cottondale	Jackson	889					No Response
Jennings	Hamilton	880					\$0 or < \$25,000
Pomona Park	Putnam	871					\$0 or < \$25,000

Municipal Governments Having a Total Population Less Than 50,000 (continued)							
Municipality	County	2018 Municipal Population Estimates	Direct Incentives	Indirect Incentives	Fee and Tax- Based Incentives	Below Market Leases or Deeds	Total Incentives
Fanning Springs	Gilchrist/Levy	859					No Response
Medley	Miami-Dade	842					No Response
Jupiter Island	Martin	826					No Response
Webster	Sumter	818					No Response
Shalimar	Okaloosa	817					\$0 or < \$25,000
Greenville	Madison	797					No Response
Penney Farms	Clay	766					\$0 or < \$25,000
White Springs	Hamilton	764					\$0 or < \$25,000
Key Colony Beach	Monroe	758					No Response
Vernon	Washington	751					\$0 or < \$25,000
Coleman	Sumter	721					No Response
Lawtey	Bradford	718					No Response
Cedar Key	Levy	714					No Response
Welaka	Putnam	712					No Response
Greenwood	Jackson	696					\$0 or < \$25,000
Sea Ranch Lakes	Broward	695					\$0 or < \$25,000
Branford	Suwannee	689					\$0 or < \$25,000
Melbourne Village	Brevard	673					\$0 or < \$25,000
St. Lucie Village	St. Lucie	634					\$0 or < \$25,000
Briny Breezes	Palm Beach	610					\$0 or < \$25,000
Paxton	Walton	610					No Response
Micanopy	Alachua	605					\$0 or < \$25,000
Greensboro	Gadsden	591					\$0 or < \$25,000
Altha	Calhoun	565					No Response
Ponce de Leon	Holmes	554					\$0 or < \$25,000
Fort White	Columbia	552					\$0 or < \$25,000
Laurel Hill	Okaloosa	551					\$0 or < \$25,000
Reddick	Marion	547					\$0 or < \$25,000
Jay	Santa Rosa	521					No Response
Yankeetown	Levy	504					\$0 or < \$25,000
Bell	Gilchrist	498					No Response
Alford	Jackson	495					\$0 or < \$25,000
Sopchoppy	Wakulla	473					\$0 or < \$25,000
Hampton	Bradford	465					\$0 or < \$25,000
McIntosh	Marion	453					\$0 or < \$25,000
Glen St. Mary	Baker	446					\$0 or < \$25,000
Manalapan	Palm Beach	425					No Response
Orchid	Indian River	423					\$0 or < \$25,000
Jupiter Inlet Colony	Palm Beach	409					No Response
Everglades	Collier	408					\$0 or < \$25,000
Cinco Bayou	Okaloosa	404					No Response
La Crosse	Alachua	390					No Response
Esto	Holmes	385					No Response
Wausau	Washington	375					\$0 or < \$25,000
Beverly Beach	Flagler	356					No Response
Worthington Springs	Union	350					\$0 or < \$25,000
Lee	Madison	338					\$0 or < \$25,000
Brooker	Bradford	322					\$0 or < \$25,000
Caryville	Washington	293					\$0 or < \$25,000
Westville	Holmes	286					No Response
St. Marks	Wakulla	277					\$0 or < \$25,000
Highland Park	Polk	258					No Response
Golf	Palm Beach	257					No Response
Hillcrest Heights	Polk	253					No Response
Raiford	Union	243					No Response
Jacob	Jackson	242					\$0 or < \$25,000
Ebro	Washington	238					No Response
Glen Ridge	Palm Beach	223					\$0 or < \$25,000
Campbellton	Jackson	215					\$0 or < \$25,000
Noma	Holmes	187					\$0 or < \$25,000
Layton	Monroe	182					\$0 or < \$25,000
Horseshoe Beach	Dixie	171					\$0 or < \$25,000
Ocean Breeze	Martin	163					\$0 or < \$25,000
Cloud Lake	Palm Beach	137					\$0 or < \$25,000
Bascom	Jackson	125					\$0 or < \$25,000
Otter Creek	Levy	122					No Response
Belleair Shore	Pinellas	118					No Response
Indian Creek	Miami-Dade	84					No Response
Westlake	Palm Beach	29					No Response
Lazy Lake	Broward	26					\$0 or < \$25,000

Municipal Governments Having a Total Population Less Than 50,000 (continued)							
Municipality	County	2018 Municipal Population Estimates	Direct Incentives	Indirect Incentives	Fee and Tax-Based Incentives	Below Market Leases or Deeds	Total Incentives
Lake Buena Vista	Orange	24					\$0 or < \$25,000
Bay Lake	Orange	22					\$0 or < \$25,000
Weeki Wachee	Hernando	9					\$0 or < \$25,000
Marineland	Flagler/St. Johns	8					No Response

Community Redevelopment Agencies (CRAs)

Of the 109 CRAs that responded to the survey, 38 of them, or 35 percent, reported the following economic development incentives totaling \$29,511,959.

- Direct financial incentives: \$21,854,532 or 74 percent.
- Indirect financial incentives: \$1,324,157 or 5 percent.
- Tax-based and fee-based incentives: \$1,796,437 or 6 percent.
- Below-market rate leases or deeds for real property: \$4,536,833 or 15 percent.

Seventy-one, or 65 percent, of the 109 responding CRAs reported that no incentives were granted or that incentives totaled less than the minimum reporting threshold of \$25,000.

The following series of tables and charts summarize the reported economic development incentives by type granted by CRAs during the 2017-18 fiscal year. The total number of businesses or entities receiving incentives by type are not summed since it is possible that a business or entity may receive more than one type of incentive from the same CRA.

CRAs - Total Incentives by Type					
Incentive Type	Number of CRAs Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Direct Financial	33	\$ 21,854,532	74.1%	309	\$ 70,727
Indirect Financial *	12	\$ 1,324,157	4.5%		
Tax-Based and Fee-Based	3	\$ 1,796,437	6.1%	3	\$ 598,812
Below Market Rate Leases or Deeds for Real Property	4	\$ 4,536,833	15.4%	23	\$ 197,254
Total	38	\$ 29,511,959	100.0%		

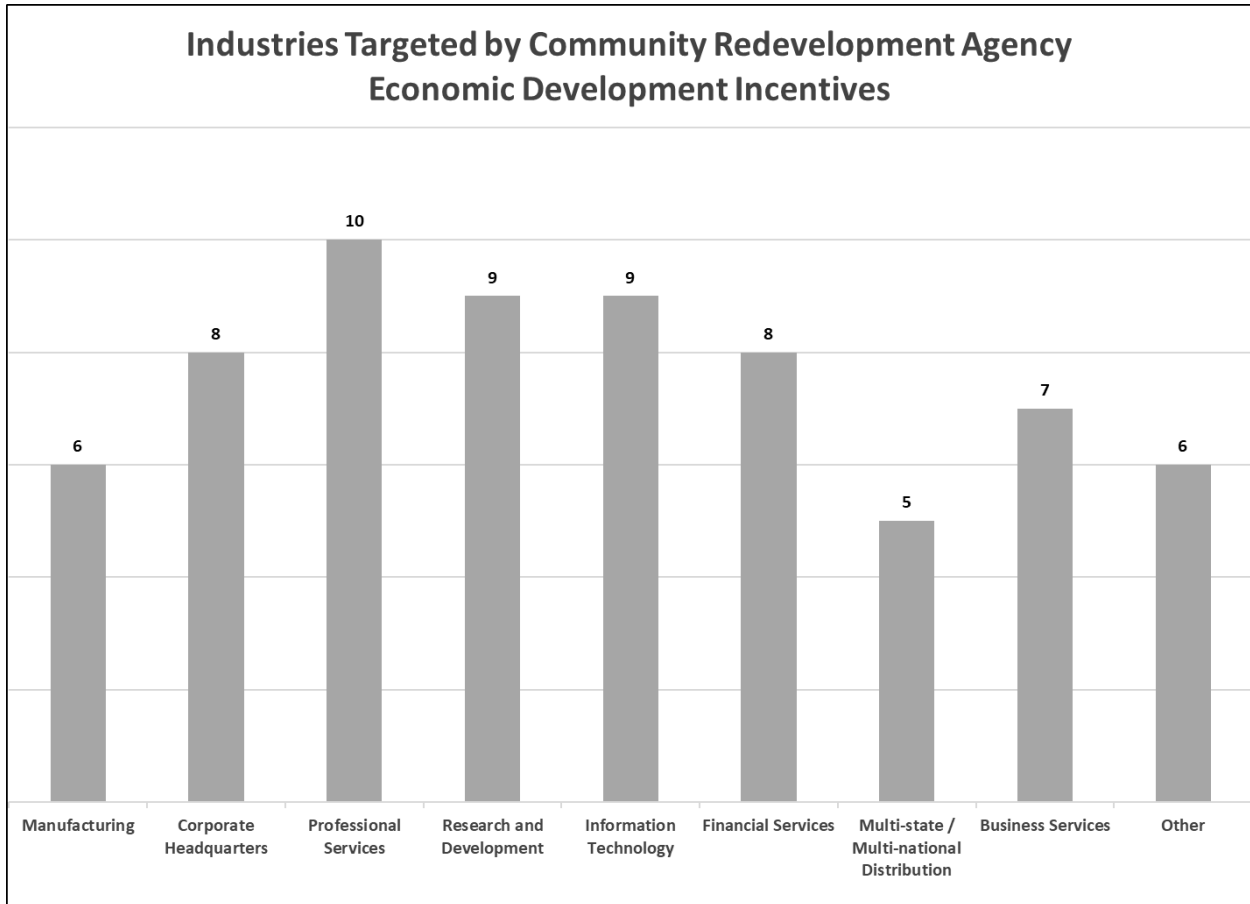
* Indirect financial incentives provide monetary assistance to third parties to support business assistance, development, or recruitment. The number of businesses receiving such assistance are not recorded on the survey.

CRA - Direct Financial Incentives					
Direct Financial Incentives	Number of CRAs Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Grants	30	\$ 20,648,020	94.5%	296	\$ 69,757
Loans	2	\$ 735,270	3.4%	4	\$ 183,818
Equity Investments	0	\$ -	0.0%	0	\$ -
Loan Insurance	0	\$ -	0.0%	0	\$ -
Loan Guarantees	1	\$ 11,000	0.1%	2	\$ 5,500
Training Subsidies	1	\$ 110,000	0.5%	1	\$ 110,000
Local Match (QTI, QACF, etc.)	0	\$ -	0.0%	0	\$ -
Other	4	\$ 350,242	1.6%	6	\$ 58,374
Total	33	\$ 21,854,532	100.0%		

CRA - Indirect Financial Incentives					
Indirect Financial Incentives	Number of CRAs Granting Incentives	Total Amount Granted	Percent	Number of Entities Receiving Incentives	Average Incentive Per Entity
Grants	8	\$ 737,242	55.7%	33	\$ 22,341
Loans or Loan Guarantees	0	\$ -	0.0%	0	\$ -
Value of Contract With or Dues Paid to EDOs	4	\$ 351,915	26.6%	7	\$ 50,274
Appropriations to IDAs for Economic Development Purposes	0	\$ -	0.0%	0	\$ -
Appropriations to CDDs for Economic Development Purposes	0	\$ -	0.0%	0	\$ -
Appropriations to SBDCs for Economic Development Purposes	2	\$ 235,000	17.7%	51	\$ 4,608
Other	0	\$ -	0.0%	0	\$ -
Total	12	\$ 1,324,157	100.0%		

CRA - Tax-Based and Fee-Based Incentives					
Tax-Based and Fee-Based Incentives	Number of CRAs Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Property Tax Exemption for Economic Development	0	\$ -	0.0%	0	\$ -
Public Service Tax Exemption	0	\$ -	0.0%	0	\$ -
Business Tax Exemption	0	\$ -	0.0%	0	\$ -
Proprietary Fees (Credits, Refunds, Exemptions, Waivers, or Rate Differentials)	2	\$ 1,740,056	96.9%	2	\$ 870,028
Regulatory Fees (Credits, Refunds, Exemptions, or Waivers)	1	\$ 56,381	3.1%	1	\$ 56,381
Special Assessments (Credits, Refunds, Exemptions, or Waivers)	0	\$ -	0.0%	0	\$ -
Total	3	\$ 1,796,437	100.0%		

CRA - Below-Market Rate Leases or Deeds for Real Property					
Below-Market Rate Leases or Deeds for Real Property	Number of CRAs Granting Incentives	Total Amount Granted	Percent	Number of Businesses Receiving Incentives	Average Incentive Per Business
Below-Market Rate Leases for Real Property	3	\$ 2,611,833	57.6%	20	\$ 130,592
Below-Market Rate Deeds for Real Property	2	\$ 1,925,000	42.4%	3	\$ 641,667
Total	4	\$ 4,536,833	100.0%		



In the above chart, Other industries include aerospace, agriculture, defense, hotels, restaurants, retail, and tourism.

Community Redevelopment Agencies (CRAs)						
Community Redevelopment Agency (CRA)	Local Governing Authority	Direct Incentives	Indirect Incentives	Fee and Tax-Based Incentives	Below Market Leases or Deeds	Total Incentives
Babcock Street CRA	Melbourne	\$ 20,000	None	None	None	\$ 20,000
Bartow CRA	Bartow	\$ 105,000	\$ 145,500	None	None	\$ 250,500
Boynton Beach CRA	Boynton Beach	\$ 1,682,751	\$ 35,000	None	None	\$ 1,717,751
Bradenton CRA	Bradenton	\$ 274,748	\$ 389,364	None	\$ 15,000	\$ 679,112
Clearwater CRA	Clearwater	\$ 718,540	None	None	None	\$ 718,540
Collier County CRA	Collier County	\$ 13,822	\$ 2,415	None	None	\$ 16,237
Crestview CRA	Crestview	\$ 32,244	None	None	None	\$ 32,244
Dade City CRA	Dade City	None	\$ 50,000	None	None	\$ 50,000
Davie CRA	Davie	None	None	\$ 520,208	None	\$ 520,208
Daytona Beach CRA	Daytona Beach	\$ 84,481	None	None	None	\$ 84,481
Deerfield Beach CRA	Deerfield Beach	\$ 207,000	None	None	None	\$ 207,000
Dunedin CRA	Dunedin	\$ 11,607,188	None	\$ 56,381	None	\$ 11,663,569
Fort Lauderdale CRA	Fort Lauderdale	\$ 528,270	None	None	None	\$ 528,270
Fort Pierce Redevelopment Agency	Fort Pierce	None	None	None	\$ 1,000,000	\$ 1,000,000
Gainesville CRA	Gainesville	\$ 99,636	None	None	None	\$ 99,636
Haines City CRA	Haines City	\$ 37,525	\$ 157,000	None	None	\$ 194,525
Hallandale Beach CRA	Hallandale Beach	\$ 83,108	\$ 83,108	None	None	\$ 166,216
Jacksonville International Airport CRA	Jacksonville	\$ 768,607	None	None	None	\$ 768,607
Lake Worth CRA	Lake Worth	\$ 307,410	None	None	\$ 1,225,000	\$ 1,532,410
Lauderdale Lakes CRA	Lauderdale Lakes	\$ 161,527	None	None	None	\$ 161,527
Live Oak CRA	Live Oak	\$ 42,094	None	None	None	\$ 42,094
Marianna CRA	Marianna	\$ 19,605	None	None	None	\$ 19,605
Martin County CRA	Martin County	None	None	\$ 1,219,848	None	\$ 1,219,848
Melbourne Downtown CRA	Melbourne	\$ 40,000	\$ 87,500	None	None	\$ 127,500
Oakland Park CRA	Oakland Park	\$ 25,403	None	None	None	\$ 25,403
Olde Eau Gallie Riverfront CRA	Melbourne	\$ 7,500	\$ 55,000	None	None	\$ 62,500
Palatka CRA	Palatka	\$ 32,790	\$ 200,000	None	None	\$ 232,790
Pinellas Park CRA	Pinellas Park	\$ 42,300	None	None	\$ 2,296,833	\$ 2,339,133
Rockledge CRA	Rockledge	\$ 31,261	None	None	None	\$ 31,261
Sanford CRA	Sanford	\$ 34,585	\$ 56,784	None	None	\$ 91,369
Sebastian Riverfront CRA	Sebastian	\$ 49,473	None	None	None	\$ 49,473
St. Cloud CRA	St. Cloud	\$ 127,048	None	None	None	\$ 127,048
St. Petersburg CRA	St. Petersburg	\$ 658,720	None	None	None	\$ 658,720
Tampa CRA	Tampa	\$ 87,278	\$ 62,486	None	None	\$ 149,764
Titusville CRA	Titusville	\$ 79,800	None	None	None	\$ 79,800
West 192 Development Authority	Osceola County	\$ 3,819,218	None	None	None	\$ 3,819,218
Winter Park CRA	Winter Park	\$ 25,600	None	None	None	\$ 25,600

Historical Summaries

The following tables summarize the economic development incentives reported by counties and municipalities for the 2010-11 through 2017-18 fiscal years and CRAs for the 2016-17 through 2017-18 fiscal years, as reported in this and prior years' reports. Only those local entities that reported incentives in one or more fiscal years are listed. Blank cells in those tables indicate that the entity had no incentives or did not respond to the survey in that particular fiscal year.

The final table of this report summarizes the county and municipal values of business-owned properties that received the Economic Development Ad Valorem Tax Exemption for 2010 through 2018, as compiled by the Florida Department of Revenue. The value of the exemption to a qualified business is determined by applying the respective county or municipal millage rate to the exempted property.

Total Value of Economic Development Incentives Reported by Counties								
County	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15	LFY 2015-16	LFY 2016-17	LFY 2017-18
Alachua			\$ 481,635	\$ 308,000	\$ 233,518	\$ 274,000	\$ 62,250	\$ 68,346
Baker					\$ 52,500			
Bay	\$ 1,198,696		\$ 951,953	\$ 254,196	\$ 371,146	\$ 162,746	\$ 87,467	\$ 341,515
Brevard	\$ 1,578,330	\$ 2,719,728	\$ 1,716,236	\$ 1,734,533	\$ 1,522,556	\$ 4,286,063	\$ 3,856,158	\$ 2,932,684
Broward	\$ 1,136,638		\$ 874,650	\$ 968,142	\$ 1,077,321	\$ 1,122,650	\$ 1,554,125	\$ 1,557,124
Charlotte	\$ 85,902	\$ 60,058	\$ 401,751				\$ 1,250,000	
Citrus		\$ 42,000			\$ 26,982	\$ 32,533		
Clay	\$ 162,529	\$ 130,711	\$ 131,288	\$ 202,021		\$ 276,722	\$ 265,989	\$ 243,614
Collier			\$ 143,168		\$ 730,186	\$ 859,949	\$ 1,013,388	\$ 1,395,823
Columbia			\$ 207,828		\$ 902,583	\$ 474,784	\$ 597,892	
DeSoto								\$ 214,286
Duval	\$ 4,330,653	\$ 1,633,098	\$ 3,741,536	\$ 5,005,378	\$ 3,914,083	\$ 4,849,803	\$ 4,268,036	\$ 3,106,550
Escambia	\$ 4,915,794	\$ 5,247,353	\$ 3,187,859	\$ 4,573,513	\$ 6,635,218	\$ 8,406,851	\$ 14,741,815	\$ 21,505,374
Flagler					\$ 24,000	\$ 29,000		
Gadsden						\$ 587,575	\$ 270,000	\$ 270,000
Glades					\$ 1,630,933			
Gulf	\$ 440,000							
Hardee	\$ 202,954	\$ 4,813,393	\$ 4,446,582	\$ 1,211,361	\$ 123,750	\$ 410,764	\$ 2,297,397	
Hendry		\$ 125,000	\$ 78,852	\$ 97,600	\$ 103,600	\$ 88,301	\$ 102,028	\$ 85,000
Hernando			\$ 140,600	\$ 60,600	\$ 166,919	\$ 389,156	\$ 527,565	\$ 298,096
Highlands					\$ 629,578			
Hillsborough	\$ 4,259,247	\$ 2,310,543	\$ 3,048,872	\$ 1,630,950	\$ 2,165,596	\$ 3,019,220	\$ 2,866,506	\$ 3,303,196
Indian River	\$ 857,601	\$ 945,434	\$ 1,353,426	\$ 1,480,308	\$ 1,431,727	\$ 1,361,280	\$ 1,050,177	\$ 1,179,602
Jackson					\$ 571,368	\$ 227,020	\$ 228,395	\$ 160,000
Jefferson					\$ 750,000	\$ 907,000		\$ 8,000
Lake	\$ 1,732,088		\$ 150,000	\$ 120,000			\$ 442,193	
Lee	\$ 6,788,000	\$ 341,000	\$ 4,716,000	\$ 672,149	\$ 412,200	\$ 292,000	\$ 2,440,643	\$ 256,364
Leon	\$ 802,963	\$ 97,177	\$ 355,031	\$ 178,350	\$ 178,351	\$ 53,288	\$ 39,071	\$ 52,884
Liberty			\$ 700,890					
Manatee	\$ 633,320	\$ 1,549,299	\$ 981,230	\$ 1,014,260	\$ 1,117,650	\$ 1,012,280	\$ 795,561	\$ 962,580
Marion			\$ 2,419,444	\$ 459,159	\$ 365,629	\$ 395,400	\$ 521,717	\$ 516,681
Martin			\$ 480,000					
Miami-Dade	\$ 2,965,269	\$ 1,351,350	\$ 2,533,183	\$ 1,556,503	\$ 1,492,870	\$ 2,445,164	\$ 5,881,217	\$ 7,177,266
Nassau		\$ 2,700,000			\$ 2,004	\$ 19,829	\$ 14,390	\$ 163,923
Okaloosa	\$ 139,968	\$ 115,835		\$ 722,201	\$ 253,602	\$ 279,933	\$ 217,127	\$ 209,685
Orange	\$ 2,279,563	\$ 2,943,276	\$ 1,640,488	\$ 3,110,870	\$ 2,982,016	\$ 2,792,911	\$ 2,847,896	\$ 2,956,695
Osceola	\$ 191,000	\$ 965,149	\$ 463,417	\$ 1,719,468	\$ 1,255,559	\$ 1,304,002	\$ 3,615,596	\$ 3,618,552
Palm Beach	\$ 1,723,280	\$ 2,307,754	\$ 2,443,107	\$ 2,608,845	\$ 3,797,061	\$ 4,063,771	\$ 2,930,884	\$ 2,740,275
Pasco			\$ 238,198	\$ 342,963	\$ 691,888	\$ 1,567,499	\$ 2,510,019	\$ 12,061,795
Pinellas	\$ 47,952	\$ 312,825	\$ 471,826	\$ 564,695	\$ 670,189	\$ 905,478	\$ 1,079,419	\$ 680,399
Polk		\$ 162,793	\$ 166,250	\$ 173,140	\$ 212,250	\$ 1,781,060	\$ 2,873,220	\$ 3,226,896
Putnam					\$ 35,468		\$ 167,270	\$ 167,297
Santa Rosa			\$ 1,113,258	\$ 2,000		\$ 630,000	\$ 40,000	
Sarasota	\$ 5,405,997	\$ 2,876,042	\$ 2,563,229	\$ 3,551,782	\$ 2,718,652	\$ 2,839,742	\$ 3,550,626	\$ 3,677,597
Seminole		\$ 429,600	\$ 3,620,600	\$ 1,140,970	\$ 634,414	\$ 891,490	\$ 1,135,872	\$ 1,724,032
St. Johns	\$ 585,370	\$ 196,376	\$ 190,996	\$ 153,327	\$ 204,575	\$ 212,762	\$ 486,139	\$ 383,865
St. Lucie	\$ 3,554,335	\$ 5,343,860	\$ 2,112,379	\$ 4,837,502	\$ 2,101,737	\$ 743,409	\$ 643,089	\$ 761,671
Sumter						\$ 66,000	\$ 100,000	\$ 95,000
Suwannee					\$ 2,075,325	\$ 265,305	\$ 486,541	\$ 604,778
Taylor					\$ 100,000			
Volusia	\$ 64,900	\$ 110,000	\$ 190,100	\$ 419,800	\$ 1,375,812	\$ 725,050	\$ 9,844,440	\$ 1,388,124
Walton	\$ 165,000	\$ 137,128				\$ 143,335		
Washington						\$ 30,000		
County Totals	\$ 46,247,349	\$ 39,966,782	\$ 48,455,862	\$ 40,874,586	\$ 45,740,816	\$ 51,225,125	\$ 77,702,118	\$ 80,095,569

Per Capita Value of Economic Development Incentives Reported by Counties								
County	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15	LFY 2015-16	LFY 2016-17	LFY 2017-18
Alachua			\$ 1.94	\$ 1.23	\$ 0.92	\$ 1.07	\$ 0.24	\$ 0.26
Baker					\$ 1.94			
Bay	\$ 7.08		\$ 5.60	\$ 1.49	\$ 2.14	\$ 0.92	\$ 0.49	\$ 1.88
Brevard	\$ 2.90	\$ 4.98	\$ 3.13	\$ 3.14	\$ 2.71	\$ 7.53	\$ 6.70	\$ 5.03
Broward	\$ 0.65		\$ 0.49	\$ 0.54	\$ 0.59	\$ 0.61	\$ 0.83	\$ 0.82
Charlotte	\$ 0.54	\$ 0.37	\$ 2.45				\$ 7.24	
Citrus		\$ 0.30			\$ 0.19	\$ 0.23		
Clay	\$ 0.85	\$ 0.68	\$ 0.68	\$ 1.02		\$ 1.35	\$ 1.28	\$ 1.15
Collier			\$ 0.43		\$ 2.12	\$ 2.46	\$ 2.83	\$ 3.80
Columbia			\$ 3.08		\$ 13.24	\$ 6.92	\$ 8.67	
DeSoto								\$ 6.03
Duval	\$ 5.01	\$ 1.88	\$ 4.27	\$ 5.62	\$ 4.32	\$ 5.25	\$ 4.56	\$ 3.26
Escambia	\$ 16.43	\$ 17.52	\$ 10.59	\$ 15.05	\$ 21.62	\$ 27.12	\$ 47.04	\$ 67.51
Flagler					\$ 0.24	\$ 0.28		
Gadsden						\$ 12.12	\$ 5.59	\$ 5.65
Glades					\$ 126.89			
Gulf	\$ 27.87							
Hardee	\$ 7.34	\$ 173.38	\$ 160.63	\$ 43.71	\$ 4.48	\$ 14.86	\$ 83.77	
Hendry		\$ 3.28	\$ 2.09	\$ 2.58	\$ 2.72	\$ 2.30	\$ 2.61	\$ 2.15
Hernando			\$ 0.81	\$ 0.35	\$ 0.94	\$ 2.17	\$ 2.90	\$ 1.61
Highlands					\$ 6.25			
Hillsborough	\$ 3.44	\$ 1.84	\$ 2.39	\$ 1.25	\$ 1.63	\$ 2.23	\$ 2.08	\$ 2.34
Indian River	\$ 6.18	\$ 6.78	\$ 9.70	\$ 10.50	\$ 9.99	\$ 9.30	\$ 7.05	\$ 7.77
Jackson					\$ 11.32	\$ 4.51	\$ 4.53	\$ 3.17
Jefferson					\$ 51.66	\$ 62.56		\$ 0.54
Lake	\$ 5.81		\$ 0.49	\$ 0.39			\$ 1.33	
Lee	\$ 10.86	\$ 0.53	\$ 7.33	\$ 1.03	\$ 0.62	\$ 0.43	\$ 3.49	\$ 0.36
Leon	\$ 2.91	\$ 0.35	\$ 1.28	\$ 0.63	\$ 0.63	\$ 0.19	\$ 0.14	\$ 0.18
Liberty			\$ 82.62					
Manatee	\$ 1.94	\$ 4.69	\$ 2.94	\$ 2.99	\$ 3.20	\$ 2.83	\$ 2.16	\$ 2.55
Marion			\$ 7.22	\$ 1.36	\$ 1.07	\$ 1.14	\$ 1.49	\$ 1.46
Martin			\$ 3.24					
Miami-Dade	\$ 1.18	\$ 0.53	\$ 0.98	\$ 0.60	\$ 0.56	\$ 0.91	\$ 2.14	\$ 2.58
Nassau		\$ 36.61			\$ 0.03	\$ 0.25	\$ 0.18	\$ 1.98
Okaloosa	\$ 0.77	\$ 0.62		\$ 3.79	\$ 1.32	\$ 1.45	\$ 1.11	\$ 1.06
Orange	\$ 1.97	\$ 2.50	\$ 1.36	\$ 2.53	\$ 2.38	\$ 2.18	\$ 2.17	\$ 2.19
Osceola	\$ 0.70	\$ 3.44	\$ 1.61	\$ 5.82	\$ 4.07	\$ 4.04	\$ 10.71	\$ 10.27
Palm Beach	\$ 1.30	\$ 1.73	\$ 1.82	\$ 1.92	\$ 2.75	\$ 2.92	\$ 2.07	\$ 1.91
Pasco			\$ 0.50	\$ 0.72	\$ 1.42	\$ 3.16	\$ 4.96	\$ 23.42
Pinellas	\$ 0.05	\$ 0.34	\$ 0.51	\$ 0.61	\$ 0.71	\$ 0.95	\$ 1.12	\$ 0.70
Polk		\$ 0.27	\$ 0.27	\$ 0.28	\$ 0.34	\$ 2.75	\$ 4.34	\$ 4.79
Putnam					\$ 0.49		\$ 2.29	\$ 2.29
Santa Rosa			\$ 7.08	\$ 0.01		\$ 3.77	\$ 0.23	
Sarasota	\$ 14.18	\$ 7.50	\$ 6.65	\$ 9.17	\$ 6.93	\$ 7.11	\$ 8.72	\$ 8.81
Seminole		\$ 1.00	\$ 8.40	\$ 2.61	\$ 1.43	\$ 1.98	\$ 2.50	\$ 3.72
St. Johns	\$ 3.04	\$ 1.00	\$ 0.95	\$ 0.74	\$ 0.96	\$ 0.97	\$ 2.12	\$ 1.61
St. Lucie	\$ 12.71	\$ 19.06	\$ 7.51	\$ 17.10	\$ 7.30	\$ 2.54	\$ 2.16	\$ 2.52
Sumter						\$ 0.56	\$ 0.83	\$ 0.76
Suwannee					\$ 46.69	\$ 5.98	\$ 10.89	\$ 13.48
Taylor					\$ 4.38			
Volusia	\$ 0.13	\$ 0.22	\$ 0.38	\$ 0.83	\$ 2.70	\$ 1.40	\$ 18.81	\$ 2.61
Walton	\$ 2.98	\$ 2.41				\$ 2.28		
Washington						\$ 1.21		
County Totals	\$ 3.14	\$ 2.88	\$ 2.73	\$ 2.34	\$ 2.52	\$ 2.72	\$ 4.01	\$ 4.22

County Governments: Historical Comparison								
Data Reported by Counties in Annual Surveys								
Incentive Type	Number of Counties Granting Incentives							
	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15	LFY 2015-16	LFY 2016-17	LFY 2017-18
Direct Financial	19	19	28	26	30	31	31	31
Indirect Financial	18	14	20	21	29	28	32	28
Tax-Based and Fee-Based	14	14	19	12	16	19	16	16
Below Market Rate Leases or Deeds for Real Property	1	3	4	4	4	5	6	4
Total	26	26	38	31	41	42	40	37
Incentive Type	Total Incentives Granted							
	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15	LFY 2015-16	LFY 2016-17	LFY 2017-18
Direct Financial	\$ 24,512,033	\$ 14,644,181	\$ 27,347,087	\$ 14,579,784	\$ 19,959,621	\$ 23,435,929	\$ 24,992,136	\$ 31,919,200
Indirect Financial	\$ 9,995,726	\$ 9,808,104	\$ 10,903,658	\$ 16,860,265	\$ 15,872,101	\$ 18,486,402	\$ 36,814,418	\$ 31,972,148
Tax-Based and Fee-Based	\$ 10,239,590	\$ 11,674,310	\$ 7,586,117	\$ 7,225,515	\$ 8,241,505	\$ 7,095,975	\$ 11,867,919	\$ 14,529,871
Below Market Rate Leases or Deeds for Real Property	\$ 1,500,000	\$ 2,207,089	\$ 2,619,000	\$ 2,209,022	\$ 1,667,589	\$ 2,206,819	\$ 4,027,645	\$ 1,674,350
Total	\$ 46,247,349	\$ 38,333,684	\$ 48,455,862	\$ 40,874,586	\$ 45,740,816	\$ 51,225,125	\$ 77,702,118	\$ 80,095,569
Incentive Type	Number of Businesses Receiving Incentives							
	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15	LFY 2015-16	LFY 2016-17	LFY 2017-18
Direct Financial	155	134	171	201	1,148	1,022	971	1,265
Indirect Financial *								
Tax-Based and Fee-Based	209	84	120	72	69	83	1,577	1,301
Below Market Rate Leases or Deeds for Real Property	1	3	4	10	4	5	8	4

* Indirect financial incentives provide monetary assistance to third parties to support business assistance, development, or recruitment. The number of businesses receiving such assistance are not reported in our survey.

Total Value of Economic Development Incentives Reported by Municipalities									
Municipality	County	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15	LFY 2015-16	LFY 2016-17	LFY 2017-18
Alachua	Alachua					\$ 665,453		\$ 33,300	
Auburndale	Polk					\$ 2,000			\$ 159,156
Bartow	Polk						\$ 47,500		
Boca Raton	Palm Beach	\$ 111,250		\$ 164,600	\$ 127,875	\$ 297,738		\$ 242,194	\$ 80,500
Bonita Springs	Lee	\$ 92,219	\$ 110,973	\$ 237,270	\$ 69,775	\$ 60,733	\$ 129,763	\$ 66,317	\$ 130,355
Boynton Beach	Palm Beach			\$ 313,500		\$ 36,000			\$ 99,000
Bradenton	Manatee			\$ 450,000			\$ 2,318,000	\$ 75,000	
Cape Coral	Lee						\$ 246,000	\$ 55,348	\$ 447,886
Casselberry	Seminole		\$ 50,000						
Chattahoochee	Gadsden				\$ 37,500	\$ 60,000			
Clearwater	Pinellas						\$ 278,633	\$ 119,726	\$ 1,709,544
Cocoa	Brevard					\$ 13,142	\$ 5,800	\$ 10,268	
Cocoa Beach	Brevard						\$ 50,000	\$ 50,000	
Coconut Creek	Broward	\$ 122,229	\$ 118,543	\$ 162,478	\$ 832,121	\$ 223,927	\$ 115,481	\$ 70,349	\$ 75,055
Coral Gables	Miami-Dade								\$ 80,866
Coral Springs	Broward		\$ 258,680	\$ 400,000		\$ 340,000	\$ 300,000		\$ 33,435
Crescent City	Putnam				\$ 2,000				
Dade City	Pasco					\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000
Davie	Broward		\$ 152,855	\$ 257,304	\$ 74,000				
Daytona Beach	Volusia	\$ 334,497	\$ 177,255	\$ 371,229	\$ 136,037	\$ 2,717,193	\$ 27,040	\$ 2,537,279	\$ 303,433
DeBary	Volusia		\$ 52,000				\$ 20,000	\$ 5,000	
Deerfield Beach	Broward						\$ 21,000		
DeLand	Volusia	\$ 25,000							
Delray Beach	Palm Beach			\$ 70,000		\$ 40,000		\$ 6,749	\$ 11,276
Doral	Miami-Dade							\$ 30,494	\$ 30,000
Dunedin	Pinellas		\$ 163,235			\$ 60,901	\$ 15,500	\$ 85,908	\$ 51,000
Edgewater	Volusia							\$ 14,950	
Eustis	Lake		\$ 9,939				\$ 29,449		\$ 26,813
Fort Lauderdale	Broward	\$ 938,529		\$ 542,724	\$ 424,195	\$ 101,079	\$ 45,412	\$ 110,228	\$ 174,758
Fort Pierce	St. Lucie					\$ 198,527			
Fort Walton Beach	Okaloosa	\$ 275,894	\$ 275,669	\$ 277,666	\$ 243,727	\$ 149,816	\$ 244,515		\$ 736,399
Gainesville	Alachua			\$ 28,900	\$ 165,800	\$ 109,000		\$ 619,000	
Groveland	Lake						\$ 20,000		
Holly Hill	Volusia			\$ 76,383	\$ 117,184	\$ 47,246		\$ 20,628	
Homestead	Miami-Dade							\$ 25,000	
Jacksonville	Duval								
Jupiter	Palm Beach		\$ 896,090	\$ 597,590		\$ 259,539	\$ 229,390	\$ 187,827	\$ 17,990
Kenneth City	Pinellas					\$ 5,000			
Kissimmee	Osceola		\$ 200,000	\$ 200,000	\$ 200,000	\$ 194,500	\$ 278,958	\$ 195,000	\$ 332,510
Lady Lake	Lake					\$ 20,000			
Lake City	Columbia				\$ 96,200				
Lake Mary	Seminole				\$ 182,166	\$ 319,600	\$ 93,500	\$ 255,800	\$ 443,995
Lake Park	Palm Beach	\$ 98,342	\$ 43,458						
Lake Wales	Polk						\$ 11,700		
Lake Worth Beach	Palm Beach						\$ 146,536	\$ 36,275	\$ 18,668
Lakeland	Polk	\$ 576,880		\$ 612,079	\$ 1,692,571	\$ 591,296	\$ 808,363	\$ 1,688,196	\$ 1,737,743
Largo	Pinellas						\$ 319,873	\$ 58,102	\$ 20,395
Lauderdale-By-The-Sea	Broward			\$ 39,838		\$ 26,340			
Lauderhill	Broward					\$ 221,170			
Lynn Haven	Bay	\$ 99,509	\$ 11,036			\$ 11,623			
Maitland	Orange	\$ 115,000	\$ 18,675		\$ 99,244	\$ 78,137	\$ 25,279		\$ 750
Marianna	Jackson					\$ 276,640	\$ 301,640	\$ 307,640	\$ 307,640
Melbourne	Brevard	\$ 129,327	\$ 434,542	\$ 475,084	\$ 159,233	\$ 335,792	\$ 639,396	\$ 864,488	\$ 910,698
Miami Gardens	Miami-Dade				\$ 50,000				
Miramar	Broward					\$ 181,200	\$ 104,600		\$ 3,500
New Port Richey	Pasco								\$ 1,061,628
New Smyrna Beach	Volusia	\$ 133,164		\$ 681,937		\$ 309,690			
North Port	Sarasota	\$ 119,000	\$ 22,000						
Ocala	Marion	\$ 496,284	\$ 244,050	\$ 436,846	\$ 304,358	\$ 472,295	\$ 751,341	\$ 410,747	\$ 1,472,053
Ocoee	Orange							\$ 3,000	\$ 434,000
Orlando	Orange	\$ 1,091,174	\$ 1,236,992	\$ 1,850,629	\$ 1,457,369	\$ 1,839,440	\$ 1,947,708	\$ 2,239,302	\$ 2,423,826
Ormond Beach	Volusia	\$ 65,000	\$ 205,617	\$ 206,208		\$ 84,500	\$ 93,342	\$ 65,782	\$ 63,352
Oviedo	Seminole			\$ 904,000		\$ 162,139		\$ 119,223	\$ 100,405
Palm Bay	Brevard	\$ 140,963	\$ 91,258	\$ 40,988		\$ 43,121			\$ 1,012,410
Palm Beach Gardens	Palm Beach	\$ 50,000				\$ 264,700		\$ 26,250	
Palm Coast	Flagler							\$ 74,263	\$ 127,733
Panama City	Bay			\$ 176,139				\$ 81,521	
Pensacola	Escambia					\$ 350,559	\$ 351,045	\$ 380,380	\$ 384,279
Pinellas Park	Pinellas	\$ 118,559		\$ 107,800	\$ 218,540	\$ 203,299	\$ 244,564	\$ 165,000	\$ 200,600
Plant City	Hillsborough			\$ 68,347		\$ 115,000	\$ 240,000		
Pompano Beach	Broward					\$ 3,350			
Ponce Inlet	Volusia					\$ 95			
Port Orange	Volusia					\$ 23,090	\$ 173,090		\$ 29,972
Port St. Joe	Gulf		\$ 75,610				\$ 558,129		
Port St. Lucie	St. Lucie	\$ 12,477,089		\$ 9,515,381	\$ 6,013,311	\$ 5,966,636	\$ 4,104,750	\$ 3,823,458	\$ 375,616
Riviera Beach	Palm Beach					\$ 127,800			

Per Capita Value of Economic Development Incentives Reported by Municipalities									
Municipality	County	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15	LFY 2015-16	LFY 2016-17	LFY 2017-18
Alachua	Alachua					\$ 67.99		\$ 3.35	
Auburndale	Polk					\$ 0.13			\$ 9.80
Bartow	Polk						\$ 2.51		
Boca Raton	Palm Beach	\$ 1.31		\$ 1.91	\$ 1.48	\$ 3.39		\$ 2.64	\$ 0.86
Bonita Springs	Lee	\$ 2.08	\$ 2.46	\$ 5.25	\$ 1.52	\$ 1.30	\$ 2.68	\$ 1.32	\$ 2.55
Boynton Beach	Palm Beach			\$ 4.47		\$ 0.49			\$ 1.29
Bradenton	Manatee			\$ 8.92			\$ 43.11	\$ 1.37	
Cape Coral	Lee						\$ 1.44	\$ 0.32	\$ 2.49
Casselberry	Seminole		\$ 1.90						
Chattahoochee	Gadsden				\$ 11.95	\$ 19.14			
Clearwater	Pinellas						\$ 2.48	\$ 1.05	\$ 14.79
Cocoa	Brevard					\$ 0.72	\$ 0.31	\$ 0.54	
Cocoa Beach	Brevard						\$ 4.43	\$ 4.43	
Coconut Creek	Broward	\$ 2.30	\$ 2.22	\$ 3.02	\$ 15.04	\$ 3.96	\$ 2.02	\$ 1.23	\$ 1.29
Coral Gables	Miami-Dade								\$ 1.60
Coral Springs	Broward		\$ 2.11	\$ 3.25		\$ 2.74	\$ 2.38		\$ 0.26
Crescent City	Putnam				\$ 1.32				
Dade City	Pasco					\$ 14.67	\$ 7.19	\$ 6.91	\$ 6.98
Davie	Broward		\$ 1.65	\$ 2.75	\$ 0.77				
Daytona Beach	Volusia	\$ 5.48	\$ 2.87	\$ 5.99	\$ 2.17	\$ 42.77	\$ 0.42	\$ 38.70	\$ 4.58
DeBary	Volusia		\$ 2.69			\$ 1.00	\$ 0.25		
Deerfield Beach	Broward						\$ 0.27		
Deland	Volusia	\$ 0.91							
Delray Beach	Palm Beach			\$ 1.13		\$ 0.63		\$ 0.10	\$ 0.17
Doral	Miami-Dade							\$ 0.48	\$ 0.44
Dunedin	Pinellas			\$ 4.59		\$ 1.70	\$ 0.43	\$ 2.37	\$ 1.38
Edgewater	Volusia							\$ 0.70	
Eustis	Lake		\$ 0.54				\$ 1.46		\$ 1.27
Fort Lauderdale	Broward	\$ 5.65		\$ 3.19	\$ 2.47	\$ 0.58	\$ 0.26	\$ 0.62	\$ 0.96
Fort Pierce	St. Lucie					\$ 4.71			
Fort Walton Beach	Okaloosa	\$ 14.12	\$ 13.65	\$ 13.71	\$ 11.76	\$ 7.18	\$ 11.71		\$ 35.35
Gainesville	Alachua			\$ 0.23	\$ 1.32	\$ 0.85	\$ 4.81		
Groveland	Lake						\$ 1.47		
Holly Hill	Volusia			\$ 6.57	\$ 10.05	\$ 4.03		\$ 1.73	
Homestead	Miami-Dade							\$ 0.34	
Jacksonville	Duval								
Jupiter	Palm Beach		\$ 15.91	\$ 10.56		\$ 4.39	\$ 3.78	\$ 3.06	\$ 0.29
Kenneth City	Pinellas					\$ 0.99			
Kissimmee	Osceola			\$ 3.14	\$ 3.11	\$ 2.92	\$ 4.08	\$ 2.79	\$ 4.59
Lady Lake	Lake					\$ 1.41			
Lake City	Columbia				\$ 8.01				
Lake Mary	Seminole				\$ 12.11	\$ 20.09	\$ 5.80	\$ 15.47	\$ 26.51
Lake Park	Palm Beach	\$ 12.00	\$ 5.25						
Lake Wales	Polk						\$ 0.76		
Lake Worth Beach	Palm Beach						\$ 3.91	\$ 0.96	\$ 0.49
Lakeland	Polk	\$ 5.91		\$ 6.20	\$ 16.80	\$ 5.82	\$ 7.89	\$ 16.20	\$ 16.46
Largo	Pinellas						\$ 3.92	\$ 0.71	\$ 0.24
Lauderdale-By-The-Sea	Broward			\$ 6.49		\$ 4.35			
Lauderhill	Broward					\$ 3.18			
Lynn Haven	Bay	\$ 5.35	\$ 0.59			\$ 0.60			
Maitland	Orange	\$ 7.27	\$ 1.17		\$ 6.05	\$ 4.59	\$ 1.44		\$ 0.04
Marianna	Jackson					\$ 35.80	\$ 39.09	\$ 39.84	\$ 40.37
Melbourne	Brevard	\$ 1.69	\$ 5.64	\$ 6.14	\$ 2.04	\$ 4.22	\$ 7.95	\$ 10.68	\$ 11.10
Miami Gardens	Miami-Dade				\$ 0.46				
Miramar	Broward					\$ 1.37	\$ 0.78		\$ 0.03
New Port Richey	Pasco								\$ 66.92
New Smyrna Beach	Volusia	\$ 5.87		\$ 29.50		\$ 12.75			
North Port	Sarasota	\$ 2.06	\$ 0.37						
Ocala	Marion	\$ 8.78	\$ 4.28	\$ 7.61	\$ 5.29	\$ 8.09	\$ 12.58	\$ 6.88	\$ 24.52
Ocoee	Orange							\$ 0.07	\$ 9.50
Orlando	Orange	\$ 4.51	\$ 5.04	\$ 7.39	\$ 5.70	\$ 7.00	\$ 7.17	\$ 8.00	\$ 8.50
Ormond Beach	Volusia	\$ 1.69	\$ 5.33	\$ 5.35		\$ 2.11	\$ 2.31	\$ 1.62	\$ 1.54
Oviedo	Seminole			\$ 25.85		\$ 4.40		\$ 3.16	\$ 2.53
Palm Bay	Brevard	\$ 1.36	\$ 0.88	\$ 0.39		\$ 0.40			\$ 8.98
Palm Beach Gardens	Palm Beach	\$ 1.03				\$ 5.24		\$ 0.50	
Palm Coast	Flagler							\$ 0.90	\$ 1.51
Panama City	Bay		\$ 4.93					\$ 2.20	
Pensacola	Escambia					\$ 6.61	\$ 6.54	\$ 7.03	\$ 7.01
Pinellas Park	Pinellas	\$ 2.41		\$ 2.16	\$ 4.34	\$ 3.93	\$ 4.66	\$ 3.13	\$ 3.77
Plant City	Hillsborough			\$ 1.94		\$ 3.13	\$ 6.34		
Pompano Beach	Broward					\$ 0.03			
Ponce Inlet	Volusia					\$ 0.03			
Port Orange	Volusia					\$ 0.39	\$ 2.92		\$ 0.49
Port St. Joe	Gulf		\$ 21.78				\$ 156.47		
Port St. Lucie	St. Lucie	\$ 75.14		\$ 56.67		\$ 34.27	\$ 23.05	\$ 21.09	\$ 2.02
Riviera Beach	Palm Beach					\$ 3.76			

Total Value of Economic Development Incentives Reported by Municipalities									
Municipality	County	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15	LFY 2015-16	LFY 2016-17	LFY 2017-18
Safety Harbor	Pinellas					\$ 25,000		\$ 75,000	
Sanford	Seminole	\$ 408,232	\$ 358,530		\$ 281,535		\$ 324,563	\$ 243,901	
Sarasota	Sarasota	\$ 4,972,658	\$ 5,095,761	\$ 4,643,682	\$ 117,822	\$ 84,150			
Sebastian	Indian River							\$ 77,700	
South Daytona								\$ 10,000	
St. Petersburg	Pinellas	\$ 349,252	\$ 1,512,331	\$ 445,210	\$ 275,025	\$ 170,806	\$ 410,680	\$ 13,378,165	\$ 693,962
Stuart	Martin					\$ 25,000	\$ 40,000		
Sunrise	Broward					\$ 155,887	\$ 45,112	\$ 91,819	\$ 735,741
Tallahassee	Leon	\$ 1,172,463		\$ 223,405	\$ 115,000	\$ 146,229	\$ 24,203		\$ 45,184
Tampa	Hillsborough	\$ 754,550		\$ 235,735		\$ 470,063		\$ 895,768	\$ 1,304,171
Titusville	Brevard	\$ 460,869		\$ 124,538		\$ 117,523	\$ 178,792	\$ 83,557	\$ 128,527
Venice	Sarasota	\$ 29,085					\$ 25,516	\$ 29,441	\$ 30,921
West Palm Beach	Palm Beach							\$ 692,073	
West Park	Broward							\$ 25,000	
Winter Garden	Orange					\$ 423,750			\$ 508,137
Winter Haven	Polk						\$ 36,000		
Winter Park	Orange							\$ 93,805	\$ 199,910
Zephyrhills	Pasco					\$ 101,000	\$ 15,099		
Municipal Totals		\$ 25,757,018	\$ 11,451,864	\$ 25,100,725	\$ 13,492,588	\$ 19,448,714	\$ 17,091,262	\$ 30,282,221	\$ 19,325,792

Per Capita Value of Economic Development Incentives Reported by Municipalities									
Municipality	County	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15	LFY 2015-16	LFY 2016-17	LFY 2017-18
Safety Harbor	Pinellas					\$ 1.46		\$ 4.32	
Sanford	Seminole	\$ 7.64	\$ 6.63		\$ 5.07		\$ 5.67	\$ 4.22	
Sarasota	Sarasota	\$ 95.42	\$ 97.03	\$ 88.13	\$ 2.24	\$ 1.59			
Sebastian	Indian River							\$ 3.21	
South Daytona								\$ 0.79	
St. Petersburg	Pinellas	\$ 1.42	\$ 6.11	\$ 1.78	\$ 1.09	\$ 0.67	\$ 1.58	\$ 50.72	\$ 2.61
Stuart	Martin					\$ 1.55	\$ 2.48		
Sunrise	Broward					\$ 1.76	\$ 0.50	\$ 1.00	\$ 7.94
Tallahassee	Leon	\$ 6.43		\$ 1.22	\$ 0.62	\$ 0.78	\$ 0.13		\$ 0.23
Tampa	Hillsborough	\$ 2.24		\$ 0.68		\$ 1.31		\$ 2.40	\$ 3.45
Titusville	Brevard	\$ 10.51		\$ 2.85		\$ 2.59	\$ 3.88	\$ 1.80	\$ 2.71
Venice	Sarasota	\$ 1.40					\$ 1.17	\$ 1.32	\$ 1.36
West Palm Beach	Palm Beach							\$ 6.27	
West Park	Broward							\$ 1.68	
Winter Garden	Orange					\$ 10.63			\$ 11.31
Winter Haven	Polk						\$ 0.91		
Winter Park	Orange							\$ 3.20	\$ 6.62
Zephyrhills	Pasco					\$ 6.73	\$ 1.00		
Municipal Totals		\$ 10.76	\$ 7.65	\$ 8.41	\$ 6.80	\$ 5.16	\$ 5.18	\$ 8.52	\$ 4.86

Municipal Governments: Historical Comparison								
Data Reported by Municipalities in Annual Surveys								
Incentive Type	Number of Municipalities Granting Incentives							
	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15	LFY 2015-16	LFY 2016-17	LFY 2017-18
Direct Financial	18	12	24	17	43	36	33	37
Indirect Financial	15	11	17	12	27	18	24	23
Tax-Based and Fee-Based	21	16	20	13	20	21	18	22
Below Market Rate Leases or Deeds for Real Property	7	4	7	4	5	10	6	7
Total	28	25	36	26	57	48	49	47
Incentive Type	Total Incentives Granted							
	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15	LFY 2015-16	LFY 2016-17	LFY 2017-18
Direct Financial	\$ 4,408,077	\$ 3,721,784	\$ 4,126,543	\$ 3,309,309	\$ 9,256,681	\$ 6,014,545	\$ 4,803,757	\$ 5,478,993
Indirect Financial	\$ 8,605,393	\$ 1,770,708	\$ 8,957,301	\$ 2,118,448	\$ 3,141,511	\$ 3,163,140	\$ 6,452,083	\$ 4,620,624
Tax-Based and Fee-Based	\$ 2,733,072	\$ 953,416	\$ 2,818,801	\$ 3,525,214	\$ 2,565,666	\$ 2,422,792	\$ 14,926,651	\$ 7,691,798
Below Market Rate Leases or Deeds for Real Property	\$ 10,010,476	\$ 6,639,054	\$ 9,198,080	\$ 4,539,617	\$ 4,484,856	\$ 5,490,785	\$ 4,099,730	\$ 1,534,374
Total	\$ 25,757,018	\$ 13,084,962	\$ 25,100,725	\$ 13,492,588	\$ 19,448,714	\$ 17,091,262	\$ 30,282,221	\$ 19,325,789
Incentive Type	Number of Businesses Receiving Incentives							
	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2014-15	LFY 2015-16	LFY 2016-17	LFY 2017-18
Direct Financial	97	87	99	73	178	134	175	200
Indirect Financial *								
Tax-Based and Fee-Based	137	33	136	3,677	764	176	74	85
Below Market Rate Leases or Deeds for Real Property	40	57	50	19	33	45	9	31
* Indirect financial incentives provide monetary assistance to third parties to support business assistance, development, or recruitment. The number of businesses receiving such assistance are not reported in our survey.								

Total Value of Economic Development Incentives Reported by Community Redevelopment Agencies (CRAs)			
Community Redevelopment Agency (CRA)	Local Governing Authority	LFY 2016-17	LFY 2017-18
Auburndale CRA	Auburndale	\$ 57,629	
Babcock Street CRA	Melbourne	\$ 16,372	\$ 20,000
Bartow CRA	Bartow	\$ 223,096	\$ 250,500
Boynton Beach CRA	Boynton Beach		\$ 1,717,751
Bradenton CRA	Bradenton	\$ 544,691	\$ 679,112
Central CRA	Bradenton	\$ 40,120	
Clearwater CRA	Clearwater		\$ 718,540
Cocoa CRA	Cocoa	\$ 29,114	
Collier County CRA	Collier County		\$ 16,237
Crestview CRA	Crestview		\$ 32,244
Dade City CRA	Dade City	\$ 37,288	\$ 50,000
Davie CRA	Davie		\$ 520,208
Daytona Beach CRA	Daytona Beach	\$ 134,304	\$ 84,481
Deerfield Beach CRA	Deerfield Beach		\$ 207,000
Dunedin CRA	Dunedin	\$ 87,521	\$ 11,663,569
Fort Lauderdale CRA	Fort Lauderdale	\$ 801,427	\$ 528,270
Fort Pierce Redevelopment Agency	Fort Pierce		\$ 1,000,000
Fourteenth Street CRA	Bradenton	\$ 66,144	
Gainesville CRA	Gainesville		\$ 99,636
Haines City CRA	Haines City		\$ 194,525
Hallandale Beach CRA	Hallandale Beach		\$ 166,216
Jacksonville International Airport CRA	Jacksonville	\$ 893,595	\$ 768,607
Lake Worth CRA	Lake Worth	\$ 95,000	\$ 1,532,410
Lakeland CRA	Lakeland	\$ 1,057,993	
Largo CRA	Largo	\$ 174,000	
Lauderdale Lakes CRA	Lauderdale Lakes	\$ 74,253	\$ 161,527
Live Oak CRA	Live Oak		\$ 42,094
Lynn Haven CRA	Lynn Haven	\$ 42,500	
Marianna CRA	Marianna	\$ 20,988	\$ 19,605
Martin County CRA	Martin County		\$ 1,219,848
Melbourne Downtown CRA	Melbourne	\$ 115,460	\$ 127,500
New Port Richey CRA	New Port Richey	\$ 434,086	
Oakland Park CRA	Oakland Park	\$ 85,639	\$ 25,403
Ocala CRA	Ocala	\$ 265,150	
Olde Eau Gallie Riverfront CRA	Melbourne	\$ 55,000	\$ 62,500
Palatka CRA	Palatka	\$ 135,495	\$ 232,790
Panama City CRA	Panama City	\$ 41,723	
Pinellas Park CRA	Pinellas Park	\$ 129,182	\$ 2,339,133
Port Orange Town Center CRA	Port Orange	\$ 66,340	
Port St. Lucie CRA	Port St. Lucie	\$ 157,415	
Quincy CRA	Quincy	\$ 24,175	
Rockledge CRA	Rockledge	\$ 75,435	\$ 31,261
Sanford CRA	Sanford		\$ 91,369
Sebastian Riverfront CRA	Sebastian		\$ 49,473
St. Cloud CRA	St. Cloud	\$ 60,000	\$ 127,048
St. Petersburg CRA	St. Petersburg	\$ 713,195	\$ 658,720
Stuart CRA	Stuart	\$ 31,246	
Tallahassee CRA	Tallahassee	\$ 1,693,055	
Tampa CRA	Tampa	\$ 603,359	\$ 149,764
Titusville CRA	Titusville	\$ 18,460	\$ 79,800
US Highway 17-92 Corridor CRA	Seminole County	\$ 1,512,747	
West 192 Development Authority	Osceola County		\$ 3,819,218
Winter Park CRA	Winter Park		\$ 25,600
CRA Totals		\$ 10,613,197	\$ 29,511,959

Community Redevelopment Agencies: Historical Comparison		
Data Reported by CRAs in Annual Surveys		
Incentive Type	Number of CRAs Granting Incentives	
	LFY 2016-17	LFY 2017-18
Direct Financial	33	33
Indirect Financial	8	12
Tax-Based and Fee-Based	4	3
Below Market Rate Leases or Deeds for Real Property	5	4
Total	37	38
Incentive Type	Total Incentives Granted	
	LFY 2016-17	LFY 2017-18
Direct Financial	\$ 8,445,651	\$ 21,854,532
Indirect Financial	\$ 938,884	\$ 1,324,157
Tax-Based and Fee-Based	\$ 494,140	\$ 1,796,437
Below Market Rate Leases or Deeds for Real Property	\$ 734,522	\$ 4,536,833
Total	\$ 10,613,197	\$ 29,511,959
Incentive Type	Number of Businesses Receiving Incentives	
	LFY 2016-17	LFY 2017-18
Direct Financial	254	309
Indirect Financial *		
Tax-Based and Fee-Based	6	3
Below Market Rate Leases or Deeds for Real Property	46	23
* Indirect financial incentives provide monetary assistance to third parties to support business assistance, development, or recruitment. The number of businesses receiving such assistance are not reported in our survey.		

Values of County and Municipal Ad Valorem Exemptions for Economic Development by County and Year									
County	2010	2011	2012	2013	2014	2015	2016	2017	2018
Alachua	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Baker	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bay	\$ 232,133,541	\$ 248,908,372	\$ 260,571,259	\$ 67,762,342	\$ 67,945,528	\$ 34,924,243	\$ 22,388,717	\$ 18,249,138	\$ 14,783,804
Bradford	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Brevard	\$ 28,787,380	\$ 28,230,480	\$ 31,015,447	\$ 37,929,370	\$ 28,533,430	\$ 27,806,120	\$ 120,937,001	\$ 140,413,492	\$ 161,751,941
Broward	\$ -	\$ 32,160	\$ 27,840	\$ 923,710	\$ -	\$ -	\$ -	\$ -	\$ -
Calhoun	\$ 517,421	\$ 400,151	\$ 400,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charlotte	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,194,949	\$ 29,740,796	\$ 29,742,337
Citrus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collier	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Columbia	\$ -	\$ 108,455,345	\$ 86,775,142	\$ 91,775,298	\$ 60,163,115	\$ 53,441,507	\$ 58,516,211	\$ 57,667,227	\$ 56,510,786
DeSoto	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dixie	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Duval	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Escambia	\$ 279,392,755	\$ 256,328,355	\$ 247,381,029	\$ 236,521,576	\$ 231,613,576	\$ 215,557,309	\$ 199,469,250	\$ 240,200,319	\$ 164,494,896
Flagler	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Franklin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gadsden	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gilchrist	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Glades	\$ -	\$ -	\$ -	\$ -	\$ 978,911	\$ 1,735,035	\$ 1,871,774	\$ 1,855,842	\$ 1,907,852
Gulf	\$ 362,894	\$ 362,894	\$ 314,697	\$ 296,762	\$ 296,762	\$ 296,762	\$ 296,762	\$ -	\$ -
Hamilton	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hardee	\$ 27,542,457	\$ 23,726,264	\$ 1,989,194	\$ 634,159	\$ -	\$ -	\$ -	\$ -	\$ -
Hendry	\$ 2,246,960	\$ 2,002,193	\$ -	\$ -	\$ -	\$ 356,230	\$ 268,062	\$ -	\$ 50,846
Hernando	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highlands	\$ -	\$ -	\$ -	\$ 1,893,725	\$ 1,897,232	\$ 1,918,165	\$ 2,001,802	\$ 1,935,470	\$ 1,787,296
Hillsborough	\$ -	\$ -	\$ -	\$ 2,084,658	\$ -	\$ 38,247,415	\$ 87,240,927	\$ 90,208,046	\$ 4,137,039
Holmes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indian River	\$ -	\$ 3,416,720	\$ 3,375,060	\$ 1,561,390	\$ 1,547,680	\$ 46,070,300	\$ 42,670,954	\$ -	\$ -
Jackson	\$ 49,419,465	\$ 46,931,888	\$ 43,212,815	\$ 42,657,763	\$ 42,517,681	\$ -	\$ -	\$ -	\$ -
Jefferson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lafayette	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Leon	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Liberty	\$ 30,932,427	\$ 24,484,340	\$ 13,894,225	\$ 7,008,908	\$ 3,843,039	\$ -	\$ -	\$ -	\$ -
Madison	\$ 598,608	\$ 645,550	\$ 1,511,078	\$ 1,467,944	\$ 2,584,001	\$ 1,899,429	\$ 1,848,767	\$ 1,797,920	\$ 1,784,520
Manatee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Marion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Martin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miami-Dade	\$ 67,053,764	\$ 58,803,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monroe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nassau	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ocala	\$ -	\$ 293,479	\$ 293,479	\$ -	\$ 12,663,888	\$ 8,552,466	\$ 10,234,776	\$ 3,438,949	\$ 936,369
Okeechobee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Orange	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,668,194	\$ 23,057,313	\$ 46,106,036	\$ 47,582,327
Osceola	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Palm Beach	\$ 7,424,114	\$ 6,930,353	\$ 3,573,436	\$ 3,064,523	\$ -	\$ 37,343,414	\$ 43,614,842	\$ 95,700,454	\$ 85,126,073
Pasco	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pinellas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Polk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,857,011	\$ 105,188,074	\$ 338,457,814	\$ 270,014,181
Putnam	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
St. Johns	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
St. Lucie	\$ 17,756,979	\$ 9,701,479	\$ 72,456,689	\$ 66,921,442	\$ 54,143,177	\$ 41,108,996	\$ 30,277,076	\$ 18,076,818	\$ 17,965,156
Santa Rosa	\$ 2,613,424	\$ 2,424,383	\$ 1,507,106	\$ 528,333	\$ 501,137	\$ 317,674	\$ -	\$ -	\$ -
Sarasota	\$ -	\$ -	\$ 19,119,164	\$ 16,799,961	\$ 25,443,600	\$ 25,967,731	\$ 37,804,757	\$ 31,763,400	\$ 20,581,571
Seminole	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sumter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Suwannee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taylor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 899,055
Union	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Volusia	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wakulla	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Walton	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,742,219	\$ 2,344,967	\$ 2,833,345	\$ 2,692,733
Washington	\$ 441,581	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Statewide	\$ 747,223,770	\$ 822,077,449	\$ 787,417,811	\$ 579,831,864	\$ 534,672,757	\$ 645,810,220	\$ 819,226,981	\$ 1,118,445,066	\$ 882,748,782
% Change	-	10.0%	-4.2%	-26.4%	-7.8%	20.8%	26.9%	36.5%	-21.1%

Note: This table reflects the value of exemptions pursuant to s. 196.1995, F.S. The 2017 values have been updated to reflect any changes from the post-Value Adjustment Board (VAB) tax rolls, and the 2018 values are pre-VAB finals. A major change between 2017 and 2018 values is the expiration of the economic development exemption for Amazon in Hillsborough County.

Data Source: Florida Department of Revenue, Property Tax Oversight.