

County and Municipal Property Tax Data Sources and Calculation Methodologies

The tables presented on this website include information on millage levies by all county and municipal governments in Florida. Millage levies include all levies except those for debt service and those voted millages levied for a period not longer than two years pursuant to s. 9(b), Article VII of the Florida Constitution.

Table 1: Comparison of Taxes Levied – The source of each column in Table 1 is as follows:

- 2007 Millage Rate – DR-420, item 11
- 2007 Taxes Levied – DR-420, item 12
- 2008 Rolled-Back Rate – DR-420, item 17
- 2008 Taxes Levied at Rolled-Back Rate – 2008 Rolled-Back Rate multiplied by 2008 Taxable Value from either the DR-403CC or DR-403BM
- 2008 Adopted Millage Rate – DR-420MM, item 26 or, if the millage rate was adjusted prior to the extension of the roll, from the DR-422, item 7
- 2008 Taxes Levied – 2008 Adopted Millage Rate multiplied by 2008 Taxable Value from either the DR-403CC or DR-403BM

Table 2: Distribution of Taxes Levied by Property Type – To calculate the percentage of taxes levied on each type of property, value was assigned to the various property categories in a two step process.

Step 1: The taxable value of all real property from the final 2008 tax rolls submitted to the Department of Revenue by property appraisers was allocated to the jurisdiction for each levy based on the taxing authority code reported on the tax roll. Total taxable value for each levy was then allocated to the property type categories as follows:

- Residential Homestead – Allocated taxable value included:
 - Total taxable value for all parcels receiving a homestead exemption in use codes 01 (single family homes), 02 (real property mobile homes), 04 (condominiums) and 05 (cooperatives)
 - For parcels in other use codes receiving a homestead exemption, residential homestead taxable value was calculated by subtracting the following exemption amounts from homestead assessed value:
 - homestead exemption – NAL exemption code 01
 - additional homestead exempt – code 02
 - if taxing authority was a county, county low income senior exemption – code 03
 - if taxing authority was a city, city low income senior exemption – code 04
 - perm and tot disabled vets – code 05
 - disabled vets in wheelchair– code 06

- tot and permanently disabled – code 07
- blind – code 31
- widowers – code 32
- widows – code 33
- tot and perm disabled – code 34
- disabled ex-service member – code 35
- parent/grandparent – code 37
- Residential Non-Homestead – Taxable value of parcels in use codes 01, 02, 04 and 05 not receiving a homestead exemption. Taxable value in use codes 03 (multi-family, 10 or more units), 06 (retirement homes), 07 (miscellaneous residential) and 08 (multi-family, less than 10 units), less any portion of value assigned to the residential homestead category.
- Residential Vacant Lots – Use code 00, less any value assigned to residential homestead.
- Non-Residential Commercial – Improved and vacant commercial parcels in use codes 10 through 39, less any value assigned to residential homestead.
- Non-Residential Industrial - Improved and vacant industrial parcels in use codes 40 through 49, less any value assigned to residential homestead.
- Institutional/Governmental – Improved and vacant parcels classified either institutional or governmental in use codes 70 through 89, less any value assigned to residential homestead.
- Agricultural - Agricultural parcels in use codes 50 through 69, less any value assigned to residential homestead.
- Other – All other non-homestead real property.

Step 2: This second step was necessary because the taxing authority codes on the tangible personal property tax roll did not accurately allocate value to taxing authorities in many counties. The purpose of this step was to be able to consistently compare real, tangible personal and centrally assessed value for the purpose of determining the percentage of taxes levied by the various categories set forth in s. 195.052, F.S. The percentages in Table 2 were calculated as follows:

- For each of the eight categories of real property (see step 1), the percentage of total real property on the final real property tax roll was calculated.
- These percentages were applied to the real property taxable value as reported on the DR-420 (item 1) and a taxable new value for each of the eight categories was calculated.
- The sum of these DR-420 based real property taxable values plus the taxable value of tangible personal property and centrally assessed railroad property as reported on the DR-420 (items 2 and 3) equals the total taxable value associated with each levy (DR-420, item 4).
- Based on these component parts and the total taxable value as reported on the DR-420, the category percentages of taxes levied in Table 2 were computed.
- The percent of taxes levied on new construction in the last column on the table was calculated by dividing net new taxable value as reported on the DR-420 (item 5) by the DR-420 total taxable value.