

A Decade of Self-Taxing

Florida voters have approved \$10.8 billion in local taxes & bond issues since 2010

FEBRUARY 2021

REGISTER
TO VOTE
HERE



Introduction

Florida has long relied on its local governments to fund a major portion of its government services. In fact, that reliance is heavier than in all but one other state. Florida's counties, municipalities, school districts, and special districts provide more than half (52.6 percent) of all state and local revenue collected in the state, trailing only New York (54.7 percent).¹ Our state has consistently ranked first or second in this metric for many years.

As a result, while Florida ranks at the very bottom among the 50 states in per capita state revenue collections and tax burdens, our local rankings are higher. Florida collects less in per capita taxes at the state level than any other state and ranks 48th in per capital total state revenue collections. On the other hand, Florida ranks 28th and 16th in local taxes and revenue, respectively. This is often overlooked when Florida's tax climate is discussed.

The generosity of Florida voters has contributed to the state's relatively higher local taxes. Floridians have considered 189 tax referenda since calendar year 2010 and passed three-quarters (75.1 percent) of them (see Table 1). Bonds have even fared a little bit better with voters, as they have approved 77.4 percent of the 93 referenda to authorize local governments to issue debt. When examined in terms of potential dollars approved, both tax and bond referenda did even better than when measured as a percentage of the number of referenda approved. For taxes, 78.4 percent of the \$6.2 billion in total tax increases proposed were approved. Of the \$6.7 billion in bond proposals, 89.6 percent passed.

While the Florida Legislature has passed tax cuts every year since 2009, Floridians have voted to increase their own taxes 142 times, approving taxes worth \$4.8 billion on an annual basis. In addition, voters have approved 72 bond issues worth \$6.0 billion, providing revenue for large projects that often will require increased taxes to pay off the debt. The amount of the levy (or even the revenue source) is not always specified in the ballot language, but the vast majority of these bonds will be retired with property taxes. While not detailed in this report, there have also been voter-approved revenue hikes for special districts, usually through special assessments. The most popular of these over the last ten years has been for fire and emergency rescue districts. Twenty-three of 37 referenda to increase assessments for fire districts have been approved by local voters since 2010.

Most of the tax increases fall into two major categories—local option sales taxes and ad valorem (property tax) levies for schools. Referenda for these taxes are required by state law. Local governments also occasionally let the voters decide on property taxes for other issues, including conservation and environmental land purchases, children's services, libraries, cultural and historic projects, and even mosquito control and animal services.

¹ Florida TaxWatch, How Florida Compares. <https://floridataxwatch.org/Research/Full-Library/ArtMID/34407/ArticleID/18941/2020-How-Florida-Compares-Taxes>

TABLE 1. Florida Local Tax Referenda Passed/Failed by Election Type—2010-2020

\$ MILLIONS

	# Passed	# Failed	% Passed	\$ Passed	\$ Failed	% Passed
General Elections						
Sales Tax	41	19	68.3%	2,206.9	1,043.0	67.9%
Property Tax	42	17	71.2%	1,108.9	67.8	94.2%
Tourist Dev Tax	4	0	100.0%	0.6	0	100.0%
Total	87	36	70.7%	3,316.4	1,110.8	74.9%
Primary Elections						
Sales Tax	12	4	75.0%	471.4	40.4	92.1%
Property Tax	17	1	94.4%	372.3	8.5	97.8%
Total	29	5	85.3%	843.4	48.9	94.5%
Special Elections						
Sales Tax	9	5	64.3%	357.3	166.1	68.3%
Property Tax	12	1	92.3%	230.6	3.7	98.4%
Tourist Dev Tax	1	0	100.0%	1.4	0	100.0%
Total	22	6	78.6%	587.9	169.8	77.6%
PPP Elections*						
Sales Tax	1	0	100.0%	42.3	0	100.0%
Property Tax	3	0	100.0%	40.4	0	100.0%
Total	4	0	100.0%	82.7	0	100.0%
All Elections						
Sales Tax	63	28	69.2%	3,077.9	1,249.5	71.1%
Property Tax	74	19	79.6%	1,752.2	80.0	95.6%
Tourist Dev Tax	5	0	100.0%	2.0	0	100.0%
Total	142	47	75.1%	4,832.1	1,329.5	78.4%

* PPP=Presidential Preference Primary Source: Florida TaxWatch, compiled from election records and other sources, January 2021

Local Options Sales Taxes

The Florida Legislature has provided counties and school districts with limited authority to levy discretionary sales surtaxes—often called local option taxes. There are nine separate local option sales taxes and the allowable use of their revenue is specified in law. The nine sales taxes fund:

- local government infrastructure projects;
- constructing and renovating schools;
- revenue for counties with population of less than 50,000 (as of April 1, 1992);
- operating a charter county or regional transportation system;
- medical care for indigent persons;
- trauma centers;
- operating, maintaining, and administering a county public general hospital;
- emergency fire rescue services and facilities; and
- pension liability shortfalls.

The Local Government Infrastructure Surtax and the School Capital Outlay Surtax may be levied in all counties. The others have requirements that rule out some counties, including the County Public Hospital Surtax that is limited to one county (Miami-Dade).² All local option sales taxes apply to the same transactions as the state 6 percent sales tax.³ Sixty-six of Florida's 67 counties levy at least one local option tax. Citrus is the only county without one. Five of individual surtaxes are limited to 1 percent and four are limited to 0.5 percent.⁴

Hillsborough has the highest local sales tax rate in the state at 2.5%, bringing its total sales tax rate to 8.5 percent. Different eligibilities and limits on combinations of taxes result in varying maximum tax rates, the highest being 4 percent in Alachua, Leon, and Wakulla. Conceivably, the highest sales tax rate in Florida could reach 10 percent.

All local option sales taxes, with the exception of the Small County Surtax, must generally be approved by the voters.⁵ Beginning in 2020, all sales tax referenda must be voted on during a November General Election in even-numbered years. A new law by the 2019 Legislature requires any referendum to adopt or amend a discretionary sales surtax be held at a general election. Previously, the date of elections was at the discretion of the county commission and were often held during primaries, presidential preference primaries, or special election in odd-numbered years. Since 2010, tax referenda at non-general elections have had a higher passage rate (see Table 1).

From 2010 to 2020, Florida voters passed 63 sales tax referenda, worth \$3.1 billion in annual tax revenue.

² Miami-Dade is prohibited from levying the Indigent Care and Trauma Center Surtax and the Voter-Approved Indigent Care Surtax.

³ However, local sales taxes apply to only the first \$5,000 of any single taxable item. The \$5,000 limitation does not apply to the rental of commercial real property, transient rentals, or taxable services.

⁴ For counties with populations less than 800,000, the Indigent Care and Trauma Center Surtax is limited to .25 percent and may only be used for trauma centers.

⁵ If the Small County surtax is to be used for debt service, it must be approved by the voters. For non-consolidated counties with populations more than 800,000, the Indigent Care and Trauma Center Surtax may be approved by an extraordinary vote of the governing body or by voter approval.

School Property Taxes

While local governments occasionally bring proposed property tax to the voters for other purposes, the vast majority of property tax referenda over the last ten years were for schools. Most of the local support for school funding comes from property taxes. The largest part of that is the Required Local Effort set each year by the Legislature. This is the amount of property taxes school districts must levy to participate in the state school funding program—the Florida Education Finance Program (FEFP). There are two additional levies that school boards may set: a 0.748 discretionary millage for operations; and a 1.5 mill discretionary millage for capital improvements.⁶

There are also three school millage levies that must be approved by the voters. There is a levy for no more than two years (unless reauthorized by the voters) for operations and/or capital needs. This levy does not count against the 10-mill cap. There is also a levy for no more than four years for operations that counts against the cap. These two levies make up the vast majority of property tax referendums. There is also a school debt service millage that must be approved by the voters that is much less common.

From 2010 to 2020, Florida voters passed 74 property tax referenda, worth \$1.75 billion in annual tax revenue.

Will Voters' Receptiveness to Taxes Continue?

Florida taxpayers have shown they are willing to pay more taxes if they feel the return will be worth it. After voters made a record commitment to fund local government services—especially schools—in 2018, three sales tax proposals were defeated in 2019. Heading into the 2020 elections, many wondered if the COVID-19 pandemic would further dampen voters' appetite for tax increases. That turned out to not be the case.

The general receptiveness of Florida voters to tax themselves has become more pronounced in recent years. Since 2015, nearly 90 percent of tax referenda have been approved, producing \$3.7 billion in revenue annually.

With the lingering economic impact of the pandemic, and the attendant effect on government revenues, local governments and schools may ask voters to chip in even more. It is estimated that counties and school boards still have nearly \$10 billion available to them in untapped local option sales taxes;⁷ however, the economic uncertainty faced by citizens will make tax increases a tougher sell.

It also remains to be seen what impact the 2019 law requiring sales tax referenda to be held only at general elections will have on voter approval. History has shown that while tax referenda have fared a little better in other elections, it is not definitive. It certainly did not stop 10 of 11 local option sales taxes being approved in 2020—the first year under the new requirement (the one referendum that failed did so by 17 votes in Liberty County).

Florida will continue to rely heavily on cities, counties, school districts, and special districts to fund the cost of government. This is not a bad thing. Taxes are best levied closest to those paying them, especially if those being taxed have a say in their imposition.

Many of the tax referenda in recent years created a citizen oversight committee to monitor the spending of these new dollars. This is a great idea and taxpayers need to get involved. Florida TaxWatch has been involved with one such committee—the Broward County Bond Oversight Committee created for an \$800 million bond issue in 2014—and has released quarterly reports and presented our findings to the Committee. If your local government has proposed a tax increase without such a committee, oversight is up to all of us.

⁶ Under certain circumstances, if the 1.5 mill capital improvement is insufficient, the school board may levy 0.25 of the 0.748 for capital needs.

⁷ Office of Economic and Demographic Research, Local Discretionary Sales Surtax Levies in Florida's Counties - Estimation of Realized and Unrealized Tax Revenues, produced annually. <http://www.edr.state.fl.us/Content/local-government/data/data-a-to-z/realizedsales.xls>

Tax and Bond Referenda by Year 2010-2020

The following is a year-by-year summary of local tax and bond referenda considered by Florida voters since 2010. The tables at the end of this report provide details and every individual referendum. This information was compiled by Florida TaxWatch from historical election records, city and county commission and school board documents, news articles, and other sources. The availability and thoroughness of older records on supervisor of elections' websites vary considerably by county but effort was made to make the compendium as comprehensive as possible.

	2020	
	<i>Tax Referenda</i>	<i>Bond Referenda</i>
<i>Approved</i>	23 referenda - \$429.6 million annually	11 referenda - \$336.5 million
<i>Defeated</i>	1 referendum - \$0.2 million annually	none

Twenty-four tax increases were on the ballot in 2020 and 23 of them passed. The only one that failed was a half-penny sales tax increase for school capital needs in Liberty County and it was defeated by just 17 votes. Moreover, Liberty voters approved a second sales tax referendum, this one for emergency fire services. In 2020, 22 counties approved 23 tax increases worth \$429.6 million. The increases included ten sales taxes, 11 property taxes, and one tourist development tax. Most of these passed rather easily, with 13 tax increases receiving more than two-thirds (66.7 percent) of the vote. Three of them were approved by more than 80 percent of voters.

The ten sales tax increases have terms ranging from five to 30 years. Five referenda created a new tax while five extended expiring levies. Four are dedicated to school capital outlay, three to other local infrastructure, two to emergency fire rescue services, and one to pay a public hospital's outstanding debt. Two increased the sales tax by 1 penny (1%) and eight were half-penny hikes. Estimated added annual sales tax revenue is \$252.2 million and in the first year range from \$88.8 million (Duval) to less than \$200,000 (Liberty). It should be noted that the value of these tax increases is somewhat understated due to the impact of the COVID-19 pandemic on sales tax revenues. These sales tax increases would have been worth \$287.6 million—14 percent more—if they had been approved the year before the pandemic.

Twelve property tax referenda worth \$177.1 million annually were also passed. Four created new levies and eight replaced expiring ones. Not surprisingly, voters were more skeptical of the new levies, as each of those passed with less than two-thirds of the vote. The extended levies all exceeded 72 percent approval.

Five of the property tax levies were for school operations, with two imposing one mill (Alachua and Hernando) and three imposing a half mill (Indian River, Monroe, Pinellas). There was a 0.25 mill levy for conservation lands (Collier), two half-mill levies for children's services (Leon and Escambia), and Union County passed a half-mill tax for the public library. Manatee voters approved a levy of 0.15 mills to acquire land to protect drinking water sources and water quality, preserve fish and wildlife habitats, prevent stormwater runoff pollution, and provide parks. The property tax would fund \$50 million in 20-year general obligations bonds. Volusia County passed two separate 0.2 mill levies to continue two programs. Volusia ECHO funds environmental, cultural, historic, and outdoor recreation projects and Volusia Forever acquires land for conservation and recreation.

Since property tax referenda are not subject to the new law requiring tax referenda to be held only at general elections (discussed above), two were held at the August Primary Election and one was held at the March Presidential Preference Primary.

Voters in Walton County voted to levy a 2 percent tourist development tax (TDT) within Walton County, north of the Choctawhatchee Bay. TDTs are applied to rental charges for any accommodations in any hotel, motel, resort, apartment, trailer camp, or condominium for a term of six months or less. There was already a 5 percent tourist development tax in South Walton which raises more than \$25 million annually. The two taxes will be separate, and the North Walton tax is only expected to raise just over \$300,000 annually.

In addition to the tax increases, voters in five counties approved 11 bond issues worth \$336.5 million. No bond referendum failed. These bonds will generally be funded with property taxes. In addition to the bond issues funded by the countywide property taxes discussed above in Volusia (\$100 million) and Manatee (\$50 million), several municipalities approved increased debt. These include \$34.5 million for beach renourishment in Longboat Key (both Sarasota and Manatee), \$100 million to mitigate sea level rise in Key Biscayne (Miami-Dade), \$30 million for parks in West Palm Beach (Palm Beach), and \$15 million for the Turnbull Creek Preservation Project in New Smyrna Beach (Volusia). Voters in Surfside (Miami-Dade) also approved \$17 million to bury utility lines. This referendum was non-binding, but the voters overwhelmingly told the city they would support the issue.

	2019	
	<i>Tax Referenda</i>	<i>Bond Referenda</i>
<i>Approved</i>	2 referenda - \$38.2 million annually	9 referenda - \$512.2 million
<i>Defeated</i>	3 referenda - \$124.3 million annually	3 referenda - \$88.0 million

Without statewide general and primary elections, there are fewer tax referenda in odd-numbered years. In 2019, voters faced five tax increases in special elections. There were three sales tax votes (all failed) and two property tax votes (both passed). Four-year property tax levies for school operations—worth \$38.2 million—passed in St. Lucie (one mill) and Walton (0.5 mills). The new St. Lucie levy will fund teacher salary increases, school security, and mental health.

Voters were not as receptive to the sales tax referenda. Three taxes (worth \$124.3 million total) failed. Two failed badly with less than a third of voters casting “yes” votes. Santa Rosa proposed extending its half-cent Local Government Infrastructure Surtax for ten years and increasing the rate to one percent and the voters said “no”. After implementing impact fees—as recommended by the opponents of the new sales tax—the school district came back with a straight five-year extension (no increase in rate) in 2020 and it passed easily. Osceola’s one percent Charter County and Regional Transportation System Surtax and Volusia’s 0.5 percent Local Government Infrastructure Surtax also went down in defeat.

There were also \$600.2 million in bond referenda before the voters in 2019. Nine of the 12 passed, approving \$512.2 million in new bond issues. Most of this was due to five bond votes in Ft. Lauderdale and Hollywood (Broward), which approved \$465.0 million for public safety, parks and recreations, and neighborhood improvements. Jupiter (Palm Beach) approved \$20 million for environmental lands and Captiva Island (Lee) voters said “yes” to \$18 million for beach renourishment. The ones that failed did so spectacularly. Only 13.1 percent of votes were in favor of \$27 million for a performing arts center in Tavares (Lake) and 94.3 percent of the votes were against three separate bond issues to raise \$46 million to improve sidewalks and drainage and bury utility lines in Highland Beach (Palm Beach). It was estimated that property tax bills would increase by 31 percent if all three Highland Beach bonds were approved.

	2018	
	<i>Tax Referenda</i>	<i>Bond Referenda</i>
<i>Approved</i>	28 referenda - \$2.1 billion annually	21 referenda - \$1.396 billion
<i>Defeated</i>	2 referenda - \$18.4 million annually	10 referenda - \$262.4 million

2018 was a record for voter-approved tax increases. Twenty-eight of 29 county-wide tax referenda passed, producing a \$2.1 billion tax hike. Thirteen sales tax increases passed (\$1.155 billion) and 15 property tax increases passed (\$944.7 million). The only tax referenda that failed was a 1 percent sales tax for transportation (without an expiration date) in Columbia County. Sixteen referenda were considered in the General Election, 11 in primaries and two in special elections.

Ten of the 13 sales taxes were new levies and five of those were in counties that previously did not have a local option sales tax: Broward; Collier; Lee; Martin; and Okaloosa. This leaves Citrus County as the only county in Florida with a 6 percent sales tax. These tax increases include two separate sales tax hikes in Hillsborough County, which raised the tax from 7 percent to 8.5 percent, the highest sales tax rate in Florida. Eight of the tax increases are dedicated to school capital outlay, two to transportation, and three to other local infrastructure.

Thirteen of the 15 approved property tax levies were for schools and all will last for four years. Union County's approved its ongoing half-mill levy for its library for another two years and Alachua passed a half mill for its Children's Trust. A 0.75 mill property tax increase in Hialeah (Miami-Dade) to "enhance public response to mass shootings" was defeated by city voters.

2018 was also the top year for successful bond issues. Twenty-one referenda worth \$1.4 billion passed, including Pasco voters approving all four of the county's bond requests. The bonds would provide up to \$241 million for a new jail, fire and rescue facilities, libraries, and parks and recreation enhancements. The other county-wide bond vote was \$65 million for Sarasota County's Legacy Trail. There were also significant municipal bonds approved, led by Miami Beach's three issues totaling \$439 million for parks, recreation and cultural facilities, neighborhood infrastructure, and public safety. Voters in Pompano (Broward) also approved three separate bond issues, providing \$181 million for streets, sidewalks, and bridges, parks and recreation, and public safety. Ten bond referenda also went down in defeat, including all four in North Miami (\$120 million) and all three in Coral Springs (\$77.9 million).

The \$3.5 billion in tax increases and tax-supported debt approved by Florida voters in 2018, when taken together, represents the largest tax increase (state or local) in Florida's history.

	2017	
	<i>Tax Referenda</i>	<i>Bond Referenda</i>
<i>Approved</i>	4 referenda - \$202.0 million annually	3 referenda - \$411.5 million
<i>Defeated</i>	1 referendum - \$17.0 million annually	none

Two of the approved referenda were sales taxes, two were property taxes. The largest was a one percent sales tax in Pinellas for local infrastructure (\$190.2 million). The other three taxes are dedicated to schools in Santa Rosa, Gulf and Hamilton. One proposed sales tax increase for Martin County to provide \$17.0 million to improve water quality, public facilities, and roads was defeated.

Miami-Dade County also got voter-approval for a \$400 million bond issue to fund a long-list of projects: flood prevention and sea rise projects, affordable housing, economic development, parks, cultural facilities, streets, and public safety.

	2016	
	<i>Tax Referenda</i>	<i>Bond Referenda</i>
<i>Approved</i>	21 referenda - \$792.5 million annually	10 referenda - \$234.5 million
<i>Defeated</i>	5 referenda - \$382.0 million annually	2 referenda - \$59.2 million

In 2016, the focus was on sales taxes with 21 on the ballot, fifteen of them were new levies. While five were defeated, 16 passed. Ten of the approved sales taxes were Local Government Infrastructure Surtaxes. Three were School Capital Outlay Surtaxes, one was the Indigent Care Surtax, and one was the Emergency Fire Rescue Services and Facilities Surtax.

The first referendum for the recently created Pension Liability Surtax appeared on the 2016 Primary Election ballot. This surtax must be used to fund an underfunded defined benefit retirement plan. Duval County voters approved the tax, but it will not be levied for some time. Along with several pension-related requirements to levy the tax, only counties levying a Local Government Infrastructure Surtax (LGIS) qualify and the pension tax cannot take effect until the LGIS is terminated. Duval's LGIS does not expire until December 31, 2030.

Two of the failed sales tax referendums were in Broward County, a 0.5 transportation tax and a 0.5 LGIS. The two together would raise \$350 million annually. A majority (51.1 percent of Broward voters) voted in favor of the transportation tax, but both taxes had to pass in order for either to take effect.

All four property tax levies passed, worth \$38.5 million annually. Hardee County passed a county-wide 2 percent tourist development tax. In total, voters approved \$792.5 million in taxes and defeated \$382.0 million.

Voters also approved 10 bond issues worth \$234.5 million. They were all municipal referendums, including three cities requesting funds to bury utility lines—Longboat Key (Sarasota and Manatee), North Bay (Miami-Dade), and the Town of Palm Beach (Palm Beach). This has become an increasingly popular bond request over the last ten years.

2015

	<i>Tax Referenda</i>	<i>Bond Referenda</i>
<i>Approved</i>	5 referenda - \$91.9 million annually	2 referenda - \$25.2 million
<i>Defeated</i>	none	none

Four out of five sales taxes passed, and the only property tax levy was approved. Local infrastructure taxes in Lake (\$50.0 million) and Putnam (\$7.2 million) and school capital outlay taxes in Hernando (\$9.8 million) and St. Johns (\$8.4 million) were supported by the voters. So was a half-mill school property tax in Walton.

2014

	<i>Tax Referenda</i>	<i>Bond Referenda</i>
<i>Approved</i>	18 referenda - \$723.6 million annually	5 referenda - \$995.9 million
<i>Defeated</i>	1 referendum - \$342.1 million annually	2 referenda - \$156.5 million

More than \$1 billion in tax increases were on the ballot in 2014 and the more than \$700 million passed by Florida voters is the second largest total in the last decade, trailing only 2018. This is not surprising as the economy was well into recovery after the Great Recession, but local governments were still reeling from five straight years of declining property tax revenues after their high-water mark at the end of housing bubble. A large part of the high total was due to two taxes approved by Orange County voters—a half-cent sales tax for sales facilities and a 1-mill property tax for school operations. These two taxes will raise approximately \$330 million annually.

Twenty sales tax referenda were on the ballot--13 of them new levies and seven were extensions. Voters were much more receptive to replacing expiring sales taxes than creating new ones. Only four of the new levies were passed, but six of the seven extensions were approved. Five of the approved sales taxes were for schools, three for other infrastructure, and one was dedicated to paying of the debt of a public hospital in DeSoto.

Escambia voters renewed two separate sales taxes—a 1 percent local infrastructure tax and a 0.5 percent school capital outlay tax—even though the current ones did not expire until 2018.

Voters were even more receptive to property taxes, as all six ad valorem referendums passed, totaling \$217.3 million annually. Five of the levies were for school operations and all of those had four-year terms.

Panama City (Bay) voters approved a five percent tourist development tax to raise \$1.4 million annually.

Broward voters approved \$800 million in bonds for the county's schools and three Broward municipalities also approved bonds. Bond issues in Miami-Dade County (\$93.0 million for court facilities) and Lake Worth in Palm Beach County (\$63.5 million for roads) were defeated. The Lake Worth bonds failed by 26 votes.

2013

	<i>Tax Referenda</i>	<i>Bond Referenda</i>
<i>Approved</i>	3 referenda - \$2.2 million annually	1 referendum - \$830 million
<i>Defeated</i>	2 referenda - \$28.5 million annually	none

Three tax referenda passed in 2013, all of them in relatively small counties (Gulf, Hamilton, and Wakulla). They raised a total of \$2.2 million annually for school operations. One school property tax failed in Flagler. A half-cent sales tax to raise \$24.8 million for indigent health care in Manatee also failed.

The only bond referendum on the ballot passed but it was a big one--\$830 million for Jackson Health System in Miami-Dade.

2012

	<i>Tax Referenda</i>	<i>Bond Referenda</i>
<i>Approved</i>	14 referenda - \$239.5 million annually	2 referenda - \$1.2 billion
<i>Defeated</i>	6 referenda - \$85.7 million annually	3 referenda - \$120.4 million

Five sales taxes worth \$113.9 million annually were approved and two worth \$55.3 million were defeated. Two were for schools and two for local infrastructure. Walton became only the fifth county to enact a Charter County and Regional Transportation System Surtax (30 counties are eligible) but it was only for two years.

Nine property tax levies worth \$125.6 million passed and four worth \$30.4 million failed. The vast majority of property tax referenda that are brought before the voters are for schools but—like 2020—2012 had more variety. Levies for mosquito control (Hernando), animal services (Miami-Dade), and library operations (Union) were approved. Two for land purchases in Malabar (Brevard) and Hernando failed.

The only two bond referendums on the ballot in 2012 were the largest and the smallest ones during the period covered by this report. Miami-Dade voters approved a \$1.2 billion bond issue to modernize and construct public schools. Voters in the Radio Road Municipal Service Taxing Unit (Collier) approved \$650,000 for construction, drainage, and landscaping of the road.

2011

	<i>Tax Referenda</i>	<i>Bond Referenda</i>
<i>Approved</i>	1 referendum - \$5.6 million annually	4 referenda - \$16.0 million
<i>Defeated</i>	none	none

There was only one tax referendum on the ballot in 2011. Walton voters approved an extension of its half-mill property tax to provide \$5.6 million annually for school operations.

There was really only one bond referenda in 2011, but it took four votes. Longboat Key wanted \$16 million for beach renourishment. It was split into district A (Gulfside) and district B (Bayside) and since the Key is in both Sarasota and Manatee counties, there were four votes (all passed).

2010		
	<i>Tax Referenda</i>	<i>Bond Referenda</i>
<i>Approved</i>	23 referenda - \$206.9 million annually	3 referenda - \$24.0 million
<i>Defeated</i>	18 referenda - \$331.3 million annually	1 referendum - \$8.8 million

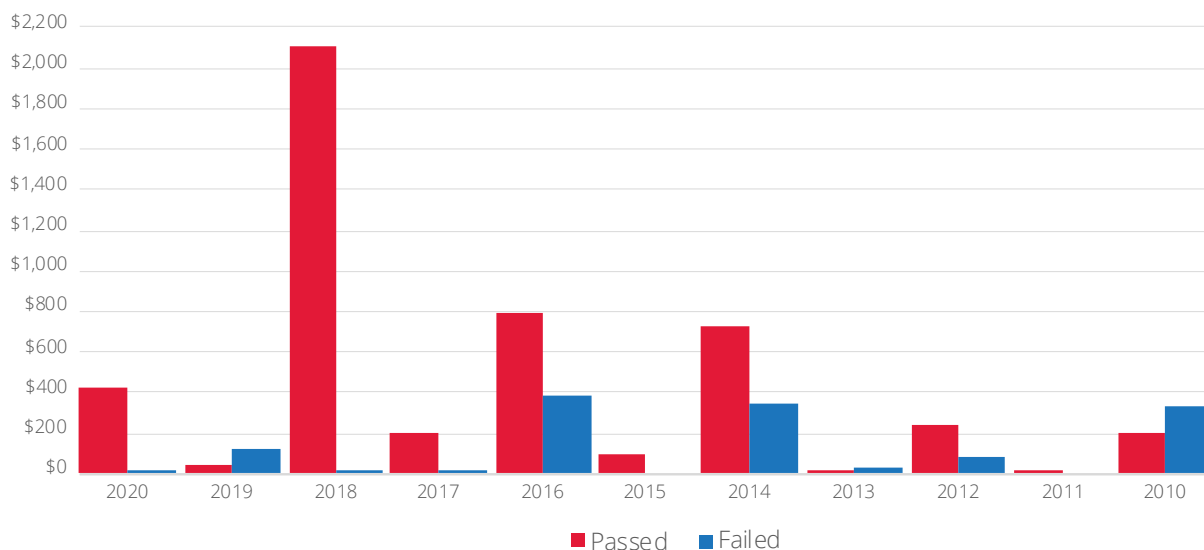
More tax referenda appeared on local ballots in 2010 than any other of the past ten years but the total annual revenue raised by the proposals was only the fourth highest. Of the 41 referenda to raise \$538.2 million, 32 were property taxes, eight were sales taxes, and two were tourist development taxes.

While 23 of the referenda passed, the 18 that did not is the highest total of tax increases voted down in at least the last ten years.

Two sales taxes passed, both for schools. Five sale taxes failed, three of which were for transportation. Nineteen property taxes passed, most of them small, raising a total of \$192.5 million annually. The exceptions were Orange, Palm Beach and Sarasota counties. All but one were for school operations. Thirteen property tax levies failed, all of which were for schools.

Figure 1. Local Tax Referenda in Florida 2010-2020

PASSED VS. FAILED // \$ MILLIONS



Appendix A

\$6.2 Billion in Tax Increase Referenda 2010-2020

\$4.8 BILLION PASSED — \$1.3 BILLION FAILED (IN RED)

County	Election Type	Rate	New/ Extention	Years in Effect	Purpose	Votes For	Votes Against	% For	Annual Revenue (\$ Millions)
2020									
SALES TAXES									
Brevard	general	.5%	ext	6	School facilities, security, tech	238,532	109,408	68.6%	46.0
Charlotte	general	1%	ext	6	Local infrastructure	75,579	35,859	67.8%	27.9
Clay	general	.5%	new	30	School capital outlay	67,025	52,451	56.1%	11.2
Duval	general	.5%	new	15	School capital outlay	317,616	154,053	67.3%	88.8
Holmes	general	.5%	new	6	Hospital debt service	4,562	4,120	52.5%	0.6
Liberty	general	.5%	ext	5	Emergency fire rescue	2,134	1,224	63.5%	0.2
Marion	general	1%	ext	4	Public safety, facilities, transportation	132,557	55,969	70.3%	46.3
Okaloosa	general	.5%	new	10	School capital outlay	62,653	50,140	55.5%	20.4
Santa Rosa	general	.5%	ext	5	Local infrastructure	72,022	31,036	69.9%	10.4
Union	general	.5%	new	5	Emergency fire rescue	3,717	2,340	61.4%	0.4
Liberty	general	.5%	new	10	School capital outlay	1,654	1,671	49.7%	0.2
PROPERTY TAXES									
Alachua	general	1 mill	ext	4	School operations	106,224	28,718	78.7%	18.3
Collier	general	.25 mill	ext	10	Conservation lands	151,217	46,464	76.5%	25.5
Escambia	general	.5 mill	new	10	Children's Trust	98,688	63,203	61.0%	10.2
Hernando	general	1 mill	new	4	School operations	64,662	39,519	62.1%	11.8
Indian River	primary	.5 mill	ext	4	School operations	28,968	8,810	76.7%	10.9
Leon	general	.5 mill	new	NA	Children's Services Council	100,497	52,144	65.8%	9.5
Manatee	general	.15 mill	new	20	Environmental programs	24,002	12,288	66.1%	7.0
Monroe	PPP	.5 mill	ext	4	School operations	13,006	2,828	82.1%	16.4
Pinellas	general	.5 mill	ext	4	School operations	419,638	105,144	80.0%	50.8
Union	primary	.5 mill	ext	NA	Library operations	2,887	568	83.6%	0.1
Volusia	general	.2 mill	ext	20	ECHO-Environ, Cultural, Historic, Rec	203,573	77,654	72.4%	8.3
Volusia	general	.2 mill	ext	20	Volusia Forever	213,460	69,079	75.6%	8.3
TOURIST DEVELOPMENT TAXES									
Walton	general	2%	expand	none	expand to North Walton	11,461	9,023	56.0%	0.3
2019									
SALES TAXES									
Osceola	special	1%	new	30	Transportation	13,167	26,976	32.8%	67
Santa Rosa	special	.5%	new	10	Local infrastructure	8,583	17,535	32.9%	9.7
Volusia	special	.5%	new	20	Local infrastructure	46,235	57,170	44.7%	47.6
PROPERTY TAXES									
St. Lucie	general	1 mill	new	4	School operations	44,349	22,593	66.2%	26.4
Walton	special	.5%	ext	4	School operations	2,141	668	76.2%	11.8

2018

SALES TAXES

Alachua	general	.5%	new	12	School capital outlay	75,647	35,509	68.1%	23.2
Bay	primary	.5%	ext	10	School capital outlay	19,064	10,041	65.5%	24.2
Broward	general	1%	new	30	Transportation	383,265	255,727	60.0%	388.4
Calhoun	primary	.5%	ext	10	School capital outlay	1,660	732	69.4%	0.5
Collier	general	1%	new	7	Transportation, infrastructure	73,137	70,660	50.9%	95.8
Hillsborough	general	.5%	new	10	School capital outlay	282,753	210,722	57.3%	141.1
Hillsborough	general	1%	new	30	Transportation	276,931	214,396	56.4%	282.2
Lee	general	.5%	new	10	School facilities, security, tech	139,229	130,994	51.5%	83.0
Martin	general	.5%	new	7	School facilities, security, tech	42,291	31,702	57.2%	17.8
Okaloosa	general	.5%	new	10	Public Safety, transportation, stormwater	51,286	30,568	62.7%	23.1
Polk	general	.5%	ext	15	School capital outlay	158,132	72,836	68.5%	54.1
St. Lucie	general	.5%	new	10	Roads, sidewalks, Indian River Lagoon	66,379	52,599	55.8%	20.9
Washington	primary	.5%	new	10	School facilities, security, tech	2,646	1,931	57.8%	1.1
Columbia	primary	1%	new	none	Transportation, infrastructure	4,129	9,050	31.3%	9.9

PROPERTY TAXES

Alachua	general	.5 mill	new	12	Childrens' Trust	67,920	41,703	62.0%	7.6
Broward	primary	.5 mill	new	4	Teacher pay, security, school resource	154,268	85,947	64.2%	108.6
Charlotte	general	1 mill	new	4	Teacher pay, STEM and art programs	47,045	36,638	56.2%	19.6
Clay	primary	1 mill	new	4	School operations, security	21,607	18,417	54.0%	12.7
Lake	primary	.75 mill	new	4	School safety	35,667	27,452	56.5%	18.9
Manatee	spec	1 mill	new	4	School operations	28,967	27,403	51.4%	41.7
Marion	primary	1 mill	ext	4	School operations	53,484	27,444	66.1%	21.0
Martin	primary	.5 mill	new	4	School operations	22,187	17,586	55.8%	12.1
Miami-Dade	general	.75 mill	new	4	Teacher pay, hire police officers	531,354	215,481	71.1%	254.7
Monroe	primary	.0625 mill	new	4	School security personnel	10,384	6,902	60.1%	1.9
Orange	primary	1 mill	ext	4	School operations	154,574	30,437	83.5%	167.7
Palm Beach	general	1 mill	new	4	Teacher pay, mental health, security	382,178	145,911	72.4%	211.3
Sarasota	special	1 mill	ext	4	School operations	49,483	13,451	78.6%	66.4
Taylor	general	.25 mill	ext	4	STEM, drama, music, technology	5,119	2,083	71.1%	0.4
Union	primary	.5 mill	ext	2	Library	1,946	460	80.9%	0.1
Miami-Dade	primary	.75 mill	new	NA	Hialeah-response to mass shootings	5,290	13,314	28.4%	8.5

2017									
SALES TAXES									
Pinellas	special	1%	ext	10	Local infrastructure	139,780	29,407	82.6%	190.2
Santa Rosa	special	.5%	ext	10	School capital outlay	9,071	3,126	74.4%	9.7
Martin	special	1%	new	10	Water quality, facilities, roads	7,798	13,273	37.0%	17.0
PROPERTY TAXES									
Gulf	special	1 mill	ext	2	School operations	794	335	70.3%	1.9
Hamilton	special	.25 mill	ext	4	School operations	430	403	51.6%	0.2
2016									
SALES TAXES									
Alachua	general	.5%	new	8	Environment and recreation	75,504	49,353	60.5%	20.0
Bay	general	.5%	new	10	Local infrastructure	47,041	38,468	55.0%	22.3
Brevard	general	.5%	new	10	Indian River Lagoon	193,066	116,268	62.4%	45.4
Clay	primary	1%	ext	20	Local infrastructure	30,703	10,695	74.2%	25.1
Duval	primary	.5%	new	30	Unfunded pension liability	105,217	56,380	65.1%	126.0
Highlands	primary	.5%	new	20	Local infrastructure	10,428	6,821	60.5%	5.8
Indian River	general	1%	ext	15	Local infrastructure	48,085	26,643	64.3%	26.1
Liberty	general	.5%	new	5	Emergency fire rescue	1,975	1,220	61.8%	0.2
Manatee	general	.5%	new	15	Local infrastructure	98,740	74,999	56.8%	32.5
Manatee	general	1%	ext	15	School capital outlay	102,605	70,828	59.2%	65.0
Marion	PPP	1%	ext	4	Public safety, facilities, transportation	51,198	41,869	55.0%	42.3
Osceola	general	.5%	new	20	School capital outlay	75,518	55,095	57.8%	28.1
Palm Beach	general	1%	new	10	Local infrastructure	352,943	270,349	56.6%	256.8
Polk	general	.5%	ext	25	Indigent health care	188,254	83,319	69.3%	46.5
Santa Rosa	primary	.5%	new	5	Local infrastructure	19,029	12,810	59.8%	9.3
Wakulla	general	1%	ext	20	Local infrastructure	10,723	4,361	71.1%	2.5
Broward	general	.5%	new	30	Transportation	370,939	355,021	51.1%	174.7
Broward	general	.5%	new	30	Municipal infrastructure	272,151	440,793	38.2%	174.7
Citrus	primary	.5%	new	10	School capital outlay	15,380	18,604	45.3%	6.9
Santa Rosa	primary	1%	inc	10	Courthouse	15,463	16,283	48.7%	8.9
St. Lucie	general	.5%	new	10	Local infrastructure	62,924	71,382	46.9%	16.8
PROPERTY TAXES									
Alachua	general	1 mill	ext	4	School operations	95,864	28,434	77.1%	15.3
Indian River	primary	.5 mill	ext	4	School operations	19,733	10,974	64.3%	9.4
Monroe	PPP	.5 mill	ext	4	School operations	16,021	6,297	71.8%	13.7
Union	primary	.5 mill	ext	2	Library operations	1,916	423	81.9%	0.1
TOURIST DEVELOPMENT TAXES									
Hardee	general	2%	new	none	Tourism promotion	4,233	2,963	58.8%	0.1
2015									
SALES TAXES									
Hernando	special	.5%	new	10	School capital outlay	15,932	10,403	60.5%	9.8
Lake	special	1%	ext	15	Local infrastructure	26,468	10,595	71.4%	50.0

Putnam	special	1%	ext	15	Local infrastructure	3,928	2,837	58.1%	7.2
St. Johns	special	.5%	new	10	School capital outlay	21,323	13,742	60.8%	16.5

PROPERTY TAXES

Walton	special	.5 mill	ext	4	School operations	2,029	875	69.9%	8.4
--------	---------	---------	-----	---	-------------------	-------	-----	-------	-----

2014

SALES TAXES

Brevard	general	.5%	new	6	School facilities, security, technology	127,823	92,588	58.0%	33.4
DeSoto	general	.5%	new	20	DeSoto Memorial Hospital indebtedness	4,400	3,058	59.0%	1.2
Escambia	general	1%	ext	11	Local infrastructure	62,730	34,107	64.8%	55.1
Escambia	general	.5%	ext	10	School capital outlay	67,343	29,578	69.5%	27.6
Highlands	primary	.5%	ext	15	Local infrastructure	1,475	1,062	58.1%	5.4
Jackson	special	.5%	new	10	School capital outlay, technology	5,117	2,327	68.7%	2.3
Leon	general	1%	ext	20	Transportation, parks, econ development	67,922	36,466	65.1%	43.3
Monroe	general	.5%	ext	10	School capital outlay	23,567	11,060	68.1%	17.2
Orange	primary	.5%	ext	10	School capital outlay	71,049	40,047	64.0%	217.9
Seminole	special	1%	new	10	Local infrastructure	25,093	23,022	52.2%	63.8
Volusia	primary	.5%	ext	15	School capital outlay, technology	41,105	27,696	59.7%	37.7
Alachua	general	1%	new	8	Transportation	30,713	46,093	40.0%	32.6
Citrus	general	1%	new	20	Road maintenance and resurfacing	14,168	43,477	24.6%	12.8
Hernando	general	1%	new	10	50% sch fac, 50% trans, utility & econ dev	27,822	35,377	44.0%	18.5
Highlands	general	.5%	new	15	School capital outlay	3,463	4,256	44.9%	5.4
Martin	general	1%	new	4	Transportation	30,271	30,343	49.9%	25.7
Pinellas	general	1%	new	none	Transit	131,773	213,809	38.1%	153.1
Polk	general	1%	new	none	County Transit surtax	53,285	136,279	28.1%	77.4
Santa Rosa	general	1%	new	5	New courthouse	23,199	29,365	44.1%	15.7
Washington	general	.5%	new	10	School capital outlay	3,865	4,263	47.6%	0.9

PROPERTY TAXES

Marion	general	1 mill	ext	4	School operations	63,117	53,893	53.9%	16.6
Orange	general	1 mill	ext	4	School operations	220,257	67,176	76.6%	112.4
Palm Beach	general	.25 mill	ext	4	School operations	314,778	83,253	79.1%	37.5
Sarasota	special	1 mill	ext	4	School operations	35,143	10,556	76.9%	50.4
Taylor	general	.25 mill	ext	4	School operations	3,538	3,040	53.8%	0.3
Union	primary	.5 mill	ext	2	Library operations	1,841	544	77.2%	0.1

TOURIST DEVELOPMENT TAXES

Bay	special	5%	Panama city		Tourism promotion	1,220	742	62.2%	1.4
-----	---------	----	-------------	--	-------------------	-------	-----	-------	-----

2013

SALES TAXES

Manatee	special	.5%	new	10	Indigent health care	15,280	23,710	39.2%	24.8
---------	---------	-----	-----	----	----------------------	--------	--------	-------	------

PROPERTY TAXES

Gulf	special	1 mill	ext	4	School operations	973	801	54.8%	1.4
------	---------	--------	-----	---	-------------------	-----	-----	-------	-----

Hamilton	special	.25 mill	ext	4	School operations	586	331	63.9%	0.2
Wakulla	special	.5 mill	ext	4	School operations	1,083	1,066	50.4%	0.6
Flagler	special	.5 mill	increase	4	School operations	5,971	7,963	42.9%	3.7

2012

SALES TAXES

Flagler	primary	.5%	ext	10	School capital outlay	9,939	5,673	63.7%	4.3
Leon	general	.5%	ext	15	School capital outlay	93,989	45,188	67.5%	17.9
Monroe	general	1%	ext	15	Local infrastructure	23,567	11,060	68.1%	39.6
Pasco	general	1%	ext	10	Local infrastructure	143,015	61,536	69.9%	44.3
Walton	special	.5%	new	3	Transportation	NA	NA	NA	7.8
Alachua	general	.75%	new	15	Transportation	36,535	75,261	32.7%	23.6
Brevard	general	.5%	new	10	School capital outlay	129,178	137,432	48.5%	31.7

PROPERTY TAXES

Alachua	general	1 mill	ext	4	School operations	77,043	35,494	68.5%	12.4
Collier	general	.25 mill	ext	4	School operations	98,664	24,910	79.8%	15.8
Hernando	general	.1 mill	ext	NA	Mosquito control	54,213	24,551	68.8%	0.7
Indian River	primary	.6 mill	ext	4	School operations	17,727	9,333	65.5%	8.2
Miami-Dade	general	.1079 mill	new	NA	Animal services	483,284	266,382	64.5%	20.7
Monroe	PPP	.5 mill	ext	4	School operations	9,879	3,361	74.6%	10.3
Pinellas	general	.5 mill	ext	4	School operations	259,331	150,437	63.3%	30.5
Seminole	general	1 mill	new	4	School operations	107,823	84,336	56.1%	26.9
Union	primary	.5 mill	ext	2	Library operations	2,460	881	73.6%	0.1
Brevard	general	1 mill	new	2	Malabar-land purchase	465	959	32.7%	0.2
Citrus	general	.25 mill	new	4	School operations	30,177	39,560	43.3%	2.4
Hernando	general	.1 mill	ext	10	Environmental lands	37,727	40,040	48.5%	0.7
Volusia	general	1 mill	new	4	School operations	102,973	103,869	49.8%	27.1

2011

PROPERTY TAXES

Walton	special	.5 mill	ext	4	School operations	2,374	533	81.7%	5.6
--------	---------	---------	-----	---	-------------------	-------	-----	-------	-----

2010

SALES TAXES

Bay	primary	.5%	new	10	School capital outlay	4,100	3,863	51.5%	14.1
Liberty	general	.5%	new	9	School capital outlay	1,081	929	53.8%	0.1
Hillsborough	general	1%	new	none	Transportation (mostly light rail, HART)	124,720	172,988	41.9%	183.1
Okaloosa	primary	.5%	new	10	Technology, renovations, debt service	16,076	20,577	43.9%	14.7
Osceola	general	1%	new	15	Transportation	12,693	38,069	25.0%	38.2
Polk	general	.5%	new	none	Transit	58,112	93,789	38.3%	30.2
Seminole	general	.5%	new	10	School capital outlay	62,952	64,894	49.2%	27.7

PROPERTY TAXES

Baker	general	.25 mill	ext	2	School operations	4,843	2,679	64.4%	0.2
Brevard	general	.25 mill	ext	2	School operations	97,378	82,273	54.2%	7.0
Citrus	general	.25 mill	ext	2	School operations	31,973	18,347	63.5%	2.5
Clay	general	.25 mill	ext	2	School operations	38,991	20,368	65.7%	2.3

Dixie	general	.25 mill	ext	2	School operations	2,934	1,926	60.4%	0.1
Flagler	general	.25 mill	ext	2	School operations	19,018	11,913	61.5%	1.9
Gadsden	general	.25 mill	ext	2	School operations	9,604	5,820	62.3%	0.4
Hamilton	general	.25 mill	new	2	School operations	2,238	1,460	60.5%	0.2
Highlands	general	.25 mill	ext	2	School operations	9,491	4,735	66.7%	1.3
Indian River	general	.25 mill	ext	2	School operations	25,974	17,137	60.2%	3.5
Orange	general	1 mill	new	4	School operations	132,194	109,414	54.7%	86.4
Palm Beach	general	.25 mill	ext	5	School operations	225,884	114,043	66.5%	33.1
Sarasota	special	1 mill	ext	4	School operations	46,413	23,934	66.0%	42.0
St. Lucie	general	.25 mill	ext	2	School operations	42,468	26,678	61.4%	4.0
Union	primary	.5 mill	ext	2	Library operations	1,733	797	68.5%	0.1
Volusia	general	.25 mill	ext	2	School operations	89,302	56,793	61.1%	6.7
Wakulla	general	.25 mill	ext	4	School operations	6,134	4,469	57.9%	0.3
Washington	general	.25 mill	ext	2	School operations	4,883	2,715	64.3%	0.2
Taylor	primary	.25 mill	new	4	School operations	3,309	3,100	51.6%	0.3
Calhoun	general	.25 mill	ext	3	School operations	1,621	2,431	40.0%	0.1
DeSoto	general	.25 mill	ext	3	School operations	2,440	4,068	37.5%	0.4
Gilchrist	general	.25 mill	ext	2	School operations	2,576	2,666	49.1%	0.2
Hendry	general	.25 mill	new	2	School operations	2,413	3,392	41.6%	0.4
Hernando	general	.25 mill	ext	2	School operations	17,529	37,601	31.8%	2.2
Jackson	general	.25 mill	ext	2	School operations	5,447	8,823	38.2%	0.4
Manatee	general	.25 mill	ext	2	School operations	40,619	56,932	41.6%	6.4
Martin	general	.5 mill	new	4	School operations	16,752	34,007	33.0%	9.1
Nassau	general	.25 mill	ext	2	School operations	11,914	13,551	46.8%	1.8
Okeechobee	general	.25 mill	ext	2	School operations	2,719	5,128	34.7%	0.4
Pasco	general	.25 mill	ext	2	School operations	58,131	70,024	45.4%	5.6
Putnam	general	.25 mill	ext	2	School operations	7,063	13,279	34.7%	1.0
St. Johns	general	.5 mill	ext	5	School ops, equipment, maintenance	32,443	38,872	45.5%	9.4
TOURIST DEVELOPMENT TAXES									
DeSoto	general	2%	new	none	Tourism promotion	3,848	2,722	58.6%	0.1
Dixie	general	2%	new	none	Tourism promotion	2,623	2,201	54.4%	0.1
								Total Annual Revenue	6,161.6

Appendix B

\$6.7 Billion in Bond Referenda 2010-2020

\$6.0 BILLION PASSED — \$700 MILLION FAILED (IN RED)

Year	County	Jurisdiction	Election Type	Purpose	Votes For	Votes Against	% For	Max Rev. (\$ Millions)	Max Term (Years)
2020	Manatee	Manatee Co	general	environmental land acquisition	24,002	12,288	66.1%	50.0	20
2020	Miami-Dade	Key Biscayne	general	sea level rise, beach protection, hurricane hardening	3,465	2,662	56.6%	100.0	30
2020	Miami-Dade	Surfside	general	bury utilities	2,035	755	72.9%	17.0	na
2020	Palm Beach	WPB	special	parks	12,515	2,729	82.1%	20.0	30
2020	Sarasota/Manatee	Longboat Key	PPP	beach renourishment - Gulfside	750	149	83.4%	34.5	8
2020	Sarasota/Manatee	Longboat Key	PPP	beach renourishment - Bayside	1240	483	72.0%	NA	8
2020	Volusia	New Smyrna	general	Turnbull Creek Preservation Project	10,878	3,548	75.4%	15.0	30
2020	Volusia	Volusia Co	general	Envir, Cultural, Historic and Outdoor	203,573	77,654	72.4%	40.0	20
2020	Volusia	Volusia Co	general	Volusia Forever-conservation land	213,460	69,079	75.6%	60.0	20
2019	Broward	Ft Lauderdale	special	parks and recreation	6,647	4,493	59.7%	200.0	30
2019	Broward	Ft Lauderdale	special	public safety	7,005	4,022	63.5%	100.0	30
2019	Broward	Hollywood	special	public safety	4,639	3,924	54.2%	78.0	25
2019	Broward	Hollywood	special	parks and recreation	4,781	3,372	58.6%	64.0	24
2019	Broward	Hollywood	special	neighborhoods	5,077	3,390	60.0%	23.0	25
2019	Lee	Captiva	special	erosion	106	17	86.2%	18.0	11
2019	Orange	Windemere	special	public facilities	378	203	65.1%	5.2	30
2019	Palm Beach	Jupiter	special	environmental lands	4,634	1,623	74.1%	20.0	20
2019	Palm Beach	Loxahatchee Groves	special	roads	303	294	50.8%	4.0	11
2019	Lake	Tavares	general	performing arts center	343	2,285	13.1%	27.0	20
2019	Miami-Dade	Pinecrest	special	potable water and fire hydrant infrastructure	2,110	3,593	37.0%	15.0	20
2019	Palm Beach	Highland Beach	special	sidewalks, drainage, bury utilities	347	5,732	5.7%	46.0	30
2018	Brevard	Indialantic	special	stormwater system	451	206	68.6%	3.0	na
2018	Brevard	Melbourne	general	new police headquarters	18,091	14,542	55.4%	35.0	20
2018	Brevard	Palm Bay	general	roads	29,220	14,778	66.4%	150.0	20
2018	Broward	Lighthouse Point	general	fire station, rec building, city facilities, library	3,437	1,835	65.2%	16.5	30
2018	Broward	Margate	general	parks and recreation	10,167	7,439	57.7%	10.0	15
2018	Broward	Oakland Park	general	public facilities	9,492	4,636	67.2%	40.0	30
2018	Broward	Pompano Beach	primary	parks rec	5,177	3,072	62.8%	56.0	30
2018	Broward	Pompano Beach	primary	public safety	5,372	2,760	66.1%	46.0	30
2018	Broward	Pompano Beach	primary	streets, sidewalks, bridges, streetscaping	5,763	2,545	69.4%	79.0	30

2018	Lee	Cape Coral	general	parks, rec, habitats, shoreline	37,494	32,475	53.6%	60.0	15
2018	Miami-Dade	Doral	general	parks	7,456	6,692	52.7%	150.0	30
2018	Miami-Dade	Miami Beach	general	parks, recreation, cultural facilities	18,069	7,963	69.4%	169.0	30
2018	Miami-Dade	Miami Beach	general	public safety	18,816	8,036	70.1%	72.0	30
2018	Miami-Dade	Miami Beach	general	neighborhoods/ infrastructure	19,499	7,172	73.1%	198.0	30
2018	Pasco	Pasco County	general	jail	99,173	97,601	50.4%	132.1	30
2018	Pasco	Pasco County	general	libraries	132,570	66,282	66.7%	18.5	30
2018	Pasco	Pasco County	general	parks and recreation	142,400	56,609	71.6%	20.2	30
2018	Pasco	Pasco County	general	fire and rescue facilities	150,222	48,725	75.5%	70.2	30
2018	Sarasota	Sarasota	general	Legacy Trail	139,613	58,199	70.6%	65.0	20
2018	Sarasota/ Manatee	Longboat Key	special	fire station	1,790	988	64.4%	5.9	25
2018	Broward	Cooper City	general	Bill Lips park and sports complex	6,397	8,064	44.2%	12.0	20
2018	Broward	Coral Springs	primary	parks	2,400	4,265	36.0%	26.0	20
2018	Broward	Coral Springs	primary	public safety	2,629	4,123	38.9%	27.4	20
2018	Broward	Coral Springs	primary	streets	3,197	3,372	48.7%	24.5	20
2018	Miami-Dade	Cutler Bay	special	parks, public facilities, economic development	2,146	2,331	47.9%	40.0	30
2018	Miami-Dade	North Miami	special	affordable housing	686	2,307	22.9%	10.0	30
2018	Miami-Dade	North Miami	special	public facilities	714	2,315	23.6%	77.0	30
2018	Miami-Dade	North Miami	special	sustainability and infrastructure projects	851	2,157	28.3%	31.0	30
2018	Miami-Dade	North Miami	special	public safety technology	887	2,107	29.6%	2.0	30
2018	Volusia	Debarry	general	community center	2,931	6,967	29.6%	12.5	30
2017	Miami-Dade	Miami-Dade	special	multiple* (see next page)	13,627	10,363	56.8%	400.0	NA
2017	Palm Beach	Loxahatchee Groves	special	roads	264	182	59.2%	6.0	30
2017	Palm Beach	Palm Beach Shores	special	bury utilities	224	124	64.4%	5.5	20
2016	Gulf	Cape San Blas	special	beach restoration	127	65	66.1%	4.0	NA
2016	Miami-Dade	North Bay	special	bury utilities	1,442	1,190	54.8%	9.1	30
2016	Orange	Winter park	PPP	library and civic meeting facility	5,416	5,202	51.0%	30.0	20
2016	Palm Beach	Lake Worth	general	road repair	7,008	3,126	69.2%	40.0	30
2016	Palm Beach	Town of Palm Beach	PPP	bury utilities	2,174	2,112	50.7%	90.0	31
2016	Sarasota	Venice	general	safety	7,122	6,140	53.7%	16.0	20
2016	Sarasota	Venice	general	roads	8,615	4,789	64.3%	18.0	20
2016	Sarasota/ Manatee	Longboat Key	PPP	bury utilities	2,063	1,691	55.0%	23.9	30
2016	Volusia	Edgewater	PPP	parks and recreation	2,599	1,861	58.3%	3.5	20
2016	Monroe	Key West	PPP	workforce housing	2,852	3,988	41.7%	55.0	30
2016	Orange	Windemere	PPP	public facilities	597	639	48.3%	4.2	30
2015	Gulf	Cape San Blas	special	fire station	90	82	52.3%	NA	NA
2015	Sarasota/ Manatee	Longboat Key	special	bury utilities	1,399	835	62.6%	25.2	30
2014	Broward	Broward County	general	school capital outlay	325,453	116,399	73.7%	800.0	30
2014	Broward	Coral Springs	general	public safety facilities	20,094	7,950	71.7%	12.4	20

2014	Broward	Hallandale	general	parks	4,727	2,574	64.7%	58.5	30
2014	Broward	Sunrise	general	parks	15,177	6,322	70.6%	65.0	30
2014	Miami-Dade	Miami Gardens	special	parks and crime prevention technology	5,193	3,239	61.6%	60.0	30
2014	Miami-Dade	Miami-Dade	general	courthouse repairs, new court facilities	169,340	299,844	36.1%	93.0	30
2014	Palm Beach	Lake Worth	primary	road repair	1,542	1,568	49.6%	63.5	30
2013	Miami-Dade	Miami-Dade	special	Jackson Health System	90,435	48,593	65.0%	830.0	30
2012	Collier	radio road tax district	PPP	construction drainage, landsaping	682	269	71.7%	0.7	10
2012	Miami-Dade	Miami-Dade	general	modernization/constr public schools	508,437	231,268	68.7%	1200.0	30
2012	Charlotte	Charlotte County	general	Gasparilla Bridge	119	161	42.5%	48.0	30
2012	Lee	FT Myers Beach	PPP	new town hall	274	1,731	13.7%	7.0	30
2012	Marion	Marion County	general	Munroe Hospital rennovation and equip	65,153	87,893	42.6%	65.4	6
2011	Sarasota/Manatee	Longboat Key	special	beach renourishment - District A	372	95	79.7%	12.8	20
2011	Sarasota/Manatee	Longboat Key	special	beach renourishment - District B	521	184	73.9%	3.2	20
2010	Hendry	Hendry County	general	hospital	1,542	620	71.3%	14.0	NA
2010	Seminole	Oviedo	primary	utilities, water, wastewater	3,256	1,840	63.9%	5.0	NA
2010	Volusia	Omond Beach	primary	new beachfront park	5,029	3,443	59.4%	5.0	20
2010	Lake	Tavares	general	outdoor ampitheater	2,328	2,717	46.1%	8.8	NA

* flood prevention and searise, affordable housing, economic development, parks, cultural facilities, streets, and infrastructure; public safety

this page left blank for formatting purposes

ABOUT FLORIDA TAXWATCH

As an independent, nonpartisan, nonprofit taxpayer research institute and government watchdog, it is the mission of Florida TaxWatch to provide the citizens of Florida and public officials with high quality, independent research and analysis of issues related to state and local government taxation, expenditures, policies, and programs. Florida TaxWatch works to improve the productivity and accountability of Florida government. Its research recommends productivity enhancements and explains the statewide impact of fiscal and economic policies and practices on citizens and businesses.

Florida TaxWatch is supported by voluntary, tax-deductible donations and private grants, and does not accept government funding. Donations provide a solid, lasting foundation that has enabled Florida TaxWatch to bring about a more effective, responsive government that is accountable to the citizens it serves since 1979.

FLORIDA TAXWATCH RESEARCH LEADERSHIP

Dominic M. Calabro	<i>President & CEO</i>
Tony Carvajal	<i>Executive Vice President</i>
Robert G. Nave	<i>Sr. VP of Research</i>
Kurt Wenner	<i>Sr. VP of Research</i>

FLORIDA TAXWATCH VOLUNTEER LEADERSHIP

Senator George LeMieux	<i>Chairman</i>
Piyush Patel	<i>Chairman-Elect</i>
James Repp	<i>Treasurer</i>
Marva Brown Johnson	<i>Secretary</i>
Steve Evans	<i>Senior Advisor</i>

RESEARCH PROJECT TEAM

Tony Carvajal	Executive Vice President	
Kurt Wenner	Senior Vice President of Research	<i>Primary Author</i>
Chris Barry	Vice President of Communications	<i>Design, Layout, Publication</i>

All Florida TaxWatch research done under the direction of Dominic M. Calabro, President, CEO, Publisher & Editor.


The findings in this Report are based on the data and sources referenced. Florida TaxWatch research is conducted with every reasonable attempt to verify the accuracy and reliability of the data, and the calculations and assumptions made herein. Please feel free to contact us if you feel that this paper is factually inaccurate.


The research findings and recommendations of Florida TaxWatch do not necessarily reflect the view of its members, staff, Executive Committee, or Board of Trustees; and are not influenced by the individuals or organizations who may have sponsored the research.



Stay Informed

 floridataxwatch.org

 [@floridataxwatch](https://www.facebook.com/floridataxwatch)

 [@floridataxwatch](https://twitter.com/floridataxwatch)

 [@fltaxwatch](https://www.youtube.com/fltaxwatch)

Florida TaxWatch
106 N. Bronough St.
Tallahassee, FL 32301

o: 850.222.5052
f: 850.222.7476

Copyright © February 2021
Florida TaxWatch
Research Institute, Inc.
All Rights Reserved