

# Property Tax and Alachua County

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# 2024 Alachua County Millage Rate Rankings (FY25) in Florida

Among 67 Counties

## AGGREGATE MILLAGE

**51<sup>st</sup>**

9.0768 mills



Rank 1



Rank 67

Alachua County (51st)

## GENERAL FUND MILLAGE

**41<sup>st</sup>**

7.6180 mills



Rank 1



Rank 67

Alachua County (41st)

Source: Florida Department of Revenue. Rankings are out of 67 counties.

# 2024 Property Taxes per Capita (FY25) (County Government Levies Only)

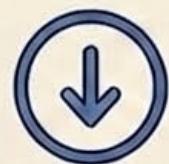


Alachua  
**\$714**

Lower than State Average



State Average  
**\$942**



**32nd Lowest**

property tax per capita

Among 67 Counties

Source: Florida Department of Revenue

# Impact of Assessed Value vs. Taxable Value on Alachua County

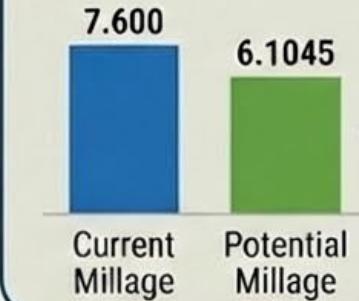


## Potential with State Average



State Average of 84% would generate  
\$6.2B more in Taxable Value

## Millage Rate Impact



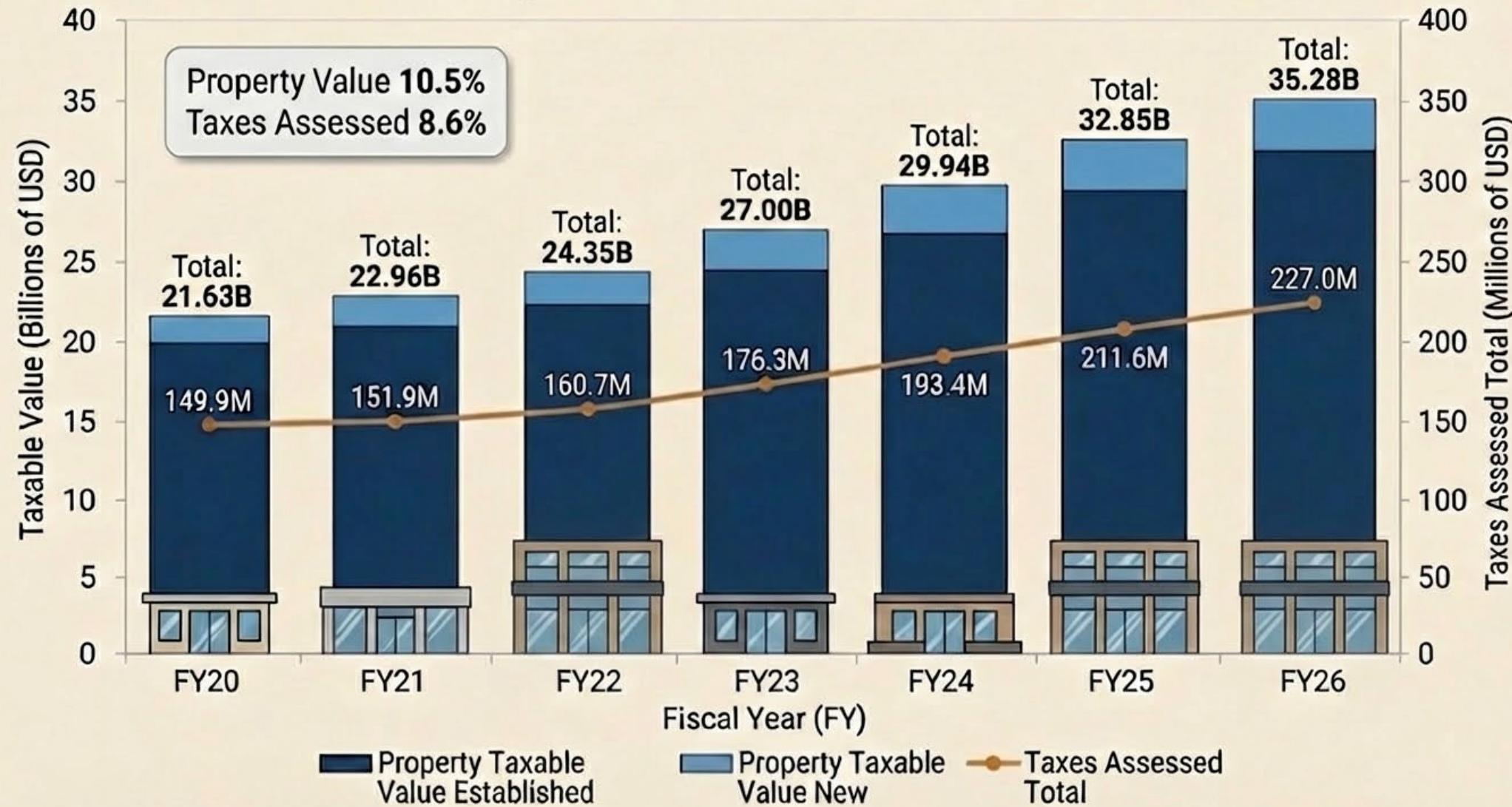
Millage could be 6.1045  
instead of 7.600 to  
generate the same  
revenue in General Fund  
property taxes



## Potential Solution

Payment in Lieu of Taxes could be  
a partial solution.

## Property Taxable Value vs. Taxes Assessed



# Ad Valorem on a \$250,000 home with SOH cap

- County General Government Taxes
- MSTU Law Enforcement Taxes
- Property Tax with Municipal Cost Inflation

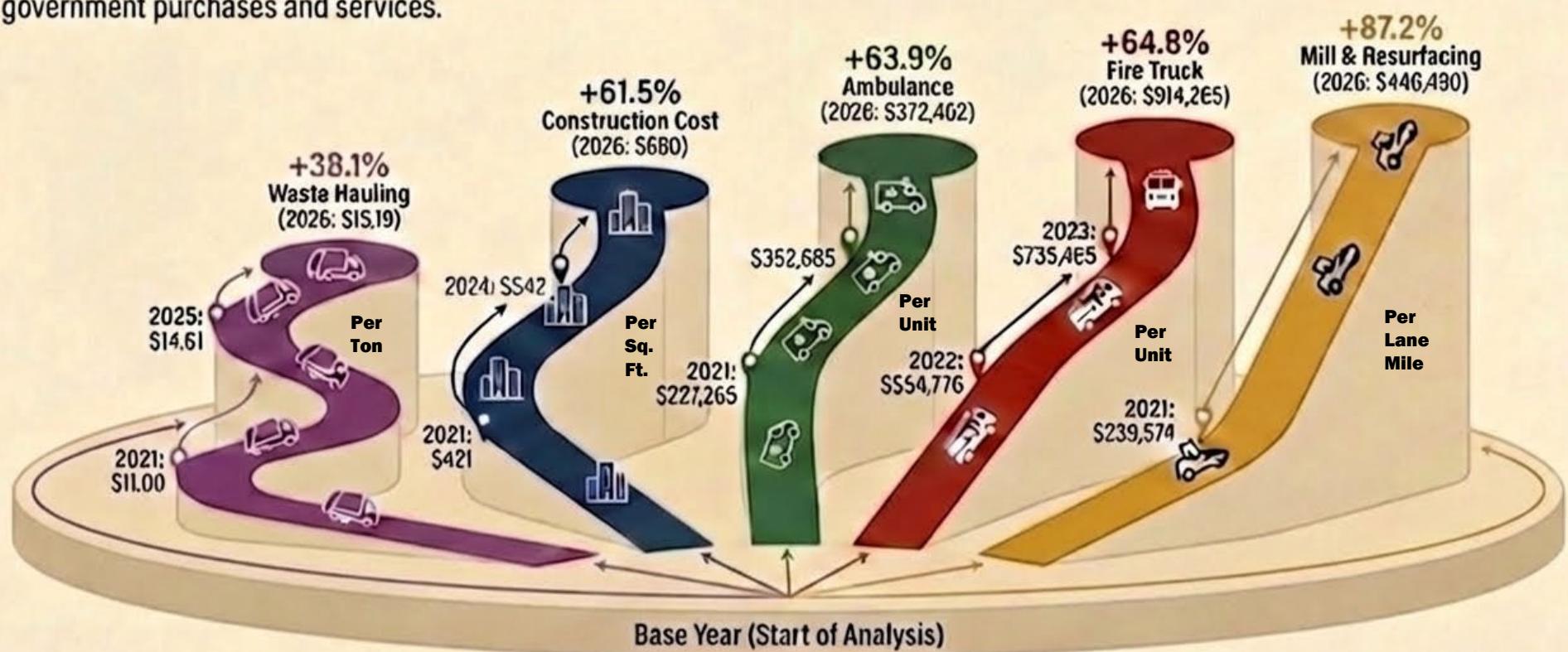


# Government Specific Cost Escalation: A Case for Beyond-CPI Analysis (FY20-FY26)

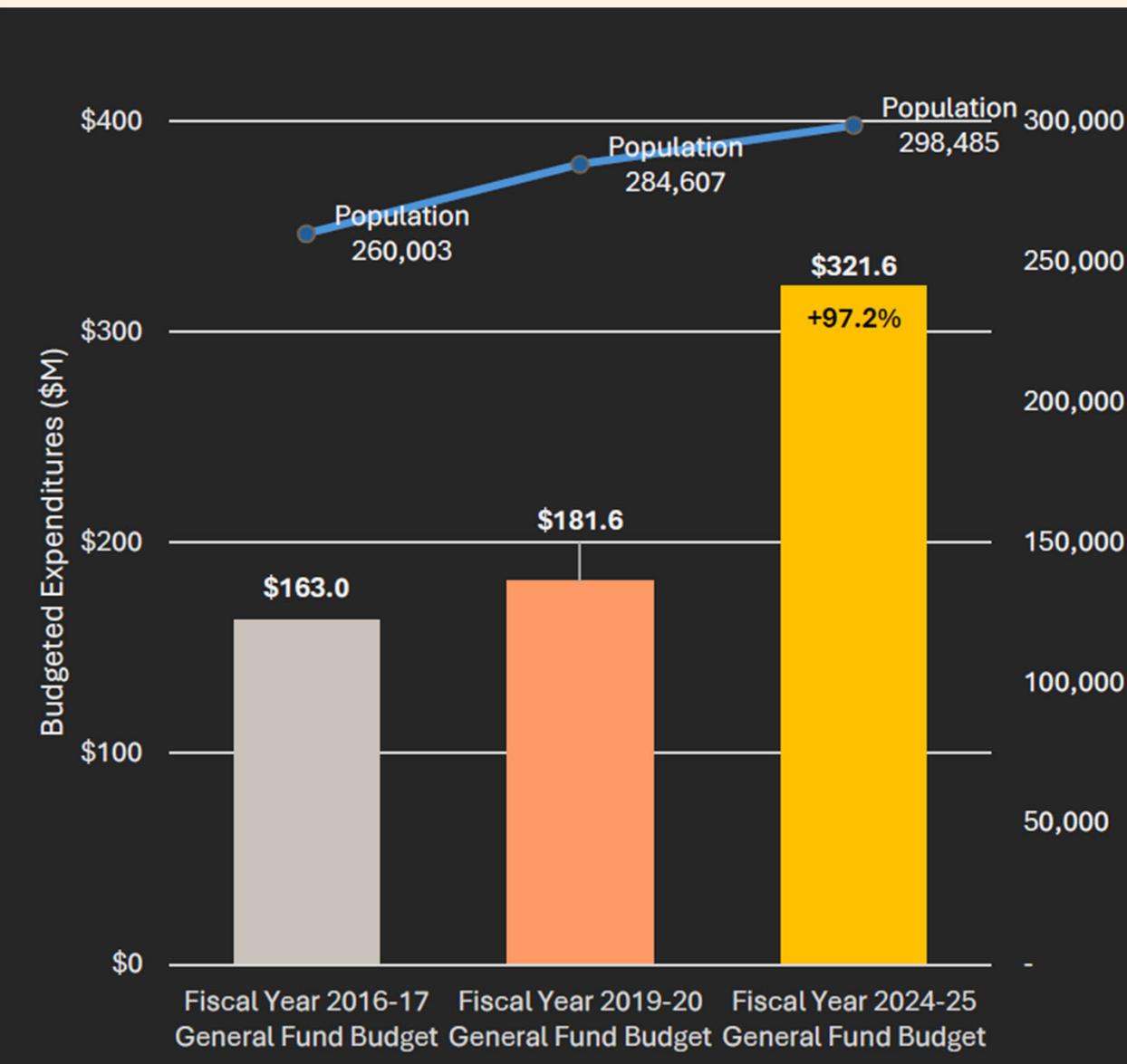
Visualization of significant percentage growth in high-value government purchases and services.

## FY20 - FY26 Inflation

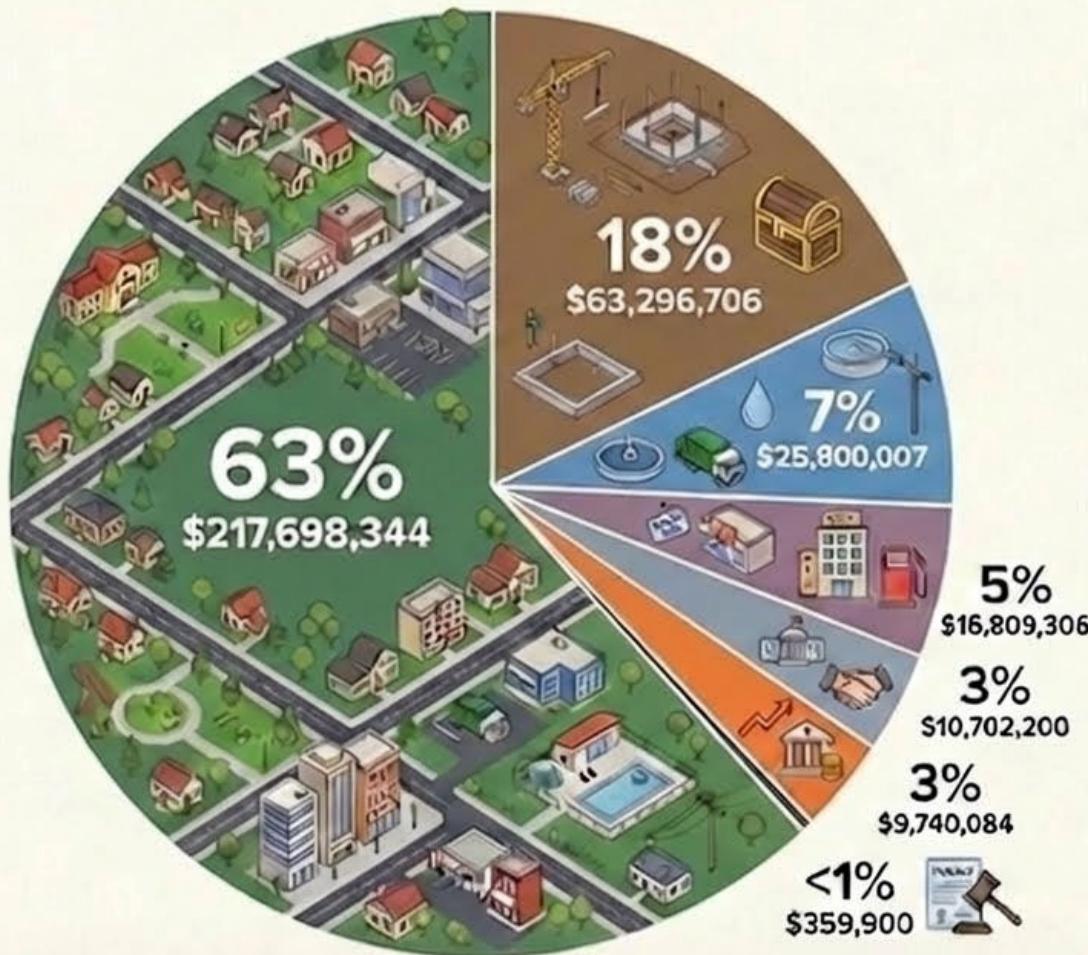
Traditional Operational Inflation 25.76%  
Municipal Cost Inflation 29.92%



Percentage Growth is calculated from the first available data point for each item.



# MSTU-LE and General Fund Revenues



Ad Valorem Taxes	63%	\$217,698,344
Funding Roll-Over Prior Year Projects	18%	\$63,296,706
Ambulance Fees and Charges for Services	7%	\$25,800,007
Sales Tax, PST, CST	5%	\$16,809,306
State Shared Funding	3%	\$10,702,200
Interest and Misc	3%	\$9,740,084
Permits, Fines & Fees (<1%)	<1%	\$359,900

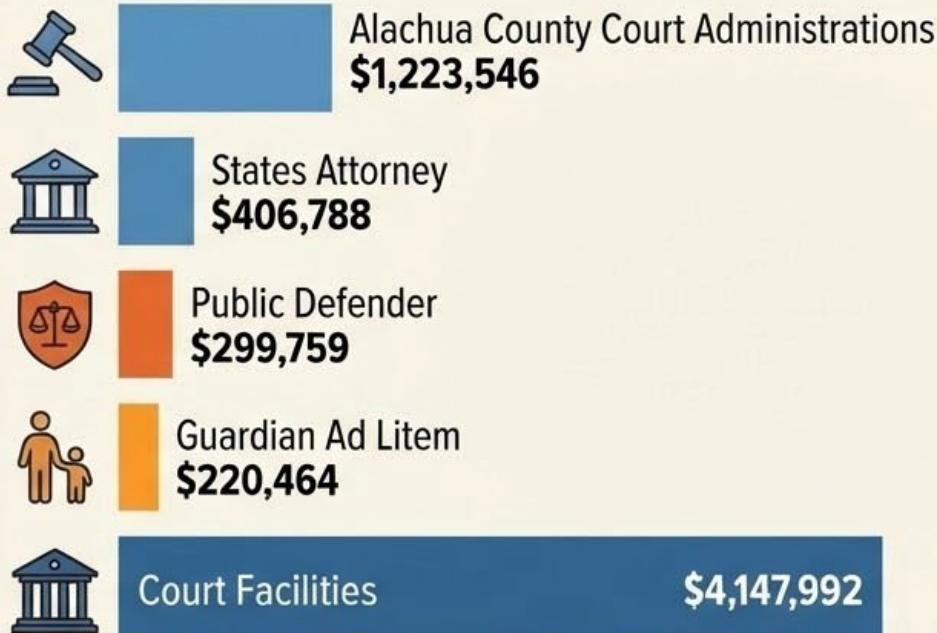
Total Revenue: ~\$344,406,547

# Strategic Funding of Services

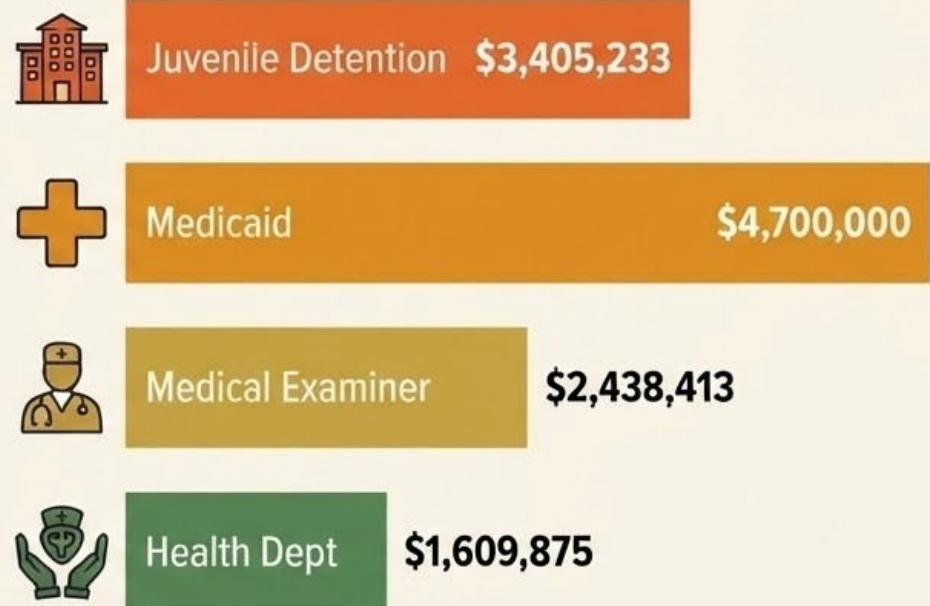


# State Services Mandated to County

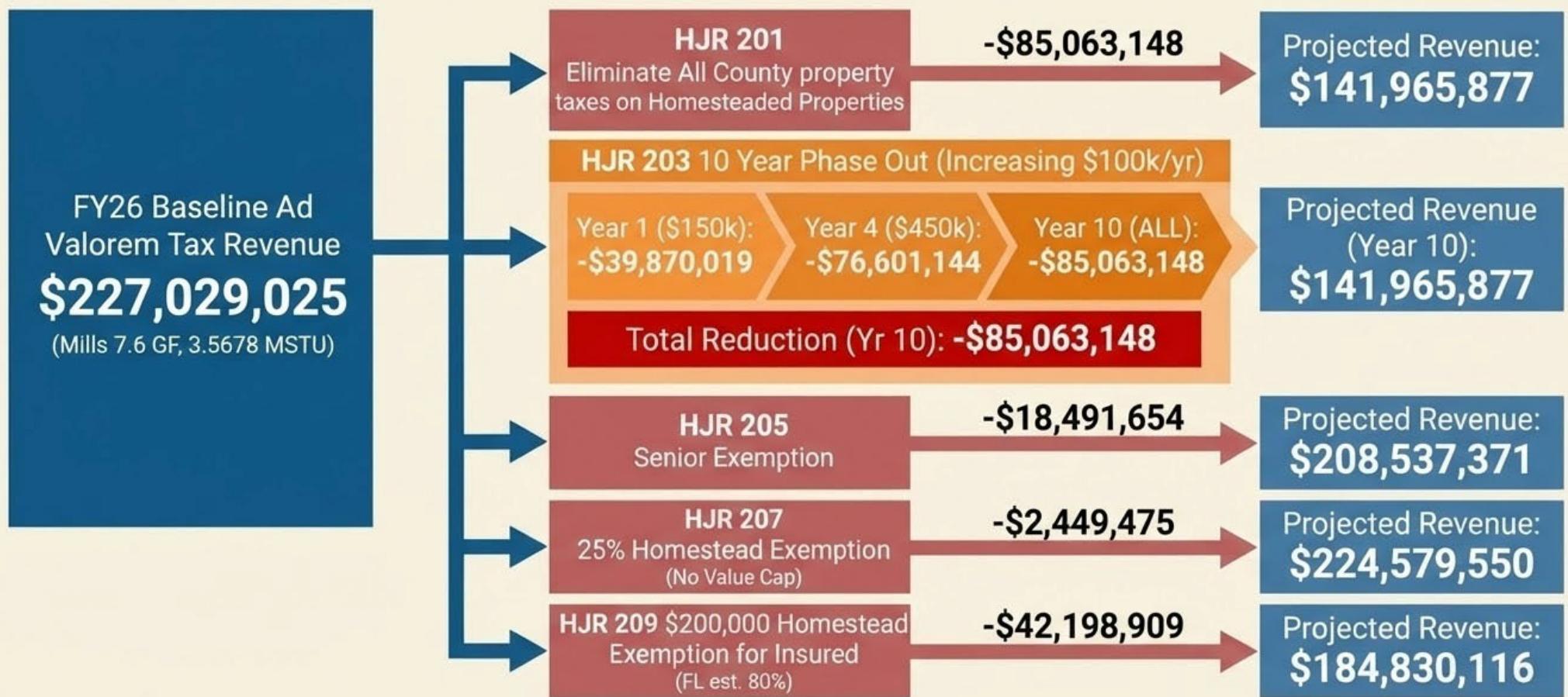
**8th Judicial Circuit** 0.25 mills **\$6,298,549**



**State Required Services** 0.48 mills **\$12,153,521**



# House Joint Resolution Analysis on Alachua County



# Financial Impact of HJR 201 & Mandated Costs (Alachua County)

## REVENUE (HJR 201 - Homestead Tax Elimination)



## COSTS & MANDATES (Negative Impact)



**NET FINANCIAL LOSS**  
**\$24,002,769**

The total negative impact (costs) significantly exceeds the positive revenue from HJR 201, resulting in a substantial net deficit.

# Resources

- Cents & Sensibility: Alachua County's Budget in Eight Chapters  
<https://heyzine.com/flip-book/7e98ac0363.html>
- Unfunded Mandates (Florida Association of Counties)  
<http://faca.fl-counties.com/sites/default/files/2021-09/Unfunded%20Mandates%20in%20Florida-June2021%20FINAL.pdf>