

FOLLOW THE MONEY

A Civic Adventure In How We Fund Our Community

**League of Women Voters Alachua County/Gainesville
Local Government Committee**

May 2006

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In January 2004, the Local Government Committee, a standing committee of the League of Women Voters Alachua County/Gainesville, started a year's civic journey to find out how we fund our county. The purpose was to follow the major flows of tax money into the county, and to find out what this money pays for. The goal was to better understand how this funding system works.

The Committee went to the offices of the Alachua County Budget Department, the Property Appraiser, the Metropolitan Transportation Planning Organization (MTPO), the Alachua County Growth Management Department, and the Public Works Department. The members of the Committee are: Emily Bowne, Sue Dudley, Christina Flagg, Carolyne Freeman, Jerry Kidder, Kathy Kidder, Alison Law, Priscilla Milliman, Stewart Neilson, Deanye Overman, Elizabeth Powers, and Jeanne Weismantel.

Three major streams of money coming into the county were investigated by the Committee: Property Taxes on Real Property (your house and land), Sales Taxes, and Gas Taxes. For a look at how different counties were funded the Committee followed six Florida counties: Alachua, Charlotte, Lake, Leon, Marion, and Martin.

Sources for the data in the report are The Florida Legislative Committee on Intergovernmental Relation's (LCIR) Local Government Financial Information Handbook, 2004 & 2005 Editions, the Florida Property Valuations & Tax Data, December 2004, and the Alachua County Budget 2005 & 2006.

With many thanks to Suzanne Gable, Director of the Office of Management and Budget, and Ed Crapo, Alachua County Property Appraiser, for their help -- this is the Committee's report.

Who Benefits? Who Pays? Who Cares?

“Government is an institution created to both provide services to citizens that they cannot provide themselves and regulate behaviors that are harmful to the community. Unlike a for profit business, many of the county's programs and expenses are mandated by the state legislature or federal government and we are in those businesses whether we want to be or not. Our mission looks beyond the focused profit motives of a private business to how we can better assist individuals in need in our community on a daily basis or invest in their long-term well being.”

County Manager, Randall H. Reid, in a response to the Blue Ribbon Committee Report.

"Like mothers, taxes are often misunderstood, but seldom forgotten."

Lord Bramwell, 19th Century English Jurist

Who Benefits?

What do my taxes pay for? To answer this question, the Committee followed money in and out of the county budget's General Fund, because that is where a majority of the property taxes and sales taxes go. What the county is 'required' to pay for is shown in Table 1. The second column shows what General Fund dollars go into doing that. Next, in Table 1.A, the Committee followed the General Fund dollars that went into running the county departments.

The Florida State Constitution in Article VIII, Local Government, requires the county to have a sheriff, tax collector, property appraiser, supervisor of elections, clerk of circuit court, and county commissioners. In Article V, Judiciary, the county is required to pay certain court costs. There are, also, requirements from the state legislature for a Medical Examiner and some of the federal government Medicaid costs. The second column of Table 1 shows the funding dollars from the General Fund. The General Fund does not supply all the money for the constitutional officers. For instance, the Sheriff's total budget in 2005 was over fifty-six million dollars; the Sheriff has other income such as specific property taxes like MSTUs (see box on page 7).

TABLE 1.

Florida State Constitution 'REQUIRED'	Alachua County's 2005 Budget Money from the GENERAL FUND (In millions of dollars and rounded.)
Article VIII: Local Government	
Sheriff	\$37.1 million
Tax Collector	Totally funds his department from fees.
Property Appraiser	3.90
Supervisor of Elections	1.02
Clerk of Circuit Court	2.12 (Down from five million re: Article V changes.)
Commissioners (five)	0.337 (for salaries set by state)
Article V: Judiciary	
Court Administration	\$0.702 (Down from three million dollars in 2004 re: Article V changes.)
Public Defender	0.423
State Attorney	0.175
Guardian Ad Litem	0.088
Medical Examiner (state requires)	0.503
Medicaid (county costs)	2.133
'Required' TOTAL	\$ 48.2 million

http://omb.alachua.fl.us/budgets/2004-2005_Adopted/

As elected officials, the Board of County Commissioners (BoCC) adopts the budget in September of each year. The county departments: Community Support Services, Fire Rescue, Environmental Protection, Administrative Services, Information Services, Court Services, Growth Management, and Public Works all respond to the BoCC, and through them to the needs and requests of the community. Table 1.A. shows the money from the General Fund that goes into these BoCC responsibilities. When you add the totals of the 'requirements' to the totals of the 'county departments,' the tax money that pours out of the General Fund into Table 1 and Table 1.A is almost one hundred million dollars.

Table 1. A.

<i>Board of County Commissioners (BoCC)</i>	<i>2005 Budget General Fund Dollars (In millions)</i>
'County Departments'	\$50.1
'Required'	48.2
TOTAL	\$98.3 million

The next question is where does this money come from?

“The art of taxation consists in so plucking the goose as to get the most feathers with the least hissing.” Jean Baptist Colbert, attributed

“People who complain about taxes can be divided into two classes: men and women.” Unknown

Who Pays?

There are three major streams of money coming into the county: Property Taxes, Sales Taxes, and Gas Taxes. Property Taxes make up, by far, the largest flow of dollars into the General Fund. The Taxable Value of property in Alachua County is counted in the billions.

PROPERTY TAXES

Property Taxes are called “ad valorem” taxes, which means “in proportion to value.” These taxes are based on value of: 1) Real Property such as land and buildings, and 2) Tangible Personal Property such as property used in the operation of a business or other income producing ventures. The value of property is set by the County Property Appraiser’s office and is called Just Value. Taxable Value, the final product of the formula below, is the number used to produce the tax bill that owners of property receive each year. The Taxable Value is divided by 1000 (known as “per \$1000 value) and then multiplied by the millage to get the amount of dollars shown on the tax bill. This section of the Committee’s report – to understand how our Property Taxes work -- will just look at the funding base of Taxable Value from ‘Real Property,’ which

is your house and land. A big part of this civic adventure is to get from the Just Value of property to the Taxable Value of property while understanding, a little, how and why. To do this, the Committee, in pages 4 to 7, worked through the following formula:

Just Value – SOH = Assessed Value – Exemptions = TAXABLE VALUE

(SOH is Save Our Homes. Exemptions are listed on pages 5 & 6.)

Just Value

The appraisers in the Real Property (R.P.) Division appraise each parcel every year and inspect physically every three years to set the Just Value of the property. In their appraisal the factors below are considered by law (F.S. 193.011): 1) present cash value, what a willing purchaser would pay to a willing seller, 2) highest and best use, 3) location, 4) quantity or size, 5) cost, 6) condition, and 7) income.

The formula starts with Just Value and subtracts Save Our Homes (SOH) and Exemptions to reach the Taxable Value. In Table 2 the Just Value of three counties is shown, and what amount of Taxable Value of Real Property these counties have. Alachua County has the lowest amount of Taxable Value to Just Value. Leon is next. Charlotte has the highest Taxable Value to Just Value. Taxable Value is then divided by 1000 (per \$1000 value) and multiplied by the millage set by the Board of County Commissioners (BoCC) of each county and these collected dollars put into the General Fund.

A note about the following Tables on pages 4 to 7: the property data is from the State of Florida Department of Revenue, Florida Property Valuations & Tax Data, December, 2004. The numbers are clearly noticed in MILLIONS or BILLIONS -- in three digits and rounded. All Tables and the full dollar amounts for the six counties can be found in the Appendix starting on page 13.

TABLE 2.

Two lowest and the highest % Taxable Value of the Real Property (R.P.) Just Values of the six counties and their millages for 2004.					
County	Population	Millage (per \$1000)	Just Value in BILLIONS (R.P. only)	Taxable Value in BILLIONS (R.P. only)	% Taxable Value of R.P. to Just Value
Alachua	236,174	8.9887	\$13.9	\$7.5	53.88%
Leon	263,896	8.5400	16.8	9.9	58.69%
Charlotte	156,985	4.7709	16.5	12.3	74.66%

Just Value minus Save Our Homes (SOH) equals Assessed Value

Save Our Homes (SOH)

“It worked exactly as designed: It capped annual property assessment increases at 3 percent and disproportionately shifted the burden of supporting local government to non-homesteaded property owners -- to snowbirds and businesses and landlords.”

"It transformed a system that made sense -- where the most valuable property got taxed highest -- into a snarl of inequities."

"Families, unable to afford losing their tax protection, have become trapped in their homes."

<http://www.heraldtribune.com/apps/pbcs.dll/section?CATEGORY=SPECIAL09>

The Save Our Homes (SOH) Amendment of Florida's Constitution was approved by the state's voters in 1992 and put into effect in 1995. SOH places a "limitation of 3% -- or the '% change in the consumer price index,' whichever is less -- on any annual assessment increases in the Just Value of properties." The SOH limitation on the assessed value affects only real property qualifying for and receiving a Homestead exemption. When ownership changes, the SOH disappears and must be re-established. After one year, SOH starts again limiting the increase of Assessed Value of the property to 3% (F.S. 183.461).

In Table 3 the Committee subtracted SOH from the Just Value to get to the formula's Assessed Value. Lake had the lowest percent of SOH to the Just Value of real property and Martin had the highest. Alachua County's is included as this county has the lowest Just Value and lowest Assessed Value dollar amount of Real Property of the six counties.

TABLE 3.

Lowest and highest % SOHs of Just Value of R.P. and Alachua County,				
2004 County	Just Value of Real Property (In BILLIONS)	Minus SOH (In BILLIONS)	= Assessed Value (In BILLIONS)	% SOH of Just Value
Lake	\$14.4	\$0.774	\$13.6	5.37%
Martin	20.4	3.17	17.0	15.54%
Alachua	13.9	1.0	13.0	7.15%

Assessed Value minus Exemptions equals Taxable Value

Exemptions (Chapter 196 F.S.)

Exemptions are then subtracted from the Assessed Value to give the Taxable Value. Exemptions, listed in Chapter 196 of the Florida Statutes, are: Institutional, Governmental, Scientific, Religious, Charitable, Literary, Affordable Housing Property, Widow/Widower, Personal Disability, Veteran Disability, Service Connected Total and Permanent Disability, Space Laboratories and Carriers, Not-for-profit Sewer and Water Companies, Historic, Labor Organization, Charter School, Economic Development, Total and Permanent Personal Disability, Live-in Parents/Grandparents, and another Homestead Exemption of \$25,000 for Senior Citizens 65 or more years of age and \$20,000 or less income.

Table 4. Three of the six counties have Exemptions that total over five billion dollars. Alachua and Leon counties have high Governmental Exemptions. In 2005, in Alachua County, the University of Florida's (UF) is at two and one-

third billion dollars, and the Gainesville Regional Utility's (GRU) is at ninety-five million dollars. (FYI: UF's tangible personal property exemption is calculated as one hundred and thirty- six million dollars, and GRU's is at three hundred and fifty-one million.)

TABLE 4.

Three Counties with highest % Exemptions of Just Value of Real Property (In BILLIONS)				2004
County	Assessed Value	Minus Exemptions	= Taxable Value	% Exempt Value of Just Value
Alachua	\$13.0	\$5.44	\$7.44	38.97%
Marion	15.3	5.40	9.93	33.31%
Leon	15.7	5.80	9.85	32.15%

The loss to Taxable Value of dollars due to agriculture is found in the Exemption numbers even though agriculture is really a classification of use of property. Marion County reaches the five billion dollars of exemptions because it has the Ocala National Forest. Four major exemptions are shown in the table below.

TABLE 4.A.

2004	Homestead Exemptions	Governmental Exemptions	Institutional Exemptions	Agriculture Taxable Value lost through classification of land.
Alachua	\$1.16 Billion	\$3.20 Billion	\$0.361 Billion	\$0.782 Billion
Leon	1.31	3.55	0.398	0.474
Marion	2.07	1.00	0.549	1.84

Table 5 shows the three counties that have that 'Homestead Exemption for people age 65 and over...' and the amount of Taxable Value each county lost for the years listed. Alachua County's has doubled each year. Lake County is the highest with ninety-three million dollars in these extra homestead exemptions. This exemption was made available by the state in 2001; the BoCC must vote to give citizens access. Charlotte, Marion, and Martin Counties do not give this exemption.

TABLE 5.

Extra Homestead Exemption for citizens 65 or older and \$20,000 or less per year (In Millions).			
County	2004	2003	2002
Alachua	\$28.0	\$14.6	\$7.5
Lake	93.1	80.2	69.2
Leon	42.2	40.1	38.7

The formula the Committee started with is now complete for Alachua County. This shows 2004 Real Property, only -- in billions.

Just Value – SOH = Assessed Value – Exemptions = Taxable Value					
\$13.9	– \$1.0	= \$13.0	– \$5.44	= \$7.43	In Billions

The formula began with Just Value -- and after SOH and Exemptions were subtracted -- ended up with the Taxable Value. Taxable Value is the basis of the property owner's tax bill. The Taxable Value of the property in the county will tell the county commissioners, at budget time, what amount of millage to set to get the money the county needs to pay the bills.

The tax bill sent out to owners of property shows the specific millages set, each year, by the county, school board, water management district, and the other taxing authorities. These millages are then multiplied by the Taxable Value of the property after it is divided by 1000 (per \$1000 value); this is the owner's tax bill. For the county, the billions of Taxable Value of real property, your house and land, when multiplied by the millage becomes the largest stream of money into the General Fund. Keep in mind that this Report has not followed, and does not include, the tax money the General Fund receives from Tangible Personal Property. In 2004, the millage set by the BoCC was 8.9887 (per \$1000 value), and that multiplied by the Taxable Value of the county's Real Property gave a tax stream to the General Fund of almost sixty-eight million dollars.

The MSTU (Municipal Service Taxing Unit) on your tax bill -- "...constitutional language authorizing a county furnishing municipal services to levy additional taxes within the limits fixed for municipal purposes via the establishment of municipal service taxing or benefit units. The MSTU is used in a county budget to separate those ad valorem taxes levied within the taxing unit itself to ensure that the funds derived from the tax levy are used within the boundaries of the taxing unit for the contemplated services. . The MSTU may encompass the entire unincorporated area, a portion of the unincorporated area, or all or part of the boundaries of a municipality." LCIR

Next we look at three of the Sales Taxes.

SALES TAXES

(Local Government Half-cent Sales Tax, County Revenue Sharing Program, and Local Option Sales Taxes)

Local Government Half-cent Sales Tax

The Local Government Half-cent Sales Tax was set up by the Legislature in 1982 "to provide relief from ad valorem (property) and utility taxes." Incorporation and annexation, through a complicated formula involving populations of incorporated and unincorporated areas, means a loss of money to the General Fund when the state shifts the sharing of these sales tax dollars - - moving them from the BoCC to the municipalities. (Local Government Financial Information Handbook; <http://fcn.state.fl.us/lcir/reports.html>)

TABLE 7.

Local Government ½ cent Sales Tax, 2006			
County	(In MILLIONS) BoCC share	TOTAL \$ from ½ cent SalesTax.	# of cities that share what is left.
Alachua	\$10.9 million	\$18.7 million	9
Charlotte	13.7	15.2	1
Lake	12.3	18.7	14
Leon	12.5	22.6	1
Marion	21.6	25.9	5
Martin	16.0	18.4	4

Alachua County BoCC, in 2006, received \$10.9 million.

County Revenue Sharing Program

These sales tax dollars are put directly into the General Fund as there are no restrictions on the BoCC's use of these revenues. These dollars are collected by the state and allocated to the counties. This money comes from a state Trust Fund that receives dollars from 2.9% of net cigarette taxes and 2.044 % of sales and use taxes. In Alachua County, about four million dollars of this sales tax have been pledged to pay off two bond issues (till 2021 and 2029) with almost two million of the four as interest.

Alachua County BoCC, in 2006 before the debt payment, received \$4.29 million.

Local Option Sales Taxes

(Local Option Sales Taxes are also called Discretionary Sales Surtaxes. There are seven of them available: Local Government Infrastructure Surtax, Voter-Approved Indigent Care Surtax, Charter County Transit System Surtax, Small County Surtax, Indigent Care and Trauma Center Surtax, County Public Hospital Surtax, and School Capital Outlay Surtax.)

<http://www.myflorida.com/dor/taxes/taxtypes.html>

These seven Local Option Sales Taxes must be specific, with a definite start and stop time, and voted on by the citizens. Alachua County's new courthouse was built using the Local Government Infrastructure Surtax; one year at 1% brought in twenty-six million dollars. CHOICES, Alachua County's Voter-Approved Indigent Care Surtax, was set in place at 0.25% by citizen's vote; it started on Jan. 1, 2005 and stops on Dec. 31, 2011. CHOICES received almost seven million dollars the first year.

Alachua County's 'Better Parks Better Roads' referendum of 2004 tried to put into place another Local Government Infrastructure Surtax. An amendment to the law that year said that if a county has a population over seventy-five thousand and a taxable value of real property less than sixty percent of the just value of real property they can use this surtax for the "operation and maintenance of parks and recreation programs and facilities." Alachua and

Leon Counties with their high governmental exemptions both have access to this use for parks.

Local Option Sales Taxes are worth the time to understand how they work. The maximum potential Local Option Sales Tax that can be used by Alachua County is a total of 1.5%. The table below shows what each of the six counties is using and what is their potential tax rate. In the last column the amount of money available to Alachua, Leon, Marion, and Martin that is not accessed through these surtaxes (unrealized) is also shown. (Local Government Financial Information Handbook 2004. <http://fcn.state.fl.us/lcir/reports.html>)

TABLE 8.

Rate Limit, Surtax Used, and Money Available (Not Used)			
County	Max. Potential Tax Rate	Local Option Sales Tax Rate USED	Estimated UNREALIZED Tax Revenues for 2006.
Alachua	1.5%	0.25% (CHOICES)	\$44,878,428
Charlotte	1.0%	1.0%	0
Lake	1.0%	1.0%	0
Leon	1.5%	1.0%	\$19,425,780
Marion	1.0%	0	\$44,066,838
Martin	1.0%	0	\$28,329,748

The Local Option Sales Tax dollars, as they must be specific as to what they pay for, are not put into the General Fund.

You won't find Gas Taxes in the General Fund, either, as they are collected for "transportation improvements for operating or capital," and spent through the county budget by Public Works.

GAS TAXES

(Constitutional Fuel Tax, County Fuel Tax, and Local Optional Fuel Tax Data for Fiscal Year Ending September 30, 2005 from the Local Government Financial Information Handbook)

The Committee looked at the gas taxes because of the concern about roads, and because, in the 2005 adopted budget, three and one-half million dollars went from the General Fund to Public Works. In Alachua County 137,497,301 gallons of fuel were sold in the fiscal year of 2005: 120,568,201 gallons of motor fuel, and 16,929,100 gallons of diesel fuel.

Constitutional Fuel Tax: This is two cents per gallon on motor fuel to "meet debt service requirements and then to be used for acquisition, construction, and maintenance of roads."

Alachua County -- \$2.94 million.

County Fuel Tax of one cent per gallon of motor fuel to be used for transportation related issues.

Alachua County -- \$1.32 million.

Local Optional Fuel Taxes: These give local governments authorization to levy up to twelve cents in the form of three separate taxes. These are estimates for 2006:

1. A tax of one cent on each gallon of motor and diesel fuel sold -- called the 9th Cent Fuel Tax.

Alachua County -- \$1.34 million.

2. A tax of one to six cents on each gallon of motor and diesel fuel sold. (52.15% goes to county, 38.635 % goes to Gainesville (about three million), the rest to the other cities. This county uses all six cents and the total estimated for 2006 was \$7,588,355.)

Alachua County BoCC – \$3.96 million.

3. A tax of one to five cents on each gallon of motor fuel sold –“may be used for transportation expenditures needed to meet the requirements of the capital improvements element” of the comprehensive plan. Charlotte and Martin Counties are the only counties of the six using these five cents.

Alachua County – 0 (Potentially almost seven million dollars.)

TABLE 9.

Fuel Tax Rates, 2006 (in cents)						
County	Federal	State total	9 th cent	1 st Local Option 1 to 6 cents	2 nd Local Option 1 to 5 cents	Total Fuel Taxes
Alachua	18.4	23.1	1	6	0.0	48.5
Charlotte	18.4	23.1	1	6	5.0	53.5
Martin	18.4	23.1	1	6	5.0	53.5

“People often say that, in a democracy, decisions are made by a majority of the people. Of course, that is not true. Decisions are made by a majority of those who make themselves heard and who vote - a very different thing.” Walter H. Judd

“Taxes, after all, are dues that we pay for the privileges of membership in an organized society.”
Franklin D. Roosevelt

“The promises of yesterday are the taxes of today.”

W. L. Mackenzie King

WHO CARES?

Every citizen would benefit both themselves and the community by understanding the basics of funding a local government. The amount of money a county collects and where the BoCC chooses to spend these dollars engenders real pocketbook issues affecting the quality of life, the infrastructure, and the economics of a community.

As Property Taxes are the major funding source for a county, every Alachua County property owner would benefit by paying attention to anything that might affect the dollars in the steps of this process toward setting the millage rates: 1) the Property Appraiser sets the Taxable Value of Property while the BoCC sets the budget for the county – then, 2) the BoCC sets the *millage* on the Taxable Value to *get enough money into the General Fund to pay the bills*.

The three major flows of tax dollars that fund this county, Property Taxes, Sales Taxes, and Gas Taxes, are all being affected -- as follows:

Property Taxes -- Where Taxable Value of Real Property is concerned, the loss of value through SOH, which is already larger in Alachua County than loss of value from agriculture, will most likely in the coming years be as large as the Governmental Exemption. Every year SOH shifts more responsibility for funding the county to businesses, to landlords (that is one reason why apartments are changing to condos), and to growth.

Sales Taxes -- The flow of Sales Taxes to the county General Fund is diminished in the formula the state uses for allocation every time population shifts from unincorporated areas to incorporated areas through annexation and incorporation. Sales taxes in Alachua County have been pledged to service debt on two bond issues. One bond issue will be paid off in 2021 and the other in 2029. The payment is about four million per year and about two million of that is interest. The potential loss of the combined sales taxes to state and local governments from Internet shopping by the year 2008 is estimated as between one and one-half billion to more than two billion dollars a year.

Gas Taxes -- Gas taxes do not cover the cost of roads; and Alachua County does not use the five cents of Local Option Gas Tax available to it now. The BoCCs has just agreed to two fifteen million dollar bonds, one in 2006, and one in 2007. The principle and interest of these two bonds will be paid off in fifteen years using gas taxes.

In the world of funding a community, the seven Local Option Surtaxes are valuable tools as they must be 1) voted on by the public, 2) begin and end at certain dates, 3) are specific in what they pay for, and 4) the local government can pay cash. Alachua County collected twenty-four million in one year and paid cash, instead of years of principal and interest, for the new courthouse.

The dollars from Property Taxes and Sales Taxes pour through the General Fund into the 'requirements' listed in Table 1. What is left of these dollars, with Gas Taxes going into Public Works, support the following partial list of Alachua County programs:

Community Support Services received, in the 2005 budget, almost nine million dollars to support the: Community Agency Partnerships, Outside Agency Public (for services to public non-profit agencies), Medical Examiner (required by the state), Public Health Unit, Agi Extension, Crisis Center, and Poverty Reduction Program. In the 2006 budget, the BoCC added a little over one half million dollars for Senior Services, Entrepreneurial School, Veteran Services, and Victim Services.

Court Services in the 2005 budget General Fund lists -- Probation, Work Release, and Day Reporting. In the 2006 budget, the BoCC added another three million dollars for these: Juvenile Detention (an unfunded mandate at one and one half million) Jail Population Management, Community Services, and Pretrial Services (at one million).

Environmental Protection Department for its focus on Water Quality, Health, and Natural Resources Protection received a little more than one million dollars from the General Fund.

Public Works received three and one-half million dollars from the 2005 General Fund. Two million of those dollars went to Animal Services.

“What do my taxes pay for?” That question was the beginning of this Report. It led the Committee to a civic journey following the major flows of tax money into the county and what these dollars buy the community. The Local Government Committee of the League of Women Voters of Alachua County/Gainesville presents the information here as important background to wise local government and citizen decisions about money.

A civic adventure available to all in Alachua County is the Alachua County Civic Education Series (A.C.C.E.S.S.), a program designed to increase a citizen's knowledge and understanding of county government. The Committee recommends this education series.

To sign up go to <http://publicinformation.alachua.fl.us> or call 374-5219.

APPENDIX

TABLES SHOWING THE COMPLETE INFORMATION FOR THE 6 COUNTIES

Florida Property Valuations & Tax Data, December 2004.
 State of Florida Department of Revenue. 269 pages.
<http://www.myflorida.com/dor/property/04Flpropdata.pdf>

TABLE 2. The six counties, their 2004 populations, the Just Value of the Real Property (R.P.) in the county, and the county's Real Property Taxable Value -- pages 8 & 54. Population and millages are from Florida Legislative Committee on Intergovernmental Relations (LCIR) 2004.

Table 2.	Population	Just Value, Real Property	Taxable Value, Real Property	% T.V. of J.V.	Millage
Alachua	236,174	\$13,949,381,600	7,516,175,413	53.88%	8.9887
Charlotte	156,985	16,470,519,940	12,296,174,632	74.66	4.7709
Lake	251,878	14,414,739,917	10,567,637,055	73.31	5.8170
Leon	263,896	16,786,015,269	9,852,524,874	58.69	8.5400
Marion	293,317	16,203,462,528	9,928,215,180	61.27	5.1500
Martin	137,637	22,111,388,104	13,893,822,182	63.15	5.2300

TABLE 3. Just Value of Real Property minus Save Our Homes gives the Assessed Value. SOH is found on page 88 under the title "Real Property Assessment Differential Value of Capped Parcels."

Table 3.	Just Value of Real Property 2004	Minus SOH	% SOH of J.V. of R.P.	= Assessed Value
Alachua	\$13,949,381,600	\$997,748,650	7.15	\$12,951,632,950
Charlotte	16,470,519,940	1,870,614,870	11.36	14,599,905,070
Lake	14,414,739,917	773,994,243	5.37	13,640,745,670
Leon	16,786,015,269	1,132,264,718	6.75	15,653,750,550
Marion	16,203,462,528	878,171,518	5.42	15,325,291,010
Martin	20,430,687,640	3,174,575,511	15.54	17,256,112,130

TABLE 4. Assessed Value of Real Property (R.P.) *minus* Exemptions *equals* Taxable Value of Real Property. (Total Exempt & Immune Values, p.40 plus Agriculture. Agi is listed as Classified Use Differential Including All Classified Property, p. 24)

TABLE 4. Assessed Value – Exemptions = Taxable Value (R.P. only)			
County	Assessed Value	-- Exemptions	= Taxable Value
Alachua	\$12,951,632,950	\$5,435,457,537	\$7,516,175,413
Charlotte	14,599,905,070	2,303,730,446	12,296,174,620
Lake	13,640,745,670	3,073,108,619	10,567,637,055
Leon	15,653,750,555	5,800,979,003	9,852,771,548
Marion	15,325,291,010	5,397,075,830	9,928,215,180
Martin	17,256,111,630	3,362,289,947	13,893,822,180

TABLE 4.a. Exemptions: Governmental (p.36), Institutional (p.34), and Agriculture (p. 24) (Agi is listed as 'Classified Use Differential Including All Classified Property.')

Table 4.A.	Governmental Exempt Value	Institutional Exempt Value	Agriculture, taxable value lost to classification of land.
Alachua	\$3,203,370,600	\$360,942,985	\$781,551,360
Charlotte	559,234,603	201,860,132	232,918,792
Lake	458,539,209	509,092,792	238,995,268
Leon	3,553,609,549	398,041,363	473,665,035
Marion	999,226,387	549,644,969	1,839,181,467
Martin	949,996,130	432,923,090	851,384,719

TABLE 5. Extra Homestead Exemption for citizens 65 or older and income of \$20,000 or less per year. Three counties of the six choose not to give this.

Table 5.	2004	2003	2002	2001
Alachua	\$27,987,420	\$14,551,820	\$7,524,640	\$806,370
Charlotte	N/A	N/A	N/A	N/A
Lake	93,071,729	80,232,457	69,227,952	60,652,289
Leon	42,223,952	40,141,825	38,704,962	
Marion	N/A	N/A	N/A	N/A
Martin	N/A	N/A	N/A	N/A

TABLE 6. % of SOH, Assessed Value, Exemptions, and Taxable Value of Just Value of Real Property

Table 6.	Just Value of Real Property	% SOH of JV/RP	%Assessed Value of JV/RP	%Exempt. Value of JV/RP	% Tax Value of JV/RP
<i>Alachua</i>	\$13,949,381,600	7.15%	92.85%	38.97%	53.30%
Charlotte	16,470,519,940	11.36	88.64	13.99	74.66
Lake	14,414,739,917	5.37	94.63	21.32	73.31
Leon	16,786,015,269	6.75	93.25	32.15	58.69
Marion	16,203,462,528	5.42	94.58	33.31	61.27
Martin	20,430,687,140	15.54	84.46	16.46	68.00

Following data from the

Local Government Financial Information Handbook, 2005 Edition. May 2006.

<http://fcn.state.fl.us/lcir/>

Table 7. Local Government ½ cent Sales Tax, 2005

Table 7.	BoCC share	Total \$ from ½ cent Sales Tax	# of cities that share
Alachua	\$ 10,892,115	\$18,737,869	9
Charlotte	\$13,655,323	15,212,507	1
Lake	12,314,507	18,689,563	14
Leon	12,455,817	22,568,473	1
Marion	21,619,394	25,906,854	5
Martin	16,016,529	18,352,453	4

Table 8. Local Option Sales Taxes: Rate Limit, Surtax Used, and Money Available but Not Used. (This data from the 2004 Edition)

Table 8.	Max. Potential Tax Rate	Local Option Sales Tax Rate USED	Estimated UNREALIZED Tax Revenues for 2006.
Alachua	1.5%	0.25%	\$44,878,428
Charlotte	1.0%	1.0%	0
Lake	1.0%	1.0%	0
Leon	1.5%	1.0%	\$19,425,780
Marion	1.0%	0	\$44,066,838
Martin	1.0%	0	\$28,329,748

Table 9. Fuel Tax Rates, 2005

Table 9. Fuel Tax Rates, 2005 (in cents)						
County	Federal	State total	9 th cent	1 st Local Option 1 to 6 cents	2 nd Local Option 1 to 5 cents	Total Fuel Taxes
Alachua	18.4	23.1	1	6	0.0	48.5
Charlotte	18.4	23.1	1	6	5.0	53.5
Martin	18.4	23.1	1	6	5.0	53.5