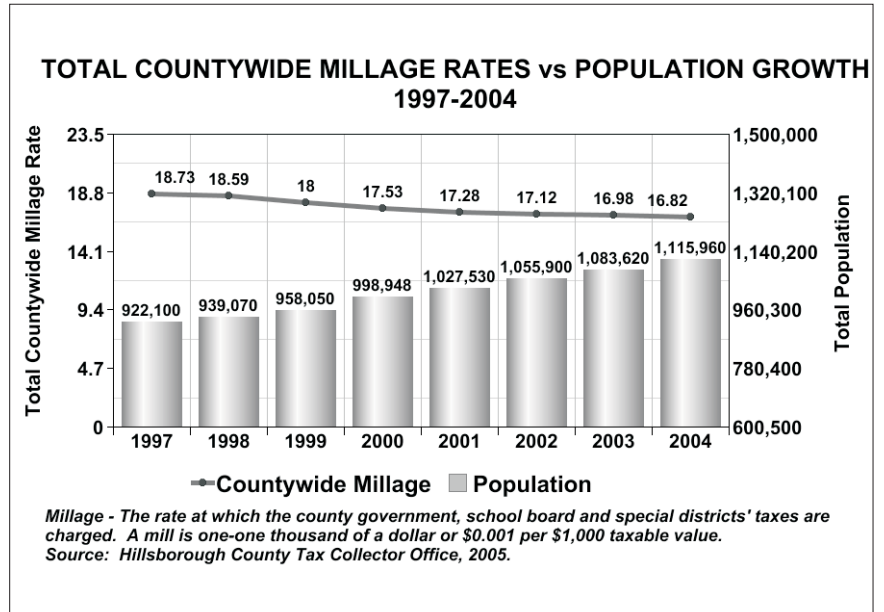

TAX STRUCTURE

PROPERTY TAX

Property tax and other non-advalorem taxes are levied in Hillsborough County by taxing authorities authorized by the State Legislature. The Hillsborough County Tax Collector bills, collects and disburses annual property taxes levied by the taxing authorities including the Hillsborough County Board of County Commissioners, the Hillsborough County School Board and the municipalities of Tampa, Temple Terrace and Plant City. ***The Hillsborough County Property Appraiser and his staff are charged with placing a fair and just value on each individual property in Hillsborough County.***

On September 3, 1996, Hillsborough County residents voted for a half-cent increase in the sales tax. The half-cent tax is called the ***Community Investment Tax***. Public funds generated from the half-cent tax supports public construction and schools.



SUMMARY - TAX STRUCTURE

- *No county corporate income taxes*
- *No state personal income taxes*
- *No local personal income taxes*
- *No inventory taxes, No corporate franchise tax on capital stock*
- *No state ad-valorem taxes on goods-in-transit, No state or local payroll taxes*
- *Tangible Property Tax - \$22 - \$27 (per \$1,000 valuation)*
- *Intangible Property Tax - \$2 (per \$1,000 valuation)*
- *Sales Tax (County) - 7%*
- *Homestead Exemption - \$25,000*



AD VALOREM TAX COLLECTED
Hillsborough County
1993 - 2004
(\$1,000's)

Year	County Commission	School Board	Transit Authority	Special Districts	Municipalities	Total
1993	\$293,819	\$245,574	\$12,283	\$33,643	\$69,201	\$654,520
1994	302,231	254,794	12,541	38,554	70,091	678,206
1995	308,709	260,674	12,825	39,084	71,227	692,519
1996	319,384	217,592	13,245	39,707	72,415	716,343
1997	342,510	283,627	14,355	43,055	72,286	761,828
1998	370,025	306,994	15,618	46,867	85,219	824,724
1999	395,855	316,348	16,926	50,676	93,243	873,048
2000	429,120	332,457	18,533	54,859	101,101	936,070
2001	482,034	371,697	21,043	61,861	114,226	1,050,861
2002	508,111	400,902	22,666	70,429	121,918	1,124,027
2003	552,618	429,796	24,655	76,461	130,487	1,214,017
2004	\$613,554	\$469,489	\$27,334	\$82,935	\$141,375	\$1,334,687

Note: Total ad valorem tax excludes non-ad valorem assessments.

Source: Hillsborough County Tax Collector's Office, 2005.

COUNTYWIDE ASSESSED MILLAGE RATES
Hillsborough County
1993 - 2004

Year	County Government	School Board	Special Districts	Total Countywide
1993	8.214	9.724	1.170	19.108
1994	8.209	9.867	1.188	19.265
1995	8.169	9.867	1.173	19.209
1996	8.155	9.954	1.149	19.258
1997	7.995	9.588	1.149	18.732
1998	7.907	9.531	1.149	18.587
1999	7.782	9.071	1.149	18.002
2000	7.682	8.715	1.134	17.531
2001	7.562	8.586	1.129	17.277
2002	7.312	8.595	1.212	17.119
2003	7.292	8.480	1.212	16.984
2004	7.272	8.361	1.182	16.815

Millage: The rates at which the county's government, school board and special districts' taxes are charged. A mill is one one-thousandths of a dollar, or \$0.001 per \$1,000 taxable value.

Source: Hillsborough County Tax Collector's Office, 2005.

TOTAL MILLAGE RATES BY AREA
Hillsborough County
1984 - 2004

Year	Tampa	Plant City	Temple Terrace	Unincorporated Hillsborough County
1984	21.413 - 21.773	19.426 - 19.786	20.234	19.557 - 19.917
1985	20.726 - 20.786	19.536 - 19.596	20.035	19.874 - 19.934
1986	22.285 - 27.285	20.903	22.012	22.112 - 22.342
1987	22.796 - 24.796	21.460	22.022	21.990 - 25.990
1988	23.711 - 25.711	21.610	21.973	21.977 - 22.147
1989	25.753 - 27.794	23.006	23.217	23.276 - 23.362
1990	26.363 - 28.363	23.576 - 23.597	23.786	23.886 - 23.934
1991	26.158 - 28.821	23.434 - 23.447	23.644	24.681 - 24.754
1992	26.503 - 29.140	23.753 - 23.763	23.963	25.063 - 25.073
1993	26.818 - 29.161	23.045 - 23.956	24.166	25.394 - 25.437
1994	27.174 - 29.820	24.205 - 24.251	24.461	25.748 - 25.794
1995	27.131 - 29.775	24.149 - 24.194	24.404	25.702 - 25.747
1996	27.179 - 29.825	24.198 - 24.243	24.453	25.748 - 25.793
1997	26.653 - 29.298	23.672 - 23.717	23.927	25.265 - 25.310
1998	26.508 - 29.153	23.527 - 23.572	23.782	25.112 - 25.157
1999	25.924 - 28.569	22.942 - 22.987	23.697	24.520 - 24.565
2000	25.453 - 28.098	22.471 - 22.516	23.226	24.043 - 24.088
2001	25.199 - 27.844	22.217 - 22.262	22.972	23.780 - 23.825
2002	25.040 - 27.685	22.059 - 22.104	22.814	23.613 - 23.658
2003	24.905 - 27.550	21.924 - 21.969	22.679	23.474 - 23.519
2004	24.736 - 27.381	21.755 - 21.800	22.510	23.299 - 23.344

Millage: The rates at which the county's government, school board and special districts' taxes are charged. A mill is one one-thousandths of a dollar, or \$0.001 per \$1,000 taxable value.

Source: Hillsborough County Tax Collector's Office, 2005.

GENERAL GOVERNMENT IMPACT FEES* COMPARISON (IN DOLLARS)
(Selected Counties in Florida in Ranked Order)

Jurisdiction	Total	Transportation	School	Park	Fire	Other
Palm Beach	\$5,692	\$3,055	\$901	\$1,173	\$111	\$452
Collier	5,332	2,376	1,178	410	300	468
Orange	5,122	2,075	2,828	NA	149	70
Osceola	4,087	1,259	2,828	NA	NA	NA
Broward	3,886	348	3,106	432	NA	NA
Pasco	3,860	2,166	1,694	NA	NA	NA
Martin	3,444	925	758	1,180	104	477
Miami-Dade	3,338	1,275	612	1,173	177	101
Hernando	2,940	1,237	1,173	102	42	386
Sarasota	2,829	1,959	NA	462	191	217
St. Lucie	2,820	1,440	800	374	NA	206
Volusia	2,707	1,184	1,097	226	200	NA
Lake	2,705	1,343	1,232	NA	130	NA
Seminole	2,671	1,061	1,384	NA	172	54
Charlotte	2,642	1,799	NA	402	108	333
St. Johns	2,630	1,115	729	467	91	228
Lee	2,594	1,712	872	10	NA	NA
Hillsborough	2,071	1,472	196	354	49	NA
Manatee	1,935	1,439	NA	272	NA	224
City of Tampa	1,926	1,730	196	NA	NA	NA
Pinellas	1,632	1,632	NA	NA	NA	NA
Indian River	1,523	1,523	NA	NA	NA	NA
Marion	1,470	633	NA	340	105	392
Monroe	1,470	633	NA	340	105	392
Citrus	1,396	894	135	77	76	214
Citrus	1,396	894	135	77	76	214
Marion	1,359	1,359	NA	NA	NA	NA
Wakulla	1,231	493	NA	92	NA	646
Polk	1,194	993	NA	NA	NA	201
Brevard	1,107	855	NA	NA	NA	252
Nassau	933	803	NA	NA	43	87
Plant City	720	101	196	160	131	132
Flagler	533	471	NA	62	NA	NA
Dixie	350	350	NA	NA	NA	NA
Temple Terrace	196	NA	196	NA	NA	NA
Walton	\$100	NA	NA	NA	\$100	NA

Impact Fee: Fees collected by the county from developers of new homes to pay for schools, parks and other public facilities.

Note: Impact fees are average fees for a three-bedroom, single-family and detached residential unit.

Source: Hillsborough County Planning & Growth Management Department, 2004.