Property Tax and Alachua County

Michele Lieberman, ICMA-CM, CPM

Alachua County, Florida

2024 Alachua County Millage Rate Rankings (FY25) in Florida

Among 67 Counties

AGGREGATE MILLAGE

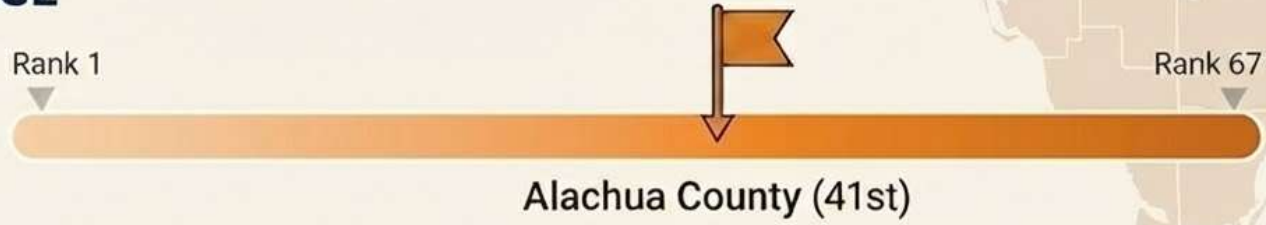
51st

9.0768 mills

GENERAL FUND MILLAGE

41st

7.6180 mills



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

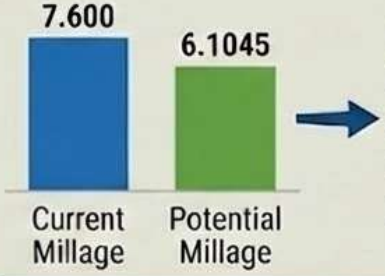
Impact of Assessed Value vs. Taxable Value on Alachua County

Assessed vs. Taxable Value

Potential with State Average

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

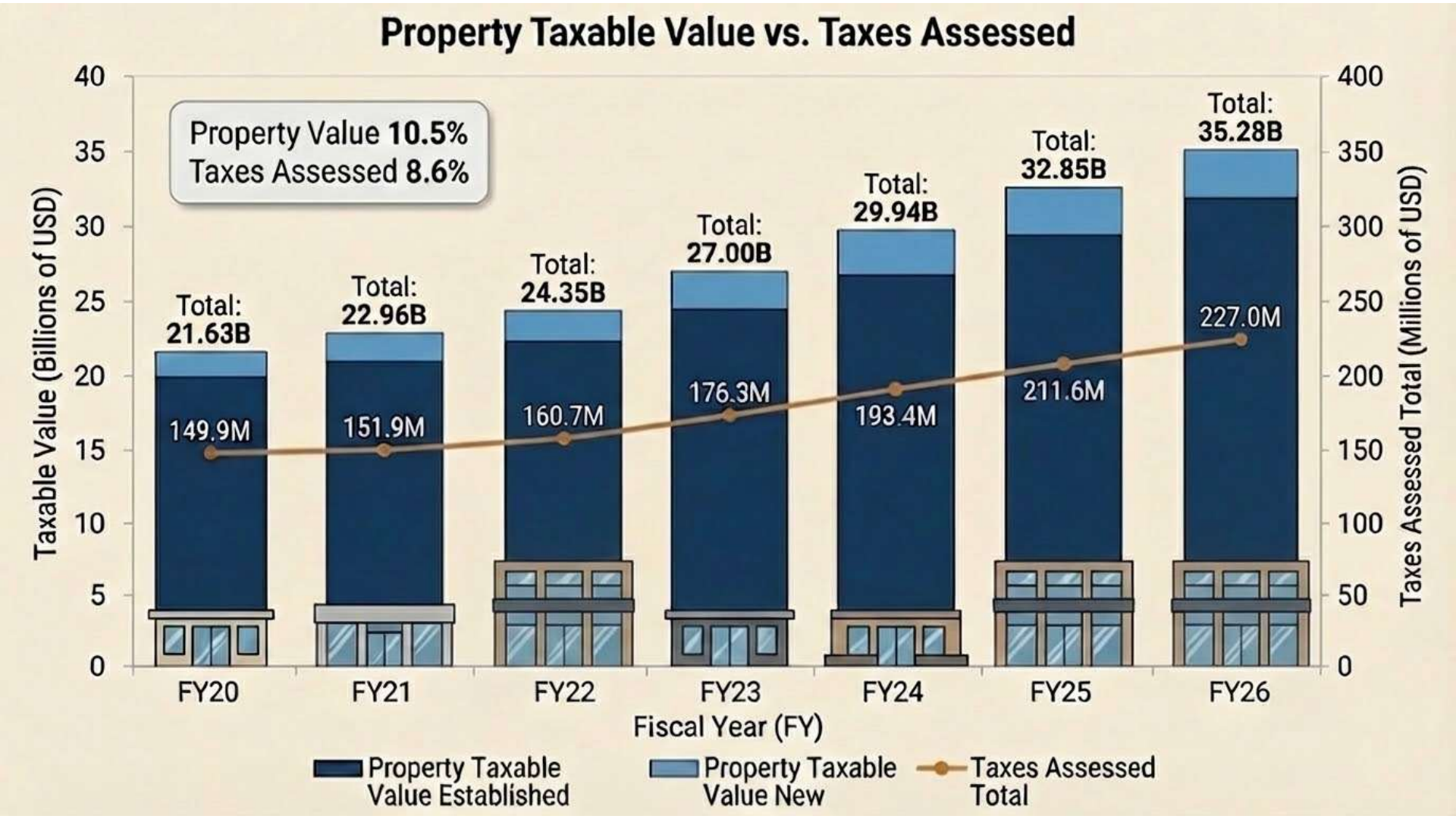
Millage Rate Impact



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
Property Value 10.5%
Taxes Assessed 8.6%
Total: 21.63B
Total: 22.96B
Total: 24.35B
Total: 27.00B
Total: 29.94B
Total: 32.85B
Total: 35.28B
149.9M
151.9M
160.7M
176.3M
193.4M
211.6M
227.0M
Taxable Value (Billions of USD)
Taxes Assessed Total (Millions of USD)
0
5
10
15
20
25
30
35
40
0
50
100
150
200
250
300
350
400
FY20
FY21
FY22
FY23
FY24
FY25
FY26
Fiscal Year (FY)
Property Taxable Value Established
Property Taxable Value New
Taxes Assessed Total

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

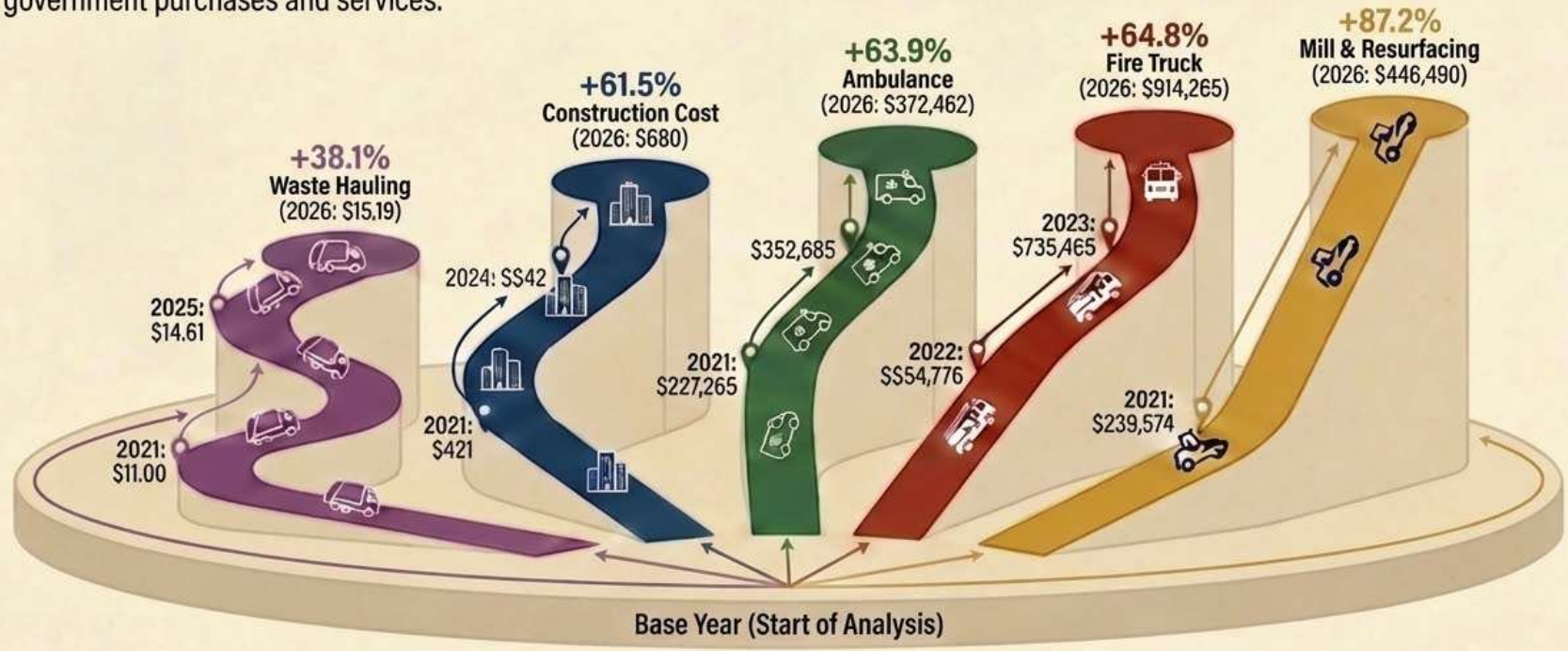
M=Millage

	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Total County Ad Valorem Tax	$2,489.17	$2,466.76	$2,551.86	$2,622.43	$2,688.17	$2,779.81	$2,875.35
Change Year over year (Less than 1% per annum)	None	$(22.41)	$85.10	$70.57	$65.74	$91.64	$95.54

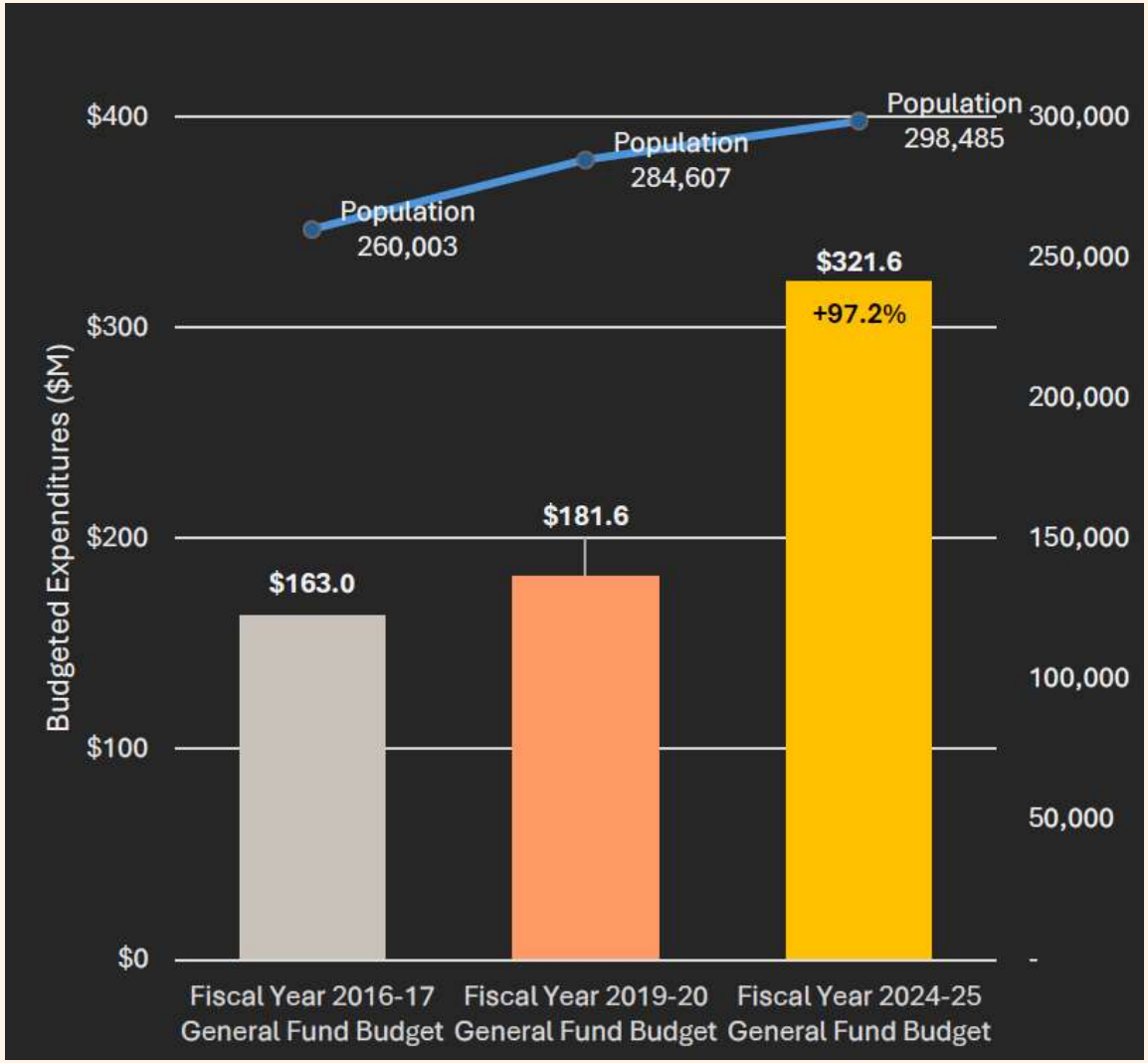
Government Specific Cost Escalation

FY20 - FY26 Inflation
Traditional Operational Inflation **25.76%**
Municipal Cost Inflation **29.92%**

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



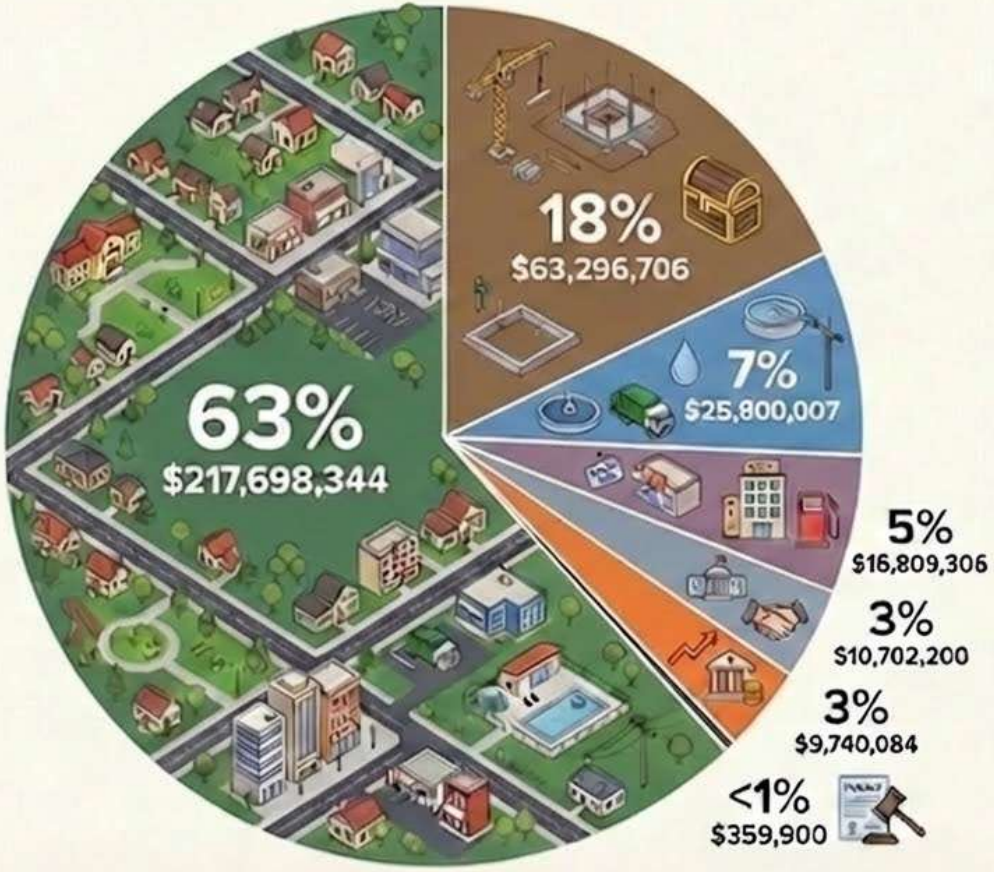
Percentage Growth is calculated from the first available data point for each item.



Budget Context (FY20–Present)

- Growth aligned with inflation and economic indicators
- Workforce COLA: 23% over six years vs. 25% CPI
- All University payments properly documented
- Consulting contracts authorized with defined scopes
- Terminal payouts compliant with Florida law
- Overall growth below combined population + inflation

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

- Alachua County Court Administrations **$1,223,546**
- States Attorney **$406,788**
- Public Defender **$299,759**
- Guardian Ad Litem **$220,464**
- Court Facilities **$4,147,992**

State Required Services

0.48 mills

$12,153,521

- Juvenile Detention **$3,405,233**
- Medicaid **$4,700,000**
- Medical Examiner **$2,438,413**
- Health Dept **$1,609,875**

Resources

- Cents & Sensibility: Alachua County's Budget in Eight Chapters
  https://heyzine.com/flip-book/7e98ac0363.html

- Unfunded Mandates (Florida Association of Counties)
  https://faca.fl-counties.com/sites/default/files/2021-09/Unfunded%20Mandates%20in%20Florida-June2021%20FINAL.pdf