

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: 25 Percent Homestead Exemption for Non-School Property Tax

Bill Number(s): HJR 207

Entire Bill

Partial Bill:

Sponsor(s): Representative Abbott

Month/Year Impact Begins: January 2027

Date(s) Conference Reviewed: October 31, 2025; February 6, 2026

Section 1: Narrative

- a. **Current Law:** Section 6 of Article VII of the Florida Constitution provides for the first homestead exemption on the assessed value of a homestead property below \$25,000 for both school and non-school taxes and the second homestead exemption on the assessed value of a homestead property greater than \$50,000 and less than a CPI annually adjusted maximum for non-school taxes. As of 2025, that maximum is \$75,722. Further, any amount of assessed value exempted by an addition to the constitution after January 1, 2025 is to be adjusted annually by CPI.
- b. **Proposed Change:** The joint resolution adds a new homestead exemption for non-school levies that is equal to 25 percent of the remaining assessed value of the homestead after subtracting the first and second homestead exemptions. Further, this new exemption is explicitly carved out from the CPI adjustment.

Section 2: Description of Data and Sources

2025 Final NAL Real Property Tax Roll

2025 Millage and Taxes Levied Report, 2025 Final Data Book published by Property Tax Oversight

Results of the Ad Valorem Estimating Conference, January 8, 2026

Section 3: Methodology (Include Assumptions and Attach Details)

For the methodology, a new exemption is calculated for all parcels identified by the ad valorem estimating conference as homesteads equal to 25% * (NonSchoolAssessedValue – Exemption01 – Exemption02). Care is taken to ensure that, in applying this new exemption, the non-school taxable value under the bill does not reduce below zero. The impact had this been in effect in 2025 is then calculated as the non-school taxable value under the bill minus the non-school taxable value on the roll. This amount is grown by county out to 2031 by the county taxable value growth rates adopted at the latest ad valorem estimating conference. The 2025 final county millage rate is applied respectively each year to arrive at a tax impact.

The resolution, if passed, would first impact the 2027 roll. The resolution is self-executing. If it passes, the impact is the table below. If not, it is zero. As such, the impact is (0/**) stating in roll year 2027.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$0	\$(4,614.0 M)		
2027-28			\$(3,511.0 M)	\$(4,614.0 M)		
2028-29			\$(3,753.6 M)	\$(4,614.0 M)		
2029-30			\$(4,015.7 M)	\$(4,614.0 M)		
2030-31			\$(4,308.5 M)	\$(4,614.0 M)		

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			0	(0/**)		
2027-28			(0/**)	(0/**)		
2028-29			(0/**)	(0/**)		
2029-30			(0/**)	(0/**)		
2030-31			(0/**)	(0/**)		

Revenue Distribution: Ad Valorem

REVENUE ESTIMATING CONFERENCE

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Issue: 25 Percent Homestead Exemption for Non-School Property Tax

Bill Number(s): HJR 207

Section 5: Consensus Estimate (Adopted: 02/06/2026) The impact is zero/negative indeterminate due to the requirement for a statewide referendum.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	0.0	0/(**)	0.0	0/(**)
2027-28	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2028-29	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2029-30	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2030-31	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)

The impact is zero if the constitutional amendment fails to pass and the below table if it passes:

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	(4,614.0)	0.0	(4,614.0)
2027-28	0.0	0.0	(3,511.0)	(4,614.0)	(3,511.0)	(4,614.0)
2028-29	0.0	0.0	(3,753.6)	(4,614.0)	(3,753.6)	(4,614.0)
2029-30	0.0	0.0	(4,015.7)	(4,614.0)	(4,015.7)	(4,614.0)
2030-31	0.0	0.0	(4,308.5)	(4,614.0)	(4,308.5)	(4,614.0)

The below table represents these impacts on a county-by-county basis. Note that the figures for each county include all ad valorem levies by the county government and municipalities and special districts within a particular county.

Adopted Impact By County
FY 2026-27

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	0.0	(50.1)	0.0	(50.1)
Baker	0.0	0.0	0.0	(2.4)	0.0	(2.4)
Bay	0.0	0.0	0.0	(14.0)	0.0	(14.0)
Bradford	0.0	0.0	0.0	(2.8)	0.0	(2.8)
Brevard	0.0	0.0	0.0	(95.6)	0.0	(95.6)
Broward	0.0	0.0	0.0	(559.2)	0.0	(559.2)
Calhoun	0.0	0.0	0.0	(0.4)	0.0	(0.4)
Charlotte	0.0	0.0	0.0	(43.9)	0.0	(43.9)
Citrus	0.0	0.0	0.0	(21.4)	0.0	(21.4)
Clay	0.0	0.0	0.0	(25.1)	0.0	(25.1)
Collier	0.0	0.0	0.0	(131.2)	0.0	(131.2)
Columbia	0.0	0.0	0.0	(4.4)	0.0	(4.4)
Miami-Dade	0.0	0.0	0.0	(580.8)	0.0	(580.8)
DeSoto	0.0	0.0	0.0	(2.5)	0.0	(2.5)
Dixie	0.0	0.0	0.0	(0.6)	0.0	(0.6)
Duval	0.0	0.0	0.0	(142.5)	0.0	(142.5)
Escambia	0.0	0.0	0.0	(26.7)	0.0	(26.7)
Flagler	0.0	0.0	0.0	(43.1)	0.0	(43.1)
Franklin	0.0	0.0	0.0	(1.0)	0.0	(1.0)
Gadsden	0.0	0.0	0.0	(2.3)	0.0	(2.3)
Gilchrist	0.0	0.0	0.0	(1.9)	0.0	(1.9)
Glades	0.0	0.0	0.0	(1.1)	0.0	(1.1)
Gulf	0.0	0.0	0.0	(1.4)	0.0	(1.4)
Hamilton	0.0	0.0	0.0	(0.5)	0.0	(0.5)
Hardee	0.0	0.0	0.0	(0.9)	0.0	(0.9)
Hendry	0.0	0.0	0.0	(3.8)	0.0	(3.8)
Hernando	0.0	0.0	0.0	(24.5)	0.0	(24.5)
Highlands	0.0	0.0	0.0	(8.4)	0.0	(8.4)
Hillsborough	0.0	0.0	0.0	(311.4)	0.0	(311.4)
Holmes	0.0	0.0	0.0	(1.3)	0.0	(1.3)
Indian River	0.0	0.0	0.0	(48.5)	0.0	(48.5)
Jackson	0.0	0.0	0.0	(1.4)	0.0	(1.4)
Jefferson	0.0	0.0	0.0	(1.0)	0.0	(1.0)
Lafayette	0.0	0.0	0.0	(0.4)	0.0	(0.4)
Lake	0.0	0.0	0.0	(78.5)	0.0	(78.5)
Lee	0.0	0.0	0.0	(168.3)	0.0	(168.3)
Leon	0.0	0.0	0.0	(39.8)	0.0	(39.8)
Levy	0.0	0.0	0.0	(4.0)	0.0	(4.0)
Liberty	0.0	0.0	0.0	(0.3)	0.0	(0.3)
Madison	0.0	0.0	0.0	(1.0)	0.0	(1.0)
Manatee	0.0	0.0	0.0	(93.5)	0.0	(93.5)
Marion	0.0	0.0	0.0	(48.7)	0.0	(48.7)
Martin	0.0	0.0	0.0	(65.0)	0.0	(65.0)
Monroe	0.0	0.0	0.0	(18.8)	0.0	(18.8)
Nassau	0.0	0.0	0.0	(32.2)	0.0	(32.2)
Okaloosa	0.0	0.0	0.0	(18.5)	0.0	(18.5)
Okeechobee	0.0	0.0	0.0	(2.8)	0.0	(2.8)
Orange	0.0	0.0	0.0	(250.6)	0.0	(250.6)
Osceola	0.0	0.0	0.0	(71.9)	0.0	(71.9)
Palm Beach	0.0	0.0	0.0	(560.9)	0.0	(560.9)
Pasco	0.0	0.0	0.0	(120.9)	0.0	(120.9)
Pinellas	0.0	0.0	0.0	(228.0)	0.0	(228.0)
Polk	0.0	0.0	0.0	(88.3)	0.0	(88.3)
Putnam	0.0	0.0	0.0	(4.6)	0.0	(4.6)
St_Johns	0.0	0.0	0.0	(98.5)	0.0	(98.5)
St_Lucie	0.0	0.0	0.0	(84.4)	0.0	(84.4)
Santa Rosa	0.0	0.0	0.0	(18.2)	0.0	(18.2)
Sarasota	0.0	0.0	0.0	(105.0)	0.0	(105.0)
Seminole	0.0	0.0	0.0	(82.9)	0.0	(82.9)
Sumter	0.0	0.0	0.0	(33.8)	0.0	(33.8)
Suwannee	0.0	0.0	0.0	(3.5)	0.0	(3.5)
Taylor	0.0	0.0	0.0	(0.8)	0.0	(0.8)
Union	0.0	0.0	0.0	(0.5)	0.0	(0.5)
Volusia	0.0	0.0	0.0	(113.0)	0.0	(113.0)
Wakulla	0.0	0.0	0.0	(3.6)	0.0	(3.6)
Walton	0.0	0.0	0.0	(15.4)	0.0	(15.4)
Washington	0.0	0.0	0.0	(1.3)	0.0	(1.3)
Statewide Total	0.0	0.0	0.0	(4,614.0)	0.0	(4,614.0)

Adopted Impact By County
FY 2027-28

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(38.5)	(50.1)	(38.5)	(50.1)
Baker	0.0	0.0	(1.9)	(2.4)	(1.9)	(2.4)
Bay	0.0	0.0	(13.9)	(14.0)	(13.9)	(14.0)
Bradford	0.0	0.0	(2.0)	(2.8)	(2.0)	(2.8)
Brevard	0.0	0.0	(72.6)	(95.6)	(72.6)	(95.6)
Broward	0.0	0.0	(426.4)	(559.2)	(426.4)	(559.2)
Calhoun	0.0	0.0	(0.4)	(0.4)	(0.4)	(0.4)
Charlotte	0.0	0.0	(28.7)	(43.9)	(28.7)	(43.9)
Citrus	0.0	0.0	(17.4)	(21.4)	(17.4)	(21.4)
Clay	0.0	0.0	(21.7)	(25.1)	(21.7)	(25.1)
Collier	0.0	0.0	(97.1)	(131.2)	(97.1)	(131.2)
Columbia	0.0	0.0	(4.0)	(4.4)	(4.0)	(4.4)
Miami-Dade	0.0	0.0	(449.4)	(580.8)	(449.4)	(580.8)
DeSoto	0.0	0.0	(2.0)	(2.5)	(2.0)	(2.5)
Dixie	0.0	0.0	(0.6)	(0.6)	(0.6)	(0.6)
Duval	0.0	0.0	(115.0)	(142.5)	(115.0)	(142.5)
Escambia	0.0	0.0	(22.3)	(26.7)	(22.3)	(26.7)
Flagler	0.0	0.0	(30.6)	(43.1)	(30.6)	(43.1)
Franklin	0.0	0.0	(1.0)	(1.0)	(1.0)	(1.0)
Gadsden	0.0	0.0	(2.2)	(2.3)	(2.2)	(2.3)
Gilchrist	0.0	0.0	(1.4)	(1.9)	(1.4)	(1.9)
Glades	0.0	0.0	(0.9)	(1.1)	(0.9)	(1.1)
Gulf	0.0	0.0	(1.2)	(1.4)	(1.2)	(1.4)
Hamilton	0.0	0.0	(0.5)	(0.5)	(0.5)	(0.5)
Hardee	0.0	0.0	(0.8)	(0.9)	(0.8)	(0.9)
Hendry	0.0	0.0	(3.0)	(3.8)	(3.0)	(3.8)
Hernando	0.0	0.0	(18.2)	(24.5)	(18.2)	(24.5)
Highlands	0.0	0.0	(6.5)	(8.4)	(6.5)	(8.4)
Hillsborough	0.0	0.0	(224.0)	(311.4)	(224.0)	(311.4)
Holmes	0.0	0.0	(1.1)	(1.3)	(1.1)	(1.3)
Indian River	0.0	0.0	(35.8)	(48.5)	(35.8)	(48.5)
Jackson	0.0	0.0	(1.6)	(1.4)	(1.6)	(1.4)
Jefferson	0.0	0.0	(0.9)	(1.0)	(0.9)	(1.0)
Lafayette	0.0	0.0	(0.4)	(0.4)	(0.4)	(0.4)
Lake	0.0	0.0	(56.1)	(78.5)	(56.1)	(78.5)
Lee	0.0	0.0	(126.5)	(168.3)	(126.5)	(168.3)
Leon	0.0	0.0	(33.9)	(39.8)	(33.9)	(39.8)
Levy	0.0	0.0	(3.4)	(4.0)	(3.4)	(4.0)
Liberty	0.0	0.0	(0.2)	(0.3)	(0.2)	(0.3)
Madison	0.0	0.0	(0.8)	(1.0)	(0.8)	(1.0)
Manatee	0.0	0.0	(68.1)	(93.5)	(68.1)	(93.5)
Marion	0.0	0.0	(39.4)	(48.7)	(39.4)	(48.7)
Martin	0.0	0.0	(51.0)	(65.0)	(51.0)	(65.0)
Monroe	0.0	0.0	(14.6)	(18.8)	(14.6)	(18.8)
Nassau	0.0	0.0	(23.7)	(32.2)	(23.7)	(32.2)
Okaloosa	0.0	0.0	(17.2)	(18.5)	(17.2)	(18.5)
Okeechobee	0.0	0.0	(2.2)	(2.8)	(2.2)	(2.8)
Orange	0.0	0.0	(195.8)	(250.6)	(195.8)	(250.6)
Osceola	0.0	0.0	(46.2)	(71.9)	(46.2)	(71.9)
Palm Beach	0.0	0.0	(426.3)	(560.9)	(426.3)	(560.9)
Pasco	0.0	0.0	(87.9)	(120.9)	(87.9)	(120.9)
Pinellas	0.0	0.0	(179.2)	(228.0)	(179.2)	(228.0)
Polk	0.0	0.0	(63.0)	(88.3)	(63.0)	(88.3)
Putnam	0.0	0.0	(4.4)	(4.6)	(4.4)	(4.6)
St_Johns	0.0	0.0	(70.7)	(98.5)	(70.7)	(98.5)
St_Lucie	0.0	0.0	(68.4)	(84.4)	(68.4)	(84.4)
Santa Rosa	0.0	0.0	(15.2)	(18.2)	(15.2)	(18.2)
Sarasota	0.0	0.0	(78.7)	(105.0)	(78.7)	(105.0)
Seminole	0.0	0.0	(65.2)	(82.9)	(65.2)	(82.9)
Sumter	0.0	0.0	(24.5)	(33.8)	(24.5)	(33.8)
Suwannee	0.0	0.0	(2.5)	(3.5)	(2.5)	(3.5)
Taylor	0.0	0.0	(0.8)	(0.8)	(0.8)	(0.8)
Union	0.0	0.0	(0.5)	(0.5)	(0.5)	(0.5)
Volusia	0.0	0.0	(85.4)	(113.0)	(85.4)	(113.0)
Wakulla	0.0	0.0	(2.8)	(3.6)	(2.8)	(3.6)
Walton	0.0	0.0	(11.2)	(15.4)	(11.2)	(15.4)
Washington	0.0	0.0	(1.1)	(1.3)	(1.1)	(1.3)
Statewide Total	0.0	0.0	(3,511.0)	(4,614.0)	(3,511.0)	(4,614.0)

Adopted Impact By County
FY 2028-29

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(41.4)	(50.1)	(41.4)	(50.1)
Baker	0.0	0.0	(2.1)	(2.4)	(2.1)	(2.4)
Bay	0.0	0.0	(14.1)	(14.0)	(14.1)	(14.0)
Bradford	0.0	0.0	(2.2)	(2.8)	(2.2)	(2.8)
Brevard	0.0	0.0	(77.8)	(95.6)	(77.8)	(95.6)
Broward	0.0	0.0	(457.5)	(559.2)	(457.5)	(559.2)
Calhoun	0.0	0.0	(0.4)	(0.4)	(0.4)	(0.4)
Charlotte	0.0	0.0	(30.6)	(43.9)	(30.6)	(43.9)
Citrus	0.0	0.0	(18.3)	(21.4)	(18.3)	(21.4)
Clay	0.0	0.0	(22.6)	(25.1)	(22.6)	(25.1)
Collier	0.0	0.0	(104.4)	(131.2)	(104.4)	(131.2)
Columbia	0.0	0.0	(4.1)	(4.4)	(4.1)	(4.4)
Miami-Dade	0.0	0.0	(477.8)	(580.8)	(477.8)	(580.8)
DeSoto	0.0	0.0	(2.1)	(2.5)	(2.1)	(2.5)
Dixie	0.0	0.0	(0.6)	(0.6)	(0.6)	(0.6)
Duval	0.0	0.0	(121.0)	(142.5)	(121.0)	(142.5)
Escambia	0.0	0.0	(23.2)	(26.7)	(23.2)	(26.7)
Flagler	0.0	0.0	(33.3)	(43.1)	(33.3)	(43.1)
Franklin	0.0	0.0	(1.0)	(1.0)	(1.0)	(1.0)
Gadsden	0.0	0.0	(2.3)	(2.3)	(2.3)	(2.3)
Gilchrist	0.0	0.0	(1.5)	(1.9)	(1.5)	(1.9)
Glades	0.0	0.0	(0.9)	(1.1)	(0.9)	(1.1)
Gulf	0.0	0.0	(1.3)	(1.4)	(1.3)	(1.4)
Hamilton	0.0	0.0	(0.5)	(0.5)	(0.5)	(0.5)
Hardee	0.0	0.0	(0.8)	(0.9)	(0.8)	(0.9)
Hendry	0.0	0.0	(3.2)	(3.8)	(3.2)	(3.8)
Hernando	0.0	0.0	(19.6)	(24.5)	(19.6)	(24.5)
Highlands	0.0	0.0	(7.0)	(8.4)	(7.0)	(8.4)
Hillsborough	0.0	0.0	(241.3)	(311.4)	(241.3)	(311.4)
Holmes	0.0	0.0	(1.2)	(1.3)	(1.2)	(1.3)
Indian River	0.0	0.0	(38.6)	(48.5)	(38.6)	(48.5)
Jackson	0.0	0.0	(1.5)	(1.4)	(1.5)	(1.4)
Jefferson	0.0	0.0	(1.0)	(1.0)	(1.0)	(1.0)
Lafayette	0.0	0.0	(0.4)	(0.4)	(0.4)	(0.4)
Lake	0.0	0.0	(61.0)	(78.5)	(61.0)	(78.5)
Lee	0.0	0.0	(136.7)	(168.3)	(136.7)	(168.3)
Leon	0.0	0.0	(35.3)	(39.8)	(35.3)	(39.8)
Levy	0.0	0.0	(3.5)	(4.0)	(3.5)	(4.0)
Liberty	0.0	0.0	(0.2)	(0.3)	(0.2)	(0.3)
Madison	0.0	0.0	(0.8)	(1.0)	(0.8)	(1.0)
Manatee	0.0	0.0	(73.4)	(93.5)	(73.4)	(93.5)
Marion	0.0	0.0	(41.7)	(48.7)	(41.7)	(48.7)
Martin	0.0	0.0	(54.3)	(65.0)	(54.3)	(65.0)
Monroe	0.0	0.0	(15.6)	(18.8)	(15.6)	(18.8)
Nassau	0.0	0.0	(25.7)	(32.2)	(25.7)	(32.2)
Okaloosa	0.0	0.0	(17.6)	(18.5)	(17.6)	(18.5)
Okeechobee	0.0	0.0	(2.4)	(2.8)	(2.4)	(2.8)
Orange	0.0	0.0	(210.1)	(250.6)	(210.1)	(250.6)
Osceola	0.0	0.0	(51.5)	(71.9)	(51.5)	(71.9)
Palm Beach	0.0	0.0	(457.2)	(560.9)	(457.2)	(560.9)
Pasco	0.0	0.0	(95.1)	(120.9)	(95.1)	(120.9)
Pinellas	0.0	0.0	(191.7)	(228.0)	(191.7)	(228.0)
Polk	0.0	0.0	(68.0)	(88.3)	(68.0)	(88.3)
Putnam	0.0	0.0	(4.5)	(4.6)	(4.5)	(4.6)
St_Johns	0.0	0.0	(76.8)	(98.5)	(76.8)	(98.5)
St_Lucie	0.0	0.0	(66.7)	(84.4)	(66.7)	(84.4)
Santa Rosa	0.0	0.0	(15.9)	(18.2)	(15.9)	(18.2)
Sarasota	0.0	0.0	(84.2)	(105.0)	(84.2)	(105.0)
Seminole	0.0	0.0	(69.1)	(82.9)	(69.1)	(82.9)
Sumter	0.0	0.0	(26.7)	(33.8)	(26.7)	(33.8)
Suwannee	0.0	0.0	(2.7)	(3.5)	(2.7)	(3.5)
Taylor	0.0	0.0	(0.8)	(0.8)	(0.8)	(0.8)
Union	0.0	0.0	(0.5)	(0.5)	(0.5)	(0.5)
Volusia	0.0	0.0	(91.6)	(113.0)	(91.6)	(113.0)
Wakulla	0.0	0.0	(3.0)	(3.6)	(3.0)	(3.6)
Walton	0.0	0.0	(12.1)	(15.4)	(12.1)	(15.4)
Washington	0.0	0.0	(1.2)	(1.3)	(1.2)	(1.3)
Statewide Total	0.0	0.0	(3,753.6)	(4,614.0)	(3,753.6)	(4,614.0)

Adopted Impact By County
FY 2029-30

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(44.3)	(50.1)	(44.3)	(50.1)
Baker	0.0	0.0	(2.2)	(2.4)	(2.2)	(2.4)
Bay	0.0	0.0	(14.1)	(14.0)	(14.1)	(14.0)
Bradford	0.0	0.0	(2.4)	(2.8)	(2.4)	(2.8)
Brevard	0.0	0.0	(83.2)	(95.6)	(83.2)	(95.6)
Broward	0.0	0.0	(489.4)	(559.2)	(489.4)	(559.2)
Calhoun	0.0	0.0	(0.4)	(0.4)	(0.4)	(0.4)
Charlotte	0.0	0.0	(34.2)	(43.9)	(34.2)	(43.9)
Citrus	0.0	0.0	(19.2)	(21.4)	(19.2)	(21.4)
Clay	0.0	0.0	(23.4)	(25.1)	(23.4)	(25.1)
Collier	0.0	0.0	(112.5)	(131.2)	(112.5)	(131.2)
Columbia	0.0	0.0	(4.2)	(4.4)	(4.2)	(4.4)
Miami-Dade	0.0	0.0	(509.8)	(580.8)	(509.8)	(580.8)
DeSoto	0.0	0.0	(2.2)	(2.5)	(2.2)	(2.5)
Dixie	0.0	0.0	(0.6)	(0.6)	(0.6)	(0.6)
Duval	0.0	0.0	(127.5)	(142.5)	(127.5)	(142.5)
Escambia	0.0	0.0	(24.3)	(26.7)	(24.3)	(26.7)
Flagler	0.0	0.0	(36.2)	(43.1)	(36.2)	(43.1)
Franklin	0.0	0.0	(1.0)	(1.0)	(1.0)	(1.0)
Gadsden	0.0	0.0	(2.3)	(2.3)	(2.3)	(2.3)
Gilchrist	0.0	0.0	(1.6)	(1.9)	(1.6)	(1.9)
Glades	0.0	0.0	(1.0)	(1.1)	(1.0)	(1.1)
Gulf	0.0	0.0	(1.3)	(1.4)	(1.3)	(1.4)
Hamilton	0.0	0.0	(0.5)	(0.5)	(0.5)	(0.5)
Hardee	0.0	0.0	(0.8)	(0.9)	(0.8)	(0.9)
Hendry	0.0	0.0	(3.4)	(3.8)	(3.4)	(3.8)
Hernando	0.0	0.0	(21.1)	(24.5)	(21.1)	(24.5)
Highlands	0.0	0.0	(7.4)	(8.4)	(7.4)	(8.4)
Hillsborough	0.0	0.0	(262.0)	(311.4)	(262.0)	(311.4)
Holmes	0.0	0.0	(1.3)	(1.3)	(1.3)	(1.3)
Indian River	0.0	0.0	(41.6)	(48.5)	(41.6)	(48.5)
Jackson	0.0	0.0	(1.5)	(1.4)	(1.5)	(1.4)
Jefferson	0.0	0.0	(1.0)	(1.0)	(1.0)	(1.0)
Lafayette	0.0	0.0	(0.4)	(0.4)	(0.4)	(0.4)
Lake	0.0	0.0	(66.3)	(78.5)	(66.3)	(78.5)
Lee	0.0	0.0	(146.6)	(168.3)	(146.6)	(168.3)
Leon	0.0	0.0	(36.7)	(39.8)	(36.7)	(39.8)
Levy	0.0	0.0	(3.7)	(4.0)	(3.7)	(4.0)
Liberty	0.0	0.0	(0.2)	(0.3)	(0.2)	(0.3)
Madison	0.0	0.0	(0.9)	(1.0)	(0.9)	(1.0)
Manatee	0.0	0.0	(79.4)	(93.5)	(79.4)	(93.5)
Marion	0.0	0.0	(43.9)	(48.7)	(43.9)	(48.7)
Martin	0.0	0.0	(57.6)	(65.0)	(57.6)	(65.0)
Monroe	0.0	0.0	(16.6)	(18.8)	(16.6)	(18.8)
Nassau	0.0	0.0	(27.8)	(32.2)	(27.8)	(32.2)
Okaloosa	0.0	0.0	(17.9)	(18.5)	(17.9)	(18.5)
Okeechobee	0.0	0.0	(2.5)	(2.8)	(2.5)	(2.8)
Orange	0.0	0.0	(224.1)	(250.6)	(224.1)	(250.6)
Osceola	0.0	0.0	(57.5)	(71.9)	(57.5)	(71.9)
Palm Beach	0.0	0.0	(489.4)	(560.9)	(489.4)	(560.9)
Pasco	0.0	0.0	(102.9)	(120.9)	(102.9)	(120.9)
Pinellas	0.0	0.0	(204.8)	(228.0)	(204.8)	(228.0)
Polk	0.0	0.0	(73.9)	(88.3)	(73.9)	(88.3)
Putnam	0.0	0.0	(4.5)	(4.6)	(4.5)	(4.6)
St_Johns	0.0	0.0	(83.4)	(98.5)	(83.4)	(98.5)
St_Lucie	0.0	0.0	(67.2)	(84.4)	(67.2)	(84.4)
Santa Rosa	0.0	0.0	(16.6)	(18.2)	(16.6)	(18.2)
Sarasota	0.0	0.0	(90.4)	(105.0)	(90.4)	(105.0)
Seminole	0.0	0.0	(73.4)	(82.9)	(73.4)	(82.9)
Sumter	0.0	0.0	(28.9)	(33.8)	(28.9)	(33.8)
Suwannee	0.0	0.0	(3.0)	(3.5)	(3.0)	(3.5)
Taylor	0.0	0.0	(0.8)	(0.8)	(0.8)	(0.8)
Union	0.0	0.0	(0.5)	(0.5)	(0.5)	(0.5)
Volusia	0.0	0.0	(98.2)	(113.0)	(98.2)	(113.0)
Wakulla	0.0	0.0	(3.3)	(3.6)	(3.3)	(3.6)
Walton	0.0	0.0	(13.1)	(15.4)	(13.1)	(15.4)
Washington	0.0	0.0	(1.2)	(1.3)	(1.2)	(1.3)
Statewide Total	0.0	0.0	(4,015.7)	(4,614.0)	(4,015.7)	(4,614.0)

Adopted Impact By County
FY 2030-31

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(47.2)	(50.1)	(47.2)	(50.1)
Baker	0.0	0.0	(2.3)	(2.4)	(2.3)	(2.4)
Bay	0.0	0.0	(14.1)	(14.0)	(14.1)	(14.0)
Bradford	0.0	0.0	(2.6)	(2.8)	(2.6)	(2.8)
Brevard	0.0	0.0	(89.2)	(95.6)	(89.2)	(95.6)
Broward	0.0	0.0	(523.5)	(559.2)	(523.5)	(559.2)
Calhoun	0.0	0.0	(0.4)	(0.4)	(0.4)	(0.4)
Charlotte	0.0	0.0	(38.9)	(43.9)	(38.9)	(43.9)
Citrus	0.0	0.0	(20.3)	(21.4)	(20.3)	(21.4)
Clay	0.0	0.0	(24.3)	(25.1)	(24.3)	(25.1)
Collier	0.0	0.0	(121.5)	(131.2)	(121.5)	(131.2)
Columbia	0.0	0.0	(4.3)	(4.4)	(4.3)	(4.4)
Miami-Dade	0.0	0.0	(544.8)	(580.8)	(544.8)	(580.8)
DeSoto	0.0	0.0	(2.4)	(2.5)	(2.4)	(2.5)
Dixie	0.0	0.0	(0.6)	(0.6)	(0.6)	(0.6)
Duval	0.0	0.0	(134.8)	(142.5)	(134.8)	(142.5)
Escambia	0.0	0.0	(25.5)	(26.7)	(25.5)	(26.7)
Flagler	0.0	0.0	(39.5)	(43.1)	(39.5)	(43.1)
Franklin	0.0	0.0	(1.0)	(1.0)	(1.0)	(1.0)
Gadsden	0.0	0.0	(2.3)	(2.3)	(2.3)	(2.3)
Gilchrist	0.0	0.0	(1.8)	(1.9)	(1.8)	(1.9)
Glades	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
Gulf	0.0	0.0	(1.4)	(1.4)	(1.4)	(1.4)
Hamilton	0.0	0.0	(0.5)	(0.5)	(0.5)	(0.5)
Hardee	0.0	0.0	(0.9)	(0.9)	(0.9)	(0.9)
Hendry	0.0	0.0	(3.6)	(3.8)	(3.6)	(3.8)
Hernando	0.0	0.0	(22.7)	(24.5)	(22.7)	(24.5)
Highlands	0.0	0.0	(7.9)	(8.4)	(7.9)	(8.4)
Hillsborough	0.0	0.0	(285.8)	(311.4)	(285.8)	(311.4)
Holmes	0.0	0.0	(1.3)	(1.3)	(1.3)	(1.3)
Indian River	0.0	0.0	(44.9)	(48.5)	(44.9)	(48.5)
Jackson	0.0	0.0	(1.5)	(1.4)	(1.5)	(1.4)
Jefferson	0.0	0.0	(1.0)	(1.0)	(1.0)	(1.0)
Lafayette	0.0	0.0	(0.4)	(0.4)	(0.4)	(0.4)
Lake	0.0	0.0	(72.1)	(78.5)	(72.1)	(78.5)
Lee	0.0	0.0	(157.2)	(168.3)	(157.2)	(168.3)
Leon	0.0	0.0	(38.2)	(39.8)	(38.2)	(39.8)
Levy	0.0	0.0	(3.8)	(4.0)	(3.8)	(4.0)
Liberty	0.0	0.0	(0.3)	(0.3)	(0.3)	(0.3)
Madison	0.0	0.0	(1.0)	(1.0)	(1.0)	(1.0)
Manatee	0.0	0.0	(86.2)	(93.5)	(86.2)	(93.5)
Marion	0.0	0.0	(46.3)	(48.7)	(46.3)	(48.7)
Martin	0.0	0.0	(61.3)	(65.0)	(61.3)	(65.0)
Monroe	0.0	0.0	(17.6)	(18.8)	(17.6)	(18.8)
Nassau	0.0	0.0	(29.9)	(32.2)	(29.9)	(32.2)
Okaloosa	0.0	0.0	(18.2)	(18.5)	(18.2)	(18.5)
Okeechobee	0.0	0.0	(2.6)	(2.8)	(2.6)	(2.8)
Orange	0.0	0.0	(239.4)	(250.6)	(239.4)	(250.6)
Osceola	0.0	0.0	(64.3)	(71.9)	(64.3)	(71.9)
Palm Beach	0.0	0.0	(524.2)	(560.9)	(524.2)	(560.9)
Pasco	0.0	0.0	(111.6)	(120.9)	(111.6)	(120.9)
Pinellas	0.0	0.0	(218.8)	(228.0)	(218.8)	(228.0)
Polk	0.0	0.0	(80.8)	(88.3)	(80.8)	(88.3)
Putnam	0.0	0.0	(4.6)	(4.6)	(4.6)	(4.6)
St_Johns	0.0	0.0	(90.6)	(98.5)	(90.6)	(98.5)
St_Lucie	0.0	0.0	(72.2)	(84.4)	(72.2)	(84.4)
Santa Rosa	0.0	0.0	(17.4)	(18.2)	(17.4)	(18.2)
Sarasota	0.0	0.0	(97.5)	(105.0)	(97.5)	(105.0)
Seminole	0.0	0.0	(78.0)	(82.9)	(78.0)	(82.9)
Sumter	0.0	0.0	(31.2)	(33.8)	(31.2)	(33.8)
Suwannee	0.0	0.0	(3.2)	(3.5)	(3.2)	(3.5)
Taylor	0.0	0.0	(0.8)	(0.8)	(0.8)	(0.8)
Union	0.0	0.0	(0.5)	(0.5)	(0.5)	(0.5)
Volusia	0.0	0.0	(105.3)	(113.0)	(105.3)	(113.0)
Wakulla	0.0	0.0	(3.5)	(3.6)	(3.5)	(3.6)
Walton	0.0	0.0	(14.2)	(15.4)	(14.2)	(15.4)
Washington	0.0	0.0	(1.3)	(1.3)	(1.3)	(1.3)
Statewide Total	0.0	0.0	(4,308.5)	(4,614.0)	(4,308.5)	(4,614.0)

	A	B	C	D	E	F	G
1							
2	2025 Aggregate Millage Rates			Millage Rates to Use:		2025 County Level	
3	School	5.9510					
4	Non-School	10.4479					
5							
6	School Impact						
7		High		Middle		Low	
8		Cash	Recurring	Cash	Recurring	Cash	Recurring
9	2026-27			\$0	\$0		
10	2027-28			\$0	\$0		
11	2028-29			\$0	\$0		
12	2029-30			\$0	\$0		
13	2030-31			\$0	\$0		
14							
15	Non-School Impact						
16		High		Middle		Low	
17		Cash	Recurring	Cash	Recurring	Cash	Recurring
18	2026-27			\$0	\$(4,614.0 M)		
19	2027-28			\$(3,511.0 M)	\$(4,614.0 M)		
20	2028-29			\$(3,753.6 M)	\$(4,614.0 M)		
21	2029-30			\$(4,015.7 M)	\$(4,614.0 M)		
22	2030-31			\$(4,308.5 M)	\$(4,614.0 M)		
23							
24	Total Impact						
25		High		Middle		Low	
26		Cash	Recurring	Cash	Recurring	Cash	Recurring
27	2026-27			\$0	\$(4,614.0 M)		
28	2027-28			\$(3,511.0 M)	\$(4,614.0 M)		
29	2028-29			\$(3,753.6 M)	\$(4,614.0 M)		
30	2029-30			\$(4,015.7 M)	\$(4,614.0 M)		
31	2030-31			\$(4,308.5 M)	\$(4,614.0 M)		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Elimination of Non-School Property Tax for Homesteads

Bill Number(s): HJR 201

Entire Bill

Partial Bill:

Sponsor(s): Representative Steele

Month/Year Impact Begins: January 1, 2027

Date(s) Conference Reviewed: October 31, 2025; February 6, 2026

Section 1: Narrative

- a. **Current Law:** Section 6 of Article VII of the Florida Constitution provides for the first homestead exemption on the assessed value of a homestead property below \$25,000 for both school and non-school taxes and the second homestead exemption on the assessed value of a homestead property greater than \$50,000 and less than a CPI annually adjusted maximum for non-school taxes. As of 2025, that maximum is \$75,722.
- b. **Proposed Change:** The joint resolution changes the second homestead exemption to exempt homestead properties from all non-school taxes.

Section 2: Description of Data and Sources

2025 Final NAL Real Property Tax Roll

2025 Millage and Taxes Levied Report, 2025 Final Data Book published by Property Tax Oversight

Results of the Ad Valorem Estimating Conference, January 8, 2026

Section 3: Methodology (Include Assumptions and Attach Details)

The methodology presents the county taxable value estimates from the most recent ad valorem conference. The 2025 final county millage rate is applied respectively each year to arrive at a tax impact.

This methodologies may undershoot the true impact unless implementing language updates section196.031, Florida Statute, which allows the second homestead exemption to apply over contiguous vacant, agricultural, conservation, and historic properties. The resolution, if passed, would first impact the 2027 roll. The resolution is self-executing. If it passes, the impact is the table below. If not, it is zero. As such, the impact is (0/**) stating in roll year 2027.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$0	\$(18,319.8 M)		
2027-28			\$(13,940.3 M)	\$(18,319.8 M)		
2028-29			\$(14,903.7 M)	\$(18,319.8 M)		
2029-30			\$(15,944.6 M)	\$(18,319.8 M)		
2030-31			\$(17,106.9 M)	\$(18,319.8 M)		

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			0	(0/**)		
2027-28			(0/**)	(0/**)		
2028-29			(0/**)	(0/**)		
2029-30			(0/**)	(0/**)		
2030-31			(0/**)	(0/**)		

Revenue Distribution: Ad Valorem

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Elimination of Non-School Property Tax for Homesteads

Bill Number(s): HJR 201

Section 5: Consensus Estimate (Adopted: 02/06/2026) The impact is zero/negative indeterminate due to the requirement for a statewide referendum.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	0.0	0/(**)	0.0	0/(**)
2027-28	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2028-29	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2029-30	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2030-31	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)

The impact is zero if the constitutional amendment fails to pass and the below table if it passes:

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	(18,319.8)	0.0	(18,319.8)
2027-28	0.0	0.0	(13,940.3)	(18,319.8)	(13,940.3)	(18,319.8)
2028-29	0.0	0.0	(14,903.7)	(18,319.8)	(14,903.7)	(18,319.8)
2029-30	0.0	0.0	(15,944.6)	(18,319.8)	(15,944.6)	(18,319.8)
2030-31	0.0	0.0	(17,106.9)	(18,319.8)	(17,106.9)	(18,319.8)

The below table represents these impacts on a county-by-county basis. Note that the figures for each county include all ad valorem levies by the county government and municipalities and special districts within a particular county.

Adopted Impact By County
FY 2026-27

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	0.0	(199.1)	0.0	(199.1)
Baker	0.0	0.0	0.0	(9.4)	0.0	(9.4)
Bay	0.0	0.0	0.0	(55.0)	0.0	(55.0)
Bradford	0.0	0.0	0.0	(10.8)	0.0	(10.8)
Brevard	0.0	0.0	0.0	(377.0)	0.0	(377.0)
Broward	0.0	0.0	0.0	(2,223.2)	0.0	(2,223.2)
Calhoun	0.0	0.0	0.0	(1.5)	0.0	(1.5)
Charlotte	0.0	0.0	0.0	(171.7)	0.0	(171.7)
Citrus	0.0	0.0	0.0	(85.2)	0.0	(85.2)
Clay	0.0	0.0	0.0	(98.8)	0.0	(98.8)
Collier	0.0	0.0	0.0	(531.6)	0.0	(531.6)
Columbia	0.0	0.0	0.0	(17.2)	0.0	(17.2)
Miami-Dade	0.0	0.0	0.0	(2,305.2)	0.0	(2,305.2)
DeSoto	0.0	0.0	0.0	(9.9)	0.0	(9.9)
Dixie	0.0	0.0	0.0	(2.2)	0.0	(2.2)
Duval	0.0	0.0	0.0	(564.7)	0.0	(564.7)
Escambia	0.0	0.0	0.0	(104.8)	0.0	(104.8)
Flagler	0.0	0.0	0.0	(167.2)	0.0	(167.2)
Franklin	0.0	0.0	0.0	(4.1)	0.0	(4.1)
Gadsden	0.0	0.0	0.0	(9.2)	0.0	(9.2)
Gilchrist	0.0	0.0	0.0	(7.5)	0.0	(7.5)
Glades	0.0	0.0	0.0	(4.4)	0.0	(4.4)
Gulf	0.0	0.0	0.0	(5.5)	0.0	(5.5)
Hamilton	0.0	0.0	0.0	(1.9)	0.0	(1.9)
Hardee	0.0	0.0	0.0	(3.4)	0.0	(3.4)
Hendry	0.0	0.0	0.0	(15.0)	0.0	(15.0)
Hernando	0.0	0.0	0.0	(95.5)	0.0	(95.5)
Highlands	0.0	0.0	0.0	(33.0)	0.0	(33.0)
Hillsborough	0.0	0.0	0.0	(1,237.1)	0.0	(1,237.1)
Holmes	0.0	0.0	0.0	(5.1)	0.0	(5.1)
Indian River	0.0	0.0	0.0	(192.5)	0.0	(192.5)
Jackson	0.0	0.0	0.0	(5.5)	0.0	(5.5)
Jefferson	0.0	0.0	0.0	(4.0)	0.0	(4.0)
Lafayette	0.0	0.0	0.0	(1.5)	0.0	(1.5)
Lake	0.0	0.0	0.0	(309.1)	0.0	(309.1)
Lee	0.0	0.0	0.0	(664.9)	0.0	(664.9)
Leon	0.0	0.0	0.0	(159.1)	0.0	(159.1)
Levy	0.0	0.0	0.0	(15.4)	0.0	(15.4)
Liberty	0.0	0.0	0.0	(1.1)	0.0	(1.1)
Madison	0.0	0.0	0.0	(4.0)	0.0	(4.0)
Manatee	0.0	0.0	0.0	(372.8)	0.0	(372.8)
Marion	0.0	0.0	0.0	(192.8)	0.0	(192.8)
Martin	0.0	0.0	0.0	(258.6)	0.0	(258.6)
Monroe	0.0	0.0	0.0	(74.7)	0.0	(74.7)
Nassau	0.0	0.0	0.0	(127.8)	0.0	(127.8)
Okaloosa	0.0	0.0	0.0	(72.7)	0.0	(72.7)
Okeechobee	0.0	0.0	0.0	(10.9)	0.0	(10.9)
Orange	0.0	0.0	0.0	(1,000.6)	0.0	(1,000.6)
Osceola	0.0	0.0	0.0	(284.5)	0.0	(284.5)
Palm Beach	0.0	0.0	0.0	(2,239.1)	0.0	(2,239.1)
Pasco	0.0	0.0	0.0	(480.3)	0.0	(480.3)
Pinellas	0.0	0.0	0.0	(906.6)	0.0	(906.6)
Polk	0.0	0.0	0.0	(347.9)	0.0	(347.9)
Putnam	0.0	0.0	0.0	(18.0)	0.0	(18.0)
St_Johns	0.0	0.0	0.0	(391.3)	0.0	(391.3)
St_Lucie	0.0	0.0	0.0	(332.8)	0.0	(332.8)
Santa Rosa	0.0	0.0	0.0	(71.2)	0.0	(71.2)
Sarasota	0.0	0.0	0.0	(417.6)	0.0	(417.6)
Seminole	0.0	0.0	0.0	(328.3)	0.0	(328.3)
Sumter	0.0	0.0	0.0	(133.2)	0.0	(133.2)
Suwannee	0.0	0.0	0.0	(13.5)	0.0	(13.5)
Taylor	0.0	0.0	0.0	(3.3)	0.0	(3.3)
Union	0.0	0.0	0.0	(1.8)	0.0	(1.8)
Volusia	0.0	0.0	0.0	(445.7)	0.0	(445.7)
Wakulla	0.0	0.0	0.0	(14.2)	0.0	(14.2)
Walton	0.0	0.0	0.0	(61.2)	0.0	(61.2)
Washington	0.0	0.0	0.0	(5.2)	0.0	(5.2)
Statewide Total	0.0	0.0	0.0	(18,319.8)	0.0	(18,319.8)

Adopted Impact By County
FY 2027-28

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(152.9)	(199.1)	(152.9)	(199.1)
Baker	0.0	0.0	(7.6)	(9.4)	(7.6)	(9.4)
Bay	0.0	0.0	(54.9)	(55.0)	(54.9)	(55.0)
Bradford	0.0	0.0	(7.9)	(10.8)	(7.9)	(10.8)
Brevard	0.0	0.0	(286.5)	(377.0)	(286.5)	(377.0)
Broward	0.0	0.0	(1,695.5)	(2,223.2)	(1,695.5)	(2,223.2)
Calhoun	0.0	0.0	(1.7)	(1.5)	(1.7)	(1.5)
Charlotte	0.0	0.0	(112.1)	(171.7)	(112.1)	(171.7)
Citrus	0.0	0.0	(69.5)	(85.2)	(69.5)	(85.2)
Clay	0.0	0.0	(85.3)	(98.8)	(85.3)	(98.8)
Collier	0.0	0.0	(393.6)	(531.6)	(393.6)	(531.6)
Columbia	0.0	0.0	(15.4)	(17.2)	(15.4)	(17.2)
Miami-Dade	0.0	0.0	(1,783.6)	(2,305.2)	(1,783.6)	(2,305.2)
DeSoto	0.0	0.0	(7.7)	(9.9)	(7.7)	(9.9)
Dixie	0.0	0.0	(2.5)	(2.2)	(2.5)	(2.2)
Duval	0.0	0.0	(455.9)	(564.7)	(455.9)	(564.7)
Escambia	0.0	0.0	(87.4)	(104.8)	(87.4)	(104.8)
Flagler	0.0	0.0	(118.7)	(167.2)	(118.7)	(167.2)
Franklin	0.0	0.0	(3.8)	(4.1)	(3.8)	(4.1)
Gadsden	0.0	0.0	(8.9)	(9.2)	(8.9)	(9.2)
Gilchrist	0.0	0.0	(5.5)	(7.5)	(5.5)	(7.5)
Glades	0.0	0.0	(3.3)	(4.4)	(3.3)	(4.4)
Gulf	0.0	0.0	(4.8)	(5.5)	(4.8)	(5.5)
Hamilton	0.0	0.0	(1.8)	(1.9)	(1.8)	(1.9)
Hardee	0.0	0.0	(3.3)	(3.4)	(3.3)	(3.4)
Hendry	0.0	0.0	(11.9)	(15.0)	(11.9)	(15.0)
Hernando	0.0	0.0	(70.8)	(95.5)	(70.8)	(95.5)
Highlands	0.0	0.0	(25.5)	(33.0)	(25.5)	(33.0)
Hillsborough	0.0	0.0	(889.7)	(1,237.1)	(889.7)	(1,237.1)
Holmes	0.0	0.0	(4.3)	(5.1)	(4.3)	(5.1)
Indian River	0.0	0.0	(142.2)	(192.5)	(142.2)	(192.5)
Jackson	0.0	0.0	(6.1)	(5.5)	(6.1)	(5.5)
Jefferson	0.0	0.0	(3.7)	(4.0)	(3.7)	(4.0)
Lafayette	0.0	0.0	(1.4)	(1.5)	(1.4)	(1.5)
Lake	0.0	0.0	(220.9)	(309.1)	(220.9)	(309.1)
Lee	0.0	0.0	(499.7)	(664.9)	(499.7)	(664.9)
Leon	0.0	0.0	(135.6)	(159.1)	(135.6)	(159.1)
Levy	0.0	0.0	(13.0)	(15.4)	(13.0)	(15.4)
Liberty	0.0	0.0	(0.9)	(1.1)	(0.9)	(1.1)
Madison	0.0	0.0	(3.1)	(4.0)	(3.1)	(4.0)
Manatee	0.0	0.0	(271.3)	(372.8)	(271.3)	(372.8)
Marion	0.0	0.0	(156.3)	(192.8)	(156.3)	(192.8)
Martin	0.0	0.0	(203.0)	(258.6)	(203.0)	(258.6)
Monroe	0.0	0.0	(58.2)	(74.7)	(58.2)	(74.7)
Nassau	0.0	0.0	(94.1)	(127.8)	(94.1)	(127.8)
Okaloosa	0.0	0.0	(67.7)	(72.7)	(67.7)	(72.7)
Okeechobee	0.0	0.0	(8.6)	(10.9)	(8.6)	(10.9)
Orange	0.0	0.0	(781.8)	(1,000.6)	(781.8)	(1,000.6)
Osceola	0.0	0.0	(183.0)	(284.5)	(183.0)	(284.5)
Palm Beach	0.0	0.0	(1,701.7)	(2,239.1)	(1,701.7)	(2,239.1)
Pasco	0.0	0.0	(349.0)	(480.3)	(349.0)	(480.3)
Pinellas	0.0	0.0	(712.7)	(906.6)	(712.7)	(906.6)
Polk	0.0	0.0	(248.4)	(347.9)	(248.4)	(347.9)
Putnam	0.0	0.0	(17.1)	(18.0)	(17.1)	(18.0)
St_Johns	0.0	0.0	(280.9)	(391.3)	(280.9)	(391.3)
St_Lucie	0.0	0.0	(269.7)	(332.8)	(269.7)	(332.8)
Santa Rosa	0.0	0.0	(59.4)	(71.2)	(59.4)	(71.2)
Sarasota	0.0	0.0	(312.7)	(417.6)	(312.7)	(417.6)
Seminole	0.0	0.0	(258.1)	(328.3)	(258.1)	(328.3)
Sumter	0.0	0.0	(96.5)	(133.2)	(96.5)	(133.2)
Suwannee	0.0	0.0	(9.8)	(13.5)	(9.8)	(13.5)
Taylor	0.0	0.0	(3.1)	(3.3)	(3.1)	(3.3)
Union	0.0	0.0	(1.9)	(1.8)	(1.9)	(1.8)
Volusia	0.0	0.0	(336.9)	(445.7)	(336.9)	(445.7)
Wakulla	0.0	0.0	(10.9)	(14.2)	(10.9)	(14.2)
Walton	0.0	0.0	(44.5)	(61.2)	(44.5)	(61.2)
Washington	0.0	0.0	(4.3)	(5.2)	(4.3)	(5.2)
Statewide Total	0.0	0.0	(13,940.3)	(18,319.8)	(13,940.3)	(18,319.8)

Adopted Impact By County
FY 2028-29

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(164.2)	(199.1)	(164.2)	(199.1)
Baker	0.0	0.0	(8.1)	(9.4)	(8.1)	(9.4)
Bay	0.0	0.0	(55.7)	(55.0)	(55.7)	(55.0)
Bradford	0.0	0.0	(8.6)	(10.8)	(8.6)	(10.8)
Brevard	0.0	0.0	(306.9)	(377.0)	(306.9)	(377.0)
Broward	0.0	0.0	(1,818.9)	(2,223.2)	(1,818.9)	(2,223.2)
Calhoun	0.0	0.0	(1.7)	(1.5)	(1.7)	(1.5)
Charlotte	0.0	0.0	(119.5)	(171.7)	(119.5)	(171.7)
Citrus	0.0	0.0	(73.1)	(85.2)	(73.1)	(85.2)
Clay	0.0	0.0	(88.8)	(98.8)	(88.8)	(98.8)
Collier	0.0	0.0	(423.2)	(531.6)	(423.2)	(531.6)
Columbia	0.0	0.0	(16.0)	(17.2)	(16.0)	(17.2)
Miami-Dade	0.0	0.0	(1,896.4)	(2,305.2)	(1,896.4)	(2,305.2)
DeSoto	0.0	0.0	(8.2)	(9.9)	(8.2)	(9.9)
Dixie	0.0	0.0	(2.5)	(2.2)	(2.5)	(2.2)
Duval	0.0	0.0	(479.5)	(564.7)	(479.5)	(564.7)
Escambia	0.0	0.0	(91.2)	(104.8)	(91.2)	(104.8)
Flagler	0.0	0.0	(129.3)	(167.2)	(129.3)	(167.2)
Franklin	0.0	0.0	(3.8)	(4.1)	(3.8)	(4.1)
Gadsden	0.0	0.0	(9.0)	(9.2)	(9.0)	(9.2)
Gilchrist	0.0	0.0	(6.0)	(7.5)	(6.0)	(7.5)
Glades	0.0	0.0	(3.6)	(4.4)	(3.6)	(4.4)
Gulf	0.0	0.0	(5.0)	(5.5)	(5.0)	(5.5)
Hamilton	0.0	0.0	(1.9)	(1.9)	(1.9)	(1.9)
Hardee	0.0	0.0	(3.3)	(3.4)	(3.3)	(3.4)
Hendry	0.0	0.0	(12.7)	(15.0)	(12.7)	(15.0)
Hernando	0.0	0.0	(76.3)	(95.5)	(76.3)	(95.5)
Highlands	0.0	0.0	(27.2)	(33.0)	(27.2)	(33.0)
Hillsborough	0.0	0.0	(958.7)	(1,237.1)	(958.7)	(1,237.1)
Holmes	0.0	0.0	(4.8)	(5.1)	(4.8)	(5.1)
Indian River	0.0	0.0	(153.1)	(192.5)	(153.1)	(192.5)
Jackson	0.0	0.0	(6.0)	(5.5)	(6.0)	(5.5)
Jefferson	0.0	0.0	(3.8)	(4.0)	(3.8)	(4.0)
Lafayette	0.0	0.0	(1.4)	(1.5)	(1.4)	(1.5)
Lake	0.0	0.0	(240.4)	(309.1)	(240.4)	(309.1)
Lee	0.0	0.0	(540.1)	(664.9)	(540.1)	(664.9)
Leon	0.0	0.0	(141.1)	(159.1)	(141.1)	(159.1)
Levy	0.0	0.0	(13.7)	(15.4)	(13.7)	(15.4)
Liberty	0.0	0.0	(0.9)	(1.1)	(0.9)	(1.1)
Madison	0.0	0.0	(3.3)	(4.0)	(3.3)	(4.0)
Manatee	0.0	0.0	(292.7)	(372.8)	(292.7)	(372.8)
Marion	0.0	0.0	(165.4)	(192.8)	(165.4)	(192.8)
Martin	0.0	0.0	(215.8)	(258.6)	(215.8)	(258.6)
Monroe	0.0	0.0	(62.0)	(74.7)	(62.0)	(74.7)
Nassau	0.0	0.0	(102.0)	(127.8)	(102.0)	(127.8)
Okaloosa	0.0	0.0	(69.2)	(72.7)	(69.2)	(72.7)
Okeechobee	0.0	0.0	(9.2)	(10.9)	(9.2)	(10.9)
Orange	0.0	0.0	(838.6)	(1,000.6)	(838.6)	(1,000.6)
Osceola	0.0	0.0	(204.0)	(284.5)	(204.0)	(284.5)
Palm Beach	0.0	0.0	(1,825.3)	(2,239.1)	(1,825.3)	(2,239.1)
Pasco	0.0	0.0	(377.8)	(480.3)	(377.8)	(480.3)
Pinellas	0.0	0.0	(762.3)	(906.6)	(762.3)	(906.6)
Polk	0.0	0.0	(268.1)	(347.9)	(268.1)	(347.9)
Putnam	0.0	0.0	(17.4)	(18.0)	(17.4)	(18.0)
St_Johns	0.0	0.0	(305.3)	(391.3)	(305.3)	(391.3)
St_Lucie	0.0	0.0	(263.0)	(332.8)	(263.0)	(332.8)
Santa Rosa	0.0	0.0	(62.3)	(71.2)	(62.3)	(71.2)
Sarasota	0.0	0.0	(334.8)	(417.6)	(334.8)	(417.6)
Seminole	0.0	0.0	(273.8)	(328.3)	(273.8)	(328.3)
Sumter	0.0	0.0	(105.3)	(133.2)	(105.3)	(133.2)
Suwannee	0.0	0.0	(10.7)	(13.5)	(10.7)	(13.5)
Taylor	0.0	0.0	(3.2)	(3.3)	(3.2)	(3.3)
Union	0.0	0.0	(1.9)	(1.8)	(1.9)	(1.8)
Volusia	0.0	0.0	(361.6)	(445.7)	(361.6)	(445.7)
Wakulla	0.0	0.0	(11.9)	(14.2)	(11.9)	(14.2)
Walton	0.0	0.0	(48.2)	(61.2)	(48.2)	(61.2)
Washington	0.0	0.0	(4.5)	(5.2)	(4.5)	(5.2)
Statewide Total	0.0	0.0	(14,903.7)	(18,319.8)	(14,903.7)	(18,319.8)

Adopted Impact By County
FY 2029-30

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(175.9)	(199.1)	(175.9)	(199.1)
Baker	0.0	0.0	(8.5)	(9.4)	(8.5)	(9.4)
Bay	0.0	0.0	(55.6)	(55.0)	(55.6)	(55.0)
Bradford	0.0	0.0	(9.3)	(10.8)	(9.3)	(10.8)
Brevard	0.0	0.0	(328.1)	(377.0)	(328.1)	(377.0)
Broward	0.0	0.0	(1,945.6)	(2,223.2)	(1,945.6)	(2,223.2)
Calhoun	0.0	0.0	(1.6)	(1.5)	(1.6)	(1.5)
Charlotte	0.0	0.0	(133.8)	(171.7)	(133.8)	(171.7)
Citrus	0.0	0.0	(76.8)	(85.2)	(76.8)	(85.2)
Clay	0.0	0.0	(92.0)	(98.8)	(92.0)	(98.8)
Collier	0.0	0.0	(455.9)	(531.6)	(455.9)	(531.6)
Columbia	0.0	0.0	(16.4)	(17.2)	(16.4)	(17.2)
Miami-Dade	0.0	0.0	(2,023.6)	(2,305.2)	(2,023.6)	(2,305.2)
DeSoto	0.0	0.0	(8.7)	(9.9)	(8.7)	(9.9)
Dixie	0.0	0.0	(2.4)	(2.2)	(2.4)	(2.2)
Duval	0.0	0.0	(505.3)	(564.7)	(505.3)	(564.7)
Escambia	0.0	0.0	(95.3)	(104.8)	(95.3)	(104.8)
Flagler	0.0	0.0	(140.6)	(167.2)	(140.6)	(167.2)
Franklin	0.0	0.0	(3.9)	(4.1)	(3.9)	(4.1)
Gadsden	0.0	0.0	(9.1)	(9.2)	(9.1)	(9.2)
Gilchrist	0.0	0.0	(6.4)	(7.5)	(6.4)	(7.5)
Glades	0.0	0.0	(3.8)	(4.4)	(3.8)	(4.4)
Gulf	0.0	0.0	(5.2)	(5.5)	(5.2)	(5.5)
Hamilton	0.0	0.0	(1.9)	(1.9)	(1.9)	(1.9)
Hardee	0.0	0.0	(3.3)	(3.4)	(3.3)	(3.4)
Hendry	0.0	0.0	(13.5)	(15.0)	(13.5)	(15.0)
Hernando	0.0	0.0	(82.1)	(95.5)	(82.1)	(95.5)
Highlands	0.0	0.0	(29.0)	(33.0)	(29.0)	(33.0)
Hillsborough	0.0	0.0	(1,040.9)	(1,237.1)	(1,040.9)	(1,237.1)
Holmes	0.0	0.0	(5.1)	(5.1)	(5.1)	(5.1)
Indian River	0.0	0.0	(165.2)	(192.5)	(165.2)	(192.5)
Jackson	0.0	0.0	(5.9)	(5.5)	(5.9)	(5.5)
Jefferson	0.0	0.0	(3.9)	(4.0)	(3.9)	(4.0)
Lafayette	0.0	0.0	(1.5)	(1.5)	(1.5)	(1.5)
Lake	0.0	0.0	(261.1)	(309.1)	(261.1)	(309.1)
Lee	0.0	0.0	(579.3)	(664.9)	(579.3)	(664.9)
Leon	0.0	0.0	(146.6)	(159.1)	(146.6)	(159.1)
Levy	0.0	0.0	(14.3)	(15.4)	(14.3)	(15.4)
Liberty	0.0	0.0	(1.0)	(1.1)	(1.0)	(1.1)
Madison	0.0	0.0	(3.5)	(4.0)	(3.5)	(4.0)
Manatee	0.0	0.0	(316.5)	(372.8)	(316.5)	(372.8)
Marion	0.0	0.0	(174.1)	(192.8)	(174.1)	(192.8)
Martin	0.0	0.0	(229.3)	(258.6)	(229.3)	(258.6)
Monroe	0.0	0.0	(66.0)	(74.7)	(66.0)	(74.7)
Nassau	0.0	0.0	(110.1)	(127.8)	(110.1)	(127.8)
Okaloosa	0.0	0.0	(70.4)	(72.7)	(70.4)	(72.7)
Okeechobee	0.0	0.0	(9.8)	(10.9)	(9.8)	(10.9)
Orange	0.0	0.0	(894.7)	(1,000.6)	(894.7)	(1,000.6)
Osceola	0.0	0.0	(227.6)	(284.5)	(227.6)	(284.5)
Palm Beach	0.0	0.0	(1,953.7)	(2,239.1)	(1,953.7)	(2,239.1)
Pasco	0.0	0.0	(408.7)	(480.3)	(408.7)	(480.3)
Pinellas	0.0	0.0	(814.4)	(906.6)	(814.4)	(906.6)
Polk	0.0	0.0	(291.4)	(347.9)	(291.4)	(347.9)
Putnam	0.0	0.0	(17.6)	(18.0)	(17.6)	(18.0)
St_Johns	0.0	0.0	(331.3)	(391.3)	(331.3)	(391.3)
St_Lucie	0.0	0.0	(264.8)	(332.8)	(264.8)	(332.8)
Santa Rosa	0.0	0.0	(65.1)	(71.2)	(65.1)	(71.2)
Sarasota	0.0	0.0	(359.5)	(417.6)	(359.5)	(417.6)
Seminole	0.0	0.0	(290.6)	(328.3)	(290.6)	(328.3)
Sumter	0.0	0.0	(113.8)	(133.2)	(113.8)	(133.2)
Suwannee	0.0	0.0	(11.6)	(13.5)	(11.6)	(13.5)
Taylor	0.0	0.0	(3.2)	(3.3)	(3.2)	(3.3)
Union	0.0	0.0	(1.9)	(1.8)	(1.9)	(1.8)
Volusia	0.0	0.0	(387.2)	(445.7)	(387.2)	(445.7)
Wakulla	0.0	0.0	(12.8)	(14.2)	(12.8)	(14.2)
Walton	0.0	0.0	(52.1)	(61.2)	(52.1)	(61.2)
Washington	0.0	0.0	(4.8)	(5.2)	(4.8)	(5.2)
Statewide Total	0.0	0.0	(15,944.6)	(18,319.8)	(15,944.6)	(18,319.8)

Adopted Impact By County

FY 2030-31

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(187.5)	(199.1)	(187.5)	(199.1)
Baker	0.0	0.0	(8.9)	(9.4)	(8.9)	(9.4)
Bay	0.0	0.0	(55.4)	(55.0)	(55.4)	(55.0)
Bradford	0.0	0.0	(10.0)	(10.8)	(10.0)	(10.8)
Brevard	0.0	0.0	(351.8)	(377.0)	(351.8)	(377.0)
Broward	0.0	0.0	(2,081.4)	(2,223.2)	(2,081.4)	(2,223.2)
Calhoun	0.0	0.0	(1.6)	(1.5)	(1.6)	(1.5)
Charlotte	0.0	0.0	(151.9)	(171.7)	(151.9)	(171.7)
Citrus	0.0	0.0	(81.0)	(85.2)	(81.0)	(85.2)
Clay	0.0	0.0	(95.5)	(98.8)	(95.5)	(98.8)
Collier	0.0	0.0	(492.4)	(531.6)	(492.4)	(531.6)
Columbia	0.0	0.0	(16.8)	(17.2)	(16.8)	(17.2)
Miami-Dade	0.0	0.0	(2,162.2)	(2,305.2)	(2,162.2)	(2,305.2)
DeSoto	0.0	0.0	(9.3)	(9.9)	(9.3)	(9.9)
Dixie	0.0	0.0	(2.3)	(2.2)	(2.3)	(2.2)
Duval	0.0	0.0	(534.3)	(564.7)	(534.3)	(564.7)
Escambia	0.0	0.0	(99.9)	(104.8)	(99.9)	(104.8)
Flagler	0.0	0.0	(153.4)	(167.2)	(153.4)	(167.2)
Franklin	0.0	0.0	(4.0)	(4.1)	(4.0)	(4.1)
Gadsden	0.0	0.0	(9.1)	(9.2)	(9.1)	(9.2)
Gilchrist	0.0	0.0	(7.0)	(7.5)	(7.0)	(7.5)
Glades	0.0	0.0	(4.1)	(4.4)	(4.1)	(4.4)
Gulf	0.0	0.0	(5.4)	(5.5)	(5.4)	(5.5)
Hamilton	0.0	0.0	(1.9)	(1.9)	(1.9)	(1.9)
Hardee	0.0	0.0	(3.4)	(3.4)	(3.4)	(3.4)
Hendry	0.0	0.0	(14.2)	(15.0)	(14.2)	(15.0)
Hernando	0.0	0.0	(88.6)	(95.5)	(88.6)	(95.5)
Highlands	0.0	0.0	(30.9)	(33.0)	(30.9)	(33.0)
Hillsborough	0.0	0.0	(1,135.4)	(1,237.1)	(1,135.4)	(1,237.1)
Holmes	0.0	0.0	(5.1)	(5.1)	(5.1)	(5.1)
Indian River	0.0	0.0	(178.4)	(192.5)	(178.4)	(192.5)
Jackson	0.0	0.0	(5.7)	(5.5)	(5.7)	(5.5)
Jefferson	0.0	0.0	(4.0)	(4.0)	(4.0)	(4.0)
Lafayette	0.0	0.0	(1.5)	(1.5)	(1.5)	(1.5)
Lake	0.0	0.0	(284.2)	(309.1)	(284.2)	(309.1)
Lee	0.0	0.0	(621.0)	(664.9)	(621.0)	(664.9)
Leon	0.0	0.0	(152.7)	(159.1)	(152.7)	(159.1)
Levy	0.0	0.0	(14.9)	(15.4)	(14.9)	(15.4)
Liberty	0.0	0.0	(1.0)	(1.1)	(1.0)	(1.1)
Madison	0.0	0.0	(3.7)	(4.0)	(3.7)	(4.0)
Manatee	0.0	0.0	(343.5)	(372.8)	(343.5)	(372.8)
Marion	0.0	0.0	(183.3)	(192.8)	(183.3)	(192.8)
Martin	0.0	0.0	(243.7)	(258.6)	(243.7)	(258.6)
Monroe	0.0	0.0	(70.2)	(74.7)	(70.2)	(74.7)
Nassau	0.0	0.0	(118.7)	(127.8)	(118.7)	(127.8)
Okaloosa	0.0	0.0	(71.6)	(72.7)	(71.6)	(72.7)
Okeechobee	0.0	0.0	(10.3)	(10.9)	(10.3)	(10.9)
Orange	0.0	0.0	(955.7)	(1,000.6)	(955.7)	(1,000.6)
Osceola	0.0	0.0	(254.6)	(284.5)	(254.6)	(284.5)
Palm Beach	0.0	0.0	(2,092.8)	(2,239.1)	(2,092.8)	(2,239.1)
Pasco	0.0	0.0	(443.3)	(480.3)	(443.3)	(480.3)
Pinellas	0.0	0.0	(870.0)	(906.6)	(870.0)	(906.6)
Polk	0.0	0.0	(318.5)	(347.9)	(318.5)	(347.9)
Putnam	0.0	0.0	(17.8)	(18.0)	(17.8)	(18.0)
St_Johns	0.0	0.0	(360.1)	(391.3)	(360.1)	(391.3)
St_Lucie	0.0	0.0	(284.6)	(332.8)	(284.6)	(332.8)
Santa Rosa	0.0	0.0	(68.1)	(71.2)	(68.1)	(71.2)
Sarasota	0.0	0.0	(387.4)	(417.6)	(387.4)	(417.6)
Seminole	0.0	0.0	(309.1)	(328.3)	(309.1)	(328.3)
Sumter	0.0	0.0	(123.1)	(133.2)	(123.1)	(133.2)
Suwannee	0.0	0.0	(12.6)	(13.5)	(12.6)	(13.5)
Taylor	0.0	0.0	(3.3)	(3.3)	(3.3)	(3.3)
Union	0.0	0.0	(1.8)	(1.8)	(1.8)	(1.8)
Volusia	0.0	0.0	(415.6)	(445.7)	(415.6)	(445.7)
Wakulla	0.0	0.0	(13.6)	(14.2)	(13.6)	(14.2)
Walton	0.0	0.0	(56.5)	(61.2)	(56.5)	(61.2)
Washington	0.0	0.0	(5.0)	(5.2)	(5.0)	(5.2)
Statewide Total	0.0	0.0	(17,106.9)	(18,319.8)	(17,106.9)	(18,319.8)

	A	B	C	D	E	F	G
1							
2	2025 Aggregate Millage Rates			Millage Rates to Use:		2025 County Level	
3	School	5.9510					
4	Non-School	10.4479					
5							
6	School Impact						
7		High		Middle		Low	
8		Cash	Recurring	Cash	Recurring	Cash	Recurring
9	2026-27			\$0	\$0		
10	2027-28			\$0	\$0		
11	2028-29			\$0	\$0		
12	2029-30			\$0	\$0		
13	2030-31			\$0	\$0		
14							
15	Non-School Impact						
16		High		Middle		Low	
17		Cash	Recurring	Cash	Recurring	Cash	Recurring
18	2026-27			\$0	\$(18,319.8 M)		
19	2027-28			\$(13,940.3 M)	\$(18,319.8 M)		
20	2028-29			\$(14,903.7 M)	\$(18,319.8 M)		
21	2029-30			\$(15,944.6 M)	\$(18,319.8 M)		
22	2030-31			\$(17,106.9 M)	\$(18,319.8 M)		
23							
24	Total Impact						
25		High		Middle		Low	
26		Cash	Recurring	Cash	Recurring	Cash	Recurring
27	2026-27			\$0	\$(18,319.8 M)		
28	2027-28			\$(13,940.3 M)	\$(18,319.8 M)		
29	2028-29			\$(14,903.7 M)	\$(18,319.8 M)		
30	2029-30			\$(15,944.6 M)	\$(18,319.8 M)		
31	2030-31			\$(17,106.9 M)	\$(18,319.8 M)		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Elimination of Non-School Property Tax for Homesteads for Persons Age 65 or Older

Bill Number(s): HJR 205

Entire Bill

Partial Bill:

Sponsor(s): Representative Porras

Month/Year Impact Begins: January 1, 2027

Date(s) Conference Reviewed: October 3, 2025; February 6, 2026

Section 1: Narrative

- a. **Current Law:** Section 6 of Article VII of the Florida Constitution provides for various income-based exemptions for individuals age 65 or older from non-school ad valorem taxes. These exemptions are at the discretion of counties and municipalities.
- b. **Proposed Change:** The proposed language amends the constitution to exempt all homestead properties owned by an individual age 65 or older from non-school ad valorem taxes.

Section 2: Description of Data and Sources

2025 Final NAL Real Property Tax Roll

2025 Millage and Taxes Levied Report, 2025 Final Data Book published by Property Tax Oversight

Results of the Ad Valorem Estimating Conference, January 8, 2026

County Percentages for Senior Homesteads Compiled from the American Community Survey 5-Year estimate, 2020-2024

Section 3: Methodology (Include Assumptions and Attach Details)

The middle methodology uses the 2025 preliminary roll along with the 65+ County Percentages for Senior Homesteads from the supplemental ad valorem conference. On the roll, parcels in each county with an existing senior exemption under section 196.075, Florida Statute, are flagged and removed from the pool of potential seniors. Based on the total parcels in each county and the known senior parcels, an effective rate is calculated as $\frac{\text{ConferenceSeniorRate} \times \#\text{Parcels} - \#\text{KnownSeniorParcels}}{\#\text{Parcels} - \#\text{KnownSeniorParcels}}$. For each county, a seed is set and a uniform random set of parcels are selected equal to the effective rate times the remaining parcels after the known 65+ parcels are removed. The taxable value of the parcels selected, plus the remaining taxable value of the known senior parcels, are added together and grown out to 2031 using the county taxable value growth rate for each county. This is repeated 100 times to have an adequate sample. The 2025 final county millage rate is applied respectively to the average over the 100 samples each year to arrive at a tax impact.

The resolution, if passed, would first impact the 2027 roll. The resolution is self-executing. If it passes, the impact is the table below. If not, it is zero. As such, the impact is (0/**) starting in roll year 2027.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$0	\$(6,732.9 M)		
2027-28			\$(5,115.0 M)	\$(6,732.9 M)		
2028-29			\$(5,470.0 M)	\$(6,732.9 M)		
2029-30			\$(5,853.6 M)	\$(6,732.9 M)		
2030-31			\$(6,282.7 M)	\$(6,732.9 M)		

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			0	(0/**)		
2027-28			(0/**)	(0/**)		
2028-29			(0/**)	(0/**)		
2029-30			(0/**)	(0/**)		
2030-31			(0/**)	(0/**)		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Elimination of Non-School Property Tax for Homesteads for Persons Age 65 or Older

Bill Number(s): HJR 205

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 02/06/2026) The impact is zero/negative indeterminate due to the requirement for a statewide referendum.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	0.0	0/(**)	0.0	0/(**)
2027-28	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2028-29	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2029-30	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2030-31	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)

The impact is zero if the constitutional amendment fails to pass and the below table if it passes:

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	(6,732.9)	0.0	(6,732.9)
2027-28	0.0	0.0	(5,115.0)	(6,732.9)	(5,115.0)	(6,732.9)
2028-29	0.0	0.0	(5,470.0)	(6,732.9)	(5,470.0)	(6,732.9)
2029-30	0.0	0.0	(5,853.6)	(6,732.9)	(5,853.6)	(6,732.9)
2030-31	0.0	0.0	(6,282.7)	(6,732.9)	(6,282.7)	(6,732.9)

The below table represents these impacts on a county-by-county basis. Note that the figures for each county include all ad valorem levies by the county government and municipalities and special districts within a particular county.

Adopted Impact By County
FY 2026-27

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	0.0	(63.4)	0.0	(63.4)
Baker	0.0	0.0	0.0	(2.4)	0.0	(2.4)
Bay	0.0	0.0	0.0	(17.2)	0.0	(17.2)
Bradford	0.0	0.0	0.0	(3.4)	0.0	(3.4)
Brevard	0.0	0.0	0.0	(149.0)	0.0	(149.0)
Broward	0.0	0.0	0.0	(683.3)	0.0	(683.3)
Calhoun	0.0	0.0	0.0	(0.4)	0.0	(0.4)
Charlotte	0.0	0.0	0.0	(94.2)	0.0	(94.2)
Citrus	0.0	0.0	0.0	(47.1)	0.0	(47.1)
Clay	0.0	0.0	0.0	(29.0)	0.0	(29.0)
Collier	0.0	0.0	0.0	(286.7)	0.0	(286.7)
Columbia	0.0	0.0	0.0	(5.9)	0.0	(5.9)
Miami-Dade	0.0	0.0	0.0	(657.1)	0.0	(657.1)
DeSoto	0.0	0.0	0.0	(4.5)	0.0	(4.5)
Dixie	0.0	0.0	0.0	(1.1)	0.0	(1.1)
Duval	0.0	0.0	0.0	(162.8)	0.0	(162.8)
Escambia	0.0	0.0	0.0	(34.1)	0.0	(34.1)
Flagler	0.0	0.0	0.0	(73.0)	0.0	(73.0)
Franklin	0.0	0.0	0.0	(1.8)	0.0	(1.8)
Gadsden	0.0	0.0	0.0	(3.6)	0.0	(3.6)
Gilchrist	0.0	0.0	0.0	(2.6)	0.0	(2.6)
Glades	0.0	0.0	0.0	(1.6)	0.0	(1.6)
Gulf	0.0	0.0	0.0	(2.2)	0.0	(2.2)
Hamilton	0.0	0.0	0.0	(0.8)	0.0	(0.8)
Hardee	0.0	0.0	0.0	(1.2)	0.0	(1.2)
Hendry	0.0	0.0	0.0	(3.3)	0.0	(3.3)
Hernando	0.0	0.0	0.0	(38.4)	0.0	(38.4)
Highlands	0.0	0.0	0.0	(17.8)	0.0	(17.8)
Hillsborough	0.0	0.0	0.0	(339.3)	0.0	(339.3)
Holmes	0.0	0.0	0.0	(1.7)	0.0	(1.7)
Indian River	0.0	0.0	0.0	(101.1)	0.0	(101.1)
Jackson	0.0	0.0	0.0	(2.2)	0.0	(2.2)
Jefferson	0.0	0.0	0.0	(1.6)	0.0	(1.6)
Lafayette	0.0	0.0	0.0	(0.6)	0.0	(0.6)
Lake	0.0	0.0	0.0	(129.4)	0.0	(129.4)
Lee	0.0	0.0	0.0	(315.9)	0.0	(315.9)
Leon	0.0	0.0	0.0	(52.5)	0.0	(52.5)
Levy	0.0	0.0	0.0	(6.1)	0.0	(6.1)
Liberty	0.0	0.0	0.0	(0.3)	0.0	(0.3)
Madison	0.0	0.0	0.0	(1.7)	0.0	(1.7)
Manatee	0.0	0.0	0.0	(179.3)	0.0	(179.3)
Marion	0.0	0.0	0.0	(96.2)	0.0	(96.2)
Martin	0.0	0.0	0.0	(128.5)	0.0	(128.5)
Monroe	0.0	0.0	0.0	(32.1)	0.0	(32.1)
Nassau	0.0	0.0	0.0	(48.1)	0.0	(48.1)
Okaloosa	0.0	0.0	0.0	(21.7)	0.0	(21.7)
Okeechobee	0.0	0.0	0.0	(3.9)	0.0	(3.9)
Orange	0.0	0.0	0.0	(259.7)	0.0	(259.7)
Osceola	0.0	0.0	0.0	(63.5)	0.0	(63.5)
Palm Beach	0.0	0.0	0.0	(967.0)	0.0	(967.0)
Pasco	0.0	0.0	0.0	(180.9)	0.0	(180.9)
Pinellas	0.0	0.0	0.0	(374.6)	0.0	(374.6)
Polk	0.0	0.0	0.0	(123.3)	0.0	(123.3)
Putnam	0.0	0.0	0.0	(7.1)	0.0	(7.1)
St_Johns	0.0	0.0	0.0	(128.0)	0.0	(128.0)
St_Lucie	0.0	0.0	0.0	(132.1)	0.0	(132.1)
Santa Rosa	0.0	0.0	0.0	(19.6)	0.0	(19.6)
Sarasota	0.0	0.0	0.0	(227.7)	0.0	(227.7)
Seminole	0.0	0.0	0.0	(92.9)	0.0	(92.9)
Sumter	0.0	0.0	0.0	(97.9)	0.0	(97.9)
Suwannee	0.0	0.0	0.0	(5.4)	0.0	(5.4)
Taylor	0.0	0.0	0.0	(1.4)	0.0	(1.4)
Union	0.0	0.0	0.0	(0.5)	0.0	(0.5)
Volusia	0.0	0.0	0.0	(176.3)	0.0	(176.3)
Wakulla	0.0	0.0	0.0	(4.1)	0.0	(4.1)
Walton	0.0	0.0	0.0	(18.9)	0.0	(18.9)
Washington	0.0	0.0	0.0	(1.7)	0.0	(1.7)
Statewide Total	0.0	0.0	0.0	(6,732.9)	0.0	(6,732.9)

Adopted Impact By County
FY 2027-28

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(48.7)	(63.4)	(48.7)	(63.4)
Baker	0.0	0.0	(1.9)	(2.4)	(1.9)	(2.4)
Bay	0.0	0.0	(17.2)	(17.2)	(17.2)	(17.2)
Bradford	0.0	0.0	(2.5)	(3.4)	(2.5)	(3.4)
Brevard	0.0	0.0	(113.3)	(149.0)	(113.3)	(149.0)
Broward	0.0	0.0	(521.1)	(683.3)	(521.1)	(683.3)
Calhoun	0.0	0.0	(0.5)	(0.4)	(0.5)	(0.4)
Charlotte	0.0	0.0	(61.5)	(94.2)	(61.5)	(94.2)
Citrus	0.0	0.0	(38.4)	(47.1)	(38.4)	(47.1)
Clay	0.0	0.0	(25.0)	(29.0)	(25.0)	(29.0)
Collier	0.0	0.0	(212.3)	(286.7)	(212.3)	(286.7)
Columbia	0.0	0.0	(5.3)	(5.9)	(5.3)	(5.9)
Miami-Dade	0.0	0.0	(508.4)	(657.1)	(508.4)	(657.1)
DeSoto	0.0	0.0	(3.5)	(4.5)	(3.5)	(4.5)
Dixie	0.0	0.0	(1.2)	(1.1)	(1.2)	(1.1)
Duval	0.0	0.0	(131.4)	(162.8)	(131.4)	(162.8)
Escambia	0.0	0.0	(28.4)	(34.1)	(28.4)	(34.1)
Flagler	0.0	0.0	(51.8)	(73.0)	(51.8)	(73.0)
Franklin	0.0	0.0	(1.7)	(1.8)	(1.7)	(1.8)
Gadsden	0.0	0.0	(3.5)	(3.6)	(3.5)	(3.6)
Gilchrist	0.0	0.0	(1.9)	(2.6)	(1.9)	(2.6)
Glades	0.0	0.0	(1.2)	(1.6)	(1.2)	(1.6)
Gulf	0.0	0.0	(1.9)	(2.2)	(1.9)	(2.2)
Hamilton	0.0	0.0	(0.8)	(0.8)	(0.8)	(0.8)
Hardee	0.0	0.0	(1.2)	(1.2)	(1.2)	(1.2)
Hendry	0.0	0.0	(2.6)	(3.3)	(2.6)	(3.3)
Hernando	0.0	0.0	(28.5)	(38.4)	(28.5)	(38.4)
Highlands	0.0	0.0	(13.8)	(17.8)	(13.8)	(17.8)
Hillsborough	0.0	0.0	(244.0)	(339.3)	(244.0)	(339.3)
Holmes	0.0	0.0	(1.4)	(1.7)	(1.4)	(1.7)
Indian River	0.0	0.0	(74.7)	(101.1)	(74.7)	(101.1)
Jackson	0.0	0.0	(2.4)	(2.2)	(2.4)	(2.2)
Jefferson	0.0	0.0	(1.4)	(1.6)	(1.4)	(1.6)
Lafayette	0.0	0.0	(0.6)	(0.6)	(0.6)	(0.6)
Lake	0.0	0.0	(92.5)	(129.4)	(92.5)	(129.4)
Lee	0.0	0.0	(237.4)	(315.9)	(237.4)	(315.9)
Leon	0.0	0.0	(44.8)	(52.5)	(44.8)	(52.5)
Levy	0.0	0.0	(5.1)	(6.1)	(5.1)	(6.1)
Liberty	0.0	0.0	(0.3)	(0.3)	(0.3)	(0.3)
Madison	0.0	0.0	(1.3)	(1.7)	(1.3)	(1.7)
Manatee	0.0	0.0	(130.5)	(179.3)	(130.5)	(179.3)
Marion	0.0	0.0	(77.9)	(96.2)	(77.9)	(96.2)
Martin	0.0	0.0	(100.9)	(128.5)	(100.9)	(128.5)
Monroe	0.0	0.0	(25.0)	(32.1)	(25.0)	(32.1)
Nassau	0.0	0.0	(35.4)	(48.1)	(35.4)	(48.1)
Okaloosa	0.0	0.0	(20.3)	(21.7)	(20.3)	(21.7)
Okeechobee	0.0	0.0	(3.1)	(3.9)	(3.1)	(3.9)
Orange	0.0	0.0	(202.9)	(259.7)	(202.9)	(259.7)
Osceola	0.0	0.0	(40.9)	(63.5)	(40.9)	(63.5)
Palm Beach	0.0	0.0	(734.9)	(967.0)	(734.9)	(967.0)
Pasco	0.0	0.0	(131.4)	(180.9)	(131.4)	(180.9)
Pinellas	0.0	0.0	(294.5)	(374.6)	(294.5)	(374.6)
Polk	0.0	0.0	(88.1)	(123.3)	(88.1)	(123.3)
Putnam	0.0	0.0	(6.7)	(7.1)	(6.7)	(7.1)
St_Johns	0.0	0.0	(91.9)	(128.0)	(91.9)	(128.0)
St_Lucie	0.0	0.0	(107.1)	(132.1)	(107.1)	(132.1)
Santa Rosa	0.0	0.0	(16.3)	(19.6)	(16.3)	(19.6)
Sarasota	0.0	0.0	(170.5)	(227.7)	(170.5)	(227.7)
Seminole	0.0	0.0	(73.0)	(92.9)	(73.0)	(92.9)
Sumter	0.0	0.0	(70.9)	(97.9)	(70.9)	(97.9)
Suwannee	0.0	0.0	(3.9)	(5.4)	(3.9)	(5.4)
Taylor	0.0	0.0	(1.3)	(1.4)	(1.3)	(1.4)
Union	0.0	0.0	(0.6)	(0.5)	(0.6)	(0.5)
Volusia	0.0	0.0	(133.3)	(176.3)	(133.3)	(176.3)
Wakulla	0.0	0.0	(3.2)	(4.1)	(3.2)	(4.1)
Walton	0.0	0.0	(13.8)	(18.9)	(13.8)	(18.9)
Washington	0.0	0.0	(1.4)	(1.7)	(1.4)	(1.7)
Statewide Total	0.0	0.0	(5,115.0)	(6,732.9)	(5,115.0)	(6,732.9)

Adopted Impact By County
FY 2028-29

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(52.3)	(63.4)	(52.3)	(63.4)
Baker	0.0	0.0	(2.0)	(2.4)	(2.0)	(2.4)
Bay	0.0	0.0	(17.4)	(17.2)	(17.4)	(17.2)
Bradford	0.0	0.0	(2.7)	(3.4)	(2.7)	(3.4)
Brevard	0.0	0.0	(121.3)	(149.0)	(121.3)	(149.0)
Broward	0.0	0.0	(559.1)	(683.3)	(559.1)	(683.3)
Calhoun	0.0	0.0	(0.5)	(0.4)	(0.5)	(0.4)
Charlotte	0.0	0.0	(65.6)	(94.2)	(65.6)	(94.2)
Citrus	0.0	0.0	(40.4)	(47.1)	(40.4)	(47.1)
Clay	0.0	0.0	(26.0)	(29.0)	(26.0)	(29.0)
Collier	0.0	0.0	(228.3)	(286.7)	(228.3)	(286.7)
Columbia	0.0	0.0	(5.5)	(5.9)	(5.5)	(5.9)
Miami-Dade	0.0	0.0	(540.6)	(657.1)	(540.6)	(657.1)
DeSoto	0.0	0.0	(3.7)	(4.5)	(3.7)	(4.5)
Dixie	0.0	0.0	(1.2)	(1.1)	(1.2)	(1.1)
Duval	0.0	0.0	(138.2)	(162.8)	(138.2)	(162.8)
Escambia	0.0	0.0	(29.6)	(34.1)	(29.6)	(34.1)
Flagler	0.0	0.0	(56.5)	(73.0)	(56.5)	(73.0)
Franklin	0.0	0.0	(1.7)	(1.8)	(1.7)	(1.8)
Gadsden	0.0	0.0	(3.6)	(3.6)	(3.6)	(3.6)
Gilchrist	0.0	0.0	(2.0)	(2.6)	(2.0)	(2.6)
Glades	0.0	0.0	(1.3)	(1.6)	(1.3)	(1.6)
Gulf	0.0	0.0	(2.0)	(2.2)	(2.0)	(2.2)
Hamilton	0.0	0.0	(0.8)	(0.8)	(0.8)	(0.8)
Hardee	0.0	0.0	(1.2)	(1.2)	(1.2)	(1.2)
Hendry	0.0	0.0	(2.8)	(3.3)	(2.8)	(3.3)
Hernando	0.0	0.0	(30.7)	(38.4)	(30.7)	(38.4)
Highlands	0.0	0.0	(14.7)	(17.8)	(14.7)	(17.8)
Hillsborough	0.0	0.0	(262.9)	(339.3)	(262.9)	(339.3)
Holmes	0.0	0.0	(1.6)	(1.7)	(1.6)	(1.7)
Indian River	0.0	0.0	(80.5)	(101.1)	(80.5)	(101.1)
Jackson	0.0	0.0	(2.4)	(2.2)	(2.4)	(2.2)
Jefferson	0.0	0.0	(1.5)	(1.6)	(1.5)	(1.6)
Lafayette	0.0	0.0	(0.6)	(0.6)	(0.6)	(0.6)
Lake	0.0	0.0	(100.6)	(129.4)	(100.6)	(129.4)
Lee	0.0	0.0	(256.6)	(315.9)	(256.6)	(315.9)
Leon	0.0	0.0	(46.6)	(52.5)	(46.6)	(52.5)
Levy	0.0	0.0	(5.4)	(6.1)	(5.4)	(6.1)
Liberty	0.0	0.0	(0.3)	(0.3)	(0.3)	(0.3)
Madison	0.0	0.0	(1.4)	(1.7)	(1.4)	(1.7)
Manatee	0.0	0.0	(140.7)	(179.3)	(140.7)	(179.3)
Marion	0.0	0.0	(82.5)	(96.2)	(82.5)	(96.2)
Martin	0.0	0.0	(107.3)	(128.5)	(107.3)	(128.5)
Monroe	0.0	0.0	(26.6)	(32.1)	(26.6)	(32.1)
Nassau	0.0	0.0	(38.4)	(48.1)	(38.4)	(48.1)
Okaloosa	0.0	0.0	(20.7)	(21.7)	(20.7)	(21.7)
Okeechobee	0.0	0.0	(3.3)	(3.9)	(3.3)	(3.9)
Orange	0.0	0.0	(217.6)	(259.7)	(217.6)	(259.7)
Osceola	0.0	0.0	(45.5)	(63.5)	(45.5)	(63.5)
Palm Beach	0.0	0.0	(788.3)	(967.0)	(788.3)	(967.0)
Pasco	0.0	0.0	(142.2)	(180.9)	(142.2)	(180.9)
Pinellas	0.0	0.0	(315.0)	(374.6)	(315.0)	(374.6)
Polk	0.0	0.0	(95.1)	(123.3)	(95.1)	(123.3)
Putnam	0.0	0.0	(6.8)	(7.1)	(6.8)	(7.1)
St_Johns	0.0	0.0	(99.9)	(128.0)	(99.9)	(128.0)
St_Lucie	0.0	0.0	(104.4)	(132.1)	(104.4)	(132.1)
Santa Rosa	0.0	0.0	(17.1)	(19.6)	(17.1)	(19.6)
Sarasota	0.0	0.0	(182.6)	(227.7)	(182.6)	(227.7)
Seminole	0.0	0.0	(77.5)	(92.9)	(77.5)	(92.9)
Sumter	0.0	0.0	(77.4)	(97.9)	(77.4)	(97.9)
Suwannee	0.0	0.0	(4.3)	(5.4)	(4.3)	(5.4)
Taylor	0.0	0.0	(1.4)	(1.4)	(1.4)	(1.4)
Union	0.0	0.0	(0.6)	(0.5)	(0.6)	(0.5)
Volusia	0.0	0.0	(143.0)	(176.3)	(143.0)	(176.3)
Wakulla	0.0	0.0	(3.5)	(4.1)	(3.5)	(4.1)
Walton	0.0	0.0	(14.9)	(18.9)	(14.9)	(18.9)
Washington	0.0	0.0	(1.4)	(1.7)	(1.4)	(1.7)
Statewide Total	0.0	0.0	(5,470.0)	(6,732.9)	(5,470.0)	(6,732.9)

Adopted Impact By County
FY 2029-30

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(56.0)	(63.4)	(56.0)	(63.4)
Baker	0.0	0.0	(2.1)	(2.4)	(2.1)	(2.4)
Bay	0.0	0.0	(17.4)	(17.2)	(17.4)	(17.2)
Bradford	0.0	0.0	(3.0)	(3.4)	(3.0)	(3.4)
Brevard	0.0	0.0	(129.7)	(149.0)	(129.7)	(149.0)
Broward	0.0	0.0	(598.0)	(683.3)	(598.0)	(683.3)
Calhoun	0.0	0.0	(0.4)	(0.4)	(0.4)	(0.4)
Charlotte	0.0	0.0	(73.4)	(94.2)	(73.4)	(94.2)
Citrus	0.0	0.0	(42.5)	(47.1)	(42.5)	(47.1)
Clay	0.0	0.0	(27.0)	(29.0)	(27.0)	(29.0)
Collier	0.0	0.0	(245.9)	(286.7)	(245.9)	(286.7)
Columbia	0.0	0.0	(5.6)	(5.9)	(5.6)	(5.9)
Miami-Dade	0.0	0.0	(576.8)	(657.1)	(576.8)	(657.1)
DeSoto	0.0	0.0	(4.0)	(4.5)	(4.0)	(4.5)
Dixie	0.0	0.0	(1.2)	(1.1)	(1.2)	(1.1)
Duval	0.0	0.0	(145.6)	(162.8)	(145.6)	(162.8)
Escambia	0.0	0.0	(31.0)	(34.1)	(31.0)	(34.1)
Flagler	0.0	0.0	(61.4)	(73.0)	(61.4)	(73.0)
Franklin	0.0	0.0	(1.8)	(1.8)	(1.8)	(1.8)
Gadsden	0.0	0.0	(3.6)	(3.6)	(3.6)	(3.6)
Gilchrist	0.0	0.0	(2.2)	(2.6)	(2.2)	(2.6)
Glades	0.0	0.0	(1.4)	(1.6)	(1.4)	(1.6)
Gulf	0.0	0.0	(2.1)	(2.2)	(2.1)	(2.2)
Hamilton	0.0	0.0	(0.8)	(0.8)	(0.8)	(0.8)
Hardee	0.0	0.0	(1.2)	(1.2)	(1.2)	(1.2)
Hendry	0.0	0.0	(2.9)	(3.3)	(2.9)	(3.3)
Hernando	0.0	0.0	(33.0)	(38.4)	(33.0)	(38.4)
Highlands	0.0	0.0	(15.7)	(17.8)	(15.7)	(17.8)
Hillsborough	0.0	0.0	(285.5)	(339.3)	(285.5)	(339.3)
Holmes	0.0	0.0	(1.7)	(1.7)	(1.7)	(1.7)
Indian River	0.0	0.0	(86.8)	(101.1)	(86.8)	(101.1)
Jackson	0.0	0.0	(2.4)	(2.2)	(2.4)	(2.2)
Jefferson	0.0	0.0	(1.5)	(1.6)	(1.5)	(1.6)
Lafayette	0.0	0.0	(0.6)	(0.6)	(0.6)	(0.6)
Lake	0.0	0.0	(109.3)	(129.4)	(109.3)	(129.4)
Lee	0.0	0.0	(275.2)	(315.9)	(275.2)	(315.9)
Leon	0.0	0.0	(48.4)	(52.5)	(48.4)	(52.5)
Levy	0.0	0.0	(5.6)	(6.1)	(5.6)	(6.1)
Liberty	0.0	0.0	(0.3)	(0.3)	(0.3)	(0.3)
Madison	0.0	0.0	(1.5)	(1.7)	(1.5)	(1.7)
Manatee	0.0	0.0	(152.2)	(179.3)	(152.2)	(179.3)
Marion	0.0	0.0	(86.8)	(96.2)	(86.8)	(96.2)
Martin	0.0	0.0	(114.0)	(128.5)	(114.0)	(128.5)
Monroe	0.0	0.0	(28.3)	(32.1)	(28.3)	(32.1)
Nassau	0.0	0.0	(41.4)	(48.1)	(41.4)	(48.1)
Okaloosa	0.0	0.0	(21.0)	(21.7)	(21.0)	(21.7)
Okeechobee	0.0	0.0	(3.5)	(3.9)	(3.5)	(3.9)
Orange	0.0	0.0	(232.2)	(259.7)	(232.2)	(259.7)
Osceola	0.0	0.0	(50.8)	(63.5)	(50.8)	(63.5)
Palm Beach	0.0	0.0	(843.8)	(967.0)	(843.8)	(967.0)
Pasco	0.0	0.0	(153.9)	(180.9)	(153.9)	(180.9)
Pinellas	0.0	0.0	(336.5)	(374.6)	(336.5)	(374.6)
Polk	0.0	0.0	(103.3)	(123.3)	(103.3)	(123.3)
Putnam	0.0	0.0	(6.9)	(7.1)	(6.9)	(7.1)
St_Johns	0.0	0.0	(108.4)	(128.0)	(108.4)	(128.0)
St_Lucie	0.0	0.0	(105.1)	(132.1)	(105.1)	(132.1)
Santa Rosa	0.0	0.0	(17.9)	(19.6)	(17.9)	(19.6)
Sarasota	0.0	0.0	(196.0)	(227.7)	(196.0)	(227.7)
Seminole	0.0	0.0	(82.2)	(92.9)	(82.2)	(92.9)
Sumter	0.0	0.0	(83.7)	(97.9)	(83.7)	(97.9)
Suwannee	0.0	0.0	(4.6)	(5.4)	(4.6)	(5.4)
Taylor	0.0	0.0	(1.4)	(1.4)	(1.4)	(1.4)
Union	0.0	0.0	(0.6)	(0.5)	(0.6)	(0.5)
Volusia	0.0	0.0	(153.1)	(176.3)	(153.1)	(176.3)
Wakulla	0.0	0.0	(3.7)	(4.1)	(3.7)	(4.1)
Walton	0.0	0.0	(16.1)	(18.9)	(16.1)	(18.9)
Washington	0.0	0.0	(1.5)	(1.7)	(1.5)	(1.7)
Statewide Total	0.0	0.0	(5,853.6)	(6,732.9)	(5,853.6)	(6,732.9)

Adopted Impact By County
FY 2030-31

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(59.7)	(63.4)	(59.7)	(63.4)
Baker	0.0	0.0	(2.2)	(2.4)	(2.2)	(2.4)
Bay	0.0	0.0	(17.3)	(17.2)	(17.3)	(17.2)
Bradford	0.0	0.0	(3.2)	(3.4)	(3.2)	(3.4)
Brevard	0.0	0.0	(139.1)	(149.0)	(139.1)	(149.0)
Broward	0.0	0.0	(639.8)	(683.3)	(639.8)	(683.3)
Calhoun	0.0	0.0	(0.4)	(0.4)	(0.4)	(0.4)
Charlotte	0.0	0.0	(83.3)	(94.2)	(83.3)	(94.2)
Citrus	0.0	0.0	(44.7)	(47.1)	(44.7)	(47.1)
Clay	0.0	0.0	(28.0)	(29.0)	(28.0)	(29.0)
Collier	0.0	0.0	(265.6)	(286.7)	(265.6)	(286.7)
Columbia	0.0	0.0	(5.8)	(5.9)	(5.8)	(5.9)
Miami-Dade	0.0	0.0	(616.4)	(657.1)	(616.4)	(657.1)
DeSoto	0.0	0.0	(4.2)	(4.5)	(4.2)	(4.5)
Dixie	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
Duval	0.0	0.0	(154.0)	(162.8)	(154.0)	(162.8)
Escambia	0.0	0.0	(32.5)	(34.1)	(32.5)	(34.1)
Flagler	0.0	0.0	(67.0)	(73.0)	(67.0)	(73.0)
Franklin	0.0	0.0	(1.8)	(1.8)	(1.8)	(1.8)
Gadsden	0.0	0.0	(3.6)	(3.6)	(3.6)	(3.6)
Gilchrist	0.0	0.0	(2.4)	(2.6)	(2.4)	(2.6)
Glades	0.0	0.0	(1.5)	(1.6)	(1.5)	(1.6)
Gulf	0.0	0.0	(2.2)	(2.2)	(2.2)	(2.2)
Hamilton	0.0	0.0	(0.8)	(0.8)	(0.8)	(0.8)
Hardee	0.0	0.0	(1.2)	(1.2)	(1.2)	(1.2)
Hendry	0.0	0.0	(3.1)	(3.3)	(3.1)	(3.3)
Hernando	0.0	0.0	(35.7)	(38.4)	(35.7)	(38.4)
Highlands	0.0	0.0	(16.7)	(17.8)	(16.7)	(17.8)
Hillsborough	0.0	0.0	(311.4)	(339.3)	(311.4)	(339.3)
Holmes	0.0	0.0	(1.7)	(1.7)	(1.7)	(1.7)
Indian River	0.0	0.0	(93.8)	(101.1)	(93.8)	(101.1)
Jackson	0.0	0.0	(2.3)	(2.2)	(2.3)	(2.2)
Jefferson	0.0	0.0	(1.5)	(1.6)	(1.5)	(1.6)
Lafayette	0.0	0.0	(0.6)	(0.6)	(0.6)	(0.6)
Lake	0.0	0.0	(119.0)	(129.4)	(119.0)	(129.4)
Lee	0.0	0.0	(295.0)	(315.9)	(295.0)	(315.9)
Leon	0.0	0.0	(50.4)	(52.5)	(50.4)	(52.5)
Levy	0.0	0.0	(5.8)	(6.1)	(5.8)	(6.1)
Liberty	0.0	0.0	(0.3)	(0.3)	(0.3)	(0.3)
Madison	0.0	0.0	(1.6)	(1.7)	(1.6)	(1.7)
Manatee	0.0	0.0	(165.2)	(179.3)	(165.2)	(179.3)
Marion	0.0	0.0	(91.4)	(96.2)	(91.4)	(96.2)
Martin	0.0	0.0	(121.1)	(128.5)	(121.1)	(128.5)
Monroe	0.0	0.0	(30.2)	(32.1)	(30.2)	(32.1)
Nassau	0.0	0.0	(44.6)	(48.1)	(44.6)	(48.1)
Okaloosa	0.0	0.0	(21.4)	(21.7)	(21.4)	(21.7)
Okeechobee	0.0	0.0	(3.7)	(3.9)	(3.7)	(3.9)
Orange	0.0	0.0	(248.0)	(259.7)	(248.0)	(259.7)
Osceola	0.0	0.0	(56.8)	(63.5)	(56.8)	(63.5)
Palm Beach	0.0	0.0	(903.9)	(967.0)	(903.9)	(967.0)
Pasco	0.0	0.0	(166.9)	(180.9)	(166.9)	(180.9)
Pinellas	0.0	0.0	(359.5)	(374.6)	(359.5)	(374.6)
Polk	0.0	0.0	(112.9)	(123.3)	(112.9)	(123.3)
Putnam	0.0	0.0	(7.0)	(7.1)	(7.0)	(7.1)
St_Johns	0.0	0.0	(117.8)	(128.0)	(117.8)	(128.0)
St_Lucie	0.0	0.0	(113.0)	(132.1)	(113.0)	(132.1)
Santa Rosa	0.0	0.0	(18.8)	(19.6)	(18.8)	(19.6)
Sarasota	0.0	0.0	(211.3)	(227.7)	(211.3)	(227.7)
Seminole	0.0	0.0	(87.4)	(92.9)	(87.4)	(92.9)
Sumter	0.0	0.0	(90.5)	(97.9)	(90.5)	(97.9)
Suwannee	0.0	0.0	(5.0)	(5.4)	(5.0)	(5.4)
Taylor	0.0	0.0	(1.4)	(1.4)	(1.4)	(1.4)
Union	0.0	0.0	(0.6)	(0.5)	(0.6)	(0.5)
Volusia	0.0	0.0	(164.4)	(176.3)	(164.4)	(176.3)
Wakulla	0.0	0.0	(4.0)	(4.1)	(4.0)	(4.1)
Walton	0.0	0.0	(17.5)	(18.9)	(17.5)	(18.9)
Washington	0.0	0.0	(1.6)	(1.7)	(1.6)	(1.7)
Statewide Total	0.0	0.0	(6,282.7)	(6,732.9)	(6,282.7)	(6,732.9)

	A	B	C	D	E	F	G
1							
2	2025 Aggregate Millage Rates			Millage Rates to Use:		2025 County Level	
3	School	5.9510					
4	Non-School	10.4479					
5							
6	School Impact						
7		High		Middle		Low	
8		Cash	Recurring	Cash	Recurring	Cash	Recurring
9	2026-27			\$0	\$0		
10	2027-28			\$0	\$0		
11	2028-29			\$0	\$0		
12	2029-30			\$0	\$0		
13	2030-31			\$0	\$0		
14							
15	Non-School Impact						
16		High		Middle		Low	
17		Cash	Recurring	Cash	Recurring	Cash	Recurring
18	2026-27			\$0	\$(6,732.9 M)		
19	2027-28			\$(5,115.0 M)	\$(6,732.9 M)		
20	2028-29			\$(5,470.0 M)	\$(6,732.9 M)		
21	2029-30			\$(5,853.6 M)	\$(6,732.9 M)		
22	2030-31			\$(6,282.7 M)	\$(6,732.9 M)		
23							
24	Total Impact						
25		High		Middle		Low	
26		Cash	Recurring	Cash	Recurring	Cash	Recurring
27	2026-27			\$0	\$(6,732.9 M)		
28	2027-28			\$(5,115.0 M)	\$(6,732.9 M)		
29	2028-29			\$(5,470.0 M)	\$(6,732.9 M)		
30	2029-30			\$(5,853.6 M)	\$(6,732.9 M)		
31	2030-31			\$(6,282.7 M)	\$(6,732.9 M)		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Full Portability for Non-School Property Tax

Bill Number(s): HJR 211

Entire Bill

Partial Bill:

Sponsor(s): Representative Overdorf

Month/Year Impact Begins: January 1, 2027

Date(s) Conference Reviewed: October 31, 2025; February 6, 2026

Section 1: Narrative

- a. **Current Law:** Section 4 of Article VII of the Florida Constitution provides for homestead property owners to port their assessment differential to a new property if it is made their new homestead within 3-years of abandoning the prior. For both school and non-school taxes, if the new property has a higher just value than the prior, an amount up to \$500,000 in assessment differential can transfer to the new homestead. If the new property has a lower just value, the assessed value of the new property is the just value of the new homestead divided by the just value of the prior homestead, multiplied then by the assessed value of the prior homestead, unless the new assessment differential as calculated exceeds \$500,000, at which point it is \$500,000.
- b. **Proposed Change:** The constitution is amended such that, for non-school homestead assessment differentials in a port scenario, the new assessment differential is equal to the prior assessment differential, regardless of the just value of the new home and absent any maximum amounts.

Section 2: Description of Data and Sources

2025 Final NAL Real Property Tax Roll

2025 Millage and Taxes Levied Report, 2025 Final Data Book published by Property Tax Oversight

Results of the Ad Valorem Estimating Conference, January 8, 2026

Section 3: Methodology (Include Assumptions and Attach Details)

The tax roll contains data on the amount of assessment transferred, the parcel and county it transferred from, and the year the previous homestead was last claimed. To calculate what the transfer would have been under the resolution, one must return to the prior roll where the transfer came from and determine what the assessment differential was at that time. That differential may have been reduced either because it was greater than \$500,000 or because the new homestead's just value was smaller than the prior, or both. Under the resolution, the differential directly transfers.¹ For any given year, the ports on the roll are matched up to the appropriate prior roll and the prior differential noted. The impact to taxable value for that year is the prior differential minus the ported differential. This calculation is performed going back to the 2010 (and thus, 2007) roll year to determine what the impact would have been each year had the language gone into effect in and only in that year. The median growth rate in starting year impact over the last 10 years is 17.2%. This growth analysis used the raw 2025 tax roll, not the enhancement described below.

For the 2025 tax roll, Property Tax Oversight was able to enhance the match rate significantly to prior year rolls up from 56.4% to 92.1%. This enhanced match is used for the forecast. The impact by county in 2025 is divided by its match rate, such that it simulates a 100% match. From there, the 2025 value is grown out to 2027 by 17.2% each year. The 2027 value is grown by the county taxable value growth rate from the ad valorem conference to represent the first cohort in 2027 of eligible parcels. This increase and then growth is repeated for each cohort year out to 2031. This is done because each year, a new group of larger ports will cause an impact, after which they will continue to impact future rolls. All of each years' impacts are added together for each county and the 2025 county level millage rate is applied to arrive at a total impact.

The resolution, if passed, would first impact the 2027 roll. The resolution is self-executing. If it passes, the impact is the table below. If not, it is zero. As such, the impact is (0/**) stating in roll year 2027.

¹ Particularly in the case of downsizing, this creates a new situation that was not previously possible: assessed values can become zero, eliminating the taxability of the property. The only mechanism for homestead assessed values to grow under current law is to be the lesser of CPI or 3% times the prior year assessed value. As such, once a property attains an assessed value of zero, it remains that way until the parcel is sold.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Full Portability for Non-School Property Tax

Bill Number(s): HJR 211

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$0	\$(364.3 M)		
2027-28			\$(45.8 M)	\$(364.3 M)		
2028-29			\$(102.5 M)	\$(364.3 M)		
2029-30			\$(172.5 M)	\$(364.3 M)		
2030-31			\$(258.9 M)	\$(364.3 M)		

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			0	(0/**)		
2027-28			(0/**)	(0/**)		
2028-29			(0/**)	(0/**)		
2029-30			(0/**)	(0/**)		
2030-31			(0/**)	(0/**)		

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 02/06/2026) The impact is zero/negative indeterminate due to the requirement for a statewide referendum.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	0.0	0/(**)	0.0	0/(**)
2027-28	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2028-29	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2029-30	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2030-31	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)

The impact is zero if the constitutional amendment fails to pass and the below table if it passes:

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	(364.3)	0.0	(364.3)
2027-28	0.0	0.0	(45.8)	(364.3)	(45.8)	(364.3)
2028-29	0.0	0.0	(102.5)	(364.3)	(102.5)	(364.3)
2029-30	0.0	0.0	(172.5)	(364.3)	(172.5)	(364.3)
2030-31	0.0	0.0	(258.9)	(364.3)	(258.9)	(364.3)

The below table represents these impacts on a county-by-county basis. Note that the figures for each county include all ad valorem levies by the county government and municipalities and special districts within a particular county.

Adopted Impact By County
FY 2026-27

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	0.0	(3.15)	0.0	(3.15)
Baker	0.0	0.0	0.0	(0.11)	0.0	(0.11)
Bay	0.0	0.0	0.0	(0.81)	0.0	(0.81)
Bradford	0.0	0.0	0.0	(0.14)	0.0	(0.14)
Brevard	0.0	0.0	0.0	(6.71)	0.0	(6.71)
Broward	0.0	0.0	0.0	(31.39)	0.0	(31.39)
Calhoun	0.0	0.0	0.0	(0.03)	0.0	(0.03)
Charlotte	0.0	0.0	0.0	(4.60)	0.0	(4.60)
Citrus	0.0	0.0	0.0	(3.43)	0.0	(3.43)
Clay	0.0	0.0	0.0	(1.49)	0.0	(1.49)
Collier	0.0	0.0	0.0	(13.05)	0.0	(13.05)
Columbia	0.0	0.0	0.0	(0.39)	0.0	(0.39)
Miami-Dade	0.0	0.0	0.0	(31.39)	0.0	(31.39)
DeSoto	0.0	0.0	0.0	(0.08)	0.0	(0.08)
Dixie	0.0	0.0	0.0	(0.08)	0.0	(0.08)
Duval	0.0	0.0	0.0	(8.02)	0.0	(8.02)
Escambia	0.0	0.0	0.0	(1.50)	0.0	(1.50)
Flagler	0.0	0.0	0.0	(3.89)	0.0	(3.89)
Franklin	0.0	0.0	0.0	(0.06)	0.0	(0.06)
Gadsden	0.0	0.0	0.0	(0.16)	0.0	(0.16)
Gilchrist	0.0	0.0	0.0	(0.19)	0.0	(0.19)
Glades	0.0	0.0	0.0	(0.18)	0.0	(0.18)
Gulf	0.0	0.0	0.0	(0.05)	0.0	(0.05)
Hamilton	0.0	0.0	0.0	(0.04)	0.0	(0.04)
Hardee	0.0	0.0	0.0	(0.10)	0.0	(0.10)
Hendry	0.0	0.0	0.0	(0.36)	0.0	(0.36)
Hernando	0.0	0.0	0.0	(2.08)	0.0	(2.08)
Highlands	0.0	0.0	0.0	(1.22)	0.0	(1.22)
Hillsborough	0.0	0.0	0.0	(17.89)	0.0	(17.89)
Holmes	0.0	0.0	0.0	(0.03)	0.0	(0.03)
Indian River	0.0	0.0	0.0	(5.48)	0.0	(5.48)
Jackson	0.0	0.0	0.0	(0.10)	0.0	(0.10)
Jefferson	0.0	0.0	0.0	(0.16)	0.0	(0.16)
Lafayette	0.0	0.0	0.0	(0.05)	0.0	(0.05)
Lake	0.0	0.0	0.0	(5.40)	0.0	(5.40)
Lee	0.0	0.0	0.0	(18.84)	0.0	(18.84)
Leon	0.0	0.0	0.0	(1.40)	0.0	(1.40)
Levy	0.0	0.0	0.0	(0.30)	0.0	(0.30)
Liberty	0.0	0.0	0.0	(0.01)	0.0	(0.01)
Madison	0.0	0.0	0.0	(0.11)	0.0	(0.11)
Manatee	0.0	0.0	0.0	(8.97)	0.0	(8.97)
Marion	0.0	0.0	0.0	(6.49)	0.0	(6.49)
Martin	0.0	0.0	0.0	(8.71)	0.0	(8.71)
Monroe	0.0	0.0	0.0	(1.75)	0.0	(1.75)
Nassau	0.0	0.0	0.0	(2.33)	0.0	(2.33)
Okaloosa	0.0	0.0	0.0	(0.79)	0.0	(0.79)
Okeechobee	0.0	0.0	0.0	(0.45)	0.0	(0.45)
Orange	0.0	0.0	0.0	(4.67)	0.0	(4.67)
Osceola	0.0	0.0	0.0	(1.86)	0.0	(1.86)
Palm Beach	0.0	0.0	0.0	(71.70)	0.0	(71.70)
Pasco	0.0	0.0	0.0	(9.46)	0.0	(9.46)
Pinellas	0.0	0.0	0.0	(26.23)	0.0	(26.23)
Polk	0.0	0.0	0.0	(4.85)	0.0	(4.85)
Putnam	0.0	0.0	0.0	(0.73)	0.0	(0.73)
St_Johns	0.0	0.0	0.0	(7.26)	0.0	(7.26)
St_Lucie	0.0	0.0	0.0	(13.14)	0.0	(13.14)
Santa Rosa	0.0	0.0	0.0	(0.61)	0.0	(0.61)
Sarasota	0.0	0.0	0.0	(12.35)	0.0	(12.35)
Seminole	0.0	0.0	0.0	(2.77)	0.0	(2.77)
Sumter	0.0	0.0	0.0	(2.32)	0.0	(2.32)
Suwannee	0.0	0.0	0.0	(0.33)	0.0	(0.33)
Taylor	0.0	0.0	0.0	(0.10)	0.0	(0.10)
Union	0.0	0.0	0.0	(0.08)	0.0	(0.08)
Volusia	0.0	0.0	0.0	(10.25)	0.0	(10.25)
Wakulla	0.0	0.0	0.0	(0.20)	0.0	(0.20)
Walton	0.0	0.0	0.0	(1.32)	0.0	(1.32)
Washington	0.0	0.0	0.0	(0.09)	0.0	(0.09)
Statewide Total	0.0	0.0	0.0	(364.3)	0.0	(364.3)

Adopted Impact By County
FY 2027-28

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(0.40)	(3.15)	(0.40)	(3.15)
Baker	0.0	0.0	(0.01)	(0.11)	(0.01)	(0.11)
Bay	0.0	0.0	(0.12)	(0.81)	(0.12)	(0.81)
Bradford	0.0	0.0	(0.02)	(0.14)	(0.02)	(0.14)
Brevard	0.0	0.0	(0.84)	(6.71)	(0.84)	(6.71)
Broward	0.0	0.0	(3.96)	(31.39)	(3.96)	(31.39)
Calhoun	0.0	0.0	(0.00)	(0.03)	(0.00)	(0.03)
Charlotte	0.0	0.0	(0.53)	(4.60)	(0.53)	(4.60)
Citrus	0.0	0.0	(0.45)	(3.43)	(0.45)	(3.43)
Clay	0.0	0.0	(0.20)	(1.49)	(0.20)	(1.49)
Collier	0.0	0.0	(1.62)	(13.05)	(1.62)	(13.05)
Columbia	0.0	0.0	(0.05)	(0.39)	(0.05)	(0.39)
Miami-Dade	0.0	0.0	(3.98)	(31.39)	(3.98)	(31.39)
DeSoto	0.0	0.0	(0.01)	(0.08)	(0.01)	(0.08)
Dixie	0.0	0.0	(0.01)	(0.08)	(0.01)	(0.08)
Duval	0.0	0.0	(1.04)	(8.02)	(1.04)	(8.02)
Escambia	0.0	0.0	(0.20)	(1.50)	(0.20)	(1.50)
Flagler	0.0	0.0	(0.47)	(3.89)	(0.47)	(3.89)
Franklin	0.0	0.0	(0.01)	(0.06)	(0.01)	(0.06)
Gadsden	0.0	0.0	(0.02)	(0.16)	(0.02)	(0.16)
Gilchrist	0.0	0.0	(0.02)	(0.19)	(0.02)	(0.19)
Glades	0.0	0.0	(0.02)	(0.18)	(0.02)	(0.18)
Gulf	0.0	0.0	(0.01)	(0.05)	(0.01)	(0.05)
Hamilton	0.0	0.0	(0.01)	(0.04)	(0.01)	(0.04)
Hardee	0.0	0.0	(0.01)	(0.10)	(0.01)	(0.10)
Hendry	0.0	0.0	(0.05)	(0.36)	(0.05)	(0.36)
Hernando	0.0	0.0	(0.26)	(2.08)	(0.26)	(2.08)
Highlands	0.0	0.0	(0.16)	(1.22)	(0.16)	(1.22)
Hillsborough	0.0	0.0	(2.19)	(17.89)	(2.19)	(17.89)
Holmes	0.0	0.0	(0.00)	(0.03)	(0.00)	(0.03)
Indian River	0.0	0.0	(0.68)	(5.48)	(0.68)	(5.48)
Jackson	0.0	0.0	(0.01)	(0.10)	(0.01)	(0.10)
Jefferson	0.0	0.0	(0.02)	(0.16)	(0.02)	(0.16)
Lafayette	0.0	0.0	(0.01)	(0.05)	(0.01)	(0.05)
Lake	0.0	0.0	(0.66)	(5.40)	(0.66)	(5.40)
Lee	0.0	0.0	(2.37)	(18.84)	(2.37)	(18.84)
Leon	0.0	0.0	(0.19)	(1.40)	(0.19)	(1.40)
Levy	0.0	0.0	(0.04)	(0.30)	(0.04)	(0.30)
Liberty	0.0	0.0	(0.00)	(0.01)	(0.00)	(0.01)
Madison	0.0	0.0	(0.01)	(0.11)	(0.01)	(0.11)
Manatee	0.0	0.0	(1.10)	(8.97)	(1.10)	(8.97)
Marion	0.0	0.0	(0.84)	(6.49)	(0.84)	(6.49)
Martin	0.0	0.0	(1.11)	(8.71)	(1.11)	(8.71)
Monroe	0.0	0.0	(0.22)	(1.75)	(0.22)	(1.75)
Nassau	0.0	0.0	(0.29)	(2.33)	(0.29)	(2.33)
Okaloosa	0.0	0.0	(0.11)	(0.79)	(0.11)	(0.79)
Okeechobee	0.0	0.0	(0.06)	(0.45)	(0.06)	(0.45)
Orange	0.0	0.0	(0.60)	(4.67)	(0.60)	(4.67)
Osceola	0.0	0.0	(0.22)	(1.86)	(0.22)	(1.86)
Palm Beach	0.0	0.0	(9.03)	(71.70)	(9.03)	(71.70)
Pasco	0.0	0.0	(1.17)	(9.46)	(1.17)	(9.46)
Pinellas	0.0	0.0	(3.38)	(26.23)	(3.38)	(26.23)
Polk	0.0	0.0	(0.59)	(4.85)	(0.59)	(4.85)
Putnam	0.0	0.0	(0.10)	(0.73)	(0.10)	(0.73)
St_Johns	0.0	0.0	(0.89)	(7.26)	(0.89)	(7.26)
St_Lucie	0.0	0.0	(1.60)	(13.14)	(1.60)	(13.14)
Santa Rosa	0.0	0.0	(0.08)	(0.61)	(0.08)	(0.61)
Sarasota	0.0	0.0	(1.54)	(12.35)	(1.54)	(12.35)
Seminole	0.0	0.0	(0.35)	(2.77)	(0.35)	(2.77)
Sumter	0.0	0.0	(0.29)	(2.32)	(0.29)	(2.32)
Suwannee	0.0	0.0	(0.04)	(0.33)	(0.04)	(0.33)
Taylor	0.0	0.0	(0.01)	(0.10)	(0.01)	(0.10)
Union	0.0	0.0	(0.01)	(0.08)	(0.01)	(0.08)
Volusia	0.0	0.0	(1.29)	(10.25)	(1.29)	(10.25)
Wakulla	0.0	0.0	(0.03)	(0.20)	(0.03)	(0.20)
Walton	0.0	0.0	(0.16)	(1.32)	(0.16)	(1.32)
Washington	0.0	0.0	(0.01)	(0.09)	(0.01)	(0.09)
Statewide Total	0.0	0.0	(45.8)	(364.3)	(45.8)	(364.3)

Adopted Impact By County
FY 2028-29

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(0.90)	(3.15)	(0.90)	(3.15)
Baker	0.0	0.0	(0.03)	(0.11)	(0.03)	(0.11)
Bay	0.0	0.0	(0.25)	(0.81)	(0.25)	(0.81)
Bradford	0.0	0.0	(0.04)	(0.14)	(0.04)	(0.14)
Brevard	0.0	0.0	(1.89)	(6.71)	(1.89)	(6.71)
Broward	0.0	0.0	(8.89)	(31.39)	(8.89)	(31.39)
Calhoun	0.0	0.0	(0.01)	(0.03)	(0.01)	(0.03)
Charlotte	0.0	0.0	(1.18)	(4.60)	(1.18)	(4.60)
Citrus	0.0	0.0	(0.99)	(3.43)	(0.99)	(3.43)
Clay	0.0	0.0	(0.44)	(1.49)	(0.44)	(1.49)
Collier	0.0	0.0	(3.64)	(13.05)	(3.64)	(13.05)
Columbia	0.0	0.0	(0.12)	(0.39)	(0.12)	(0.39)
Miami-Dade	0.0	0.0	(8.89)	(31.39)	(8.89)	(31.39)
DeSoto	0.0	0.0	(0.02)	(0.08)	(0.02)	(0.08)
Dixie	0.0	0.0	(0.03)	(0.08)	(0.03)	(0.08)
Duval	0.0	0.0	(2.30)	(8.02)	(2.30)	(8.02)
Escambia	0.0	0.0	(0.44)	(1.50)	(0.44)	(1.50)
Flagler	0.0	0.0	(1.07)	(3.89)	(1.07)	(3.89)
Franklin	0.0	0.0	(0.02)	(0.06)	(0.02)	(0.06)
Gadsden	0.0	0.0	(0.05)	(0.16)	(0.05)	(0.16)
Gilchrist	0.0	0.0	(0.05)	(0.19)	(0.05)	(0.19)
Glades	0.0	0.0	(0.05)	(0.18)	(0.05)	(0.18)
Gulf	0.0	0.0	(0.01)	(0.05)	(0.01)	(0.05)
Hamilton	0.0	0.0	(0.01)	(0.04)	(0.01)	(0.04)
Hardee	0.0	0.0	(0.03)	(0.10)	(0.03)	(0.10)
Hendry	0.0	0.0	(0.10)	(0.36)	(0.10)	(0.36)
Hernando	0.0	0.0	(0.58)	(2.08)	(0.58)	(2.08)
Highlands	0.0	0.0	(0.35)	(1.22)	(0.35)	(1.22)
Hillsborough	0.0	0.0	(4.92)	(17.89)	(4.92)	(17.89)
Holmes	0.0	0.0	(0.01)	(0.03)	(0.01)	(0.03)
Indian River	0.0	0.0	(1.53)	(5.48)	(1.53)	(5.48)
Jackson	0.0	0.0	(0.03)	(0.10)	(0.03)	(0.10)
Jefferson	0.0	0.0	(0.05)	(0.16)	(0.05)	(0.16)
Lafayette	0.0	0.0	(0.02)	(0.05)	(0.02)	(0.05)
Lake	0.0	0.0	(1.49)	(5.40)	(1.49)	(5.40)
Lee	0.0	0.0	(5.33)	(18.84)	(5.33)	(18.84)
Leon	0.0	0.0	(0.41)	(1.40)	(0.41)	(1.40)
Levy	0.0	0.0	(0.09)	(0.30)	(0.09)	(0.30)
Liberty	0.0	0.0	(0.00)	(0.01)	(0.00)	(0.01)
Madison	0.0	0.0	(0.03)	(0.11)	(0.03)	(0.11)
Manatee	0.0	0.0	(2.49)	(8.97)	(2.49)	(8.97)
Marion	0.0	0.0	(1.88)	(6.49)	(1.88)	(6.49)
Martin	0.0	0.0	(2.49)	(8.71)	(2.49)	(8.71)
Monroe	0.0	0.0	(0.50)	(1.75)	(0.50)	(1.75)
Nassau	0.0	0.0	(0.65)	(2.33)	(0.65)	(2.33)
Okaloosa	0.0	0.0	(0.24)	(0.79)	(0.24)	(0.79)
Okeechobee	0.0	0.0	(0.13)	(0.45)	(0.13)	(0.45)
Orange	0.0	0.0	(1.34)	(4.67)	(1.34)	(4.67)
Osceola	0.0	0.0	(0.49)	(1.86)	(0.49)	(1.86)
Palm Beach	0.0	0.0	(20.27)	(71.70)	(20.27)	(71.70)
Pasco	0.0	0.0	(2.63)	(9.46)	(2.63)	(9.46)
Pinellas	0.0	0.0	(7.57)	(26.23)	(7.57)	(26.23)
Polk	0.0	0.0	(1.33)	(4.85)	(1.33)	(4.85)
Putnam	0.0	0.0	(0.22)	(0.73)	(0.22)	(0.73)
St_Johns	0.0	0.0	(2.01)	(7.26)	(2.01)	(7.26)
St_Lucie	0.0	0.0	(3.43)	(13.14)	(3.43)	(13.14)
Santa Rosa	0.0	0.0	(0.18)	(0.61)	(0.18)	(0.61)
Sarasota	0.0	0.0	(3.45)	(12.35)	(3.45)	(12.35)
Seminole	0.0	0.0	(0.79)	(2.77)	(0.79)	(2.77)
Sumter	0.0	0.0	(0.65)	(2.32)	(0.65)	(2.32)
Suwannee	0.0	0.0	(0.09)	(0.33)	(0.09)	(0.33)
Taylor	0.0	0.0	(0.03)	(0.10)	(0.03)	(0.10)
Union	0.0	0.0	(0.03)	(0.08)	(0.03)	(0.08)
Volusia	0.0	0.0	(2.89)	(10.25)	(2.89)	(10.25)
Wakulla	0.0	0.0	(0.06)	(0.20)	(0.06)	(0.20)
Walton	0.0	0.0	(0.37)	(1.32)	(0.37)	(1.32)
Washington	0.0	0.0	(0.03)	(0.09)	(0.03)	(0.09)
Statewide Total	0.0	0.0	(102.5)	(364.3)	(102.5)	(364.3)

Adopted Impact By County
FY 2029-30

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(1.51)	(3.15)	(1.51)	(3.15)
Baker	0.0	0.0	(0.05)	(0.11)	(0.05)	(0.11)
Bay	0.0	0.0	(0.41)	(0.81)	(0.41)	(0.81)
Bradford	0.0	0.0	(0.06)	(0.14)	(0.06)	(0.14)
Brevard	0.0	0.0	(3.18)	(6.71)	(3.18)	(6.71)
Broward	0.0	0.0	(14.96)	(31.39)	(14.96)	(31.39)
Calhoun	0.0	0.0	(0.01)	(0.03)	(0.01)	(0.03)
Charlotte	0.0	0.0	(2.05)	(4.60)	(2.05)	(4.60)
Citrus	0.0	0.0	(1.65)	(3.43)	(1.65)	(3.43)
Clay	0.0	0.0	(0.73)	(1.49)	(0.73)	(1.49)
Collier	0.0	0.0	(6.15)	(13.05)	(6.15)	(13.05)
Columbia	0.0	0.0	(0.19)	(0.39)	(0.19)	(0.39)
Miami-Dade	0.0	0.0	(14.96)	(31.39)	(14.96)	(31.39)
DeSoto	0.0	0.0	(0.04)	(0.08)	(0.04)	(0.08)
Dixie	0.0	0.0	(0.04)	(0.08)	(0.04)	(0.08)
Duval	0.0	0.0	(3.85)	(8.02)	(3.85)	(8.02)
Escambia	0.0	0.0	(0.73)	(1.50)	(0.73)	(1.50)
Flagler	0.0	0.0	(1.82)	(3.89)	(1.82)	(3.89)
Franklin	0.0	0.0	(0.03)	(0.06)	(0.03)	(0.06)
Gadsden	0.0	0.0	(0.08)	(0.16)	(0.08)	(0.16)
Gilchrist	0.0	0.0	(0.09)	(0.19)	(0.09)	(0.19)
Glades	0.0	0.0	(0.09)	(0.18)	(0.09)	(0.18)
Gulf	0.0	0.0	(0.02)	(0.05)	(0.02)	(0.05)
Hamilton	0.0	0.0	(0.02)	(0.04)	(0.02)	(0.04)
Hardee	0.0	0.0	(0.05)	(0.10)	(0.05)	(0.10)
Hendry	0.0	0.0	(0.17)	(0.36)	(0.17)	(0.36)
Hernando	0.0	0.0	(0.98)	(2.08)	(0.98)	(2.08)
Highlands	0.0	0.0	(0.58)	(1.22)	(0.58)	(1.22)
Hillsborough	0.0	0.0	(8.35)	(17.89)	(8.35)	(17.89)
Holmes	0.0	0.0	(0.02)	(0.03)	(0.02)	(0.03)
Indian River	0.0	0.0	(2.59)	(5.48)	(2.59)	(5.48)
Jackson	0.0	0.0	(0.05)	(0.10)	(0.05)	(0.10)
Jefferson	0.0	0.0	(0.08)	(0.16)	(0.08)	(0.16)
Lafayette	0.0	0.0	(0.03)	(0.05)	(0.03)	(0.05)
Lake	0.0	0.0	(2.53)	(5.40)	(2.53)	(5.40)
Lee	0.0	0.0	(8.97)	(18.84)	(8.97)	(18.84)
Leon	0.0	0.0	(0.68)	(1.40)	(0.68)	(1.40)
Levy	0.0	0.0	(0.14)	(0.30)	(0.14)	(0.30)
Liberty	0.0	0.0	(0.01)	(0.01)	(0.01)	(0.01)
Madison	0.0	0.0	(0.05)	(0.11)	(0.05)	(0.11)
Manatee	0.0	0.0	(4.20)	(8.97)	(4.20)	(8.97)
Marion	0.0	0.0	(3.14)	(6.49)	(3.14)	(6.49)
Martin	0.0	0.0	(4.17)	(8.71)	(4.17)	(8.71)
Monroe	0.0	0.0	(0.84)	(1.75)	(0.84)	(1.75)
Nassau	0.0	0.0	(1.10)	(2.33)	(1.10)	(2.33)
Okaloosa	0.0	0.0	(0.39)	(0.79)	(0.39)	(0.79)
Okeechobee	0.0	0.0	(0.22)	(0.45)	(0.22)	(0.45)
Orange	0.0	0.0	(2.26)	(4.67)	(2.26)	(4.67)
Osceola	0.0	0.0	(0.85)	(1.86)	(0.85)	(1.86)
Palm Beach	0.0	0.0	(34.10)	(71.70)	(34.10)	(71.70)
Pasco	0.0	0.0	(4.45)	(9.46)	(4.45)	(9.46)
Pinellas	0.0	0.0	(12.73)	(26.23)	(12.73)	(26.23)
Polk	0.0	0.0	(2.26)	(4.85)	(2.26)	(4.85)
Putnam	0.0	0.0	(0.36)	(0.73)	(0.36)	(0.73)
St_Johns	0.0	0.0	(3.40)	(7.26)	(3.40)	(7.26)
St_Lucie	0.0	0.0	(5.65)	(13.14)	(5.65)	(13.14)
Santa Rosa	0.0	0.0	(0.29)	(0.61)	(0.29)	(0.61)
Sarasota	0.0	0.0	(5.82)	(12.35)	(5.82)	(12.35)
Seminole	0.0	0.0	(1.32)	(2.77)	(1.32)	(2.77)
Sumter	0.0	0.0	(1.10)	(2.32)	(1.10)	(2.32)
Suwannee	0.0	0.0	(0.16)	(0.33)	(0.16)	(0.33)
Taylor	0.0	0.0	(0.05)	(0.10)	(0.05)	(0.10)
Union	0.0	0.0	(0.04)	(0.08)	(0.04)	(0.08)
Volusia	0.0	0.0	(4.86)	(10.25)	(4.86)	(10.25)
Wakulla	0.0	0.0	(0.10)	(0.20)	(0.10)	(0.20)
Walton	0.0	0.0	(0.62)	(1.32)	(0.62)	(1.32)
Washington	0.0	0.0	(0.05)	(0.09)	(0.05)	(0.09)
Statewide Total	0.0	0.0	(172.5)	(364.3)	(172.5)	(364.3)

Adopted Impact By County
FY 2030-31

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(1.51)	(3.15)	(1.51)	(3.15)
Baker	0.0	0.0	(0.05)	(0.11)	(0.05)	(0.11)
Bay	0.0	0.0	(0.41)	(0.81)	(0.41)	(0.81)
Bradford	0.0	0.0	(0.06)	(0.14)	(0.06)	(0.14)
Brevard	0.0	0.0	(3.18)	(6.71)	(3.18)	(6.71)
Broward	0.0	0.0	(14.96)	(31.39)	(14.96)	(31.39)
Calhoun	0.0	0.0	(0.01)	(0.03)	(0.01)	(0.03)
Charlotte	0.0	0.0	(2.05)	(4.60)	(2.05)	(4.60)
Citrus	0.0	0.0	(1.65)	(3.43)	(1.65)	(3.43)
Clay	0.0	0.0	(0.73)	(1.49)	(0.73)	(1.49)
Collier	0.0	0.0	(6.15)	(13.05)	(6.15)	(13.05)
Columbia	0.0	0.0	(0.19)	(0.39)	(0.19)	(0.39)
Miami-Dade	0.0	0.0	(14.96)	(31.39)	(14.96)	(31.39)
DeSoto	0.0	0.0	(0.04)	(0.08)	(0.04)	(0.08)
Dixie	0.0	0.0	(0.04)	(0.08)	(0.04)	(0.08)
Duval	0.0	0.0	(3.85)	(8.02)	(3.85)	(8.02)
Escambia	0.0	0.0	(0.73)	(1.50)	(0.73)	(1.50)
Flagler	0.0	0.0	(1.82)	(3.89)	(1.82)	(3.89)
Franklin	0.0	0.0	(0.03)	(0.06)	(0.03)	(0.06)
Gadsden	0.0	0.0	(0.08)	(0.16)	(0.08)	(0.16)
Gilchrist	0.0	0.0	(0.09)	(0.19)	(0.09)	(0.19)
Glades	0.0	0.0	(0.09)	(0.18)	(0.09)	(0.18)
Gulf	0.0	0.0	(0.02)	(0.05)	(0.02)	(0.05)
Hamilton	0.0	0.0	(0.02)	(0.04)	(0.02)	(0.04)
Hardee	0.0	0.0	(0.05)	(0.10)	(0.05)	(0.10)
Hendry	0.0	0.0	(0.17)	(0.36)	(0.17)	(0.36)
Hernando	0.0	0.0	(0.98)	(2.08)	(0.98)	(2.08)
Highlands	0.0	0.0	(0.58)	(1.22)	(0.58)	(1.22)
Hillsborough	0.0	0.0	(8.35)	(17.89)	(8.35)	(17.89)
Holmes	0.0	0.0	(0.02)	(0.03)	(0.02)	(0.03)
Indian River	0.0	0.0	(2.59)	(5.48)	(2.59)	(5.48)
Jackson	0.0	0.0	(0.05)	(0.10)	(0.05)	(0.10)
Jefferson	0.0	0.0	(0.08)	(0.16)	(0.08)	(0.16)
Lafayette	0.0	0.0	(0.03)	(0.05)	(0.03)	(0.05)
Lake	0.0	0.0	(2.53)	(5.40)	(2.53)	(5.40)
Lee	0.0	0.0	(8.97)	(18.84)	(8.97)	(18.84)
Leon	0.0	0.0	(0.68)	(1.40)	(0.68)	(1.40)
Levy	0.0	0.0	(0.14)	(0.30)	(0.14)	(0.30)
Liberty	0.0	0.0	(0.01)	(0.01)	(0.01)	(0.01)
Madison	0.0	0.0	(0.05)	(0.11)	(0.05)	(0.11)
Manatee	0.0	0.0	(4.20)	(8.97)	(4.20)	(8.97)
Marion	0.0	0.0	(3.14)	(6.49)	(3.14)	(6.49)
Martin	0.0	0.0	(4.17)	(8.71)	(4.17)	(8.71)
Monroe	0.0	0.0	(0.84)	(1.75)	(0.84)	(1.75)
Nassau	0.0	0.0	(1.10)	(2.33)	(1.10)	(2.33)
Okaloosa	0.0	0.0	(0.39)	(0.79)	(0.39)	(0.79)
Okeechobee	0.0	0.0	(0.22)	(0.45)	(0.22)	(0.45)
Orange	0.0	0.0	(2.26)	(4.67)	(2.26)	(4.67)
Osceola	0.0	0.0	(0.85)	(1.86)	(0.85)	(1.86)
Palm Beach	0.0	0.0	(34.10)	(71.70)	(34.10)	(71.70)
Pasco	0.0	0.0	(4.45)	(9.46)	(4.45)	(9.46)
Pinellas	0.0	0.0	(12.73)	(26.23)	(12.73)	(26.23)
Polk	0.0	0.0	(2.26)	(4.85)	(2.26)	(4.85)
Putnam	0.0	0.0	(0.36)	(0.73)	(0.36)	(0.73)
St_Johns	0.0	0.0	(3.40)	(7.26)	(3.40)	(7.26)
St_Lucie	0.0	0.0	(5.65)	(13.14)	(5.65)	(13.14)
Santa Rosa	0.0	0.0	(0.29)	(0.61)	(0.29)	(0.61)
Sarasota	0.0	0.0	(5.82)	(12.35)	(5.82)	(12.35)
Seminole	0.0	0.0	(1.32)	(2.77)	(1.32)	(2.77)
Sumter	0.0	0.0	(1.10)	(2.32)	(1.10)	(2.32)
Suwannee	0.0	0.0	(0.16)	(0.33)	(0.16)	(0.33)
Taylor	0.0	0.0	(0.05)	(0.10)	(0.05)	(0.10)
Union	0.0	0.0	(0.04)	(0.08)	(0.04)	(0.08)
Volusia	0.0	0.0	(4.86)	(10.25)	(4.86)	(10.25)
Wakulla	0.0	0.0	(0.10)	(0.20)	(0.10)	(0.20)
Walton	0.0	0.0	(0.62)	(1.32)	(0.62)	(1.32)
Washington	0.0	0.0	(0.05)	(0.09)	(0.05)	(0.09)
Statewide Total	0.0	0.0	(172.5)	(364.3)	(172.5)	(364.3)

2025 Aggregate Millage Rates		Millage Rates to Use:		2025 County Level		
School	5.9510					
Non-School	10.4479					
Assumed Growth in Year-over-year Total Ported Impacted by Bill:				17.2%		
School Impact						
	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$0	\$0		
2027-28			\$0	\$0		
2028-29			\$0	\$0		
2029-30			\$0	\$0		
2030-31			\$0	\$0		
Non-School Impact						
	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$0	\$(364.3 M)		
2027-28			\$(45.8 M)	\$(364.3 M)		
2028-29			\$(102.5 M)	\$(364.3 M)		
2029-30			\$(172.5 M)	\$(364.3 M)		
2030-31			\$(258.9 M)	\$(364.3 M)		
Total Impact						
	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$0	\$(364.3 M)		
2027-28			\$(45.8 M)	\$(364.3 M)		
2028-29			\$(102.5 M)	\$(364.3 M)		
2029-30			\$(172.5 M)	\$(364.3 M)		
2030-31			\$(258.9 M)	\$(364.3 M)		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Modification of Limitations on Property Assessment Increases for Non-School Property Tax

Bill Number(s): HJR 213

Entire Bill

Partial Bill:

Sponsor(s): Representative Griffitts

Month/Year Impact Begins: January 1, 2027

Date(s) Conference Reviewed: October 31, 2025; November 7, 2025; February 6, 2026

Section 1: Narrative

- a. **Current Law:** Section 4 of Article VII of the Florida Constitution provides for the capped growth of assessed value. For homestead properties, assessed value can grow from the prior year's assessed value towards just value by a maximum of 3 percent or CPI for both school and non-school taxes. For non-homestead residential and non-residential parcels, assessed value can grow from the prior year's assessed value towards just value by a maximum of 10 percent for non-school taxes and is not capped for school taxes.
- b. **Proposed Change:** The resolution provides that for homestead properties, non-school assessed value can grow from the prior year's assessed value towards just value only once every 3 years by a maximum of 3 percent or CPI over the most recent 3 years. The resolution provides that for non-homestead residential and non-residential properties, non-school assessed value can grow from the prior year's assessed value towards just value only once every 3 years by a maximum of 15 percent. The growth of school assessed value remains unchanged.

Section 2: Description of Data and Sources

2025 Final NAL Real Property Tax Roll

2025 Millage and Taxes Levied Report, 2025 Final Data Book published by Property Tax Oversight

Results of the Ad Valorem Estimating Conference, January 8, 2026

Results of the National Economic Estimating Conference, December 12, 2025

Section 3: Methodology (Include Assumptions and Attach Details)

Analysis of this joint resolution requires a forward-looking parcel-level simulation. Average sales rates were analyzed by parcel type and county for the most recent 16 years. For each county and for each relevant category (homestead, non-homestead residential, and non-residential), the average sale rate over the prior three-year period is used as a proxy for sale rates going forward. Each parcel is uniformly assigned a random value, and the percentage determined for that parcel's category and county are marked as sold each year.

Further, to account for the fact that differentials grow more quickly under the joint resolution and therefore portability of such differential will result in an impact, several rates are accounted for. Some number of sales will result in a differential ported onto the property, but some amount will not. First, the share of homestead sales that resulted in an incoming port was analyzed by county for the most recent 16 years. The three-year average is used in the analysis, where that share of homestead sales are randomly selected to have a port. Second, the share of ports within each county where the prior homestead had a higher just value than the new homestead was calculated by county for the most recent 16 years. This is to account for the sharing down of portability that occurs when downsizing. The three-year average is used in the analysis, where the share that downsize is applied to the homestead sales selected previously to port to determine ports downsizing. Third, the average amount that a port is downsized is calculated by county for the most recent 16 years. The three-year average share-down is applied to those ports previously selected to be downsizing. Finally, all ported differentials are capped at the statutory cap of \$500,000. This analysis was worded as focusing on the amount being ported into a property, but the same applies to the amount porting out as each outgoing port is inbound somewhere else in the state. As portability only applies to homestead properties, these rates and adjustments to the analysis only apply to the homestead category.

For each parcel, the just value is grown using the just value growth rates by county and category from the Ad Valorem Estimating Conference. Based on the forecast of the save our homes rate, calculable from the national economic estimating conference results, each homestead parcels assessed value growth is determined as the lower of the rate that sets it to just value, the save our homes cap, or 3 percent. For the non-homestead residential and non-residential parcels, assessed value growth is determined as the lower of the rate that sets it to just value, or 10 percent. For parcels marked as sold, assessed value is set to just value, unless it has a differential port, at which point the differential is applied. For each parcel, the taxable value is calculated as the assessed value each

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Modification of Limitations on Property Assessment Increases for Non-School Property Tax

Bill Number(s): HJR 213

year minus the exemptions present in 2025 excluding the second homestead exemption, where applicable. That amount is recalculated according to statute and added back each year in the baseline forecast. For homestead parcels marked as sold, they are given the first two homestead exemptions. Non-homestead parcels marked as sold are assumed to have no exemptions.

For the joint resolution forecast, assessed value can only be changed once every three years. With an implementation date of January 1, 2027, the most recent change in assessed value would be January 1, 2026. This means that assessed values will not be able to change again until January 1, 2029. That is, unless a parcel sells, at which point it is on a new three-year reset trajectory. The below example table shows a schedule of when a parcel's assessed value would change based on when it most recently sold.

Roll Year	Just Value	Assessed Value					
		Sold in 26 or Prior	Sold in 27	Sold in 28	Sold in 29	Sold in 30	Sold in 31
2026	100	100	100	100	100	100	100
2027	110	100	110	100	100	100	100
2028	121	100	110	121	100	100	100
2029	133	103	110	121	133	103	103
2030	146	103	113	121	133	146	103
2031	161	103	113	125	133	146	161

Programmatically, this works out as follows for homestead properties. Replace the 1.03 with 1.15 for other property types:

- In 2026
 - No impact, bill is not in effect
- In 2027
 - Assessed Value is equal to the prior year's Assessed Value
 - If the parcel sold in 2027, Assessed Value is overwritten with Just Value
- In 2028
 - Assessed Value is equal to the prior year's Assessed Value
 - If the parcel sold in 2028, Assessed Value is overwritten with Just Value
- In 2029
 - Assessed Value is equal to 1.03 times prior year's Assessed Value
 - If the parcel sold in 2027 or 2028, Assessed Value is overwritten with the prior year's Assessed Value
 - If the parcel sold in 2029, Assessed Value is overwritten with Just Value
- In 2030
 - Assessed Value is equal to the prior year's Assessed Value
 - If the parcel sold in 2027, Assessed Value is overwritten with 1.03 times prior year's Assessed Value
 - If the parcel sold in 2030, Assessed Value is overwritten with Just Value
- In 2031
 - Assessed Value is equal to the prior year's Assessed Value
 - If the parcel sold in 2028, Assessed Value is overwritten with 1.03 times prior year's Assessed Value
 - If the parcel sold in 2031, Assessed Value is overwritten with Just Value

Once the assessed value for each parcel is determined, the exemption amounts, which are the same as was calculated for the baseline scenario, are applied to arrive at taxable value. For each parcel, taxable value is ensured to not drop below \$0. The taxable value under the joint resolution scenario minus the taxable value under the baseline scenario by county is then multiplied by the 2025 county level millage rates produces the impact. Due to the random assignment of sales, this process is repeated 100 times to have an adequate sample. The millage rate is applied to the average over the 100 samples.

Finally, the methodology considers the fact that a county level taxable value estimate is produced by the ad valorem estimating conference. This will not be equal to the sum of each years estimated taxable value in the middle estimate due to net switch, new construction, and the dropping and adding of parcels. If the model were forced to use both the just value and taxable value forecasts, negative exemptions would be required from some parcels to meet those rates. As such, the average of the 100 baseline taxable value forecasts from the high method is compared to the taxable value forecast from the estimating conference. The impact

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Modification of Limitations on Property Assessment Increases for Non-School Property Tax

Bill Number(s): HJR 213

is adjusted proportionally to the adjustment needed for the taxable values to equal for the county. That is, if for 2029 the middle estimate produces a taxable value of 100 and the estimating conference anticipates 120, the impact would be increased by 20%. Likewise had the conference anticipated 80, the impact would be decreased to 80% of its value.

The resolution, if passed, would first impact the 2027 roll. The resolution is self-executing. If it passes, the impact is the table below. If not, it is zero. As such, the impact is (0/**) stating in roll year 2027.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$0	\$(5,256.9 M)		
2027-28			\$(1,718.4 M)	\$(5,256.9 M)		
2028-29			\$(3,341.8 M)	\$(5,256.9 M)		
2029-30			\$(2,054.7 M)	\$(5,256.9 M)		
2030-31			\$(3,631.1 M)	\$(5,256.9 M)		

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			0	(0/**)		
2027-28			(0/**)	(0/**)		
2028-29			(0/**)	(0/**)		
2029-30			(0/**)	(0/**)		
2030-31			(0/**)	(0/**)		

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 02/06/2026) The impact is zero/negative indeterminate due to the requirement for a statewide referendum.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	0.0	0/(**)	0.0	0/(**)
2027-28	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2028-29	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2029-30	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2030-31	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)

The impact is zero if the constitutional amendment fails to pass and the below table if it passes:

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	(5,256.9)	0.0	(5,256.9)
2027-28	0.0	0.0	(1,718.4)	(5,256.9)	(1,718.4)	(5,256.9)
2028-29	0.0	0.0	(3,341.8)	(5,256.9)	(3,341.8)	(5,256.9)
2029-30	0.0	0.0	(2,054.7)	(5,256.9)	(2,054.7)	(5,256.9)
2030-31	0.0	0.0	(3,631.1)	(5,256.9)	(3,631.1)	(5,256.9)

The below table represents these impacts on a county-by-county basis. Note that the figures for each county include all ad valorem levies by the county government and municipalities and special districts within a particular county.

Adopted Impact By County
FY 2026-27

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	0.0	(65.5)	0.0	(65.5)
Baker	0.0	0.0	0.0	(1.4)	0.0	(1.4)
Bay	0.0	0.0	0.0	(18.8)	0.0	(18.8)
Bradford	0.0	0.0	0.0	(2.7)	0.0	(2.7)
Brevard	0.0	0.0	0.0	(85.6)	0.0	(85.6)
Broward	0.0	0.0	0.0	(512.4)	0.0	(512.4)
Calhoun	0.0	0.0	0.0	(0.3)	0.0	(0.3)
Charlotte	0.0	0.0	0.0	(38.7)	0.0	(38.7)
Citrus	0.0	0.0	0.0	(13.5)	0.0	(13.5)
Clay	0.0	0.0	0.0	(23.1)	0.0	(23.1)
Collier	0.0	0.0	0.0	(121.4)	0.0	(121.4)
Columbia	0.0	0.0	0.0	(3.3)	0.0	(3.3)
Miami-Dade	0.0	0.0	0.0	(952.3)	0.0	(952.3)
DeSoto	0.0	0.0	0.0	(2.8)	0.0	(2.8)
Dixie	0.0	0.0	0.0	(0.4)	0.0	(0.4)
Duval	0.0	0.0	0.0	(184.5)	0.0	(184.5)
Escambia	0.0	0.0	0.0	(26.6)	0.0	(26.6)
Flagler	0.0	0.0	0.0	(25.6)	0.0	(25.6)
Franklin	0.0	0.0	0.0	(2.4)	0.0	(2.4)
Gadsden	0.0	0.0	0.0	(2.2)	0.0	(2.2)
Gilchrist	0.0	0.0	0.0	(1.8)	0.0	(1.8)
Glades	0.0	0.0	0.0	(1.3)	0.0	(1.3)
Gulf	0.0	0.0	0.0	(4.8)	0.0	(4.8)
Hamilton	0.0	0.0	0.0	(0.6)	0.0	(0.6)
Hardee	0.0	0.0	0.0	(2.1)	0.0	(2.1)
Hendry	0.0	0.0	0.0	(6.2)	0.0	(6.2)
Hernando	0.0	0.0	0.0	(17.9)	0.0	(17.9)
Highlands	0.0	0.0	0.0	(7.4)	0.0	(7.4)
Hillsborough	0.0	0.0	0.0	(444.5)	0.0	(444.5)
Holmes	0.0	0.0	0.0	(1.0)	0.0	(1.0)
Indian River	0.0	0.0	0.0	(27.3)	0.0	(27.3)
Jackson	0.0	0.0	0.0	(1.1)	0.0	(1.1)
Jefferson	0.0	0.0	0.0	(0.7)	0.0	(0.7)
Lafayette	0.0	0.0	0.0	(0.2)	0.0	(0.2)
Lake	0.0	0.0	0.0	(66.5)	0.0	(66.5)
Lee	0.0	0.0	0.0	(185.7)	0.0	(185.7)
Leon	0.0	0.0	0.0	(32.9)	0.0	(32.9)
Levy	0.0	0.0	0.0	(3.3)	0.0	(3.3)
Liberty	0.0	0.0	0.0	(0.2)	0.0	(0.2)
Madison	0.0	0.0	0.0	(1.0)	0.0	(1.0)
Manatee	0.0	0.0	0.0	(69.1)	0.0	(69.1)
Marion	0.0	0.0	0.0	(50.8)	0.0	(50.8)
Martin	0.0	0.0	0.0	(43.0)	0.0	(43.0)
Monroe	0.0	0.0	0.0	(35.3)	0.0	(35.3)
Nassau	0.0	0.0	0.0	(27.3)	0.0	(27.3)
Okaloosa	0.0	0.0	0.0	(19.8)	0.0	(19.8)
Okeechobee	0.0	0.0	0.0	(5.3)	0.0	(5.3)
Orange	0.0	0.0	0.0	(515.0)	0.0	(515.0)
Osceola	0.0	0.0	0.0	(95.5)	0.0	(95.5)
Palm Beach	0.0	0.0	0.0	(547.1)	0.0	(547.1)
Pasco	0.0	0.0	0.0	(95.0)	0.0	(95.0)
Pinellas	0.0	0.0	0.0	(197.1)	0.0	(197.1)
Polk	0.0	0.0	0.0	(132.7)	0.0	(132.7)
Putnam	0.0	0.0	0.0	(4.9)	0.0	(4.9)
St_Johns	0.0	0.0	0.0	(70.9)	0.0	(70.9)
St_Lucie	0.0	0.0	0.0	(80.2)	0.0	(80.2)
Santa Rosa	0.0	0.0	0.0	(18.3)	0.0	(18.3)
Sarasota	0.0	0.0	0.0	(83.3)	0.0	(83.3)
Seminole	0.0	0.0	0.0	(91.4)	0.0	(91.4)
Sumter	0.0	0.0	0.0	(20.9)	0.0	(20.9)
Suwannee	0.0	0.0	0.0	(2.9)	0.0	(2.9)
Taylor	0.0	0.0	0.0	(0.7)	0.0	(0.7)
Union	0.0	0.0	0.0	(0.3)	0.0	(0.3)
Volusia	0.0	0.0	0.0	(116.6)	0.0	(116.6)
Wakulla	0.0	0.0	0.0	(2.4)	0.0	(2.4)
Walton	0.0	0.0	0.0	(39.3)	0.0	(39.3)
Washington	0.0	0.0	0.0	(1.7)	0.0	(1.7)
Statewide Total	0.0	0.0	0.0	(5,256.9)	0.0	(5,256.9)

Adopted Impact By County
FY 2027-28

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(23.9)	(65.5)	(23.9)	(65.5)
Baker	0.0	0.0	(0.6)	(1.4)	(0.6)	(1.4)
Bay	0.0	0.0	(8.3)	(18.8)	(8.3)	(18.8)
Bradford	0.0	0.0	(0.9)	(2.7)	(0.9)	(2.7)
Brevard	0.0	0.0	(28.7)	(85.6)	(28.7)	(85.6)
Broward	0.0	0.0	(222.5)	(512.4)	(222.5)	(512.4)
Calhoun	0.0	0.0	(0.2)	(0.3)	(0.2)	(0.3)
Charlotte	0.0	0.0	(6.3)	(38.7)	(6.3)	(38.7)
Citrus	0.0	0.0	(5.8)	(13.5)	(5.8)	(13.5)
Clay	0.0	0.0	(9.0)	(23.1)	(9.0)	(23.1)
Collier	0.0	0.0	(37.2)	(121.4)	(37.2)	(121.4)
Columbia	0.0	0.0	(1.7)	(3.3)	(1.7)	(3.3)
Miami-Dade	0.0	0.0	(276.1)	(952.3)	(276.1)	(952.3)
DeSoto	0.0	0.0	(1.1)	(2.8)	(1.1)	(2.8)
Dixie	0.0	0.0	(0.3)	(0.4)	(0.3)	(0.4)
Duval	0.0	0.0	(66.0)	(184.5)	(66.0)	(184.5)
Escambia	0.0	0.0	(10.2)	(26.6)	(10.2)	(26.6)
Flagler	0.0	0.0	(8.7)	(25.6)	(8.7)	(25.6)
Franklin	0.0	0.0	(1.0)	(2.4)	(1.0)	(2.4)
Gadsden	0.0	0.0	(1.0)	(2.2)	(1.0)	(2.2)
Gilchrist	0.0	0.0	(0.6)	(1.8)	(0.6)	(1.8)
Glades	0.0	0.0	(0.8)	(1.3)	(0.8)	(1.3)
Gulf	0.0	0.0	(1.7)	(4.8)	(1.7)	(4.8)
Hamilton	0.0	0.0	(0.3)	(0.6)	(0.3)	(0.6)
Hardee	0.0	0.0	(1.0)	(2.1)	(1.0)	(2.1)
Hendry	0.0	0.0	(2.4)	(6.2)	(2.4)	(6.2)
Hernando	0.0	0.0	(7.5)	(17.9)	(7.5)	(17.9)
Highlands	0.0	0.0	(3.4)	(7.4)	(3.4)	(7.4)
Hillsborough	0.0	0.0	(113.9)	(444.5)	(113.9)	(444.5)
Holmes	0.0	0.0	(0.5)	(1.0)	(0.5)	(1.0)
Indian River	0.0	0.0	(9.7)	(27.3)	(9.7)	(27.3)
Jackson	0.0	0.0	(0.7)	(1.1)	(0.7)	(1.1)
Jefferson	0.0	0.0	(0.3)	(0.7)	(0.3)	(0.7)
Lafayette	0.0	0.0	(0.1)	(0.2)	(0.1)	(0.2)
Lake	0.0	0.0	(22.2)	(66.5)	(22.2)	(66.5)
Lee	0.0	0.0	(65.1)	(185.7)	(65.1)	(185.7)
Leon	0.0	0.0	(16.0)	(32.9)	(16.0)	(32.9)
Levy	0.0	0.0	(1.5)	(3.3)	(1.5)	(3.3)
Liberty	0.0	0.0	(0.1)	(0.2)	(0.1)	(0.2)
Madison	0.0	0.0	(0.4)	(1.0)	(0.4)	(1.0)
Manatee	0.0	0.0	(17.4)	(69.1)	(17.4)	(69.1)
Marion	0.0	0.0	(20.3)	(50.8)	(20.3)	(50.8)
Martin	0.0	0.0	(17.7)	(43.0)	(17.7)	(43.0)
Monroe	0.0	0.0	(15.5)	(35.3)	(15.5)	(35.3)
Nassau	0.0	0.0	(9.5)	(27.3)	(9.5)	(27.3)
Okaloosa	0.0	0.0	(7.9)	(19.8)	(7.9)	(19.8)
Okeechobee	0.0	0.0	(2.0)	(5.3)	(2.0)	(5.3)
Orange	0.0	0.0	(150.3)	(515.0)	(150.3)	(515.0)
Osceola	0.0	0.0	(30.2)	(95.5)	(30.2)	(95.5)
Palm Beach	0.0	0.0	(190.8)	(547.1)	(190.8)	(547.1)
Pasco	0.0	0.0	(32.4)	(95.0)	(32.4)	(95.0)
Pinellas	0.0	0.0	(69.8)	(197.1)	(69.8)	(197.1)
Polk	0.0	0.0	(35.7)	(132.7)	(35.7)	(132.7)
Putnam	0.0	0.0	(2.3)	(4.9)	(2.3)	(4.9)
St_Johns	0.0	0.0	(22.5)	(70.9)	(22.5)	(70.9)
St_Lucie	0.0	0.0	(18.5)	(80.2)	(18.5)	(80.2)
Santa Rosa	0.0	0.0	(6.9)	(18.3)	(6.9)	(18.3)
Sarasota	0.0	0.0	(19.2)	(83.3)	(19.2)	(83.3)
Seminole	0.0	0.0	(29.1)	(91.4)	(29.1)	(91.4)
Sumter	0.0	0.0	(6.4)	(20.9)	(6.4)	(20.9)
Suwannee	0.0	0.0	(0.9)	(2.9)	(0.9)	(2.9)
Taylor	0.0	0.0	(0.4)	(0.7)	(0.4)	(0.7)
Union	0.0	0.0	(0.2)	(0.3)	(0.2)	(0.3)
Volusia	0.0	0.0	(39.3)	(116.6)	(39.3)	(116.6)
Wakulla	0.0	0.0	(1.0)	(2.4)	(1.0)	(2.4)
Walton	0.0	0.0	(14.0)	(39.3)	(14.0)	(39.3)
Washington	0.0	0.0	(0.7)	(1.7)	(0.7)	(1.7)
Statewide Total	0.0	0.0	(1,718.4)	(5,256.9)	(1,718.4)	(5,256.9)

Adopted Impact By County
FY 2028-29

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(45.0)	(65.5)	(45.0)	(65.5)
Baker	0.0	0.0	(1.1)	(1.4)	(1.1)	(1.4)
Bay	0.0	0.0	(15.4)	(18.8)	(15.4)	(18.8)
Bradford	0.0	0.0	(1.6)	(2.7)	(1.6)	(2.7)
Brevard	0.0	0.0	(55.8)	(85.6)	(55.8)	(85.6)
Broward	0.0	0.0	(406.5)	(512.4)	(406.5)	(512.4)
Calhoun	0.0	0.0	(0.3)	(0.3)	(0.3)	(0.3)
Charlotte	0.0	0.0	(15.7)	(38.7)	(15.7)	(38.7)
Citrus	0.0	0.0	(10.5)	(13.5)	(10.5)	(13.5)
Clay	0.0	0.0	(16.9)	(23.1)	(16.9)	(23.1)
Collier	0.0	0.0	(73.8)	(121.4)	(73.8)	(121.4)
Columbia	0.0	0.0	(3.1)	(3.3)	(3.1)	(3.3)
Miami-Dade	0.0	0.0	(557.1)	(952.3)	(557.1)	(952.3)
DeSoto	0.0	0.0	(2.1)	(2.8)	(2.1)	(2.8)
Dixie	0.0	0.0	(0.5)	(0.4)	(0.5)	(0.4)
Duval	0.0	0.0	(128.2)	(184.5)	(128.2)	(184.5)
Escambia	0.0	0.0	(19.7)	(26.6)	(19.7)	(26.6)
Flagler	0.0	0.0	(16.9)	(25.6)	(16.9)	(25.6)
Franklin	0.0	0.0	(1.8)	(2.4)	(1.8)	(2.4)
Gadsden	0.0	0.0	(1.8)	(2.2)	(1.8)	(2.2)
Gilchrist	0.0	0.0	(1.1)	(1.8)	(1.1)	(1.8)
Glades	0.0	0.0	(1.3)	(1.3)	(1.3)	(1.3)
Gulf	0.0	0.0	(3.2)	(4.8)	(3.2)	(4.8)
Hamilton	0.0	0.0	(0.5)	(0.6)	(0.5)	(0.6)
Hardee	0.0	0.0	(1.8)	(2.1)	(1.8)	(2.1)
Hendry	0.0	0.0	(4.4)	(6.2)	(4.4)	(6.2)
Hernando	0.0	0.0	(13.5)	(17.9)	(13.5)	(17.9)
Highlands	0.0	0.0	(5.9)	(7.4)	(5.9)	(7.4)
Hillsborough	0.0	0.0	(234.7)	(444.5)	(234.7)	(444.5)
Holmes	0.0	0.0	(0.8)	(1.0)	(0.8)	(1.0)
Indian River	0.0	0.0	(18.5)	(27.3)	(18.5)	(27.3)
Jackson	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
Jefferson	0.0	0.0	(0.6)	(0.7)	(0.6)	(0.7)
Lafayette	0.0	0.0	(0.2)	(0.2)	(0.2)	(0.2)
Lake	0.0	0.0	(42.5)	(66.5)	(42.5)	(66.5)
Lee	0.0	0.0	(128.9)	(185.7)	(128.9)	(185.7)
Leon	0.0	0.0	(28.8)	(32.9)	(28.8)	(32.9)
Levy	0.0	0.0	(2.7)	(3.3)	(2.7)	(3.3)
Liberty	0.0	0.0	(0.2)	(0.2)	(0.2)	(0.2)
Madison	0.0	0.0	(0.7)	(1.0)	(0.7)	(1.0)
Manatee	0.0	0.0	(33.4)	(69.1)	(33.4)	(69.1)
Marion	0.0	0.0	(37.6)	(50.8)	(37.6)	(50.8)
Martin	0.0	0.0	(32.9)	(43.0)	(32.9)	(43.0)
Monroe	0.0	0.0	(28.4)	(35.3)	(28.4)	(35.3)
Nassau	0.0	0.0	(18.0)	(27.3)	(18.0)	(27.3)
Okaloosa	0.0	0.0	(15.1)	(19.8)	(15.1)	(19.8)
Okeechobee	0.0	0.0	(3.7)	(5.3)	(3.7)	(5.3)
Orange	0.0	0.0	(299.4)	(515.0)	(299.4)	(515.0)
Osceola	0.0	0.0	(59.3)	(95.5)	(59.3)	(95.5)
Palm Beach	0.0	0.0	(364.6)	(547.1)	(364.6)	(547.1)
Pasco	0.0	0.0	(62.2)	(95.0)	(62.2)	(95.0)
Pinellas	0.0	0.0	(137.8)	(197.1)	(137.8)	(197.1)
Polk	0.0	0.0	(72.8)	(132.7)	(72.8)	(132.7)
Putnam	0.0	0.0	(4.1)	(4.9)	(4.1)	(4.9)
St_Johns	0.0	0.0	(43.3)	(70.9)	(43.3)	(70.9)
St_Lucie	0.0	0.0	(33.9)	(80.2)	(33.9)	(80.2)
Santa Rosa	0.0	0.0	(12.9)	(18.3)	(12.9)	(18.3)
Sarasota	0.0	0.0	(39.2)	(83.3)	(39.2)	(83.3)
Seminole	0.0	0.0	(57.3)	(91.4)	(57.3)	(91.4)
Sumter	0.0	0.0	(12.7)	(20.9)	(12.7)	(20.9)
Suwannee	0.0	0.0	(1.6)	(2.9)	(1.6)	(2.9)
Taylor	0.0	0.0	(0.7)	(0.7)	(0.7)	(0.7)
Union	0.0	0.0	(0.3)	(0.3)	(0.3)	(0.3)
Volusia	0.0	0.0	(75.9)	(116.6)	(75.9)	(116.6)
Wakulla	0.0	0.0	(1.8)	(2.4)	(1.8)	(2.4)
Walton	0.0	0.0	(27.0)	(39.3)	(27.0)	(39.3)
Washington	0.0	0.0	(1.3)	(1.7)	(1.3)	(1.7)
Statewide Total	0.0	0.0	(3,341.8)	(5,256.9)	(3,341.8)	(5,256.9)

Adopted Impact By County
FY 2029-30

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(29.5)	(65.5)	(29.5)	(65.5)
Baker	0.0	0.0	(0.6)	(1.4)	(0.6)	(1.4)
Bay	0.0	0.0	(7.6)	(18.8)	(7.6)	(18.8)
Bradford	0.0	0.0	(1.3)	(2.7)	(1.3)	(2.7)
Brevard	0.0	0.0	(33.9)	(85.6)	(33.9)	(85.6)
Broward	0.0	0.0	(192.9)	(512.4)	(192.9)	(512.4)
Calhoun	0.0	0.0	(0.1)	(0.3)	(0.1)	(0.3)
Charlotte	0.0	0.0	(12.2)	(38.7)	(12.2)	(38.7)
Citrus	0.0	0.0	(6.3)	(13.5)	(6.3)	(13.5)
Clay	0.0	0.0	(10.2)	(23.1)	(10.2)	(23.1)
Collier	0.0	0.0	(45.0)	(121.4)	(45.0)	(121.4)
Columbia	0.0	0.0	(1.5)	(3.3)	(1.5)	(3.3)
Miami-Dade	0.0	0.0	(325.5)	(952.3)	(325.5)	(952.3)
DeSoto	0.0	0.0	(1.2)	(2.8)	(1.2)	(2.8)
Dixie	0.0	0.0	(0.2)	(0.4)	(0.2)	(0.4)
Duval	0.0	0.0	(65.9)	(184.5)	(65.9)	(184.5)
Escambia	0.0	0.0	(8.9)	(26.6)	(8.9)	(26.6)
Flagler	0.0	0.0	(10.8)	(25.6)	(10.8)	(25.6)
Franklin	0.0	0.0	(1.0)	(2.4)	(1.0)	(2.4)
Gadsden	0.0	0.0	(1.0)	(2.2)	(1.0)	(2.2)
Gilchrist	0.0	0.0	(0.8)	(1.8)	(0.8)	(1.8)
Glades	0.0	0.0	(0.6)	(1.3)	(0.6)	(1.3)
Gulf	0.0	0.0	(2.3)	(4.8)	(2.3)	(4.8)
Hamilton	0.0	0.0	(0.3)	(0.6)	(0.3)	(0.6)
Hardee	0.0	0.0	(1.2)	(2.1)	(1.2)	(2.1)
Hendry	0.0	0.0	(2.9)	(6.2)	(2.9)	(6.2)
Hernando	0.0	0.0	(8.2)	(17.9)	(8.2)	(17.9)
Highlands	0.0	0.0	(3.2)	(7.4)	(3.2)	(7.4)
Hillsborough	0.0	0.0	(168.3)	(444.5)	(168.3)	(444.5)
Holmes	0.0	0.0	(0.6)	(1.0)	(0.6)	(1.0)
Indian River	0.0	0.0	(11.9)	(27.3)	(11.9)	(27.3)
Jackson	0.0	0.0	(0.5)	(1.1)	(0.5)	(1.1)
Jefferson	0.0	0.0	(0.3)	(0.7)	(0.3)	(0.7)
Lafayette	0.0	0.0	(0.1)	(0.2)	(0.1)	(0.2)
Lake	0.0	0.0	(31.2)	(66.5)	(31.2)	(66.5)
Lee	0.0	0.0	(84.8)	(185.7)	(84.8)	(185.7)
Leon	0.0	0.0	(11.6)	(32.9)	(11.6)	(32.9)
Levy	0.0	0.0	(1.6)	(3.3)	(1.6)	(3.3)
Liberty	0.0	0.0	(0.1)	(0.2)	(0.1)	(0.2)
Madison	0.0	0.0	(0.4)	(1.0)	(0.4)	(1.0)
Manatee	0.0	0.0	(27.1)	(69.1)	(27.1)	(69.1)
Marion	0.0	0.0	(25.4)	(50.8)	(25.4)	(50.8)
Martin	0.0	0.0	(19.0)	(43.0)	(19.0)	(43.0)
Monroe	0.0	0.0	(14.2)	(35.3)	(14.2)	(35.3)
Nassau	0.0	0.0	(13.1)	(27.3)	(13.1)	(27.3)
Okaloosa	0.0	0.0	(7.1)	(19.8)	(7.1)	(19.8)
Okeechobee	0.0	0.0	(2.6)	(5.3)	(2.6)	(5.3)
Orange	0.0	0.0	(198.6)	(515.0)	(198.6)	(515.0)
Osceola	0.0	0.0	(40.1)	(95.5)	(40.1)	(95.5)
Palm Beach	0.0	0.0	(231.4)	(547.1)	(231.4)	(547.1)
Pasco	0.0	0.0	(42.5)	(95.0)	(42.5)	(95.0)
Pinellas	0.0	0.0	(77.3)	(197.1)	(77.3)	(197.1)
Polk	0.0	0.0	(56.0)	(132.7)	(56.0)	(132.7)
Putnam	0.0	0.0	(2.1)	(4.9)	(2.1)	(4.9)
St_Johns	0.0	0.0	(34.6)	(70.9)	(34.6)	(70.9)
St_Lucie	0.0	0.0	(22.9)	(80.2)	(22.9)	(80.2)
Santa Rosa	0.0	0.0	(8.9)	(18.3)	(8.9)	(18.3)
Sarasota	0.0	0.0	(30.0)	(83.3)	(30.0)	(83.3)
Seminole	0.0	0.0	(35.5)	(91.4)	(35.5)	(91.4)
Sumter	0.0	0.0	(9.6)	(20.9)	(9.6)	(20.9)
Suwannee	0.0	0.0	(1.1)	(2.9)	(1.1)	(2.9)
Taylor	0.0	0.0	(0.4)	(0.7)	(0.4)	(0.7)
Union	0.0	0.0	(0.2)	(0.3)	(0.2)	(0.3)
Volusia	0.0	0.0	(48.7)	(116.6)	(48.7)	(116.6)
Wakulla	0.0	0.0	(1.3)	(2.4)	(1.3)	(2.4)
Walton	0.0	0.0	(18.1)	(39.3)	(18.1)	(39.3)
Washington	0.0	0.0	(0.8)	(1.7)	(0.8)	(1.7)
Statewide Total	0.0	0.0	(2,054.7)	(5,256.9)	(2,054.7)	(5,256.9)

Adopted Impact By County
FY 2030-31

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(47.5)	(65.5)	(47.5)	(65.5)
Baker	0.0	0.0	(1.0)	(1.4)	(1.0)	(1.4)
Bay	0.0	0.0	(13.2)	(18.8)	(13.2)	(18.8)
Bradford	0.0	0.0	(2.0)	(2.7)	(2.0)	(2.7)
Brevard	0.0	0.0	(59.0)	(85.6)	(59.0)	(85.6)
Broward	0.0	0.0	(349.6)	(512.4)	(349.6)	(512.4)
Calhoun	0.0	0.0	(0.2)	(0.3)	(0.2)	(0.3)
Charlotte	0.0	0.0	(25.0)	(38.7)	(25.0)	(38.7)
Citrus	0.0	0.0	(9.8)	(13.5)	(9.8)	(13.5)
Clay	0.0	0.0	(16.5)	(23.1)	(16.5)	(23.1)
Collier	0.0	0.0	(81.7)	(121.4)	(81.7)	(121.4)
Columbia	0.0	0.0	(2.4)	(3.3)	(2.4)	(3.3)
Miami-Dade	0.0	0.0	(632.4)	(952.3)	(632.4)	(952.3)
DeSoto	0.0	0.0	(2.0)	(2.8)	(2.0)	(2.8)
Dixie	0.0	0.0	(0.3)	(0.4)	(0.3)	(0.4)
Duval	0.0	0.0	(124.6)	(184.5)	(124.6)	(184.5)
Escambia	0.0	0.0	(17.5)	(26.6)	(17.5)	(26.6)
Flagler	0.0	0.0	(17.8)	(25.6)	(17.8)	(25.6)
Franklin	0.0	0.0	(1.7)	(2.4)	(1.7)	(2.4)
Gadsden	0.0	0.0	(1.6)	(2.2)	(1.6)	(2.2)
Gilchrist	0.0	0.0	(1.3)	(1.8)	(1.3)	(1.8)
Glades	0.0	0.0	(1.0)	(1.3)	(1.0)	(1.3)
Gulf	0.0	0.0	(3.5)	(4.8)	(3.5)	(4.8)
Hamilton	0.0	0.0	(0.5)	(0.6)	(0.5)	(0.6)
Hardee	0.0	0.0	(1.7)	(2.1)	(1.7)	(2.1)
Hendry	0.0	0.0	(4.5)	(6.2)	(4.5)	(6.2)
Hernando	0.0	0.0	(12.9)	(17.9)	(12.9)	(17.9)
Highlands	0.0	0.0	(5.2)	(7.4)	(5.2)	(7.4)
Hillsborough	0.0	0.0	(303.8)	(444.5)	(303.8)	(444.5)
Holmes	0.0	0.0	(0.8)	(1.0)	(0.8)	(1.0)
Indian River	0.0	0.0	(19.3)	(27.3)	(19.3)	(27.3)
Jackson	0.0	0.0	(0.8)	(1.1)	(0.8)	(1.1)
Jefferson	0.0	0.0	(0.5)	(0.7)	(0.5)	(0.7)
Lafayette	0.0	0.0	(0.2)	(0.2)	(0.2)	(0.2)
Lake	0.0	0.0	(48.2)	(66.5)	(48.2)	(66.5)
Lee	0.0	0.0	(133.8)	(185.7)	(133.8)	(185.7)
Leon	0.0	0.0	(22.3)	(32.9)	(22.3)	(32.9)
Levy	0.0	0.0	(2.4)	(3.3)	(2.4)	(3.3)
Liberty	0.0	0.0	(0.2)	(0.2)	(0.2)	(0.2)
Madison	0.0	0.0	(0.7)	(1.0)	(0.7)	(1.0)
Manatee	0.0	0.0	(48.0)	(69.1)	(48.0)	(69.1)
Marion	0.0	0.0	(37.8)	(50.8)	(37.8)	(50.8)
Martin	0.0	0.0	(30.6)	(43.0)	(30.6)	(43.0)
Monroe	0.0	0.0	(24.7)	(35.3)	(24.7)	(35.3)
Nassau	0.0	0.0	(20.0)	(27.3)	(20.0)	(27.3)
Okaloosa	0.0	0.0	(13.3)	(19.8)	(13.3)	(19.8)
Okeechobee	0.0	0.0	(4.0)	(5.3)	(4.0)	(5.3)
Orange	0.0	0.0	(356.6)	(515.0)	(356.6)	(515.0)
Osceola	0.0	0.0	(67.2)	(95.5)	(67.2)	(95.5)
Palm Beach	0.0	0.0	(385.0)	(547.1)	(385.0)	(547.1)
Pasco	0.0	0.0	(67.8)	(95.0)	(67.8)	(95.0)
Pinellas	0.0	0.0	(144.4)	(197.1)	(144.4)	(197.1)
Polk	0.0	0.0	(93.8)	(132.7)	(93.8)	(132.7)
Putnam	0.0	0.0	(3.5)	(4.9)	(3.5)	(4.9)
St_Johns	0.0	0.0	(52.0)	(70.9)	(52.0)	(70.9)
St_Lucie	0.0	0.0	(49.8)	(80.2)	(49.8)	(80.2)
Santa Rosa	0.0	0.0	(13.5)	(18.3)	(13.5)	(18.3)
Sarasota	0.0	0.0	(56.4)	(83.3)	(56.4)	(83.3)
Seminole	0.0	0.0	(62.8)	(91.4)	(62.8)	(91.4)
Sumter	0.0	0.0	(15.0)	(20.9)	(15.0)	(20.9)
Suwannee	0.0	0.0	(1.9)	(2.9)	(1.9)	(2.9)
Taylor	0.0	0.0	(0.6)	(0.7)	(0.6)	(0.7)
Union	0.0	0.0	(0.2)	(0.3)	(0.2)	(0.3)
Volusia	0.0	0.0	(81.7)	(116.6)	(81.7)	(116.6)
Wakulla	0.0	0.0	(1.8)	(2.4)	(1.8)	(2.4)
Walton	0.0	0.0	(28.4)	(39.3)	(28.4)	(39.3)
Washington	0.0	0.0	(1.2)	(1.7)	(1.2)	(1.7)
Statewide Total	0.0	0.0	(3,631.1)	(5,256.9)	(3,631.1)	(5,256.9)

	A	B	C	D	E	F	G
1	2025 Aggregate Millage Rates			Millage Rates to Use:		2025 County Level	
2	School	5.9920					
3	Non-School	10.4758					
4							
5	Homestead Impact						
7	Increased Value (in Tax Dollar Terms) Due to Larger Portability						
8		High		Middle		Low	
9		Cash	Recurring	Cash	Recurring	Cash	Recurring
10	2026-27			\$0	\$54.5 M		
11	2027-28			\$4.1 M	\$54.5 M		
12	2028-29			\$12.1 M	\$54.5 M		
13	2029-30			\$24.2 M	\$54.5 M		
14	2030-31			\$37.1 M	\$54.5 M		
15							
16	Total Homestead Non-School Impact						
17		High		Middle		Low	
18		Cash	Recurring	Cash	Recurring	Cash	Recurring
19	2026-27			\$0	\$(1,549.4 M)		
20	2027-28			\$(434.4 M)	\$(1,549.4 M)		
21	2028-29			\$(832.9 M)	\$(1,549.4 M)		
22	2029-30			\$(777.1 M)	\$(1,549.4 M)		
23	2030-31			\$(1,129.9 M)	\$(1,549.4 M)		
24							
25	Non-Homestead Residential Impact						
27	Total Non-Homestead Residential Non-School Impact						
28		High		Middle		Low	
29		Cash	Recurring	Cash	Recurring	Cash	Recurring
30	2026-27			\$0	\$(1,415.2 M)		
31	2027-28			\$(521.7 M)	\$(1,415.2 M)		
32	2028-29			\$(1,011.2 M)	\$(1,415.2 M)		
33	2029-30			\$(486.1 M)	\$(1,415.2 M)		
34	2030-31			\$(949.0 M)	\$(1,415.2 M)		
35							
36	Non-Residential Impact						
38	Total Non-Residential Non-School Impact						
39		High		Middle		Low	
40		Cash	Recurring	Cash	Recurring	Cash	Recurring
41	2026-27			\$0	\$(2,292.4 M)		
42	2027-28			\$(762.3 M)	\$(2,292.4 M)		
43	2028-29			\$(1,497.6 M)	\$(2,292.4 M)		
44	2029-30			\$(791.5 M)	\$(2,292.4 M)		
45	2030-31			\$(1,552.2 M)	\$(2,292.4 M)		
46							
47	Total Impact						
49	Total School Impact						
50		High		Middle		Low	
51		Cash	Recurring	Cash	Recurring	Cash	Recurring
52	2026-27			\$0	\$0		
53	2027-28			\$0	\$0		
54	2028-29			\$0	\$0		
55	2029-30			\$0	\$0		
56	2030-31			\$0	\$0		

	A	B	C	D	E	F	G
57							
58	Total Non-School Impact						
59		High		Middle		Low	
60		Cash	Recurring	Cash	Recurring	Cash	Recurring
61	2026-27			\$0	\$(5,256.9 M)		
62	2027-28			\$(1,718.4 M)	\$(5,256.9 M)		
63	2028-29			\$(3,341.8 M)	\$(5,256.9 M)		
64	2029-30			\$(2,054.7 M)	\$(5,256.9 M)		
65	2030-31			\$(3,631.1 M)	\$(5,256.9 M)		
66							
67	Total Impact						
68		High		Middle		Low	
69		Cash	Recurring	Cash	Recurring	Cash	Recurring
70	2026-27			\$0	\$(5,256.9 M)		
71	2027-28			\$(1,718.4 M)	\$(5,256.9 M)		
72	2028-29			\$(3,341.8 M)	\$(5,256.9 M)		
73	2029-30			\$(2,054.7 M)	\$(5,256.9 M)		
74	2030-31			\$(3,631.1 M)	\$(5,256.9 M)		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Phased Out Elimination of Non-School Property Tax for Homesteads

Bill Number(s): HJR 203

Entire Bill

Partial Bill:

Sponsor(s): Representative Miller

Month/Year Impact Begins: January 1, 2027

Date(s) Conference Reviewed: October 31, 2025; February 6, 2026

Section 1: Narrative

- a. **Current Law:** Section 6 of Article VII of the Florida Constitution provides for the first homestead exemption on the assessed value of a homestead property below \$25,000 for both school and non-school taxes and the second homestead exemption on the assessed value of a homestead property greater than \$50,000 and less than a CPI annually adjusted maximum for non-school taxes. As of 2025, that maximum is \$75,722. Further, any amount of assessed value exempted by an addition to the constitution after January 1, 2025 is to be adjusted annually by CPI.
- b. **Proposed Change:** The second homestead exemption is adjusted to add \$100,000 each year after the CPI adjustment. The second homestead exemption is to be set equal to the non-school assessed value of the property beginning in 2037. It is not entirely clear if this amount should be adjusted an additional time for CPI, as it does create an amount of assessed value to be exempted that is added to the constitution after January 1, 2025. It is added, however, to an amount this is already adjusted for CPI. As such, the analysis below only makes the CPI adjustment once.

Section 2: Description of Data and Sources

2025 Final NAL Real Property Tax Roll

2025 Millage and Taxes Levied Report, 2025 Final Data Book published by Property Tax Oversight

Results of the Ad Valorem Estimating Conference, January 8, 2026

Results of the National Economic Estimating Conference, December 12, 2025

Section 3: Methodology (Include Assumptions and Attach Details)

The methodology grows out the just value of the homestead parcels identified in the ad valorem estimating conference using the just value growth rates by county from that conference. Based on the forecast of the save our homes rate, calculable from the national economic estimating conference results, each parcels assessed value growth is determined as the lower of the rate that sets it to just value, the save our homes cap, or 3 percent. For each parcel, the taxable value is calculated as the assessed value each year minus the exemptions present in 2025 excluding the second homestead exemption. That amount is recalculated according to statute and added back each year in the baseline forecast. For the joint resolution forecast, the new second homestead exemption is calculated as the prior year amount, grown by CPI, and then \$100,000 is added to it starting in 2027. For each parcel, taxable value is ensured to not drop below \$0. The taxable value under the joint resolution scenario minus the taxable value under the baseline scenario are identified by county and then multiplied by the 2025 county level non-school millage rate to produce the impact.

The methodology further considers the fact that a county level taxable value estimate is produced by the ad valorem estimating conference. This will not be equal to the sum of each years estimated taxable value in the middle estimate due to net switch, new construction, and the dropping and adding of parcels. If the model were forced to use both the just value and taxable value forecasts, negative exemptions would be required from some parcels to meet those rates. As such, the baseline taxable value forecast from the middle method is compared to the taxable value forecast from the estimating conference. The impact is adjusted proportionally to the adjustment needed for the taxable values to equal for the county. That is, if for 2029 the middle estimate produces a taxable value of 100 and the estimating conference anticipates 120, the impact would be increased by 20%. Likewise had the conference anticipated 80, the impact would be decreased to 80% of its value.

This methodology may undershoot the true impact unless implementing language updates section196.031, Florida Statute, which allows the second homestead exemption to apply over contiguous vacant, agricultural, conservation, and historic properties.

The resolution, if passed, would first impact the 2027 roll. The resolution is self-executing. If it passes, the impact is the table below. If not, it is zero. As such, the impact is (0/**) stating in roll year 2027.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Phased Out Elimination of Non-School Property Tax for Homesteads

Bill Number(s): HJR 203

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$0	\$(13,293.7 M)		
2027-28			\$(4,298.3 M)	\$(13,293.7 M)		
2028-29			\$(7,505.0 M)	\$(13,293.7 M)		
2029-30			\$(9,835.7 M)	\$(13,293.7 M)		
2030-31			\$(11,688.3 M)	\$(13,293.7 M)		

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			0	(0/**)		
2027-28			(0/**)	(0/**)		
2028-29			(0/**)	(0/**)		
2029-30			(0/**)	(0/**)		
2030-31			(0/**)	(0/**)		

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 02/06/2026) The impact is zero/negative indeterminate due to the requirement for a statewide referendum.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	0.0	0/(**)	0.0	0/(**)
2027-28	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2028-29	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2029-30	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2030-31	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)

The impact is zero if the constitutional amendment fails to pass and the below table if it passes:

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	(13,293.7)	0.0	(13,293.7)
2027-28	0.0	0.0	(4,298.3)	(13,293.7)	(4,298.3)	(13,293.7)
2028-29	0.0	0.0	(7,505.0)	(13,293.7)	(7,505.0)	(13,293.7)
2029-30	0.0	0.0	(9,835.7)	(13,293.7)	(9,835.7)	(13,293.7)
2030-31	0.0	0.0	(11,688.3)	(13,293.7)	(11,688.3)	(13,293.7)

The below table represents these impacts on a county-by-county basis. Note that the figures for each county include all ad valorem levies by the county government and municipalities and special districts within a particular county.

Adopted Impact By County
FY 2026-27

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	0.0	(163.9)	0.0	(163.9)
Baker	0.0	0.0	0.0	(7.8)	0.0	(7.8)
Bay	0.0	0.0	0.0	(45.5)	0.0	(45.5)
Bradford	0.0	0.0	0.0	(8.3)	0.0	(8.3)
Brevard	0.0	0.0	0.0	(306.6)	0.0	(306.6)
Broward	0.0	0.0	0.0	(1,619.3)	0.0	(1,619.3)
Calhoun	0.0	0.0	0.0	(1.1)	0.0	(1.1)
Charlotte	0.0	0.0	0.0	(143.7)	0.0	(143.7)
Citrus	0.0	0.0	0.0	(70.3)	0.0	(70.3)
Clay	0.0	0.0	0.0	(83.8)	0.0	(83.8)
Collier	0.0	0.0	0.0	(249.0)	0.0	(249.0)
Columbia	0.0	0.0	0.0	(13.8)	0.0	(13.8)
Miami-Dade	0.0	0.0	0.0	(1,471.1)	0.0	(1,471.1)
DeSoto	0.0	0.0	0.0	(8.1)	0.0	(8.1)
Dixie	0.0	0.0	0.0	(1.2)	0.0	(1.2)
Duval	0.0	0.0	0.0	(443.6)	0.0	(443.6)
Escambia	0.0	0.0	0.0	(84.5)	0.0	(84.5)
Flagler	0.0	0.0	0.0	(138.8)	0.0	(138.8)
Franklin	0.0	0.0	0.0	(3.2)	0.0	(3.2)
Gadsden	0.0	0.0	0.0	(6.9)	0.0	(6.9)
Gilchrist	0.0	0.0	0.0	(6.1)	0.0	(6.1)
Glades	0.0	0.0	0.0	(3.4)	0.0	(3.4)
Gulf	0.0	0.0	0.0	(4.4)	0.0	(4.4)
Hamilton	0.0	0.0	0.0	(1.6)	0.0	(1.6)
Hardee	0.0	0.0	0.0	(2.8)	0.0	(2.8)
Hendry	0.0	0.0	0.0	(12.0)	0.0	(12.0)
Hernando	0.0	0.0	0.0	(85.0)	0.0	(85.0)
Highlands	0.0	0.0	0.0	(25.8)	0.0	(25.8)
Hillsborough	0.0	0.0	0.0	(964.9)	0.0	(964.9)
Holmes	0.0	0.0	0.0	(3.6)	0.0	(3.6)
Indian River	0.0	0.0	0.0	(115.1)	0.0	(115.1)
Jackson	0.0	0.0	0.0	(4.0)	0.0	(4.0)
Jefferson	0.0	0.0	0.0	(3.3)	0.0	(3.3)
Lafayette	0.0	0.0	0.0	(1.1)	0.0	(1.1)
Lake	0.0	0.0	0.0	(266.8)	0.0	(266.8)
Lee	0.0	0.0	0.0	(493.8)	0.0	(493.8)
Leon	0.0	0.0	0.0	(132.8)	0.0	(132.8)
Levy	0.0	0.0	0.0	(11.6)	0.0	(11.6)
Liberty	0.0	0.0	0.0	(0.8)	0.0	(0.8)
Madison	0.0	0.0	0.0	(3.0)	0.0	(3.0)
Manatee	0.0	0.0	0.0	(294.3)	0.0	(294.3)
Marion	0.0	0.0	0.0	(161.5)	0.0	(161.5)
Martin	0.0	0.0	0.0	(160.6)	0.0	(160.6)
Monroe	0.0	0.0	0.0	(39.7)	0.0	(39.7)
Nassau	0.0	0.0	0.0	(97.3)	0.0	(97.3)
Okaloosa	0.0	0.0	0.0	(57.3)	0.0	(57.3)
Okeechobee	0.0	0.0	0.0	(8.7)	0.0	(8.7)
Orange	0.0	0.0	0.0	(814.5)	0.0	(814.5)
Osceola	0.0	0.0	0.0	(243.3)	0.0	(243.3)
Palm Beach	0.0	0.0	0.0	(1,279.6)	0.0	(1,279.6)
Pasco	0.0	0.0	0.0	(410.0)	0.0	(410.0)
Pinellas	0.0	0.0	0.0	(672.5)	0.0	(672.5)
Polk	0.0	0.0	0.0	(289.1)	0.0	(289.1)
Putnam	0.0	0.0	0.0	(13.8)	0.0	(13.8)
St_Johns	0.0	0.0	0.0	(297.0)	0.0	(297.0)
St_Lucie	0.0	0.0	0.0	(287.5)	0.0	(287.5)
Santa Rosa	0.0	0.0	0.0	(63.0)	0.0	(63.0)
Sarasota	0.0	0.0	0.0	(279.2)	0.0	(279.2)
Seminole	0.0	0.0	0.0	(260.0)	0.0	(260.0)
Sumter	0.0	0.0	0.0	(112.7)	0.0	(112.7)
Suwannee	0.0	0.0	0.0	(10.3)	0.0	(10.3)
Taylor	0.0	0.0	0.0	(2.2)	0.0	(2.2)
Union	0.0	0.0	0.0	(1.2)	0.0	(1.2)
Volusia	0.0	0.0	0.0	(376.2)	0.0	(376.2)
Wakulla	0.0	0.0	0.0	(11.8)	0.0	(11.8)
Walton	0.0	0.0	0.0	(34.0)	0.0	(34.0)
Washington	0.0	0.0	0.0	(3.9)	0.0	(3.9)
Statewide Total	0.0	0.0	0.0	(13,293.7)	0.0	(13,293.7)

Adopted Impact By County
FY 2027-28

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(64.1)	(163.9)	(64.1)	(163.9)
Baker	0.0	0.0	(3.7)	(7.8)	(3.7)	(7.8)
Bay	0.0	0.0	(21.6)	(45.5)	(21.6)	(45.5)
Bradford	0.0	0.0	(4.0)	(8.3)	(4.0)	(8.3)
Brevard	0.0	0.0	(109.5)	(306.6)	(109.5)	(306.6)
Broward	0.0	0.0	(465.4)	(1,619.3)	(465.4)	(1,619.3)
Calhoun	0.0	0.0	(0.8)	(1.1)	(0.8)	(1.1)
Charlotte	0.0	0.0	(42.8)	(143.7)	(42.8)	(143.7)
Citrus	0.0	0.0	(32.7)	(70.3)	(32.7)	(70.3)
Clay	0.0	0.0	(37.4)	(83.8)	(37.4)	(83.8)
Collier	0.0	0.0	(57.3)	(249.0)	(57.3)	(249.0)
Columbia	0.0	0.0	(7.6)	(13.8)	(7.6)	(13.8)
Miami-Dade	0.0	0.0	(442.4)	(1,471.1)	(442.4)	(1,471.1)
DeSoto	0.0	0.0	(3.5)	(8.1)	(3.5)	(8.1)
Dixie	0.0	0.0	(1.1)	(1.2)	(1.1)	(1.2)
Duval	0.0	0.0	(174.1)	(443.6)	(174.1)	(443.6)
Escambia	0.0	0.0	(38.6)	(84.5)	(38.6)	(84.5)
Flagler	0.0	0.0	(45.7)	(138.8)	(45.7)	(138.8)
Franklin	0.0	0.0	(1.2)	(3.2)	(1.2)	(3.2)
Gadsden	0.0	0.0	(4.4)	(6.9)	(4.4)	(6.9)
Gilchrist	0.0	0.0	(2.8)	(6.1)	(2.8)	(6.1)
Glades	0.0	0.0	(1.7)	(3.4)	(1.7)	(3.4)
Gulf	0.0	0.0	(1.7)	(4.4)	(1.7)	(4.4)
Hamilton	0.0	0.0	(1.0)	(1.6)	(1.0)	(1.6)
Hardee	0.0	0.0	(1.7)	(2.8)	(1.7)	(2.8)
Hendry	0.0	0.0	(5.4)	(12.0)	(5.4)	(12.0)
Hernando	0.0	0.0	(35.2)	(85.0)	(35.2)	(85.0)
Highlands	0.0	0.0	(12.6)	(25.8)	(12.6)	(25.8)
Hillsborough	0.0	0.0	(307.1)	(964.9)	(307.1)	(964.9)
Holmes	0.0	0.0	(2.1)	(3.6)	(2.1)	(3.6)
Indian River	0.0	0.0	(34.6)	(115.1)	(34.6)	(115.1)
Jackson	0.0	0.0	(3.0)	(4.0)	(3.0)	(4.0)
Jefferson	0.0	0.0	(1.8)	(3.3)	(1.8)	(3.3)
Lafayette	0.0	0.0	(0.7)	(1.1)	(0.7)	(1.1)
Lake	0.0	0.0	(90.6)	(266.8)	(90.6)	(266.8)
Lee	0.0	0.0	(154.6)	(493.8)	(154.6)	(493.8)
Leon	0.0	0.0	(54.6)	(132.8)	(54.6)	(132.8)
Levy	0.0	0.0	(6.2)	(11.6)	(6.2)	(11.6)
Liberty	0.0	0.0	(0.5)	(0.8)	(0.5)	(0.8)
Madison	0.0	0.0	(1.5)	(3.0)	(1.5)	(3.0)
Manatee	0.0	0.0	(80.7)	(294.3)	(80.7)	(294.3)
Marion	0.0	0.0	(74.5)	(161.5)	(74.5)	(161.5)
Martin	0.0	0.0	(45.8)	(160.6)	(45.8)	(160.6)
Monroe	0.0	0.0	(8.6)	(39.7)	(8.6)	(39.7)
Nassau	0.0	0.0	(27.9)	(97.3)	(27.9)	(97.3)
Okaloosa	0.0	0.0	(24.4)	(57.3)	(24.4)	(57.3)
Okeechobee	0.0	0.0	(4.1)	(8.7)	(4.1)	(8.7)
Orange	0.0	0.0	(254.6)	(814.5)	(254.6)	(814.5)
Osceola	0.0	0.0	(73.8)	(243.3)	(73.8)	(243.3)
Palm Beach	0.0	0.0	(353.5)	(1,279.6)	(353.5)	(1,279.6)
Pasco	0.0	0.0	(138.8)	(410.0)	(138.8)	(410.0)
Pinellas	0.0	0.0	(231.2)	(672.5)	(231.2)	(672.5)
Polk	0.0	0.0	(116.7)	(289.1)	(116.7)	(289.1)
Putnam	0.0	0.0	(7.9)	(13.8)	(7.9)	(13.8)
St_Johns	0.0	0.0	(72.5)	(297.0)	(72.5)	(297.0)
St_Lucie	0.0	0.0	(113.3)	(287.5)	(113.3)	(287.5)
Santa Rosa	0.0	0.0	(26.1)	(63.0)	(26.1)	(63.0)
Sarasota	0.0	0.0	(80.0)	(279.2)	(80.0)	(279.2)
Seminole	0.0	0.0	(87.2)	(260.0)	(87.2)	(260.0)
Sumter	0.0	0.0	(34.3)	(112.7)	(34.3)	(112.7)
Suwannee	0.0	0.0	(5.1)	(10.3)	(5.1)	(10.3)
Taylor	0.0	0.0	(1.4)	(2.2)	(1.4)	(2.2)
Union	0.0	0.0	(1.0)	(1.2)	(1.0)	(1.2)
Volusia	0.0	0.0	(141.6)	(376.2)	(141.6)	(376.2)
Wakulla	0.0	0.0	(5.3)	(11.8)	(5.3)	(11.8)
Walton	0.0	0.0	(8.3)	(34.0)	(8.3)	(34.0)
Washington	0.0	0.0	(2.3)	(3.9)	(2.3)	(3.9)
Statewide Total	0.0	0.0	(4,298.3)	(13,293.7)	(4,298.3)	(13,293.7)

Adopted Impact By County
FY 2028-29

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(104.9)	(163.9)	(104.9)	(163.9)
Baker	0.0	0.0	(5.6)	(7.8)	(5.6)	(7.8)
Bay	0.0	0.0	(34.6)	(45.5)	(34.6)	(45.5)
Bradford	0.0	0.0	(5.8)	(8.3)	(5.8)	(8.3)
Brevard	0.0	0.0	(185.3)	(306.6)	(185.3)	(306.6)
Broward	0.0	0.0	(851.4)	(1,619.3)	(851.4)	(1,619.3)
Calhoun	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
Charlotte	0.0	0.0	(73.2)	(143.7)	(73.2)	(143.7)
Citrus	0.0	0.0	(49.5)	(70.3)	(49.5)	(70.3)
Clay	0.0	0.0	(60.0)	(83.8)	(60.0)	(83.8)
Collier	0.0	0.0	(111.1)	(249.0)	(111.1)	(249.0)
Columbia	0.0	0.0	(11.0)	(13.8)	(11.0)	(13.8)
Miami-Dade	0.0	0.0	(789.6)	(1,471.1)	(789.6)	(1,471.1)
DeSoto	0.0	0.0	(5.4)	(8.1)	(5.4)	(8.1)
Dixie	0.0	0.0	(1.3)	(1.2)	(1.3)	(1.2)
Duval	0.0	0.0	(284.6)	(443.6)	(284.6)	(443.6)
Escambia	0.0	0.0	(58.8)	(84.5)	(58.8)	(84.5)
Flagler	0.0	0.0	(79.9)	(138.8)	(79.9)	(138.8)
Franklin	0.0	0.0	(2.0)	(3.2)	(2.0)	(3.2)
Gadsden	0.0	0.0	(6.0)	(6.9)	(6.0)	(6.9)
Gilchrist	0.0	0.0	(4.1)	(6.1)	(4.1)	(6.1)
Glades	0.0	0.0	(2.4)	(3.4)	(2.4)	(3.4)
Gulf	0.0	0.0	(2.8)	(4.4)	(2.8)	(4.4)
Hamilton	0.0	0.0	(1.4)	(1.6)	(1.4)	(1.6)
Hardee	0.0	0.0	(2.3)	(2.8)	(2.3)	(2.8)
Hendry	0.0	0.0	(8.4)	(12.0)	(8.4)	(12.0)
Hernando	0.0	0.0	(55.8)	(85.0)	(55.8)	(85.0)
Highlands	0.0	0.0	(18.4)	(25.8)	(18.4)	(25.8)
Hillsborough	0.0	0.0	(536.2)	(964.9)	(536.2)	(964.9)
Holmes	0.0	0.0	(3.0)	(3.6)	(3.0)	(3.6)
Indian River	0.0	0.0	(61.3)	(115.1)	(61.3)	(115.1)
Jackson	0.0	0.0	(3.9)	(4.0)	(3.9)	(4.0)
Jefferson	0.0	0.0	(2.6)	(3.3)	(2.6)	(3.3)
Lafayette	0.0	0.0	(1.0)	(1.1)	(1.0)	(1.1)
Lake	0.0	0.0	(157.6)	(266.8)	(157.6)	(266.8)
Lee	0.0	0.0	(276.7)	(493.8)	(276.7)	(493.8)
Leon	0.0	0.0	(89.2)	(132.8)	(89.2)	(132.8)
Levy	0.0	0.0	(8.8)	(11.6)	(8.8)	(11.6)
Liberty	0.0	0.0	(0.6)	(0.8)	(0.6)	(0.8)
Madison	0.0	0.0	(2.1)	(3.0)	(2.1)	(3.0)
Manatee	0.0	0.0	(150.4)	(294.3)	(150.4)	(294.3)
Marion	0.0	0.0	(115.6)	(161.5)	(115.6)	(161.5)
Martin	0.0	0.0	(83.9)	(160.6)	(83.9)	(160.6)
Monroe	0.0	0.0	(17.0)	(39.7)	(17.0)	(39.7)
Nassau	0.0	0.0	(51.1)	(97.3)	(51.1)	(97.3)
Okaloosa	0.0	0.0	(39.5)	(57.3)	(39.5)	(57.3)
Okeechobee	0.0	0.0	(6.2)	(8.7)	(6.2)	(8.7)
Orange	0.0	0.0	(458.9)	(814.5)	(458.9)	(814.5)
Osceola	0.0	0.0	(134.8)	(243.3)	(134.8)	(243.3)
Palm Beach	0.0	0.0	(652.8)	(1,279.6)	(652.8)	(1,279.6)
Pasco	0.0	0.0	(240.1)	(410.0)	(240.1)	(410.0)
Pinellas	0.0	0.0	(393.7)	(672.5)	(393.7)	(672.5)
Polk	0.0	0.0	(190.5)	(289.1)	(190.5)	(289.1)
Putnam	0.0	0.0	(11.0)	(13.8)	(11.0)	(13.8)
St_Johns	0.0	0.0	(142.0)	(297.0)	(142.0)	(297.0)
St_Lucie	0.0	0.0	(178.4)	(287.5)	(178.4)	(287.5)
Santa Rosa	0.0	0.0	(42.7)	(63.0)	(42.7)	(63.0)
Sarasota	0.0	0.0	(145.3)	(279.2)	(145.3)	(279.2)
Seminole	0.0	0.0	(152.9)	(260.0)	(152.9)	(260.0)
Sumter	0.0	0.0	(63.9)	(112.7)	(63.9)	(112.7)
Suwannee	0.0	0.0	(7.3)	(10.3)	(7.3)	(10.3)
Taylor	0.0	0.0	(1.9)	(2.2)	(1.9)	(2.2)
Union	0.0	0.0	(1.2)	(1.2)	(1.2)	(1.2)
Volusia	0.0	0.0	(237.2)	(376.2)	(237.2)	(376.2)
Wakulla	0.0	0.0	(8.5)	(11.8)	(8.5)	(11.8)
Walton	0.0	0.0	(15.7)	(34.0)	(15.7)	(34.0)
Washington	0.0	0.0	(3.1)	(3.9)	(3.1)	(3.9)
Statewide Total	0.0	0.0	(7,505.0)	(13,293.7)	(7,505.0)	(13,293.7)

Adopted Impact By County
FY 2029-30

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(130.5)	(163.9)	(130.5)	(163.9)
Baker	0.0	0.0	(6.6)	(7.8)	(6.6)	(7.8)
Bay	0.0	0.0	(41.0)	(45.5)	(41.0)	(45.5)
Bradford	0.0	0.0	(6.8)	(8.3)	(6.8)	(8.3)
Brevard	0.0	0.0	(235.6)	(306.6)	(235.6)	(306.6)
Broward	0.0	0.0	(1,159.8)	(1,619.3)	(1,159.8)	(1,619.3)
Calhoun	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
Charlotte	0.0	0.0	(98.1)	(143.7)	(98.1)	(143.7)
Citrus	0.0	0.0	(58.6)	(70.3)	(58.6)	(70.3)
Clay	0.0	0.0	(72.0)	(83.8)	(72.0)	(83.8)
Collier	0.0	0.0	(160.0)	(249.0)	(160.0)	(249.0)
Columbia	0.0	0.0	(12.5)	(13.8)	(12.5)	(13.8)
Miami-Dade	0.0	0.0	(1,061.5)	(1,471.1)	(1,061.5)	(1,471.1)
DeSoto	0.0	0.0	(6.6)	(8.1)	(6.6)	(8.1)
Dixie	0.0	0.0	(1.3)	(1.2)	(1.3)	(1.2)
Duval	0.0	0.0	(351.9)	(443.6)	(351.9)	(443.6)
Escambia	0.0	0.0	(70.0)	(84.5)	(70.0)	(84.5)
Flagler	0.0	0.0	(103.2)	(138.8)	(103.2)	(138.8)
Franklin	0.0	0.0	(2.6)	(3.2)	(2.6)	(3.2)
Gadsden	0.0	0.0	(6.5)	(6.9)	(6.5)	(6.9)
Gilchrist	0.0	0.0	(4.9)	(6.1)	(4.9)	(6.1)
Glades	0.0	0.0	(2.8)	(3.4)	(2.8)	(3.4)
Gulf	0.0	0.0	(3.5)	(4.4)	(3.5)	(4.4)
Hamilton	0.0	0.0	(1.5)	(1.6)	(1.5)	(1.6)
Hardee	0.0	0.0	(2.6)	(2.8)	(2.6)	(2.8)
Hendry	0.0	0.0	(10.0)	(12.0)	(10.0)	(12.0)
Hernando	0.0	0.0	(68.0)	(85.0)	(68.0)	(85.0)
Highlands	0.0	0.0	(21.4)	(25.8)	(21.4)	(25.8)
Hillsborough	0.0	0.0	(703.3)	(964.9)	(703.3)	(964.9)
Holmes	0.0	0.0	(3.4)	(3.6)	(3.4)	(3.6)
Indian River	0.0	0.0	(81.8)	(115.1)	(81.8)	(115.1)
Jackson	0.0	0.0	(4.1)	(4.0)	(4.1)	(4.0)
Jefferson	0.0	0.0	(3.0)	(3.3)	(3.0)	(3.3)
Lafayette	0.0	0.0	(1.0)	(1.1)	(1.0)	(1.1)
Lake	0.0	0.0	(203.3)	(266.8)	(203.3)	(266.8)
Lee	0.0	0.0	(364.2)	(493.8)	(364.2)	(493.8)
Leon	0.0	0.0	(109.4)	(132.8)	(109.4)	(132.8)
Levy	0.0	0.0	(10.1)	(11.6)	(10.1)	(11.6)
Liberty	0.0	0.0	(0.7)	(0.8)	(0.7)	(0.8)
Madison	0.0	0.0	(2.5)	(3.0)	(2.5)	(3.0)
Manatee	0.0	0.0	(206.7)	(294.3)	(206.7)	(294.3)
Marion	0.0	0.0	(136.2)	(161.5)	(136.2)	(161.5)
Martin	0.0	0.0	(114.2)	(160.6)	(114.2)	(160.6)
Monroe	0.0	0.0	(25.0)	(39.7)	(25.0)	(39.7)
Nassau	0.0	0.0	(69.4)	(97.3)	(69.4)	(97.3)
Okaloosa	0.0	0.0	(48.0)	(57.3)	(48.0)	(57.3)
Okeechobee	0.0	0.0	(7.3)	(8.7)	(7.3)	(8.7)
Orange	0.0	0.0	(612.1)	(814.5)	(612.1)	(814.5)
Osceola	0.0	0.0	(178.9)	(243.3)	(178.9)	(243.3)
Palm Beach	0.0	0.0	(895.6)	(1,279.6)	(895.6)	(1,279.6)
Pasco	0.0	0.0	(310.3)	(410.0)	(310.3)	(410.0)
Pinellas	0.0	0.0	(512.2)	(672.5)	(512.2)	(672.5)
Polk	0.0	0.0	(229.7)	(289.1)	(229.7)	(289.1)
Putnam	0.0	0.0	(12.5)	(13.8)	(12.5)	(13.8)
St_Johns	0.0	0.0	(201.7)	(297.0)	(201.7)	(297.0)
St_Lucie	0.0	0.0	(211.6)	(287.5)	(211.6)	(287.5)
Santa Rosa	0.0	0.0	(52.1)	(63.0)	(52.1)	(63.0)
Sarasota	0.0	0.0	(196.6)	(279.2)	(196.6)	(279.2)
Seminole	0.0	0.0	(199.4)	(260.0)	(199.4)	(260.0)
Sumter	0.0	0.0	(84.8)	(112.7)	(84.8)	(112.7)
Suwannee	0.0	0.0	(8.5)	(10.3)	(8.5)	(10.3)
Taylor	0.0	0.0	(2.1)	(2.2)	(2.1)	(2.2)
Union	0.0	0.0	(1.3)	(1.2)	(1.3)	(1.2)
Volusia	0.0	0.0	(296.2)	(376.2)	(296.2)	(376.2)
Wakulla	0.0	0.0	(10.1)	(11.8)	(10.1)	(11.8)
Walton	0.0	0.0	(22.2)	(34.0)	(22.2)	(34.0)
Washington	0.0	0.0	(3.4)	(3.9)	(3.4)	(3.9)
Statewide Total	0.0	0.0	(9,835.7)	(13,293.7)	(9,835.7)	(13,293.7)

Adopted Impact By County
FY 2030-31

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(148.7)	(163.9)	(148.7)	(163.9)
Baker	0.0	0.0	(7.3)	(7.8)	(7.3)	(7.8)
Bay	0.0	0.0	(44.0)	(45.5)	(44.0)	(45.5)
Bradford	0.0	0.0	(7.6)	(8.3)	(7.6)	(8.3)
Brevard	0.0	0.0	(273.6)	(306.6)	(273.6)	(306.6)
Broward	0.0	0.0	(1,408.3)	(1,619.3)	(1,408.3)	(1,619.3)
Calhoun	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
Charlotte	0.0	0.0	(121.3)	(143.7)	(121.3)	(143.7)
Citrus	0.0	0.0	(65.0)	(70.3)	(65.0)	(70.3)
Clay	0.0	0.0	(78.9)	(83.8)	(78.9)	(83.8)
Collier	0.0	0.0	(205.6)	(249.0)	(205.6)	(249.0)
Columbia	0.0	0.0	(13.3)	(13.8)	(13.3)	(13.8)
Miami-Dade	0.0	0.0	(1,281.7)	(1,471.1)	(1,281.7)	(1,471.1)
DeSoto	0.0	0.0	(7.4)	(8.1)	(7.4)	(8.1)
Dixie	0.0	0.0	(1.3)	(1.2)	(1.3)	(1.2)
Duval	0.0	0.0	(401.5)	(443.6)	(401.5)	(443.6)
Escambia	0.0	0.0	(77.9)	(84.5)	(77.9)	(84.5)
Flagler	0.0	0.0	(121.6)	(138.8)	(121.6)	(138.8)
Franklin	0.0	0.0	(2.9)	(3.2)	(2.9)	(3.2)
Gadsden	0.0	0.0	(6.8)	(6.9)	(6.8)	(6.9)
Gilchrist	0.0	0.0	(5.5)	(6.1)	(5.5)	(6.1)
Glades	0.0	0.0	(3.1)	(3.4)	(3.1)	(3.4)
Gulf	0.0	0.0	(4.0)	(4.4)	(4.0)	(4.4)
Hamilton	0.0	0.0	(1.6)	(1.6)	(1.6)	(1.6)
Hardee	0.0	0.0	(2.7)	(2.8)	(2.7)	(2.8)
Hendry	0.0	0.0	(11.1)	(12.0)	(11.1)	(12.0)
Hernando	0.0	0.0	(77.0)	(85.0)	(77.0)	(85.0)
Highlands	0.0	0.0	(23.7)	(25.8)	(23.7)	(25.8)
Hillsborough	0.0	0.0	(840.5)	(964.9)	(840.5)	(964.9)
Holmes	0.0	0.0	(3.6)	(3.6)	(3.6)	(3.6)
Indian River	0.0	0.0	(99.0)	(115.1)	(99.0)	(115.1)
Jackson	0.0	0.0	(4.1)	(4.0)	(4.1)	(4.0)
Jefferson	0.0	0.0	(3.2)	(3.3)	(3.2)	(3.3)
Lafayette	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
Lake	0.0	0.0	(237.1)	(266.8)	(237.1)	(266.8)
Lee	0.0	0.0	(433.3)	(493.8)	(433.3)	(493.8)
Leon	0.0	0.0	(122.7)	(132.8)	(122.7)	(132.8)
Levy	0.0	0.0	(11.0)	(11.6)	(11.0)	(11.6)
Liberty	0.0	0.0	(0.7)	(0.8)	(0.7)	(0.8)
Madison	0.0	0.0	(2.7)	(3.0)	(2.7)	(3.0)
Manatee	0.0	0.0	(253.3)	(294.3)	(253.3)	(294.3)
Marion	0.0	0.0	(149.9)	(161.5)	(149.9)	(161.5)
Martin	0.0	0.0	(139.1)	(160.6)	(139.1)	(160.6)
Monroe	0.0	0.0	(32.6)	(39.7)	(32.6)	(39.7)
Nassau	0.0	0.0	(84.2)	(97.3)	(84.2)	(97.3)
Okaloosa	0.0	0.0	(53.5)	(57.3)	(53.5)	(57.3)
Okeechobee	0.0	0.0	(8.0)	(8.7)	(8.0)	(8.7)
Orange	0.0	0.0	(730.6)	(814.5)	(730.6)	(814.5)
Osceola	0.0	0.0	(212.2)	(243.3)	(212.2)	(243.3)
Palm Beach	0.0	0.0	(1,099.3)	(1,279.6)	(1,099.3)	(1,279.6)
Pasco	0.0	0.0	(363.8)	(410.0)	(363.8)	(410.0)
Pinellas	0.0	0.0	(606.5)	(672.5)	(606.5)	(672.5)
Polk	0.0	0.0	(259.9)	(289.1)	(259.9)	(289.1)
Putnam	0.0	0.0	(13.3)	(13.8)	(13.3)	(13.8)
St_Johns	0.0	0.0	(252.3)	(297.0)	(252.3)	(297.0)
St_Lucie	0.0	0.0	(240.2)	(287.5)	(240.2)	(287.5)
Santa Rosa	0.0	0.0	(58.3)	(63.0)	(58.3)	(63.0)
Sarasota	0.0	0.0	(240.0)	(279.2)	(240.0)	(279.2)
Seminole	0.0	0.0	(233.0)	(260.0)	(233.0)	(260.0)
Sumter	0.0	0.0	(100.0)	(112.7)	(100.0)	(112.7)
Suwannee	0.0	0.0	(9.4)	(10.3)	(9.4)	(10.3)
Taylor	0.0	0.0	(2.2)	(2.2)	(2.2)	(2.2)
Union	0.0	0.0	(1.3)	(1.2)	(1.3)	(1.2)
Volusia	0.0	0.0	(339.0)	(376.2)	(339.0)	(376.2)
Wakulla	0.0	0.0	(11.1)	(11.8)	(11.1)	(11.8)
Walton	0.0	0.0	(28.2)	(34.0)	(28.2)	(34.0)
Washington	0.0	0.0	(3.7)	(3.9)	(3.7)	(3.9)
Statewide Total	0.0	0.0	(11,688.3)	(13,293.7)	(11,688.3)	(13,293.7)

	A	B	C	D	E	F	G
1							
2	2025 Aggregate Millage Rates			Millage Rates to Use:		2025 County Level	
3	School	5.9510					
4	Non-School	10.4479					
5							
6	School Impact						
7		High		Middle		Low	
8		Cash	Recurring	Cash	Recurring	Cash	Recurring
9	2026-27			\$0	\$0		
10	2027-28			\$0	\$0		
11	2028-29			\$0	\$0		
12	2029-30			\$0	\$0		
13	2030-31			\$0	\$0		
14							
15	Non-School Impact						
16		High		Middle		Low	
17		Cash	Recurring	Cash	Recurring	Cash	Recurring
18	2026-27			\$0	\$(13,293.7 M)		
19	2027-28			\$(4,298.3 M)	\$(13,293.7 M)		
20	2028-29			\$(7,505.0 M)	\$(13,293.7 M)		
21	2029-30			\$(9,835.7 M)	\$(13,293.7 M)		
22	2030-31			\$(11,688.3 M)	\$(13,293.7 M)		
23							
24	Total Impact						
25		High		Middle		Low	
26		Cash	Recurring	Cash	Recurring	Cash	Recurring
27	2026-27			\$0	\$(13,293.7 M)		
28	2027-28			\$(4,298.3 M)	\$(13,293.7 M)		
29	2028-29			\$(7,505.0 M)	\$(13,293.7 M)		
30	2029-30			\$(9,835.7 M)	\$(13,293.7 M)		
31	2030-31			\$(11,688.3 M)	\$(13,293.7 M)		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Portability Marriage Provision
Bill Number(s): HB 215

- Entire Bill
- Partial Bill: Section 1

Sponsor(s): Representative Albert

Month/Year Impact Begins: January 1, 2027

Date(s) Conference Reviewed: October 31, 2025; November 7, 2025; February 6, 2026

Section 1: Narrative

- a. **Current Law:** When establishing a new homestead, married couples who previously resided on a homestead will both be considered as recipients of the homestead exemption. If two or more persons that have received a homestead exemption in the three preceding years and are establishing a new homestead together, the reduction from the just value is equal to the highest differential of the prior eligible homestead, not exceeding \$500,000.
- b. **Proposed Change:** Married couple establishing a singular new homestead together and each spouse previously received separate homestead exemptions within the three preceding years will receive a reduction in just value equal to the combined differential of both the eligible prior homesteads, not exceeding \$500,000.

Section 2: Description of Data and Sources

2025 Final NAL Real Property Tax Roll, *Property Tax Oversight*
 American Community Survey, *U.S. Census Bureau*
 2025 Final County Millage Rates
 January 2026 Ad Valorem Revenue Estimating Conference

Section 3: Methodology (Include Assumptions and Attach Details)

The 2025 NAL Property Roll was filtered down to include households that had ported a differential. In order to estimate the married couples, only the properties that currently listed two owners but ported differential from a household with just one owner were included. To further arrive at a proxy for married couples, it was assumed that 75% of these households belonged to married couples and out of these couples, 50% were instances where both partners had accumulated differential within the state of Florida. It was presumed that the second person’s differential was 67% of their partner’s differential. However, since this only accounts for partners that moved out of their respective homes into a new household together, a gross up factor was added to include couples that both previously owned homesteads and moved into their partner’s house.

The maximum differential that can be ported under this proposal is the difference between the \$500,000 ceiling and the first partner’s differential. This was multiplied by the 67% and the new taxable value was considered to be the maximum of 0 and the difference between the parcel’s current taxable value and the second partner’s differential. Cohorts were produced to account for couples entering matrimony during the forecast period. The taxable values were multiplied by the county school and non-school millage rates to arrive at the impact.

It is important to note that this language creates a new situation that was not previously possible: assessed values can become zero, eliminating the taxability of the property. The only mechanism for homestead assessed values to grow under current law is to be the lesser of CPI or 3% times the prior year assessed value. As such, once a property attains an assessed value of zero, it remains that way until the parcel is sold. Moreover, the language also creates uncertainty regarding how the differential is to be ported in the event that the couple splits and one or both partners establish a new homestead.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$0	\$(112.9 M)		
2027-28			\$(44.2 M)	\$(112.9 M)		
2028-29			\$(32.7 M)	\$(112.9 M)		
2029-30			\$(54.5 M)	\$(112.9 M)		
2030-31			\$(81.0 M)	\$(112.9 M)		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Portability Marriage Provision

Bill Number(s): HB 215

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 02/06/2026) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	0.0	(112.9)	0.0	(112.9)
2027-28	0.0	0.0	0.0	0.0	(44.2)	(112.9)	(44.2)	(112.9)
2028-29	0.0	0.0	0.0	0.0	(32.7)	(112.9)	(32.7)	(112.9)
2029-30	0.0	0.0	0.0	0.0	(54.5)	(112.9)	(54.5)	(112.9)
2030-31	0.0	0.0	0.0	0.0	(81.0)	(112.9)	(81.0)	(112.9)

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	(41.8)	0.0	(71.1)	0.0	(112.9)
2027-28	(16.4)	(41.8)	(27.8)	(71.1)	(44.2)	(112.9)
2028-29	(12.1)	(41.8)	(20.6)	(71.1)	(32.7)	(112.9)
2029-30	(20.2)	(41.8)	(34.3)	(71.1)	(54.5)	(112.9)
2030-31	(30.0)	(41.8)	(51.0)	(71.1)	(81.0)	(112.9)

The below table represents these impacts on a county-by-county basis. Note that the figures for each county include all ad valorem levies by the county government and municipalities and special districts within a particular county.

Adopted Impact By County
FY 2026-27

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	(0.37)	0.0	(0.82)	0.0	(1.19)
Baker	0.0	(0.06)	0.0	(0.09)	0.0	(0.14)
Bay	0.0	(0.37)	0.0	(0.47)	0.0	(0.83)
Bradford	0.0	(0.02)	0.0	(0.04)	0.0	(0.06)
Brevard	0.0	(3.04)	0.0	(4.61)	0.0	(7.65)
Broward	0.0	(3.83)	0.0	(7.71)	0.0	(11.54)
Calhoun	0.0	(0.00)	0.0	(0.00)	0.0	(0.00)
Charlotte	0.0	(0.70)	0.0	(0.92)	0.0	(1.62)
Citrus	0.0	(0.50)	0.0	(0.85)	0.0	(1.35)
Clay	0.0	(0.74)	0.0	(0.99)	0.0	(1.73)
Collier	0.0	(0.47)	0.0	(0.59)	0.0	(1.06)
Columbia	0.0	(0.07)	0.0	(0.11)	0.0	(0.19)
Miami-Dade	0.0	(2.73)	0.0	(4.69)	0.0	(7.42)
DeSoto	0.0	(0.03)	0.0	(0.05)	0.0	(0.08)
Dixie	0.0	(0.01)	0.0	(0.01)	0.0	(0.02)
Duval	0.0	(1.27)	0.0	(2.27)	0.0	(3.54)
Escambia	0.0	(0.21)	0.0	(0.33)	0.0	(0.55)
Flagler	0.0	(0.50)	0.0	(1.03)	0.0	(1.52)
Franklin	0.0	(0.00)	0.0	(0.00)	0.0	(0.00)
Gadsden	0.0	(0.02)	0.0	(0.03)	0.0	(0.05)
Gilchrist	0.0	(0.05)	0.0	(0.10)	0.0	(0.15)
Glades	0.0	(0.02)	0.0	(0.04)	0.0	(0.06)
Gulf	0.0	(0.02)	0.0	(0.02)	0.0	(0.04)
Hamilton	0.0	(0.01)	0.0	(0.02)	0.0	(0.04)
Hardee	0.0	(0.02)	0.0	(0.03)	0.0	(0.05)
Hendry	0.0	(0.09)	0.0	(0.17)	0.0	(0.25)
Hernando	0.0	(0.52)	0.0	(0.65)	0.0	(1.17)
Highlands	0.0	(0.13)	0.0	(0.20)	0.0	(0.33)
Hillsborough	0.0	(2.64)	0.0	(5.08)	0.0	(7.72)
Holmes	0.0	(0.01)	0.0	(0.01)	0.0	(0.02)
Indian River	0.0	(0.58)	0.0	(0.81)	0.0	(1.39)
Jackson	0.0	(0.03)	0.0	(0.04)	0.0	(0.07)
Jefferson	0.0	(0.03)	0.0	(0.04)	0.0	(0.07)
Lafayette	0.0	(0.01)	0.0	(0.01)	0.0	(0.02)
Lake	0.0	(2.73)	0.0	(4.12)	0.0	(6.85)
Lee	0.0	(1.08)	0.0	(1.65)	0.0	(2.73)
Leon	0.0	(0.22)	0.0	(0.49)	0.0	(0.71)
Levy	0.0	(0.02)	0.0	(0.04)	0.0	(0.06)
Liberty	0.0	(0.00)	0.0	(0.00)	0.0	(0.00)
Madison	0.0	(0.04)	0.0	(0.06)	0.0	(0.10)
Manatee	0.0	(0.49)	0.0	(0.63)	0.0	(1.13)
Marion	0.0	(1.18)	0.0	(1.61)	0.0	(2.79)
Martin	0.0	(0.80)	0.0	(1.63)	0.0	(2.43)
Monroe	0.0	(0.04)	0.0	(0.08)	0.0	(0.12)
Nassau	0.0	(0.36)	0.0	(0.54)	0.0	(0.90)
Okaloosa	0.0	(0.33)	0.0	(0.39)	0.0	(0.72)
Okeechobee	0.0	(0.08)	0.0	(0.13)	0.0	(0.22)
Orange	0.0	(0.61)	0.0	(1.02)	0.0	(1.63)
Osceola	0.0	(0.64)	0.0	(1.14)	0.0	(1.78)
Palm Beach	0.0	(3.30)	0.0	(5.70)	0.0	(9.01)
Pasco	0.0	(1.66)	0.0	(2.77)	0.0	(4.42)
Pinellas	0.0	(1.79)	0.0	(3.51)	0.0	(5.30)
Polk	0.0	(0.85)	0.0	(1.51)	0.0	(2.36)
Putnam	0.0	(0.15)	0.0	(0.20)	0.0	(0.35)
St_Johns	0.0	(1.12)	0.0	(1.34)	0.0	(2.46)
St_Lucie	0.0	(1.68)	0.0	(3.86)	0.0	(5.53)
Santa Rosa	0.0	(0.18)	0.0	(0.19)	0.0	(0.36)
Sarasota	0.0	(0.72)	0.0	(0.77)	0.0	(1.49)
Seminole	0.0	(0.67)	0.0	(1.26)	0.0	(1.93)
Sumter	0.0	(0.40)	0.0	(0.50)	0.0	(0.90)
Suwannee	0.0	(0.09)	0.0	(0.14)	0.0	(0.23)
Taylor	0.0	(0.02)	0.0	(0.03)	0.0	(0.05)
Union	0.0	(0.00)	0.0	(0.01)	0.0	(0.01)
Volusia	0.0	(1.26)	0.0	(2.77)	0.0	(4.03)
Wakulla	0.0	(0.06)	0.0	(0.08)	0.0	(0.14)
Walton	0.0	(0.09)	0.0	(0.10)	0.0	(0.20)
Washington	0.0	(0.02)	0.0	(0.04)	0.0	(0.06)
Statewide Total	0.0	(41.8)	0.0	(71.2)	0.0	(112.9)

Adopted Impact By County
FY 2027-28

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	(0.05)	(0.37)	(0.11)	(0.82)	(0.16)	(1.19)
Baker	(0.01)	(0.06)	(0.01)	(0.09)	(0.02)	(0.14)
Bay	(0.05)	(0.37)	(0.07)	(0.47)	(0.12)	(0.83)
Bradford	(0.00)	(0.02)	(0.01)	(0.04)	(0.01)	(0.06)
Brevard	(0.40)	(3.04)	(0.60)	(4.61)	(1.00)	(7.65)
Broward	(0.50)	(3.83)	(1.01)	(7.71)	(1.51)	(11.54)
Calhoun	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Charlotte	(0.08)	(0.70)	(0.11)	(0.92)	(0.19)	(1.62)
Citrus	(0.07)	(0.50)	(0.11)	(0.85)	(0.18)	(1.35)
Clay	(0.10)	(0.74)	(0.14)	(0.99)	(0.24)	(1.73)
Collier	(0.06)	(0.47)	(0.08)	(0.59)	(0.14)	(1.06)
Columbia	(0.01)	(0.07)	(0.02)	(0.11)	(0.03)	(0.19)
Miami-Dade	(0.36)	(2.73)	(0.62)	(4.69)	(0.98)	(7.42)
DeSoto	(0.00)	(0.03)	(0.01)	(0.05)	(0.01)	(0.08)
Dixie	(0.00)	(0.01)	(0.00)	(0.01)	(0.00)	(0.02)
Duval	(0.17)	(1.27)	(0.30)	(2.27)	(0.48)	(3.54)
Escambia	(0.03)	(0.21)	(0.05)	(0.33)	(0.07)	(0.55)
Flagler	(0.06)	(0.50)	(0.13)	(1.03)	(0.19)	(1.52)
Franklin	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Gadsden	(0.00)	(0.02)	(0.00)	(0.03)	(0.01)	(0.05)
Gilchrist	(0.01)	(0.05)	(0.01)	(0.10)	(0.02)	(0.15)
Glades	(0.00)	(0.02)	(0.00)	(0.04)	(0.01)	(0.06)
Gulf	(0.00)	(0.02)	(0.00)	(0.02)	(0.01)	(0.04)
Hamilton	(0.00)	(0.01)	(0.00)	(0.02)	(0.01)	(0.04)
Hardee	(0.00)	(0.02)	(0.00)	(0.03)	(0.01)	(0.05)
Hendry	(0.01)	(0.09)	(0.02)	(0.17)	(0.03)	(0.25)
Hernando	(0.07)	(0.52)	(0.08)	(0.65)	(0.15)	(1.17)
Highlands	(0.02)	(0.13)	(0.03)	(0.20)	(0.04)	(0.33)
Hillsborough	(0.34)	(2.64)	(0.65)	(5.08)	(0.98)	(7.72)
Holmes	(0.00)	(0.01)	(0.00)	(0.01)	(0.00)	(0.02)
Indian River	(0.07)	(0.58)	(0.10)	(0.81)	(0.18)	(1.39)
Jackson	(0.00)	(0.03)	(0.01)	(0.04)	(0.01)	(0.07)
Jefferson	(0.00)	(0.03)	(0.01)	(0.04)	(0.01)	(0.07)
Lafayette	(0.00)	(0.01)	(0.00)	(0.01)	(0.00)	(0.02)
Lake	(0.35)	(2.73)	(0.52)	(4.12)	(0.87)	(6.85)
Lee	(0.14)	(1.08)	(0.22)	(1.65)	(0.36)	(2.73)
Leon	(0.03)	(0.22)	(0.07)	(0.49)	(0.10)	(0.71)
Levy	(0.00)	(0.02)	(0.01)	(0.04)	(0.01)	(0.06)
Liberty	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Madison	(0.00)	(0.04)	(0.01)	(0.06)	(0.01)	(0.10)
Manatee	(0.06)	(0.49)	(0.08)	(0.63)	(0.14)	(1.13)
Marion	(0.16)	(1.18)	(0.22)	(1.61)	(0.38)	(2.79)
Martin	(0.11)	(0.80)	(0.22)	(1.63)	(0.32)	(2.43)
Monroe	(0.01)	(0.04)	(0.01)	(0.08)	(0.02)	(0.12)
Nassau	(0.05)	(0.36)	(0.07)	(0.54)	(0.12)	(0.90)
Okaloosa	(0.04)	(0.33)	(0.06)	(0.39)	(0.10)	(0.72)
Okeechobee	(0.01)	(0.08)	(0.02)	(0.13)	(0.03)	(0.22)
Orange	(0.08)	(0.61)	(0.14)	(1.02)	(0.22)	(1.63)
Osceola	(0.08)	(0.64)	(0.14)	(1.14)	(0.21)	(1.78)
Palm Beach	(0.43)	(3.30)	(0.75)	(5.70)	(1.18)	(9.01)
Pasco	(0.21)	(1.66)	(0.35)	(2.77)	(0.56)	(4.42)
Pinellas	(0.25)	(1.79)	(0.47)	(3.51)	(0.72)	(5.30)
Polk	(0.11)	(0.85)	(0.19)	(1.51)	(0.30)	(2.36)
Putnam	(0.02)	(0.15)	(0.03)	(0.20)	(0.05)	(0.35)
St_Johns	(0.14)	(1.12)	(0.17)	(1.34)	(0.31)	(2.46)
St_Lucie	(0.22)	(1.68)	(0.49)	(3.86)	(0.70)	(5.53)
Santa Rosa	(0.02)	(0.18)	(0.03)	(0.19)	(0.05)	(0.36)
Sarasota	(0.09)	(0.72)	(0.10)	(0.77)	(0.19)	(1.49)
Seminole	(0.09)	(0.67)	(0.17)	(1.26)	(0.26)	(1.93)
Sumter	(0.05)	(0.40)	(0.06)	(0.50)	(0.12)	(0.90)
Suwannee	(0.01)	(0.09)	(0.02)	(0.14)	(0.03)	(0.23)
Taylor	(0.00)	(0.02)	(0.00)	(0.03)	(0.01)	(0.05)
Union	(0.00)	(0.00)	(0.00)	(0.01)	(0.00)	(0.01)
Volusia	(0.16)	(1.26)	(0.36)	(2.77)	(0.53)	(4.03)
Wakulla	(0.01)	(0.06)	(0.01)	(0.08)	(0.02)	(0.14)
Walton	(0.01)	(0.09)	(0.01)	(0.10)	(0.03)	(0.20)
Washington	(0.00)	(0.02)	(0.00)	(0.04)	(0.01)	(0.06)
Statewide Total	(5.5)	(41.8)	(9.3)	(71.2)	(14.7)	(112.9)

Adopted Impact By County
FY 2028-29

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	(0.11)	(0.37)	(0.24)	(0.82)	(0.35)	(1.19)
Baker	(0.02)	(0.06)	(0.03)	(0.09)	(0.04)	(0.14)
Bay	(0.11)	(0.37)	(0.15)	(0.47)	(0.26)	(0.83)
Bradford	(0.01)	(0.02)	(0.01)	(0.04)	(0.02)	(0.06)
Brevard	(0.88)	(3.04)	(1.34)	(4.61)	(2.22)	(7.65)
Broward	(1.12)	(3.83)	(2.25)	(7.71)	(3.37)	(11.54)
Calhoun	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Charlotte	(0.19)	(0.70)	(0.24)	(0.92)	(0.43)	(1.62)
Citrus	(0.15)	(0.50)	(0.25)	(0.85)	(0.40)	(1.35)
Clay	(0.22)	(0.74)	(0.30)	(0.99)	(0.52)	(1.73)
Collier	(0.13)	(0.47)	(0.17)	(0.59)	(0.30)	(1.06)
Columbia	(0.02)	(0.07)	(0.03)	(0.11)	(0.06)	(0.19)
Miami-Dade	(0.79)	(2.73)	(1.37)	(4.69)	(2.16)	(7.42)
DeSoto	(0.01)	(0.03)	(0.02)	(0.05)	(0.02)	(0.08)
Dixie	(0.00)	(0.01)	(0.00)	(0.01)	(0.01)	(0.02)
Duval	(0.38)	(1.27)	(0.67)	(2.27)	(1.05)	(3.54)
Escambia	(0.06)	(0.21)	(0.10)	(0.33)	(0.16)	(0.55)
Flagler	(0.14)	(0.50)	(0.29)	(1.03)	(0.43)	(1.52)
Franklin	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Gadsden	(0.01)	(0.02)	(0.01)	(0.03)	(0.02)	(0.05)
Gilchrist	(0.02)	(0.05)	(0.03)	(0.10)	(0.04)	(0.15)
Glades	(0.01)	(0.02)	(0.01)	(0.04)	(0.02)	(0.06)
Gulf	(0.01)	(0.02)	(0.01)	(0.02)	(0.01)	(0.04)
Hamilton	(0.00)	(0.01)	(0.01)	(0.02)	(0.01)	(0.04)
Hardee	(0.01)	(0.02)	(0.01)	(0.03)	(0.02)	(0.05)
Hendry	(0.03)	(0.09)	(0.05)	(0.17)	(0.08)	(0.25)
Hernando	(0.15)	(0.52)	(0.19)	(0.65)	(0.34)	(1.17)
Highlands	(0.04)	(0.13)	(0.06)	(0.20)	(0.10)	(0.33)
Hillsborough	(0.75)	(2.64)	(1.44)	(5.08)	(2.19)	(7.72)
Holmes	(0.00)	(0.01)	(0.00)	(0.01)	(0.01)	(0.02)
Indian River	(0.17)	(0.58)	(0.23)	(0.81)	(0.40)	(1.39)
Jackson	(0.01)	(0.03)	(0.01)	(0.04)	(0.02)	(0.07)
Jefferson	(0.01)	(0.03)	(0.01)	(0.04)	(0.02)	(0.07)
Lafayette	(0.00)	(0.01)	(0.00)	(0.01)	(0.01)	(0.02)
Lake	(0.78)	(2.73)	(1.17)	(4.12)	(1.95)	(6.85)
Lee	(0.32)	(1.08)	(0.48)	(1.65)	(0.80)	(2.73)
Leon	(0.07)	(0.22)	(0.15)	(0.49)	(0.21)	(0.71)
Levy	(0.01)	(0.02)	(0.01)	(0.04)	(0.02)	(0.06)
Liberty	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Madison	(0.01)	(0.04)	(0.02)	(0.06)	(0.03)	(0.10)
Manatee	(0.14)	(0.49)	(0.18)	(0.63)	(0.32)	(1.13)
Marion	(0.35)	(1.18)	(0.48)	(1.61)	(0.83)	(2.79)
Martin	(0.23)	(0.80)	(0.48)	(1.63)	(0.71)	(2.43)
Monroe	(0.01)	(0.04)	(0.02)	(0.08)	(0.04)	(0.12)
Nassau	(0.10)	(0.36)	(0.16)	(0.54)	(0.26)	(0.90)
Okaloosa	(0.10)	(0.33)	(0.12)	(0.39)	(0.22)	(0.72)
Okeechobee	(0.02)	(0.08)	(0.04)	(0.13)	(0.06)	(0.22)
Orange	(0.18)	(0.61)	(0.30)	(1.02)	(0.49)	(1.63)
Osceola	(0.18)	(0.64)	(0.31)	(1.14)	(0.49)	(1.78)
Palm Beach	(0.96)	(3.30)	(1.66)	(5.70)	(2.62)	(9.01)
Pasco	(0.47)	(1.66)	(0.79)	(2.77)	(1.26)	(4.42)
Pinellas	(0.56)	(1.79)	(1.04)	(3.51)	(1.60)	(5.30)
Polk	(0.24)	(0.85)	(0.43)	(1.51)	(0.67)	(2.36)
Putnam	(0.05)	(0.15)	(0.06)	(0.20)	(0.11)	(0.35)
St_Johns	(0.32)	(1.12)	(0.38)	(1.34)	(0.70)	(2.46)
St_Lucie	(0.46)	(1.68)	(1.04)	(3.86)	(1.50)	(5.53)
Santa Rosa	(0.05)	(0.18)	(0.06)	(0.19)	(0.11)	(0.36)
Sarasota	(0.21)	(0.72)	(0.22)	(0.77)	(0.43)	(1.49)
Seminole	(0.20)	(0.67)	(0.37)	(1.26)	(0.57)	(1.93)
Sumter	(0.12)	(0.40)	(0.14)	(0.50)	(0.26)	(0.90)
Suwannee	(0.03)	(0.09)	(0.04)	(0.14)	(0.07)	(0.23)
Taylor	(0.01)	(0.02)	(0.01)	(0.03)	(0.02)	(0.05)
Union	(0.00)	(0.00)	(0.00)	(0.01)	(0.00)	(0.01)
Volusia	(0.37)	(1.26)	(0.80)	(2.77)	(1.17)	(4.03)
Wakulla	(0.02)	(0.06)	(0.02)	(0.08)	(0.04)	(0.14)
Walton	(0.03)	(0.09)	(0.03)	(0.10)	(0.06)	(0.20)
Washington	(0.01)	(0.02)	(0.01)	(0.04)	(0.02)	(0.06)
Statewide Total	(12.1)	(41.8)	(20.6)	(71.2)	(32.7)	(112.9)

Adopted Impact By County
FY 2029-30

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	(0.18)	(0.37)	(0.40)	(0.82)	(0.58)	(1.19)
Baker	(0.03)	(0.06)	(0.04)	(0.09)	(0.07)	(0.14)
Bay	(0.18)	(0.37)	(0.24)	(0.47)	(0.43)	(0.83)
Bradford	(0.01)	(0.02)	(0.02)	(0.04)	(0.03)	(0.06)
Brevard	(1.47)	(3.04)	(2.23)	(4.61)	(3.70)	(7.65)
Broward	(1.86)	(3.83)	(3.75)	(7.71)	(5.61)	(11.54)
Calhoun	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Charlotte	(0.32)	(0.70)	(0.42)	(0.92)	(0.74)	(1.62)
Citrus	(0.25)	(0.50)	(0.42)	(0.85)	(0.66)	(1.35)
Clay	(0.36)	(0.74)	(0.50)	(0.99)	(0.86)	(1.73)
Collier	(0.22)	(0.47)	(0.29)	(0.59)	(0.51)	(1.06)
Columbia	(0.04)	(0.07)	(0.06)	(0.11)	(0.09)	(0.19)
Miami-Dade	(1.32)	(2.73)	(2.28)	(4.69)	(3.60)	(7.42)
DeSoto	(0.01)	(0.03)	(0.03)	(0.05)	(0.04)	(0.08)
Dixie	(0.00)	(0.01)	(0.01)	(0.01)	(0.01)	(0.02)
Duval	(0.62)	(1.27)	(1.11)	(2.27)	(1.73)	(3.54)
Escambia	(0.10)	(0.21)	(0.16)	(0.33)	(0.27)	(0.55)
Flagler	(0.24)	(0.50)	(0.49)	(1.03)	(0.73)	(1.52)
Franklin	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Gadsden	(0.01)	(0.02)	(0.02)	(0.03)	(0.02)	(0.05)
Gilchrist	(0.03)	(0.05)	(0.05)	(0.10)	(0.07)	(0.15)
Glades	(0.01)	(0.02)	(0.02)	(0.04)	(0.03)	(0.06)
Gulf	(0.01)	(0.02)	(0.01)	(0.02)	(0.02)	(0.04)
Hamilton	(0.01)	(0.01)	(0.01)	(0.02)	(0.02)	(0.04)
Hardee	(0.01)	(0.02)	(0.02)	(0.03)	(0.02)	(0.05)
Hendry	(0.04)	(0.09)	(0.08)	(0.17)	(0.12)	(0.25)
Hernando	(0.25)	(0.52)	(0.31)	(0.65)	(0.56)	(1.17)
Highlands	(0.06)	(0.13)	(0.10)	(0.20)	(0.16)	(0.33)
Hillsborough	(1.26)	(2.64)	(2.42)	(5.08)	(3.67)	(7.72)
Holmes	(0.00)	(0.01)	(0.01)	(0.01)	(0.01)	(0.02)
Indian River	(0.28)	(0.58)	(0.39)	(0.81)	(0.67)	(1.39)
Jackson	(0.01)	(0.03)	(0.02)	(0.04)	(0.04)	(0.07)
Jefferson	(0.01)	(0.03)	(0.02)	(0.04)	(0.04)	(0.07)
Lafayette	(0.00)	(0.01)	(0.01)	(0.01)	(0.01)	(0.02)
Lake	(1.30)	(2.73)	(1.97)	(4.12)	(3.27)	(6.85)
Lee	(0.53)	(1.08)	(0.80)	(1.65)	(1.33)	(2.73)
Leon	(0.11)	(0.22)	(0.24)	(0.49)	(0.35)	(0.71)
Levy	(0.01)	(0.02)	(0.02)	(0.04)	(0.03)	(0.06)
Liberty	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Madison	(0.02)	(0.04)	(0.03)	(0.06)	(0.05)	(0.10)
Manatee	(0.24)	(0.49)	(0.30)	(0.63)	(0.54)	(1.13)
Marion	(0.58)	(1.18)	(0.79)	(1.61)	(1.37)	(2.79)
Martin	(0.39)	(0.80)	(0.80)	(1.63)	(1.19)	(2.43)
Monroe	(0.02)	(0.04)	(0.04)	(0.08)	(0.06)	(0.12)
Nassau	(0.17)	(0.36)	(0.26)	(0.54)	(0.44)	(0.90)
Okaloosa	(0.16)	(0.33)	(0.20)	(0.39)	(0.36)	(0.72)
Okeechobee	(0.04)	(0.08)	(0.06)	(0.13)	(0.11)	(0.22)
Orange	(0.30)	(0.61)	(0.50)	(1.02)	(0.81)	(1.63)
Osceola	(0.30)	(0.64)	(0.53)	(1.14)	(0.83)	(1.78)
Palm Beach	(1.60)	(3.30)	(2.77)	(5.70)	(4.37)	(9.01)
Pasco	(0.79)	(1.66)	(1.32)	(2.77)	(2.12)	(4.42)
Pinellas	(0.91)	(1.79)	(1.74)	(3.51)	(2.65)	(5.30)
Polk	(0.41)	(0.85)	(0.72)	(1.51)	(1.12)	(2.36)
Putnam	(0.08)	(0.15)	(0.10)	(0.20)	(0.18)	(0.35)
St_Johns	(0.53)	(1.12)	(0.64)	(1.34)	(1.17)	(2.46)
St_Lucie	(0.75)	(1.68)	(1.69)	(3.86)	(2.44)	(5.53)
Santa Rosa	(0.09)	(0.18)	(0.09)	(0.19)	(0.18)	(0.36)
Sarasota	(0.35)	(0.72)	(0.37)	(0.77)	(0.72)	(1.49)
Seminole	(0.33)	(0.67)	(0.62)	(1.26)	(0.94)	(1.93)
Sumter	(0.19)	(0.40)	(0.24)	(0.50)	(0.43)	(0.90)
Suwannee	(0.04)	(0.09)	(0.07)	(0.14)	(0.11)	(0.23)
Taylor	(0.01)	(0.02)	(0.02)	(0.03)	(0.03)	(0.05)
Union	(0.00)	(0.00)	(0.00)	(0.01)	(0.01)	(0.01)
Volusia	(0.61)	(1.26)	(1.34)	(2.77)	(1.95)	(4.03)
Wakulla	(0.03)	(0.06)	(0.04)	(0.08)	(0.07)	(0.14)
Walton	(0.05)	(0.09)	(0.05)	(0.10)	(0.10)	(0.20)
Washington	(0.01)	(0.02)	(0.02)	(0.04)	(0.03)	(0.06)
Statewide Total	(20.2)	(41.8)	(34.3)	(71.2)	(54.5)	(112.9)

Adopted Impact By County
FY 2030-31

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	(0.27)	(0.37)	(148.70)	(0.82)	(0.59)	(1.19)
Baker	(0.04)	(0.06)	(7.26)	(0.09)	(0.06)	(0.14)
Bay	(0.27)	(0.37)	(43.98)	(0.47)	(0.35)	(0.83)
Bradford	(0.01)	(0.02)	(7.59)	(0.04)	(0.03)	(0.06)
Brevard	(2.19)	(3.04)	(273.61)	(4.61)	(3.31)	(7.65)
Broward	(2.76)	(3.83)	(1,408.35)	(7.71)	(5.55)	(11.54)
Calhoun	(0.00)	(0.00)	(1.10)	(0.00)	(0.00)	(0.00)
Charlotte	(0.49)	(0.70)	(121.31)	(0.92)	(0.64)	(1.62)
Citrus	(0.37)	(0.50)	(65.04)	(0.85)	(0.61)	(1.35)
Clay	(0.53)	(0.74)	(78.86)	(0.99)	(0.72)	(1.73)
Collier	(0.33)	(0.47)	(205.55)	(0.59)	(0.42)	(1.06)
Columbia	(0.05)	(0.07)	(13.28)	(0.11)	(0.08)	(0.19)
Miami-Dade	(1.96)	(2.73)	(1,281.73)	(4.69)	(3.38)	(7.42)
DeSoto	(0.02)	(0.03)	(7.39)	(0.05)	(0.04)	(0.08)
Dixie	(0.00)	(0.01)	(1.29)	(0.01)	(0.01)	(0.02)
Duval	(0.92)	(1.27)	(401.47)	(2.27)	(1.64)	(3.54)
Escambia	(0.15)	(0.21)	(77.89)	(0.33)	(0.24)	(0.55)
Flagler	(0.35)	(0.50)	(121.64)	(1.03)	(0.73)	(1.52)
Franklin	(0.00)	(0.00)	(2.94)	(0.00)	(0.00)	(0.00)
Gadsden	(0.01)	(0.02)	(6.78)	(0.03)	(0.02)	(0.05)
Gilchrist	(0.04)	(0.05)	(5.55)	(0.10)	(0.07)	(0.15)
Glades	(0.01)	(0.02)	(3.10)	(0.04)	(0.03)	(0.06)
Gulf	(0.01)	(0.02)	(4.05)	(0.02)	(0.02)	(0.04)
Hamilton	(0.01)	(0.01)	(1.55)	(0.02)	(0.02)	(0.04)
Hardee	(0.01)	(0.02)	(2.70)	(0.03)	(0.02)	(0.05)
Hendry	(0.06)	(0.09)	(11.06)	(0.17)	(0.12)	(0.25)
Hernando	(0.38)	(0.52)	(76.98)	(0.65)	(0.46)	(1.17)
Highlands	(0.09)	(0.13)	(23.71)	(0.20)	(0.15)	(0.33)
Hillsborough	(1.88)	(2.64)	(840.46)	(5.08)	(3.62)	(7.72)
Holmes	(0.00)	(0.01)	(3.55)	(0.01)	(0.01)	(0.02)
Indian River	(0.42)	(0.58)	(99.05)	(0.81)	(0.58)	(1.39)
Jackson	(0.02)	(0.03)	(4.11)	(0.04)	(0.03)	(0.07)
Jefferson	(0.02)	(0.03)	(3.21)	(0.04)	(0.03)	(0.07)
Lafayette	(0.00)	(0.01)	(1.07)	(0.01)	(0.01)	(0.02)
Lake	(1.95)	(2.73)	(237.15)	(4.12)	(2.94)	(6.85)
Lee	(0.78)	(1.08)	(433.29)	(1.65)	(1.19)	(2.73)
Leon	(0.16)	(0.22)	(122.69)	(0.49)	(0.36)	(0.71)
Levy	(0.02)	(0.02)	(10.96)	(0.04)	(0.03)	(0.06)
Liberty	(0.00)	(0.00)	(0.72)	(0.00)	(0.00)	(0.00)
Madison	(0.03)	(0.04)	(2.75)	(0.06)	(0.05)	(0.10)
Manatee	(0.35)	(0.49)	(253.26)	(0.63)	(0.45)	(1.13)
Marion	(0.85)	(1.18)	(149.93)	(1.61)	(1.17)	(2.79)
Martin	(0.58)	(0.80)	(139.14)	(1.63)	(1.18)	(2.43)
Monroe	(0.03)	(0.04)	(32.62)	(0.08)	(0.06)	(0.12)
Nassau	(0.26)	(0.36)	(84.24)	(0.54)	(0.39)	(0.90)
Okaloosa	(0.24)	(0.33)	(53.47)	(0.39)	(0.29)	(0.72)
Okeechobee	(0.06)	(0.08)	(8.03)	(0.13)	(0.10)	(0.22)
Orange	(0.45)	(0.61)	(730.62)	(1.02)	(0.75)	(1.63)
Osceola	(0.45)	(0.64)	(212.19)	(1.14)	(0.80)	(1.78)
Palm Beach	(2.38)	(3.30)	(1,099.26)	(5.70)	(4.10)	(9.01)
Pasco	(1.18)	(1.66)	(363.77)	(2.77)	(1.98)	(4.42)
Pinellas	(1.33)	(1.79)	(606.48)	(3.51)	(2.58)	(5.30)
Polk	(0.61)	(0.85)	(259.87)	(1.51)	(1.07)	(2.36)
Putnam	(0.11)	(0.15)	(13.27)	(0.20)	(0.15)	(0.35)
St_Johns	(0.80)	(1.12)	(252.30)	(1.34)	(0.96)	(2.46)
St_Lucie	(1.13)	(1.68)	(240.24)	(3.86)	(2.56)	(5.53)
Santa Rosa	(0.13)	(0.18)	(58.25)	(0.19)	(0.14)	(0.36)
Sarasota	(0.52)	(0.72)	(240.01)	(0.77)	(0.55)	(1.49)
Seminole	(0.48)	(0.67)	(232.95)	(1.26)	(0.91)	(1.93)
Sumter	(0.29)	(0.40)	(100.04)	(0.50)	(0.36)	(0.90)
Suwannee	(0.06)	(0.09)	(9.41)	(0.14)	(0.10)	(0.23)
Taylor	(0.02)	(0.02)	(2.19)	(0.03)	(0.02)	(0.05)
Union	(0.00)	(0.00)	(1.26)	(0.01)	(0.01)	(0.01)
Volusia	(0.91)	(1.26)	(339.01)	(2.77)	(1.99)	(4.03)
Wakulla	(0.04)	(0.06)	(11.09)	(0.08)	(0.06)	(0.14)
Walton	(0.07)	(0.09)	(28.22)	(0.10)	(0.07)	(0.20)
Washington	(0.02)	(0.02)	(3.69)	(0.04)	(0.03)	(0.06)
Statewide Total	(30.0)	(41.8)	(11,688.3)	(71.2)	(51.0)	(112.9)

	A	B	C	D	E	F	G	H
1								
2	Total 2-person Households Porting in 2025				11,078			
3								
4	<i>Assumption 1</i>							
5	Percentage married		75%					
6								
7	<i>Assumption 2</i>							
8	Spouse who also has differential in FL				50%			
9								
10	<i>Assumption 3</i>							
11	Amount ported from second person							
12		<i>Middle</i>						
13		67%						
14								
15		<i>of their partner's differential</i>						
16								
17	<i>Assumption 4</i>							
18	Additional share - couples moving into one of their current homes					40%		
19								
20	<i>Impact on School</i>							
21		<i>High</i>		<i>Middle</i>		<i>Low</i>		
22		Cash	Recurring	Cash	Recurring	Cash	Recurring	
23	2026-27			\$0	\$(41.8 M)			
24	2027-28			\$(16.4 M)	\$(41.8 M)			
25	2028-29			\$(12.1 M)	\$(41.8 M)			
26	2029-30			\$(20.2 M)	\$(41.8 M)			
27	2030-31			\$(30.0 M)	\$(41.8 M)			
28								
29	<i>Impact on Non-School</i>							
30		<i>High</i>		<i>Middle</i>		<i>Low</i>		
31		Cash	Recurring	Cash	Recurring	Cash	Recurring	
32	2026-27			\$0	\$(71.2 M)			
33	2027-28			\$(27.9 M)	\$(71.2 M)			
34	2028-29			\$(20.6 M)	\$(71.2 M)			
35	2029-30			\$(34.3 M)	\$(71.2 M)			
36	2030-31			\$(51.0 M)	\$(71.2 M)			
37								
38	<i>Total Impact</i>							
39		<i>High</i>		<i>Middle</i>		<i>Low</i>		
40		Cash	Recurring	Cash	Recurring	Cash	Recurring	
41	2026-27			\$0	\$(112.9 M)			
42	2027-28			\$(44.2 M)	\$(112.9 M)			
43	2028-29			\$(32.7 M)	\$(112.9 M)			
44	2029-30			\$(54.5 M)	\$(112.9 M)			
45	2030-31			\$(81.0 M)	\$(112.9 M)			
46								

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Property Insurance Relief Homestead Exemption for Non-School Property Tax

Bill Number(s): CS/CS/HJR 209

Entire Bill

Partial Bill:

Sponsor(s): Representative Busatta

Month/Year Impact Begins: January 1, 2027

Date(s) Conference Reviewed: November 21, 2025; February 6, 2026

Section 1: Narrative

- a. **Current Law:** Section 6 of Article VII of the Florida Constitution provides for the first homestead exemption on the assessed value of a homestead property below \$25,000 for both school and non-school taxes and the second homestead exemption on the assessed value of a homestead property greater than \$50,000 and less than a CPI annually adjusted maximum for non-school taxes. As of 2025, that maximum is \$75,722. Further, any amount of assessed value exempted by an addition to the constitution after January 1, 2025 is to be adjusted annually by CPI.

- b. **Proposed Change:** The resolution creates an alternative 2nd homestead exemption exclusively for homestead properties with a comprehensive multiperil property insurance policy. The new exemption amount is on the non-school assessed value of the homestead ranging from \$25,000 to \$250,000, with the maximum value of the exemption grown by CPI each year.

Section 2: Description of Data and Sources

2025 Final NAL Real Property Tax Roll

2025 Millage and Taxes Levied Report, 2025 Final Data Book published by Property Tax Oversight

Results of the Ad Valorem Estimating Conference, January 8, 2026

Results of the National Economic Estimating Conference, December 12, 2025

[Homeowners Perception of Weather Risks, 2023Q2 Consumer Survey, Insurance Information Institute](#)

5-year American Communities Survey Data, U.S. Census

Section 3: Methodology (Include Assumptions and Attach Details)

According to the Insurance Information Institute, 88 percent of homeowners have homeowner’s insurance, or, 12 percent are uninsured. The most recent 5-Year American Communities Survey has state level data on [tenure](#) and [multiperil insurance](#). By using those with a tenure indicating a 1 (Owned with mortgage or loan (include home equity loans)) or 2(Owned Free And Clear) and a 0 or “No” for multiperil insurance, one arrives at a rate of 16.9 percent of homes uninsured in Florida. Further, it is reasonable to assume that it would be individuals with lower wealth (that cannot afford insurance) and higher wealth (that can afford to self-insure) that would be most likely to lack homeowner’s insurance. This likely translates to the lower and higher range of just values. It is not clear, however, what share of the higher and lower just values would be at risk, nor is it clear what share of the uninsured would fall into that category rather than the just values closer to the averages. As such, the 16.9 percent is applied as a random draw across all homestead parcels, effectively treating all households as equally likely to be uninsured.

The bill language indicates that the new alternative exemption covers the non-school assessed value of the homestead ranging from \$25,000 to \$250,000. Both the existing 2nd homestead exemption amount and the new alternative exemption amount grow annually on January 1 by CPI. Below is a table of the forecasted existing 2nd homestead exemption amount, based on data from the national economic estimating conference, and the resulting estimate of what the new alternative exemption amount would be and the range it would apply to:

Roll Year	2nd Homestead Exemption		Paragraph (2) 225k Grown	Alternative 2nd Homestead Exemption	
	Range	Maximum Exemption Amount		Range	Maximum Impact Amount
2026	50,000-76,453	26,453			
2027	50,000-77,185	27,185	231,233	25,000 - 256,233	204,047
2028	50,000-77,849	27,849	236,875	25,000 - 261,875	209,026
2029	50,000-78,472	28,472	242,181	25,000 - 267,181	213,708
2030	50,000-79,073	29,073	247,291	25,000 - 272,291	218,217
2031	50,000-79,768	29,768	253,201	25,000 - 278,201	223,433

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Property Insurance Relief Homestead Exemption for Non-School Property Tax

Bill Number(s): CS/CS/HJR 209

The methodology grows out the just value of the homestead parcels identified in the ad valorem estimating conference using the just value growth rates by county from that conference. Based on the forecast of the save our homes rate, calculable from the national economic estimating conference results, each parcels assessed value growth is determined as the lower of the rate that sets it to just value, the save our homes cap, or 3 percent. For each parcel, the taxable value is calculated as the assessed value each year minus the exemptions present in 2025 excluding the second homestead exemption. That amount is recalculated according to statute and added back each year in the baseline forecast. For the joint resolution forecast, homesteads are randomly assigned a 16.9 percent chance to be uninsured, based on the American Communities Survey as discussed above. Those that are uninsured are not impacted by the bill language. For homesteads that are insured, the new homestead exemption is calculated on the range of assessed value presented in the table above and a taxable value under the joint resolution is determined by adding back the existing 2nd homestead exemption and subtracting the new alternative exemption amount. For each parcel, taxable value is ensured to not drop below \$0. The taxable value under the joint resolution scenario minus the taxable value under the baseline scenario then multiplied by the 2025 aggregate county millage rates produces the impact. The methodology further considers the fact that a county level taxable value estimate is produced by the ad valorem estimating conference. The impact is adjusted proportionally to the adjustment needed for the taxable values to equal for the county. That is, if for 2029 the estimate produces a taxable value of 100 and the estimating conference anticipates 120, the impact would be increased by 20%. Likewise had the conference anticipated 80, the impact would be decreased to 80% of its value. Due to the random assignment of uninsured properties, the procedure is run 100 times and the average of the 100 runs is presented below.

This methodology may undershoot the true impact unless implementing language updates section 196.031, Florida Statute, which allows the second homestead exemption to apply over contiguous vacant, agricultural, conservation, and historic properties. The resolution, if passed, would first impact the 2027 roll. The resolution is self-executing. If it passes, the impact is the table below. If not, it is zero. As such, the impact is (0/**) starting in roll year 2027.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$0	\$(8,572.6 M)		
2027-28			\$(6,526.2 M)	\$(8,572.6 M)		
2028-29			\$(6,972.8 M)	\$(8,572.6 M)		
2029-30			\$(7,456.3 M)	\$(8,572.6 M)		
2030-31			\$(8,000.4 M)	\$(8,572.6 M)		

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			0	(0/**)		
2027-28			(0/**)	(0/**)		
2028-29			(0/**)	(0/**)		
2029-30			(0/**)	(0/**)		
2030-31			(0/**)	(0/**)		

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 02/06/2026) The impact is zero/negative indeterminate due to the requirement for a statewide referendum.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Property Insurance Relief Homestead Exemption for Non-School Property Tax

Bill Number(s): CS/CS/HJR 209

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	0.0	0/(**)	0.0	0/(**)
2027-28	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2028-29	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2029-30	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2030-31	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)

The impact is zero if the constitutional amendment fails to pass and the below table if it passes:

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	(8,572.6)	0.0	(8,572.6)
2027-28	0.0	0.0	(6,526.2)	(8,572.6)	(6,526.2)	(8,572.6)
2028-29	0.0	0.0	(6,972.8)	(8,572.6)	(6,972.8)	(8,572.6)
2029-30	0.0	0.0	(7,456.3)	(8,572.6)	(7,456.3)	(8,572.6)
2030-31	0.0	0.0	(8,000.4)	(8,572.6)	(8,000.4)	(8,572.6)

The below table represents these impacts on a county-by-county basis. Note that the figures for each county include all ad valorem levies by the county government and municipalities and special districts within a particular county.

Adopted Impact By County
FY 2026-27

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	0.0	(123.5)	0.0	(123.5)
Baker	0.0	0.0	0.0	(6.6)	0.0	(6.6)
Bay	0.0	0.0	0.0	(32.5)	0.0	(32.5)
Bradford	0.0	0.0	0.0	(8.0)	0.0	(8.0)
Brevard	0.0	0.0	0.0	(218.0)	0.0	(218.0)
Broward	0.0	0.0	0.0	(949.7)	0.0	(949.7)
Calhoun	0.0	0.0	0.0	(1.2)	0.0	(1.2)
Charlotte	0.0	0.0	0.0	(97.2)	0.0	(97.2)
Citrus	0.0	0.0	0.0	(57.9)	0.0	(57.9)
Clay	0.0	0.0	0.0	(63.8)	0.0	(63.8)
Collier	0.0	0.0	0.0	(127.3)	0.0	(127.3)
Columbia	0.0	0.0	0.0	(12.3)	0.0	(12.3)
Miami-Dade	0.0	0.0	0.0	(883.4)	0.0	(883.4)
DeSoto	0.0	0.0	0.0	(6.6)	0.0	(6.6)
Dixie	0.0	0.0	0.0	(1.7)	0.0	(1.7)
Duval	0.0	0.0	0.0	(320.9)	0.0	(320.9)
Escambia	0.0	0.0	0.0	(66.9)	0.0	(66.9)
Flagler	0.0	0.0	0.0	(94.0)	0.0	(94.0)
Franklin	0.0	0.0	0.0	(2.0)	0.0	(2.0)
Gadsden	0.0	0.0	0.0	(6.8)	0.0	(6.8)
Gilchrist	0.0	0.0	0.0	(5.5)	0.0	(5.5)
Glades	0.0	0.0	0.0	(3.2)	0.0	(3.2)
Gulf	0.0	0.0	0.0	(2.8)	0.0	(2.8)
Hamilton	0.0	0.0	0.0	(1.5)	0.0	(1.5)
Hardee	0.0	0.0	0.0	(2.5)	0.0	(2.5)
Hendry	0.0	0.0	0.0	(10.2)	0.0	(10.2)
Hernando	0.0	0.0	0.0	(64.6)	0.0	(64.6)
Highlands	0.0	0.0	0.0	(23.8)	0.0	(23.8)
Hillsborough	0.0	0.0	0.0	(645.1)	0.0	(645.1)
Holmes	0.0	0.0	0.0	(3.9)	0.0	(3.9)
Indian River	0.0	0.0	0.0	(71.9)	0.0	(71.9)
Jackson	0.0	0.0	0.0	(4.1)	0.0	(4.1)
Jefferson	0.0	0.0	0.0	(2.8)	0.0	(2.8)
Lafayette	0.0	0.0	0.0	(1.1)	0.0	(1.1)
Lake	0.0	0.0	0.0	(186.7)	0.0	(186.7)
Lee	0.0	0.0	0.0	(312.7)	0.0	(312.7)
Leon	0.0	0.0	0.0	(95.1)	0.0	(95.1)
Levy	0.0	0.0	0.0	(11.1)	0.0	(11.1)
Liberty	0.0	0.0	0.0	(0.8)	0.0	(0.8)
Madison	0.0	0.0	0.0	(3.0)	0.0	(3.0)
Manatee	0.0	0.0	0.0	(171.3)	0.0	(171.3)
Marion	0.0	0.0	0.0	(131.2)	0.0	(131.2)
Martin	0.0	0.0	0.0	(90.7)	0.0	(90.7)
Monroe	0.0	0.0	0.0	(17.6)	0.0	(17.6)
Nassau	0.0	0.0	0.0	(57.4)	0.0	(57.4)
Okaloosa	0.0	0.0	0.0	(39.0)	0.0	(39.0)
Okeechobee	0.0	0.0	0.0	(7.6)	0.0	(7.6)
Orange	0.0	0.0	0.0	(474.0)	0.0	(474.0)
Osceola	0.0	0.0	0.0	(176.5)	0.0	(176.5)
Palm Beach	0.0	0.0	0.0	(730.3)	0.0	(730.3)
Pasco	0.0	0.0	0.0	(289.2)	0.0	(289.2)
Pinellas	0.0	0.0	0.0	(446.2)	0.0	(446.2)
Polk	0.0	0.0	0.0	(243.0)	0.0	(243.0)
Putnam	0.0	0.0	0.0	(12.5)	0.0	(12.5)
St_Johns	0.0	0.0	0.0	(159.9)	0.0	(159.9)
St_Lucie	0.0	0.0	0.0	(210.2)	0.0	(210.2)
Santa Rosa	0.0	0.0	0.0	(43.2)	0.0	(43.2)
Sarasota	0.0	0.0	0.0	(167.4)	0.0	(167.4)
Seminole	0.0	0.0	0.0	(177.8)	0.0	(177.8)
Sumter	0.0	0.0	0.0	(75.5)	0.0	(75.5)
Suwannee	0.0	0.0	0.0	(10.3)	0.0	(10.3)
Taylor	0.0	0.0	0.0	(2.6)	0.0	(2.6)
Union	0.0	0.0	0.0	(1.4)	0.0	(1.4)
Volusia	0.0	0.0	0.0	(273.1)	0.0	(273.1)
Wakulla	0.0	0.0	0.0	(10.1)	0.0	(10.1)
Walton	0.0	0.0	0.0	(17.9)	0.0	(17.9)
Washington	0.0	0.0	0.0	(4.0)	0.0	(4.0)
Statewide Total	0.0	0.0	0.0	(8,572.6)	0.0	(8,572.6)

Adopted Impact By County
FY 2027-28

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(94.9)	(123.5)	(94.9)	(123.5)
Baker	0.0	0.0	(5.3)	(6.6)	(5.3)	(6.6)
Bay	0.0	0.0	(32.4)	(32.5)	(32.4)	(32.5)
Bradford	0.0	0.0	(5.8)	(8.0)	(5.8)	(8.0)
Brevard	0.0	0.0	(165.8)	(218.0)	(165.8)	(218.0)
Broward	0.0	0.0	(724.5)	(949.7)	(724.5)	(949.7)
Calhoun	0.0	0.0	(1.3)	(1.2)	(1.3)	(1.2)
Charlotte	0.0	0.0	(63.5)	(97.2)	(63.5)	(97.2)
Citrus	0.0	0.0	(47.3)	(57.9)	(47.3)	(57.9)
Clay	0.0	0.0	(55.1)	(63.8)	(55.1)	(63.8)
Collier	0.0	0.0	(94.2)	(127.3)	(94.2)	(127.3)
Columbia	0.0	0.0	(11.1)	(12.3)	(11.1)	(12.3)
Miami-Dade	0.0	0.0	(682.3)	(883.4)	(682.3)	(883.4)
DeSoto	0.0	0.0	(5.2)	(6.6)	(5.2)	(6.6)
Dixie	0.0	0.0	(2.0)	(1.7)	(2.0)	(1.7)
Duval	0.0	0.0	(258.7)	(320.9)	(258.7)	(320.9)
Escambia	0.0	0.0	(55.7)	(66.9)	(55.7)	(66.9)
Flagler	0.0	0.0	(66.6)	(94.0)	(66.6)	(94.0)
Franklin	0.0	0.0	(1.9)	(2.0)	(1.9)	(2.0)
Gadsden	0.0	0.0	(6.6)	(6.8)	(6.6)	(6.8)
Gilchrist	0.0	0.0	(4.0)	(5.5)	(4.0)	(5.5)
Glades	0.0	0.0	(2.4)	(3.2)	(2.4)	(3.2)
Gulf	0.0	0.0	(2.4)	(2.8)	(2.4)	(2.8)
Hamilton	0.0	0.0	(1.4)	(1.5)	(1.4)	(1.5)
Hardee	0.0	0.0	(2.4)	(2.5)	(2.4)	(2.5)
Hendry	0.0	0.0	(8.1)	(10.2)	(8.1)	(10.2)
Hernando	0.0	0.0	(47.9)	(64.6)	(47.9)	(64.6)
Highlands	0.0	0.0	(18.4)	(23.8)	(18.4)	(23.8)
Hillsborough	0.0	0.0	(464.3)	(645.1)	(464.3)	(645.1)
Holmes	0.0	0.0	(3.3)	(3.9)	(3.3)	(3.9)
Indian River	0.0	0.0	(52.9)	(71.9)	(52.9)	(71.9)
Jackson	0.0	0.0	(4.6)	(4.1)	(4.6)	(4.1)
Jefferson	0.0	0.0	(2.5)	(2.8)	(2.5)	(2.8)
Lafayette	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
Lake	0.0	0.0	(133.5)	(186.7)	(133.5)	(186.7)
Lee	0.0	0.0	(234.9)	(312.7)	(234.9)	(312.7)
Leon	0.0	0.0	(81.1)	(95.1)	(81.1)	(95.1)
Levy	0.0	0.0	(9.4)	(11.1)	(9.4)	(11.1)
Liberty	0.0	0.0	(0.7)	(0.8)	(0.7)	(0.8)
Madison	0.0	0.0	(2.3)	(3.0)	(2.3)	(3.0)
Manatee	0.0	0.0	(124.9)	(171.3)	(124.9)	(171.3)
Marion	0.0	0.0	(106.5)	(131.2)	(106.5)	(131.2)
Martin	0.0	0.0	(71.0)	(90.7)	(71.0)	(90.7)
Monroe	0.0	0.0	(13.8)	(17.6)	(13.8)	(17.6)
Nassau	0.0	0.0	(42.3)	(57.4)	(42.3)	(57.4)
Okaloosa	0.0	0.0	(36.2)	(39.0)	(36.2)	(39.0)
Okeechobee	0.0	0.0	(6.0)	(7.6)	(6.0)	(7.6)
Orange	0.0	0.0	(370.3)	(474.0)	(370.3)	(474.0)
Osceola	0.0	0.0	(113.7)	(176.5)	(113.7)	(176.5)
Palm Beach	0.0	0.0	(554.8)	(730.3)	(554.8)	(730.3)
Pasco	0.0	0.0	(210.2)	(289.2)	(210.2)	(289.2)
Pinellas	0.0	0.0	(350.6)	(446.2)	(350.6)	(446.2)
Polk	0.0	0.0	(173.7)	(243.0)	(173.7)	(243.0)
Putnam	0.0	0.0	(11.8)	(12.5)	(11.8)	(12.5)
St_Johns	0.0	0.0	(114.8)	(159.9)	(114.8)	(159.9)
St_Lucie	0.0	0.0	(169.7)	(210.2)	(169.7)	(210.2)
Santa Rosa	0.0	0.0	(35.9)	(43.2)	(35.9)	(43.2)
Sarasota	0.0	0.0	(125.3)	(167.4)	(125.3)	(167.4)
Seminole	0.0	0.0	(139.9)	(177.8)	(139.9)	(177.8)
Sumter	0.0	0.0	(54.8)	(75.5)	(54.8)	(75.5)
Suwannee	0.0	0.0	(7.5)	(10.3)	(7.5)	(10.3)
Taylor	0.0	0.0	(2.3)	(2.6)	(2.3)	(2.6)
Union	0.0	0.0	(1.5)	(1.4)	(1.5)	(1.4)
Volusia	0.0	0.0	(206.7)	(273.1)	(206.7)	(273.1)
Wakulla	0.0	0.0	(7.8)	(10.1)	(7.8)	(10.1)
Walton	0.0	0.0	(13.0)	(17.9)	(13.0)	(17.9)
Washington	0.0	0.0	(3.4)	(4.0)	(3.4)	(4.0)
Statewide Total	0.0	0.0	(6,526.2)	(8,572.6)	(6,526.2)	(8,572.6)

Adopted Impact By County

FY 2028-29

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(101.9)	(123.5)	(101.9)	(123.5)
Baker	0.0	0.0	(5.7)	(6.6)	(5.7)	(6.6)
Bay	0.0	0.0	(32.9)	(32.5)	(32.9)	(32.5)
Bradford	0.0	0.0	(6.3)	(8.0)	(6.3)	(8.0)
Brevard	0.0	0.0	(177.6)	(218.0)	(177.6)	(218.0)
Broward	0.0	0.0	(777.2)	(949.7)	(777.2)	(949.7)
Calhoun	0.0	0.0	(1.3)	(1.2)	(1.3)	(1.2)
Charlotte	0.0	0.0	(67.7)	(97.2)	(67.7)	(97.2)
Citrus	0.0	0.0	(49.7)	(57.9)	(49.7)	(57.9)
Clay	0.0	0.0	(57.3)	(63.8)	(57.3)	(63.8)
Collier	0.0	0.0	(101.3)	(127.3)	(101.3)	(127.3)
Columbia	0.0	0.0	(11.5)	(12.3)	(11.5)	(12.3)
Miami-Dade	0.0	0.0	(725.8)	(883.4)	(725.8)	(883.4)
DeSoto	0.0	0.0	(5.5)	(6.6)	(5.5)	(6.6)
Dixie	0.0	0.0	(1.9)	(1.7)	(1.9)	(1.7)
Duval	0.0	0.0	(272.2)	(320.9)	(272.2)	(320.9)
Escambia	0.0	0.0	(58.1)	(66.9)	(58.1)	(66.9)
Flagler	0.0	0.0	(72.6)	(94.0)	(72.6)	(94.0)
Franklin	0.0	0.0	(1.9)	(2.0)	(1.9)	(2.0)
Gadsden	0.0	0.0	(6.7)	(6.8)	(6.7)	(6.8)
Gilchrist	0.0	0.0	(4.3)	(5.5)	(4.3)	(5.5)
Glades	0.0	0.0	(2.6)	(3.2)	(2.6)	(3.2)
Gulf	0.0	0.0	(2.6)	(2.8)	(2.6)	(2.8)
Hamilton	0.0	0.0	(1.4)	(1.5)	(1.4)	(1.5)
Hardee	0.0	0.0	(2.4)	(2.5)	(2.4)	(2.5)
Hendry	0.0	0.0	(8.6)	(10.2)	(8.6)	(10.2)
Hernando	0.0	0.0	(51.7)	(64.6)	(51.7)	(64.6)
Highlands	0.0	0.0	(19.6)	(23.8)	(19.6)	(23.8)
Hillsborough	0.0	0.0	(500.2)	(645.1)	(500.2)	(645.1)
Holmes	0.0	0.0	(3.7)	(3.9)	(3.7)	(3.9)
Indian River	0.0	0.0	(57.1)	(71.9)	(57.1)	(71.9)
Jackson	0.0	0.0	(4.5)	(4.1)	(4.5)	(4.1)
Jefferson	0.0	0.0	(2.6)	(2.8)	(2.6)	(2.8)
Lafayette	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
Lake	0.0	0.0	(145.2)	(186.7)	(145.2)	(186.7)
Lee	0.0	0.0	(253.9)	(312.7)	(253.9)	(312.7)
Leon	0.0	0.0	(84.4)	(95.1)	(84.4)	(95.1)
Levy	0.0	0.0	(9.8)	(11.1)	(9.8)	(11.1)
Liberty	0.0	0.0	(0.7)	(0.8)	(0.7)	(0.8)
Madison	0.0	0.0	(2.4)	(3.0)	(2.4)	(3.0)
Manatee	0.0	0.0	(134.7)	(171.3)	(134.7)	(171.3)
Marion	0.0	0.0	(112.6)	(131.2)	(112.6)	(131.2)
Martin	0.0	0.0	(75.6)	(90.7)	(75.6)	(90.7)
Monroe	0.0	0.0	(14.7)	(17.6)	(14.7)	(17.6)
Nassau	0.0	0.0	(45.9)	(57.4)	(45.9)	(57.4)
Okaloosa	0.0	0.0	(37.0)	(39.0)	(37.0)	(39.0)
Okeechobee	0.0	0.0	(6.4)	(7.6)	(6.4)	(7.6)
Orange	0.0	0.0	(397.2)	(474.0)	(397.2)	(474.0)
Osceola	0.0	0.0	(126.7)	(176.5)	(126.7)	(176.5)
Palm Beach	0.0	0.0	(595.2)	(730.3)	(595.2)	(730.3)
Pasco	0.0	0.0	(227.5)	(289.2)	(227.5)	(289.2)
Pinellas	0.0	0.0	(375.1)	(446.2)	(375.1)	(446.2)
Polk	0.0	0.0	(187.5)	(243.0)	(187.5)	(243.0)
Putnam	0.0	0.0	(12.0)	(12.5)	(12.0)	(12.5)
St_Johns	0.0	0.0	(124.7)	(159.9)	(124.7)	(159.9)
St_Lucie	0.0	0.0	(166.3)	(210.2)	(166.3)	(210.2)
Santa Rosa	0.0	0.0	(37.7)	(43.2)	(37.7)	(43.2)
Sarasota	0.0	0.0	(134.1)	(167.4)	(134.1)	(167.4)
Seminole	0.0	0.0	(148.4)	(177.8)	(148.4)	(177.8)
Sumter	0.0	0.0	(59.8)	(75.5)	(59.8)	(75.5)
Suwannee	0.0	0.0	(8.1)	(10.3)	(8.1)	(10.3)
Taylor	0.0	0.0	(2.4)	(2.6)	(2.4)	(2.6)
Union	0.0	0.0	(1.5)	(1.4)	(1.5)	(1.4)
Volusia	0.0	0.0	(221.7)	(273.1)	(221.7)	(273.1)
Wakulla	0.0	0.0	(8.5)	(10.1)	(8.5)	(10.1)
Walton	0.0	0.0	(14.0)	(17.9)	(14.0)	(17.9)
Washington	0.0	0.0	(3.5)	(4.0)	(3.5)	(4.0)
Statewide Total	0.0	0.0	(6,972.8)	(8,572.6)	(6,972.8)	(8,572.6)

Adopted Impact By County
FY 2029-30

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(109.1)	(123.5)	(109.1)	(123.5)
Baker	0.0	0.0	(6.0)	(6.6)	(6.0)	(6.6)
Bay	0.0	0.0	(32.8)	(32.5)	(32.8)	(32.5)
Bradford	0.0	0.0	(6.9)	(8.0)	(6.9)	(8.0)
Brevard	0.0	0.0	(189.8)	(218.0)	(189.8)	(218.0)
Broward	0.0	0.0	(831.3)	(949.7)	(831.3)	(949.7)
Calhoun	0.0	0.0	(1.3)	(1.2)	(1.3)	(1.2)
Charlotte	0.0	0.0	(75.8)	(97.2)	(75.8)	(97.2)
Citrus	0.0	0.0	(52.2)	(57.9)	(52.2)	(57.9)
Clay	0.0	0.0	(59.4)	(63.8)	(59.4)	(63.8)
Collier	0.0	0.0	(109.1)	(127.3)	(109.1)	(127.3)
Columbia	0.0	0.0	(11.8)	(12.3)	(11.8)	(12.3)
Miami-Dade	0.0	0.0	(774.8)	(883.4)	(774.8)	(883.4)
DeSoto	0.0	0.0	(5.9)	(6.6)	(5.9)	(6.6)
Dixie	0.0	0.0	(1.9)	(1.7)	(1.9)	(1.7)
Duval	0.0	0.0	(286.9)	(320.9)	(286.9)	(320.9)
Escambia	0.0	0.0	(60.8)	(66.9)	(60.8)	(66.9)
Flagler	0.0	0.0	(79.0)	(94.0)	(79.0)	(94.0)
Franklin	0.0	0.0	(2.0)	(2.0)	(2.0)	(2.0)
Gadsden	0.0	0.0	(6.7)	(6.8)	(6.7)	(6.8)
Gilchrist	0.0	0.0	(4.7)	(5.5)	(4.7)	(5.5)
Glades	0.0	0.0	(2.8)	(3.2)	(2.8)	(3.2)
Gulf	0.0	0.0	(2.6)	(2.8)	(2.6)	(2.8)
Hamilton	0.0	0.0	(1.5)	(1.5)	(1.5)	(1.5)
Hardee	0.0	0.0	(2.5)	(2.5)	(2.5)	(2.5)
Hendry	0.0	0.0	(9.1)	(10.2)	(9.1)	(10.2)
Hernando	0.0	0.0	(55.6)	(64.6)	(55.6)	(64.6)
Highlands	0.0	0.0	(20.9)	(23.8)	(20.9)	(23.8)
Hillsborough	0.0	0.0	(543.0)	(645.1)	(543.0)	(645.1)
Holmes	0.0	0.0	(3.9)	(3.9)	(3.9)	(3.9)
Indian River	0.0	0.0	(61.6)	(71.9)	(61.6)	(71.9)
Jackson	0.0	0.0	(4.4)	(4.1)	(4.4)	(4.1)
Jefferson	0.0	0.0	(2.7)	(2.8)	(2.7)	(2.8)
Lafayette	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
Lake	0.0	0.0	(157.8)	(186.7)	(157.8)	(186.7)
Lee	0.0	0.0	(272.4)	(312.7)	(272.4)	(312.7)
Leon	0.0	0.0	(87.7)	(95.1)	(87.7)	(95.1)
Levy	0.0	0.0	(10.3)	(11.1)	(10.3)	(11.1)
Liberty	0.0	0.0	(0.8)	(0.8)	(0.8)	(0.8)
Madison	0.0	0.0	(2.6)	(3.0)	(2.6)	(3.0)
Manatee	0.0	0.0	(145.6)	(171.3)	(145.6)	(171.3)
Marion	0.0	0.0	(118.5)	(131.2)	(118.5)	(131.2)
Martin	0.0	0.0	(80.3)	(90.7)	(80.3)	(90.7)
Monroe	0.0	0.0	(15.6)	(17.6)	(15.6)	(17.6)
Nassau	0.0	0.0	(49.5)	(57.4)	(49.5)	(57.4)
Okaloosa	0.0	0.0	(37.6)	(39.0)	(37.6)	(39.0)
Okeechobee	0.0	0.0	(6.8)	(7.6)	(6.8)	(7.6)
Orange	0.0	0.0	(423.7)	(474.0)	(423.7)	(474.0)
Osceola	0.0	0.0	(141.3)	(176.5)	(141.3)	(176.5)
Palm Beach	0.0	0.0	(637.1)	(730.3)	(637.1)	(730.3)
Pasco	0.0	0.0	(246.1)	(289.2)	(246.1)	(289.2)
Pinellas	0.0	0.0	(400.7)	(446.2)	(400.7)	(446.2)
Polk	0.0	0.0	(203.7)	(243.0)	(203.7)	(243.0)
Putnam	0.0	0.0	(12.2)	(12.5)	(12.2)	(12.5)
St_Johns	0.0	0.0	(135.3)	(159.9)	(135.3)	(159.9)
St_Lucie	0.0	0.0	(167.4)	(210.2)	(167.4)	(210.2)
Santa Rosa	0.0	0.0	(39.4)	(43.2)	(39.4)	(43.2)
Sarasota	0.0	0.0	(144.0)	(167.4)	(144.0)	(167.4)
Seminole	0.0	0.0	(157.5)	(177.8)	(157.5)	(177.8)
Sumter	0.0	0.0	(64.6)	(75.5)	(64.6)	(75.5)
Suwannee	0.0	0.0	(8.9)	(10.3)	(8.9)	(10.3)
Taylor	0.0	0.0	(2.5)	(2.6)	(2.5)	(2.6)
Union	0.0	0.0	(1.5)	(1.4)	(1.5)	(1.4)
Volusia	0.0	0.0	(237.4)	(273.1)	(237.4)	(273.1)
Wakulla	0.0	0.0	(9.1)	(10.1)	(9.1)	(10.1)
Walton	0.0	0.0	(15.2)	(17.9)	(15.2)	(17.9)
Washington	0.0	0.0	(3.7)	(4.0)	(3.7)	(4.0)
Statewide Total	0.0	0.0	(7,456.3)	(8,572.6)	(7,456.3)	(8,572.6)

Adopted Impact By County

FY 2030-31

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(116.3)	(123.5)	(116.3)	(123.5)
Baker	0.0	0.0	(6.3)	(6.6)	(6.3)	(6.6)
Bay	0.0	0.0	(32.7)	(32.5)	(32.7)	(32.5)
Bradford	0.0	0.0	(7.4)	(8.0)	(7.4)	(8.0)
Brevard	0.0	0.0	(203.5)	(218.0)	(203.5)	(218.0)
Broward	0.0	0.0	(889.2)	(949.7)	(889.2)	(949.7)
Calhoun	0.0	0.0	(1.2)	(1.2)	(1.2)	(1.2)
Charlotte	0.0	0.0	(86.0)	(97.2)	(86.0)	(97.2)
Citrus	0.0	0.0	(55.0)	(57.9)	(55.0)	(57.9)
Clay	0.0	0.0	(61.6)	(63.8)	(61.6)	(63.8)
Collier	0.0	0.0	(117.9)	(127.3)	(117.9)	(127.3)
Columbia	0.0	0.0	(12.1)	(12.3)	(12.1)	(12.3)
Miami-Dade	0.0	0.0	(828.3)	(883.4)	(828.3)	(883.4)
DeSoto	0.0	0.0	(6.2)	(6.6)	(6.2)	(6.6)
Dixie	0.0	0.0	(1.8)	(1.7)	(1.8)	(1.7)
Duval	0.0	0.0	(303.5)	(320.9)	(303.5)	(320.9)
Escambia	0.0	0.0	(63.8)	(66.9)	(63.8)	(66.9)
Flagler	0.0	0.0	(86.2)	(94.0)	(86.2)	(94.0)
Franklin	0.0	0.0	(2.0)	(2.0)	(2.0)	(2.0)
Gadsden	0.0	0.0	(6.8)	(6.8)	(6.8)	(6.8)
Gilchrist	0.0	0.0	(5.1)	(5.5)	(5.1)	(5.5)
Glades	0.0	0.0	(3.0)	(3.2)	(3.0)	(3.2)
Gulf	0.0	0.0	(2.7)	(2.8)	(2.7)	(2.8)
Hamilton	0.0	0.0	(1.5)	(1.5)	(1.5)	(1.5)
Hardee	0.0	0.0	(2.5)	(2.5)	(2.5)	(2.5)
Hendry	0.0	0.0	(9.7)	(10.2)	(9.7)	(10.2)
Hernando	0.0	0.0	(60.0)	(64.6)	(60.0)	(64.6)
Highlands	0.0	0.0	(22.3)	(23.8)	(22.3)	(23.8)
Hillsborough	0.0	0.0	(592.2)	(645.1)	(592.2)	(645.1)
Holmes	0.0	0.0	(4.0)	(3.9)	(4.0)	(3.9)
Indian River	0.0	0.0	(66.6)	(71.9)	(66.6)	(71.9)
Jackson	0.0	0.0	(4.3)	(4.1)	(4.3)	(4.1)
Jefferson	0.0	0.0	(2.7)	(2.8)	(2.7)	(2.8)
Lafayette	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
Lake	0.0	0.0	(171.7)	(186.7)	(171.7)	(186.7)
Lee	0.0	0.0	(292.0)	(312.7)	(292.0)	(312.7)
Leon	0.0	0.0	(91.3)	(95.1)	(91.3)	(95.1)
Levy	0.0	0.0	(10.7)	(11.1)	(10.7)	(11.1)
Liberty	0.0	0.0	(0.8)	(0.8)	(0.8)	(0.8)
Madison	0.0	0.0	(2.8)	(3.0)	(2.8)	(3.0)
Manatee	0.0	0.0	(157.9)	(171.3)	(157.9)	(171.3)
Marion	0.0	0.0	(124.8)	(131.2)	(124.8)	(131.2)
Martin	0.0	0.0	(85.4)	(90.7)	(85.4)	(90.7)
Monroe	0.0	0.0	(16.6)	(17.6)	(16.6)	(17.6)
Nassau	0.0	0.0	(53.4)	(57.4)	(53.4)	(57.4)
Okaloosa	0.0	0.0	(38.4)	(39.0)	(38.4)	(39.0)
Okeechobee	0.0	0.0	(7.2)	(7.6)	(7.2)	(7.6)
Orange	0.0	0.0	(452.7)	(474.0)	(452.7)	(474.0)
Osceola	0.0	0.0	(158.0)	(176.5)	(158.0)	(176.5)
Palm Beach	0.0	0.0	(682.5)	(730.3)	(682.5)	(730.3)
Pasco	0.0	0.0	(266.9)	(289.2)	(266.9)	(289.2)
Pinellas	0.0	0.0	(428.1)	(446.2)	(428.1)	(446.2)
Polk	0.0	0.0	(222.5)	(243.0)	(222.5)	(243.0)
Putnam	0.0	0.0	(12.3)	(12.5)	(12.3)	(12.5)
St_Johns	0.0	0.0	(147.1)	(159.9)	(147.1)	(159.9)
St_Lucie	0.0	0.0	(179.9)	(210.2)	(179.9)	(210.2)
Santa Rosa	0.0	0.0	(41.3)	(43.2)	(41.3)	(43.2)
Sarasota	0.0	0.0	(155.2)	(167.4)	(155.2)	(167.4)
Seminole	0.0	0.0	(167.4)	(177.8)	(167.4)	(177.8)
Sumter	0.0	0.0	(69.8)	(75.5)	(69.8)	(75.5)
Suwannee	0.0	0.0	(9.6)	(10.3)	(9.6)	(10.3)
Taylor	0.0	0.0	(2.6)	(2.6)	(2.6)	(2.6)
Union	0.0	0.0	(1.5)	(1.4)	(1.5)	(1.4)
Volusia	0.0	0.0	(254.7)	(273.1)	(254.7)	(273.1)
Wakulla	0.0	0.0	(9.7)	(10.1)	(9.7)	(10.1)
Walton	0.0	0.0	(16.5)	(17.9)	(16.5)	(17.9)
Washington	0.0	0.0	(3.9)	(4.0)	(3.9)	(4.0)
Statewide Total	0.0	0.0	(8,000.4)	(8,572.6)	(8,000.4)	(8,572.6)

	A	B	C	D	E	F	G
1							
2	2025 Aggregate Millage Rates				Millage Rates to Use:	<i>2025 County Level</i>	
3		Preliminary	Final				
4	School	5.9920	5.9510				
5	Non-School	10.4758	10.4479				
6							
7	School Impact						
8		High		Middle		Low	
9		Cash	Recurring	Cash	Recurring	Cash	Recurring
10	2026-27			\$0	\$0		
11	2027-28			\$0	\$0		
12	2028-29			\$0	\$0		
13	2029-30			\$0	\$0		
14	2030-31			\$0	\$0		
15							
16	Non-School Impact						
17		High		Middle		Low	
18		Cash	Recurring	Cash	Recurring	Cash	Recurring
19	2026-27			\$0	\$(8,572.6 M)		
20	2027-28			\$(6,526.2 M)	\$(8,572.6 M)		
21	2028-29			\$(6,972.8 M)	\$(8,572.6 M)		
22	2029-30			\$(7,456.3 M)	\$(8,572.6 M)		
23	2030-31			\$(8,000.4 M)	\$(8,572.6 M)		
24							
25	Total Impact						
26		High		Middle		Low	
27		Cash	Recurring	Cash	Recurring	Cash	Recurring
28	2026-27			\$0	\$(8,572.6 M)		
29	2027-28			\$(6,526.2 M)	\$(8,572.6 M)		
30	2028-29			\$(6,972.8 M)	\$(8,572.6 M)		
31	2029-30			\$(7,456.3 M)	\$(8,572.6 M)		
32	2030-31			\$(8,000.4 M)	\$(8,572.6 M)		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Surviving Spouses of Certain Veterans and First Responders

Bill Number(s): HB 393 & SB 450

Entire Bill

Partial Bill: Changes to 196.081(3), 196.081(4), and 196.081(6)

Sponsor(s): Representative Woodson & Senator Polsky

Month/Year Impact Begins: November 2026

Date(s) Conference Reviewed: December 5, 2025; December 12, 2025; February 6, 2026

Section 1: Narrative

- a. **Current Law:** Subsection 196.081(1), Florida Statute, provides a full ad valorem exemption on any homestead owned by a permanently disabled veteran.

Subsection 196.081(2), Florida Statute, provides that if the permanently disabled veteran, the permanently disabled veteran's spouse, or the permanently disabled veteran's surviving spouse produce a letter of total and permanent disability from the US Government to the property appraiser, that is sufficient evidence that the individual is entitled to the exemption under Subsection 196.081(1).

Subsection 196.081(3), Florida Statute, provides that if the permanently disabled veteran predeceases their spouse and the spouse holds legal title to the homestead, the exemption carries over to the surviving spouse. If the surviving spouse sells the homestead and moves to a new homestead within the state, they may transfer an exemption not to exceed the amount granted under the most recent ad valorem tax roll to their new residence. The exemption is lost if they remarry.

Subsection 196.081(4), Florida Statute, provides the surviving spouses of veterans who died on active-duty with a full ad valorem exemption on their homestead property. Paragraph 196.081(4)(a) indicates that if the surviving spouse produces a letter attesting to the veteran's death while on active duty, that is evidence that they are entitled to the exemption. Paragraph 196.081(4)(b) indicates that the exemption carries over to the veteran's surviving spouse. The meaning of this is very unclear: from whom is it carrying over? In this case, the veteran while living never had an exemption, and only upon their death in active-duty did the surviving spouse become eligible. Regardless, if the surviving spouse moves to a new homestead within the state, they may transfer an exemption not to exceed the amount granted under the most recent ad valorem tax roll to their new residence. The exemption is lost if they remarry.

Subsection 196.081(5), Florida Statute, provides that applicants for "the exemption" under 196.081 may apply for it before receiving the necessary documents from the US Government. This does not appear to apply to the surviving spouses of first responders who died in the line of duty unless they worked for the US Government. Once the necessary documents are received, the property appraiser shall refund up to four years of ad valorem taxes paid or the amount paid since the date of the original application, whichever is smaller.

Subsection 196.081(6), Florida Statute, provides that if a first responder dies in the line of duty, their surviving spouse receives a full ad valorem exemption on their homestead. Paragraph 196.081(6)(a) indicates that if the surviving spouse produces a letter attesting to the first responder's death while in the line of duty, that is evidence that they are entitled to the exemption. Paragraph 196.081(6)(b) indicates that the exemption applies so long as the surviving spouse holds legal title to the homestead. If the surviving spouse sells the homestead and moves to a new homestead within the state, they may transfer an exemption not to exceed the amount granted under the most recent ad valorem tax roll to their new residence. The exemption is lost if they remarry. Paragraph 196.081(6)(c) provides definitions.

- b. **Proposed Change:** Subsection 196.081(3), Florida Statute, is amended to allow the surviving spouse of a permanently disabled veteran to transfer the full ad valorem exemption to a new homestead, so long as they do not remarry.

Paragraph 196.081(4)(b), Florida Statute, is amended to allow the surviving spouse of a veteran who died on active duty to transfer the full ad valorem exemption to a new homestead, so long as they do not remarry.

Paragraph 196.081(6)(b), Florida Statute, is amended to allow the surviving spouse of a first responder who died in the line of duty to transfer the full ad valorem exemption to a new homestead, so long as they do not remarry.

The effective date of the bill is July 1, 2026.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Surviving Spouses of Certain Veterans and First Responders

Bill Number(s): HB 393 & SB 450

Section 2: Description of Data and Sources

2025 Final NAL Real Property Tax Roll

Aggregate Millage based on Proposed Millages from Each Taxing Authority Provided in November 2025

Results of the Ad Valorem Estimating Conference, January 8, 2026

Discussion with PTO and Property Appraisers

Section 3: Methodology (Include Assumptions and Attach Details)

On the NAL roll, the variable “exmpt_05” represents the exemption amount on a parcel for any of the exemptions in 196.081. This exemption only applies to the portion of a parcel that is being used as a homestead, and only just value and assessed value are broken down into homestead and non-homestead categories. A parcel is identified as a surviving spouse that has moved and is eligible under 196.081 if:

- The parcel receives an exmpt_05 amount, the just value of the parcel equals the just value of the homestead of the parcel, and there is remaining taxable value; or
- The parcel receives an exmpt_05 amount, the taxable value of the parcel is not equal to any individual or combined non-homestead assessed value on the parcel, and there is remaining taxable value that exceeds the combined non-homestead assessed value on the parcel.

Based on the final 2019 through 2025 ad valorem tax rolls, the number of surviving spouses claiming an exemption under 196.081 that had moved and were paying taxes on a homestead where identified. Over the 7-year period, there were on average 87 new surviving spouses with tax due each year. The average remaining school and non-school taxable value of such households was identified on the final 2025 roll and grown using the appropriate homestead growth rate from the latest ad valorem conference. Each year, it is assumed that 87 new households of that year’s average size remaining taxable value will become exempt. Each year this amount is grown separately, such that cohorts are formed. Because the bill goes into effect on July 1, 2026, it is unknown if property appraisers will treat surviving spouses that move in June of 2026 differently than those that move in August of 2026. Further, if the exemption is not granted to the earlier movers, a VAB appeal may result in the exemption being awarded as it will be the current law at the time of the appeal. As such, the estimate assumes that 100 percent of surviving spouses that move in 2026 will receive the full exemption. The forecasted school and non-school taxable values are multiplied by the 2025 Aggregate Millage rates to arrive at the impact each year.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$(0.2 M)	\$(1.4 M)		
2027-28			\$(0.4 M)	\$(1.4 M)		
2028-29			\$(0.6 M)	\$(1.4 M)		
2029-30			\$(0.8 M)	\$(1.4 M)		
2030-31			\$(1.1 M)	\$(1.4 M)		

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 02/06/2026) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	(0.2)	(1.4)	(0.2)	(1.4)
2027-28	0.0	0.0	0.0	0.0	(0.4)	(1.4)	(0.4)	(1.4)
2028-29	0.0	0.0	0.0	0.0	(0.6)	(1.4)	(0.6)	(1.4)
2029-30	0.0	0.0	0.0	0.0	(0.8)	(1.4)	(0.8)	(1.4)
2030-31	0.0	0.0	0.0	0.0	(1.1)	(1.4)	(1.1)	(1.4)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Surviving Spouses of Certain Veterans and First Responders

Bill Number(s): HB 393 & SB 450

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(0.1)	(0.6)	(0.1)	(0.8)	(0.2)	(1.4)
2027-28	(0.2)	(0.6)	(0.2)	(0.8)	(0.4)	(1.4)
2028-29	(0.2)	(0.6)	(0.4)	(0.8)	(0.6)	(1.4)
2029-30	(0.3)	(0.6)	(0.5)	(0.8)	(0.8)	(1.4)
2030-31	(0.4)	(0.6)	(0.7)	(0.8)	(1.1)	(1.4)

	A	B	C	D	E	F	G
1							
2	2025 Aggregate Millage Rates						
3	School	5.9510					
4	Non-School	10.4479					
5							
6	Net New Surviving Spouses in New HX	87					
7	In Low - Share of 26 impacted	100%					
8							
9							
10	School Impact						
11		High		Middle		Low	
12		Cash	Recurring	Cash	Recurring	Cash	Recurring
13	2026-27			\$(0.1 M)	\$(0.6 M)		
14	2027-28			\$(0.1 M)	\$(0.6 M)		
15	2028-29			\$(0.2 M)	\$(0.6 M)		
16	2029-30			\$(0.3 M)	\$(0.6 M)		
17	2030-31			\$(0.4 M)	\$(0.6 M)		
18							
19	Non-School Impact						
20		High		Middle		Low	
21		Cash	Recurring	Cash	Recurring	Cash	Recurring
22	2026-27			\$(0.1 M)	\$(0.9 M)		
23	2027-28			\$(0.2 M)	\$(0.9 M)		
24	2028-29			\$(0.3 M)	\$(0.9 M)		
25	2029-30			\$(0.5 M)	\$(0.9 M)		
26	2030-31			\$(0.7 M)	\$(0.9 M)		
27							
28	Total Impact						
29		High		Middle		Low	
30		Cash	Recurring	Cash	Recurring	Cash	Recurring
31	2026-27			\$(0.2 M)	\$(1.4 M)		
32	2027-28			\$(0.4 M)	\$(1.4 M)		
33	2028-29			\$(0.6 M)	\$(1.4 M)		
34	2029-30			\$(0.8 M)	\$(1.4 M)		
35	2030-31			\$(1.1 M)	\$(1.4 M)		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
2	Conf Grow HX TV_SD								4.7%	6.9%	6.9%	7.0%	7.2%	7.1%
3	Conf Grow HX TV_NSD								4.6%	7.1%	7.0%	7.0%	7.3%	7.1%
4	Avg TV_SD of Surviving Spouses in New HX	88,226	89,100	92,663	104,717	113,889	120,534	126,601	132,585	141,745	151,533	162,091	173,836	186,120
5	Avg TV_NSD of Surviving Spouses in New HX	72,301	73,574	74,641	86,172	95,286	101,136	106,790	111,752	119,642	128,006	137,017	147,048	157,496
6	Surviving Spouses in New HX	518	644	683	770	831	905	1,039	1,126	1,212	1,299	1,386	1,473	1,559
7	Net New Surviving Spouses in New HX	86	126	39	87	61	74	134	87	87	87	87	87	87
8														
9	School District	2026_Retro	2026_noRetro	2027	2028	2029	2030	2031	Total_R_SD	Total_NR_SD				
10	2026	149,252,699	11,497,004						149,252,699	11,497,004				
11	2027	159,564,131	12,291,298	12,291,298					171,855,429	24,582,596				
12	2028	170,582,951	13,140,083	13,140,083	13,140,083				196,863,117	39,420,248				
13	2029	182,467,748	14,055,574	14,055,574	14,055,574	14,055,574			224,634,470	56,222,296				
14	2030	195,689,231	15,074,031	15,074,031	15,074,031	15,074,031	15,074,031		255,985,354	75,370,154				
15	2031	209,517,997	16,139,267	16,139,267	16,139,267	16,139,267	16,139,267	16,139,267	290,214,333	96,835,602				
16														
17	Non-School District	2026_Retro	2026_noRetro	2027	2028	2029	2030	2031	Total_R_NSD	Total_NR_NSD				
18	2026	125,800,448	9,690,466						125,800,448	9,690,466				
19	2027	134,682,895	10,374,685	10,374,685					145,057,580	20,749,370				
20	2028	144,098,645	11,099,984	11,099,984	11,099,984				166,298,614	33,299,953				
21	2029	154,242,505	11,881,371	11,881,371	11,881,371	11,881,371			189,886,617	47,525,483				
22	2030	165,534,209	12,751,176	12,751,176	12,751,176	12,751,176	12,751,176		216,538,912	63,755,879				
23	2031	177,296,009	13,657,193	13,657,193	13,657,193	13,657,193	13,657,193	13,657,193	245,581,972	81,943,156				

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Semiconductor, Defense, and Space Technology Tax Exemption

Bill Number(s): [Draft Language](#)

Entire Bill

Partial Bill:

Sponsor(s): NA

Month/Year Impact Begins: 07/01/2026

Date(s) Conference Reviewed: 02/06/2026

Section 1: Narrative

a. Current Law:

Florida Department of Commerce Division of Economic Development and the Florida Department of Revenue are responsible for administering the Semiconductor, Defense, and Space Technology Tax Exemption program.

The Sales and Use tax exemption is available to companies engaged in this state in the production of machinery and equipment used in semiconductor, defense, and space technology.

b. Proposed Change:

Any tangible personal property owned by Space Florida and leased to a private entity pursuant to a written lease, license, or other agreement is exempt from the tax imposed if the property is used by the private lessee solely in connection with a defense or aerospace contract, program, or project authorized by the board of directors of Space Florida.

Section 2: Description of Data and Sources

Sales and Use Tax data (NAICS: 334511 & 336414) for Fiscal Years 2021-2022 through 2024-2025 and the first two quarters for Fiscal Year 2025-26 from the Florida Department of Revenue. Semi-Conductor, Defense and Space Technology Tax Exemption data from Florida Department of Commerce Division of Economic Development Incentives Portal. Equipment lease data from Space Florida.

Section 3: Methodology (Include Assumptions and Attach Details)

Middle

The middle estimate assumes that one hundred percent of the purchased or leased goods would be subject to the exemption and a 0.55% applied growth rate was applied to the base.

Low

The low estimate assumes that seventy-five percent of the purchased or leased goods would be subject to the exemption and a 0.55% applied growth rate was applied to the base.

High

The high estimate assumes that the base grows by one-hundred and twenty percent because of the exemption and a 0.55% applied growth rate.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	\$(22.8)	\$(24.8)	\$(19.2)	\$(20.9)	\$(14.9)	\$(16.2)
2027-28	\$(25.0)	\$(25.0)	\$(21.0)	\$(21.0)	\$(16.3)	\$(16.3)
2028-29	\$(25.1)	\$(25.1)	\$(21.1)	\$(21.1)	\$(16.4)	\$(16.4)
2029-30	\$(25.2)	\$(25.2)	\$(21.2)	\$(21.2)	\$(16.5)	\$(16.5)
2030-31	\$(25.3)	\$(25.3)	\$(21.3)	\$(21.3)	\$(16.6)	\$(16.6)

Revenue Distribution:

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Semiconductor, Defense, and Space Technology Tax Exemption

Bill Number(s): [Draft Language](#)

Section 5: Consensus Estimate (Adopted: 02/06/2026) The Conference adopted the high estimate.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(20.2)	(22.0)	(Insignificant)	(Insignificant)	(0.7)	(0.7)	(1.9)	(2.1)
2027-28	(22.2)	(22.2)	(Insignificant)	(Insignificant)	(0.7)	(0.7)	(2.1)	(2.1)
2028-29	(22.3)	(22.3)	(Insignificant)	(Insignificant)	(0.7)	(0.7)	(2.1)	(2.1)
2029-30	(22.3)	(22.3)	(Insignificant)	(Insignificant)	(0.8)	(0.8)	(2.1)	(2.1)
2030-31	(22.4)	(22.4)	(Insignificant)	(Insignificant)	(0.8)	(0.8)	(2.1)	(2.1)

	6% Sub-Total		Add: Local Option		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(22.8)	(24.8)	(3.1)	(3.4)	(25.9)	(28.2)
2027-28	(25.0)	(25.0)	(3.4)	(3.4)	(28.4)	(28.4)
2028-29	(25.1)	(25.1)	(3.5)	(3.5)	(28.6)	(28.6)
2029-30	(25.2)	(25.2)	(3.5)	(3.5)	(28.7)	(28.7)
2030-31	(25.3)	(25.3)	(3.5)	(3.5)	(28.8)	(28.8)

NAICS17	Target Industry	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26 YTD
	Search, Detection, Navigation, Guidance, Aeronautical, & Nautical System & Instrument						
334511	Manufacturing	60,900	27,545	38,770	38,830	13,586	24,309
336414	Guided Missile & Space Vehicle Manufacturing	4,007,503	4,187,295	5,156,409	4,552,467	3,978,518	18,872,682
	Total	4,068,404	4,214,840	5,195,179	4,591,298	3,992,104	18,896,990
							Contract data From Space Florida
							1,934,000
							20,830,990

NAICS17	Target Industry	2021-22	2022-23	2023-24	2024-25	2025-26 YTD	
	Search, Detection, Navigation, Guidance, Aeronautical, & Nautical System & Instrument						
334511	Manufacturing	-54.77%	40.76%	0.15%	-65.01%	78.92%	
336414	Guided Missile & Space Vehicle Manufacturing	4.49%	23.14%	-11.71%	-12.61%	374.36%	
		3.60%	23.26%	-11.62%	-13.05%	373.36%	
	Five Year Growth Rate	75.11%					
	Four Year Growth Rate	0.55%					
	Three Year Growth Rate	-0.47%					
	Base Factor		100%	100%	120%		
	SUT Change from exemption		100%	75%	100%		
	Growth Rate		0.55%	0.55%	0.55%		
		SUT Growth	Middle	Low	High	Middle	Cash
						Low	High
	2025-2026	18,872,682	20,830,990	20,830,990	20,830,990		
	2026-2027	18,975,729	20,909,729	16,243,505	24,829,208	19,167,252	14,889,880
	2027-2028	19,079,340	21,013,340	16,321,637	24,954,219		22,760,107
	2028-2029	19,183,516	21,117,516	16,400,196	25,079,914		
	2029-2030	19,288,261	21,222,261	16,479,184	25,206,294		
	2030-2031	19,393,578	21,327,578	16,558,603	25,333,364		

REVENUE ESTIMATING CONFERENCE

Tax: Local Taxes and Fees

Issue: Repeal of the Local Business Tax

Bill Number(s): CS/HB 103

Entire Bill

Partial Bill:

Sponsor(s): House State Affairs Committee and Representative Botana

Month/Year Impact Begins: July 1, 2026

Date of Analysis: February 6, 2026

Section 1: Narrative

a. Current Law:

Local Business Tax

Chapter 205, F.S., authorizes Local Business Taxes, which represents the taxes charged and the method by which a local government grants the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction. Counties and municipalities may levy a business tax, and the tax proceeds are considered general revenue for the local government. This tax does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection.

In order to levy a business tax, the governing body must first give at least 14 days of public notice between the first and last reading of the resolution or ordinance by publishing a notice in a newspaper of general circulation within its jurisdiction. The public notice must contain the proposed classifications and rates applicable to the business tax. A number of other conditions for levy are imposed on counties and municipalities.

Additional Local Business Tax for Miami-Dade and Adjacent Counties

Section 205.033(6), F.S., authorizes each county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) or any county adjacent thereto (i.e., Broward, Collier, and Monroe) to levy and collect, by an ordinance enacted by the county's governing body, an *additional business tax* up to 50 percent of the appropriate business tax imposed under s. 205.033(1), F.S. Proceeds from the additional business tax must be placed in a separate interest-earning account, and the county's governing body shall distribute this revenue, plus accrued interest, each fiscal year to an organization or agency designated by the governing body to oversee and implement a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques. Current law prohibited an eligible county from levying this additional business tax after January 1, 1995.

Panama City and Panama City Beach's Local Business Taxes on Gross Sales of Retail and Wholesale Merchants

Section 205.044, F.S., authorizes a municipality that imposes a business tax on merchants which is measured by gross receipts from the sale of merchandise or services, or both, may continue to impose such tax and may, by ordinance, revise the definition of the term *merchant*. The cities of Panama City and Panama City Beach are the only known local governments in Florida that levy such a tax on the gross receipts of retail and wholesale merchants.

Panama City Tax

As implemented by Part II, Chapter 7, Article II, Section 7-53, of the Panama City Municipal Code, the City levies separate license taxes on the gross sales of all retail and wholesale merchants within the municipal jurisdiction. For retail merchants, the tax is \$10 for each \$1,000 (i.e., 1 percent) of gross sales with a minimum tax of \$1.50 per month. For wholesale merchants, the tax is \$0.50 for each \$1,000 of gross sales, or major fraction thereof, (i.e., 0.05 percent) with a minimum tax of \$1.50 per month. Additionally, the tax applies only to the first \$5,000 collected by a merchant for any single item of merchandise. The merchant pays the license tax by the 30th day of each month based on the merchant's gross sales of the preceding month. If payment is made on or before the 20th day of the month such tax is payable, a 3 percent discount is allowed.

Panama City Beach Tax

As implemented by Chapter 14, Section 14-29 (136) of the 7-53, of the Code of Ordinances, City of Panama City Beach, the City levies separate business taxes on the gross sales of all retail and wholesale merchants within the municipal jurisdiction. For retail merchants, the tax is \$10 for each \$1,000 of gross sales, or major portion thereof, (i.e., 1 percent) with a minimum tax of \$50 per year. For wholesale merchants, the tax is \$1.50 for each \$1,000 of gross sales, or major fraction thereof, (i.e., 0.15 percent) with a minimum tax of \$50 per year. On the first day of each month, the merchant submits a statement of gross sales for the preceding month at which time the tax is paid. The statement and payment are delinquent on the 10th day of each

REVENUE ESTIMATING CONFERENCE

Tax: Local Taxes and Fees

Issue: Repeal of the Local Business Tax

Bill Number(s): CS/HB 103

month following application for receipt. Upon becoming delinquent, the receipt is subject to revocation by the city council, and the city clerk reports at each regular city council meeting any delinquent merchant's business tax receipts. Once revoked, a merchant's receipts may be reinstated if all accrued taxes plus a 10 percent penalty of the gross amount are paid. No merchant can transact business while his or her business tax receipt stands revoked. If payment is made on or before the 10th day of the month such tax is payable, a 3 percent discount is allowed.

b. Proposed Changes:

Section 1 of the bill repeals Chapter 205, F.S., in its entirety.

Section 2 creates s. 218.150, F.S., to continue the current statutory language of s. 205.044, F.S., which authorizes the municipal business tax measured by gross receipts. Additionally, Section 2 authorizes a county that levied an additional business tax, pursuant to s. 205.033(6), F.S., as of January 1, 2026, to continue to levy such tax in accordance with the exemptions, categories, rates, and other provisions of Chapter 205, F.S., in effect on that date. Any additional business tax collected by eligible counties must continue to be placed in a separate interest-bearing account, and the tax revenues plus accrued interest must be distributed each fiscal year to the organization or agency designated by the county's governing body to oversee and implement a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques. The county may repeal such additional business tax by ordinance enacted by the county's governing board at any time. However, once repealed, the authority to levy such additional business tax expires.

Sections 3-34 conform statutory provisions and cross-references to changes made by the bill.

Section 35 provides the bill's July 1, 2026, effective date.

Section 2: Description of Data and Sources

This analysis is based upon Local Business Tax (LBT) revenues reported by county and municipal governments via their Annual Financial Reports (AFR) submitted to the Department of Financial Services pursuant to s. 218.32, F.S. These LBT revenues are reported in Revenue Account #316.000, and the attached analysis includes reported county and municipal LBT revenues for the period of 1992-93 through 2023-24. As of the date of the last AFR download by EDR staff (i.e., January 23, 2026), revenues for Jefferson County and 49, most small and medium population-sized, municipal governments were not yet reported. Consequently, the decision was made to exclude FY 2023-24 AFR reporting from the analysis.

EDR staff also contacted Broward, Collier, Miami-Dade, and Monroe County officials to determine if any of these eligible counties levied the additional business tax as of January 1, 2026. Representatives of the Broward, Collier, and Monroe County Tax Collector's offices confirmed that the additional business tax was not being levied. Miami-Dade County was levying the additional business tax, and the Miami-Dade Beacon Council is the local agency designated to receive the county's additional business tax revenues. A copy of the county local business tax revenues received by the Miami-Dade Beacon Council from FY 2014-15 to the present is included.

Section 3: Methodology (Include Assumptions and Attach Details)

As previously stated, the cities of Panama City and Panama City Beach are the only municipal governments that levy the business tax on the gross receipts of retail and wholesale merchants. Since there is no separate Revenue Accounts for the municipal business tax measured by gross receipts authorized in s. 205.044, F.S., and the additional business tax for select counties authorized in s. 205.033(6), F.S., such revenues have been reported in the Local Business Tax - Revenue Account #316.000. Since the bill would exempt the merchant business tax measured by gross receipts and the additional business tax for select counties from the LBT repeal, the LBT revenues reported by Panama City and Panama City Beach and any reported s. 205.033(6) revenues are excluded from the proposed fiscal impact.

All three methodologies rely on the projection of historical LBT collections into the forecast period using several compound annual growth rates. All three methodologies use reported FY 2022-23 LBT collections as the final year. A post-Great Recession initial year of FY 2010-11 was used for the Low methodology. For the Middle methodology, FY 2007-08 was the initial year since it corresponds to the first year that Revenue Account #316.000 was used solely to capture reported Local Business Tax revenues in the annual AFR. Prior to that year, such revenues were reported in Revenue Account 321.000 – Occupational License Tax, which has since been

REVENUE ESTIMATING CONFERENCE

Tax: Local Taxes and Fees

Issue: Repeal of the Local Business Tax

Bill Number(s): CS/HB 103

discontinued. For the High methodology, the most recent seven FYs of reported data (i.e., FY 2016-17 through FY 2022-23) were used. At its November 14, 2025 meeting, the REC adopted the High estimate for HB 103.

Section 4: Proposed Fiscal Impact (in Millions)

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(184.2)	(184.2)	(177.5)	(177.5)	(174.5)	(174.5)
2027-28	(187.9)	(187.9)	(179.8)	(179.8)	(176.2)	(176.2)
2028-29	(191.7)	(191.7)	(182.2)	(182.2)	(177.8)	(177.8)
2029-30	(195.5)	(195.5)	(184.6)	(184.6)	(179.5)	(179.5)
2030-31	(199.5)	(199.5)	(187.0)	(187.0)	(181.2)	(181.2)

List of Affected Trust Funds: Local funds

Section 5: Consensus Estimate (Adopted: 02/06/2026) The Conference adopted the high estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	(184.2)	(184.2)	(184.2)	(184.2)
2027-28	0.0	0.0	0.0	0.0	(187.9)	(187.9)	(187.9)	(187.9)
2028-29	0.0	0.0	0.0	0.0	(191.7)	(191.7)	(191.7)	(191.7)
2029-30	0.0	0.0	0.0	0.0	(195.5)	(195.5)	(195.5)	(195.5)
2030-31	0.0	0.0	0.0	0.0	(199.5)	(199.5)	(199.5)	(199.5)

Office of Economic and Demographic Research

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
1	Fiscal Impact Analysis of CS/HB 103 - Repeal of the Local Business Tax																			
2																				
3																				
4	I. Local Business Tax (LBT) Revenue Collections Reported in Annual Financial Reports (AFRs)										County Governments									
5											Municipal Governments									
6	County Governments					Municipal Governments (excl. Panama City & Panama City Beach)					Combined Total					Municipal Governments				
7	Local FY	# Reporting	Revenue	% Chg.	# Reporting	Revenue	% Chg.		Revenue	% Chg.	Unadjusted LBT Revenue	Broward Custodial Fund	Miami-Dade Custodial Fund	Miami-Dade s. 205.033(6) Receipts	# Reporting	LBT Revenue	Panama City Revenue	Panama City Beach Revenue		
8	1992-93	55	\$ 26,163,869	-	337	\$ 70,342,596	-		\$ 96,506,465	-					339	\$ 75,015,739	\$ 4,673,143	\$ -		
9	1993-94	56	\$ 25,868,020	-1.1%	346	\$ 74,162,053	5.4%		\$ 100,030,073	3.7%					348	\$ 79,263,843	\$ 5,036,190	\$ 65,600		
10	1994-95	56	\$ 31,882,531	23.3%	349	\$ 77,645,552	4.7%		\$ 109,528,083	9.5%					351	\$ 83,089,405	\$ 5,378,823	\$ 65,030		
11	1995-96	53	\$ 33,611,239	5.4%	347	\$ 82,458,680	6.2%		\$ 116,069,919	6.0%					349	\$ 88,439,882	\$ 5,911,155	\$ 70,047		
12	1996-97	52	\$ 37,389,633	11.2%	330	\$ 80,485,149	-2.4%		\$ 117,874,782	1.6%					332	\$ 86,365,240	\$ 5,815,856	\$ 64,235		
13	1997-98	54	\$ 38,157,611	2.1%	353	\$ 89,917,515	11.7%		\$ 128,075,126	8.7%					355	\$ 96,076,648	\$ 6,090,463	\$ 68,670		
14	1998-99	52	\$ 41,070,208	7.6%	353	\$ 97,413,964	8.3%		\$ 138,484,172	8.1%					355	\$ 104,065,179	\$ 6,573,490	\$ 77,725		
15	1999-00	54	\$ 49,372,600	20.2%	366	\$ 95,110,642	-2.4%		\$ 144,483,242	4.3%					368	\$ 102,354,866	\$ 7,168,094	\$ 76,130		
16	2000-01	53	\$ 49,791,778	0.8%	360	\$ 99,485,931	4.6%		\$ 149,277,709	3.3%					362	\$ 106,691,809	\$ 7,128,409	\$ 77,469		
17	2001-02	53	\$ 47,638,155	-4.3%	357	\$ 99,391,106	-0.1%		\$ 147,029,261	-1.5%					359	\$ 106,808,528	\$ 7,327,796	\$ 89,626		
18	2002-03	52	\$ 37,278,372	-21.7%	370	\$ 106,828,946	7.5%		\$ 144,107,318	-2.0%					372	\$ 114,472,063	\$ 7,557,776	\$ 85,341		
19	2003-04	52	\$ 38,064,867	2.1%	359	\$ 108,521,114	1.6%		\$ 146,585,981	1.7%					361	\$ 116,609,723	\$ 8,088,609	\$ -		
20	2004-05	52	\$ 39,004,250	2.5%	361	\$ 116,728,208	7.6%		\$ 155,732,458	6.2%					363	\$ 125,379,415	\$ 8,651,207	\$ -		
21	2005-06	52	\$ 38,692,435	-0.8%	368	\$ 121,489,133	4.1%		\$ 160,181,568	2.9%					370	\$ 131,092,155	\$ 9,480,392	\$ 122,630		
22	2006-07	45	\$ 36,907,051	-4.6%	333	\$ 111,446,454	-8.3%		\$ 148,353,505	-7.4%					335	\$ 120,566,643	\$ 8,998,554	\$ 121,635		
23	2007-08	33	\$ 32,336,389	-12.4%	268	\$ 109,990,133	-1.3%		\$ 142,326,522	-4.1%					270	\$ 118,363,518	\$ 8,369,068	\$ 4,317		
24	2008-09	35	\$ 31,819,544	-1.6%	278	\$ 112,935,267	2.7%		\$ 144,754,811	1.7%					280	\$ 120,502,609	\$ 7,567,342	\$ -		
25	2009-10	36	\$ 28,357,167	-10.9%	289	\$ 121,560,329	7.6%		\$ 149,917,496	3.6%					291	\$ 128,539,956	\$ 6,979,627	\$ -		
26	2010-11	39	\$ 28,916,033	2.0%	292	\$ 122,715,996	1.0%		\$ 151,632,029	1.1%					294	\$ 137,179,701	\$ 7,523,145	\$ 6,940,560		
27	2011-12	37	\$ 26,858,285	-7.1%	292	\$ 119,628,373	-2.5%		\$ 146,486,658	-3.4%					294	\$ 134,727,130	\$ 7,590,601	\$ 7,508,156		
28	2012-13	33	\$ 26,697,476	-0.6%	285	\$ 114,216,961	-4.5%		\$ 140,914,437	-3.8%					287	\$ 130,190,776	\$ 7,966,336	\$ 8,007,479		
29	2013-14	33	\$ 27,377,982	2.5%	289	\$ 123,735,542	8.3%		\$ 151,113,524	7.2%					291	\$ 142,465,155	\$ 8,657,993	\$ 10,071,620		
30	2014-15	36	\$ 32,549,989	18.9%	294	\$ 127,659,883	3.2%		\$ 160,209,872	6.0%	\$ 36,271,982			\$ 3,721,993	296	\$ 146,916,843	\$ 9,163,515	\$ 10,093,445		
31	2015-16	35	\$ 23,841,282	-26.8%	297	\$ 138,928,348	8.8%		\$ 162,769,630	1.6%	\$ 27,428,288			\$ 3,587,006	299	\$ 158,831,390	\$ 9,361,261	\$ 10,541,781		
32	2016-17	35	\$ 23,419,621	-1.8%	300	\$ 125,846,656	-9.4%		\$ 149,266,277	-8.3%	\$ 27,270,805			\$ 3,851,184	302	\$ 146,618,517	\$ 9,573,480	\$ 11,198,381		
33	2017-18	34	\$ 25,437,127	8.6%	302	\$ 129,228,738	2.7%		\$ 154,665,865	3.6%	\$ 29,378,183			\$ 3,941,056	304	\$ 151,290,242	\$ 10,013,624	\$ 12,047,880		
34	2018-19	34	\$ 25,763,851	1.3%	302	\$ 140,124,835	8.4%		\$ 165,888,686	7.3%	\$ 29,735,398			\$ 3,971,547	304	\$ 163,885,905	\$ 9,650,287	\$ 14,110,783		
35	2019-20	35	\$ 24,599,046	-4.5%	298	\$ 145,837,813	4.1%		\$ 170,436,859	2.7%	\$ 28,456,844			\$ 3,857,798	300	\$ 168,478,692	\$ 10,164,936	\$ 12,475,943		
36	2020-21 adj.	34	\$ 28,564,294	16.1%	297	\$ 134,558,823	-7.7%		\$ 163,123,117	-4.3%	\$ 54,809,719	\$ 3,582,200	\$ 18,367,059	\$ 4,296,166	299	\$ 163,436,311	\$ 11,259,682	\$ 17,617,806		
37	2021-22 adj.	36	\$ 24,724,346	-13.4%	303	\$ 137,573,753	2.2%		\$ 162,298,098	-0.5%	\$ 49,308,107	\$ 2,659,237	\$ 17,688,478	\$ 4,236,046	305	\$ 168,701,697	\$ 12,260,516	\$ 18,867,428		
38	2022-23 adj.	36	\$ 26,167,328	5.8%	304	\$ 142,037,900	3.2%		\$ 168,205,228	3.6%	\$ 51,539,196	\$ 3,426,577	\$ 17,792,000	\$ 4,153,291	306	\$ 175,365,037	\$ 12,886,549	\$ 20,440,588		
39	2023-24 adj.	34	\$ 24,497,541	-6.4%	273	\$ 142,727,844	0.5%		\$ 167,225,385	-0.6%	\$ 327,717,044	\$ 287,875,767	\$ 11,290,000	\$ 4,053,736	275	\$ 176,299,834	\$ 13,057,674	\$ 20,514,316		
40																				
41	Notes:																			
42	1. In preparation for the implementation of GASB Statement No. 84, the Department of Financial Services (DFS) added the Custodial Fund column to the FY 2020-21 AFR. According to DFS, the Custodial Fund accounts for assets held by a government in a purely custodial capacity. For fiscal years prior to FY 2020-21, there was no reporting in a separate Custodial Fund.																			
43	2. Rows 36-39 (i.e., 2020-21 adj. through 2023-24 adj) exclude any LBT revenues reported in the Custodial Fund. Only Broward and Miami-Dade counties had 2020-21 to 2023-24 LBT revenues reported in the Custodial Fund. No municipal LBT revenues were reported in the Custodial Fund during this same fiscal years.																			
44	3. As of January 23, 2026 (i.e., the date of the last dataset download by EDR staff), AFR data reporting for Jefferson County and 49 municipal governments were not yet available. Therefore, FY 2023-24 LBT revenues were excluded from this analysis.																			
45																				
46	Data Source: Compiled from Annual Financial Reports (AFR) submitted by county and municipal governments to the Department of Financial Services (i.e., Revenue Account Code 316.000 - Local Business Tax or 321.000 - Occupational License Tax in the fiscal years prior to 2007-08).																			
47																				

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
1	Fiscal Impact Analysis of CS/HB 103 - Repeal of the Local Business Tax																			
2																				
3																				
48	II. LBT Collections Projected into the Forecast Period Using Several Compound Annual Growth Rates																			
49																				
50																				
51	High - Projected Growth Rate Based on 2016-17 to 2022-23 Time Period																			
52	County Governments			Municipal Governments			Combined Total													
53	State FY	Revenue	% Chg.			Revenue	% Chg.			Revenue	% Chg.									
54	2022-23 (converted to SFY)	\$ 25,806,582				\$ 140,921,863														
55	CAGR: 2016-17 to 2022-23	1.87%				2.04%														
56	2023-24	\$ 26,288,174	1.87%			\$ 143,793,351	2.04%			\$ 170,081,524	-									
57	2024-25	\$ 26,778,752	1.87%			\$ 146,723,349	2.04%			\$ 173,502,101	2.01%									
58	2025-26	\$ 27,278,485	1.87%			\$ 149,713,050	2.04%			\$ 176,991,535	2.01%									
59	2026-27	\$ 27,787,545	1.87%			\$ 152,763,671	2.04%			\$ 180,551,215	2.01%									
60	2026-27	\$ 28,306,104	1.87%			\$ 155,876,452	2.04%			\$ 184,182,556	2.01%									
61	2027-28	\$ 28,834,340	1.87%			\$ 159,052,661	2.04%			\$ 187,887,001	2.01%									
62	2028-29	\$ 29,372,434	1.87%			\$ 162,293,590	2.04%			\$ 191,666,023	2.01%									
63	2029-30	\$ 29,920,569	1.87%			\$ 165,600,557	2.04%			\$ 195,521,126	2.01%									
64	2030-31	\$ 30,478,934	1.87%			\$ 168,974,909	2.04%			\$ 199,453,842	2.01%									
65																				
66																				
67	Middle - Projected Growth Rate Based on 2007-08 to 2022-23 Time Period																			
68	County Governments			Municipal Governments			Combined Total													
69	State FY	Revenue	% Chg.			Revenue	% Chg.			Revenue	% Chg.									
70	2022-23 (converted to SFY)	\$ 25,806,582				\$ 140,921,863														
71	CAGR: 2007-08 to 2022-23	-1.40%				1.72%														
72	2023-24	\$ 25,444,955	-1.40%			\$ 143,344,734	1.72%			\$ 168,789,689	-									
73	2024-25	\$ 25,088,395	-1.40%			\$ 145,809,262	1.72%			\$ 170,897,657	1.25%									
74	2025-26	\$ 24,736,831	-1.40%			\$ 148,316,162	1.72%			\$ 173,052,994	1.26%									
75	2026-27	\$ 24,390,194	-1.40%			\$ 150,866,164	1.72%			\$ 175,256,358	1.27%									
76	2026-27	\$ 24,048,414	-1.40%			\$ 153,460,007	1.72%			\$ 177,508,422	1.29%									
77	2027-28	\$ 23,711,424	-1.40%			\$ 156,098,447	1.72%			\$ 179,809,871	1.30%									
78	2028-29	\$ 23,379,156	-1.40%			\$ 158,782,249	1.72%			\$ 182,161,405	1.31%									
79	2029-30	\$ 23,051,544	-1.40%			\$ 161,512,194	1.72%			\$ 184,563,738	1.32%									
80	2030-31	\$ 22,728,523	-1.40%			\$ 164,289,075	1.72%			\$ 187,017,598	1.33%									
81																				
82																				
83	Low - Projected Growth Rate Based on 2010-11 to 2022-23 Time Period																			
84	County Governments			Municipal Governments			Combined Total													
85	State FY	Revenue	% Chg.			Revenue	% Chg.			Revenue	% Chg.									
86	2022-23 (converted to SFY)	\$ 25,806,582				\$ 140,921,863														
87	CAGR: 2010-11 to 2022-23	-0.83%				1.23%														
88	2023-24	\$ 25,592,667	-0.83%			\$ 142,649,515	1.23%			\$ 168,242,182	-									
89	2024-25	\$ 25,380,525	-0.83%			\$ 144,398,347	1.23%			\$ 169,778,872	0.91%									
90	2025-26	\$ 25,170,142	-0.83%			\$ 146,168,619	1.23%			\$ 171,338,760	0.92%									
91	2026-27	\$ 24,961,502	-0.83%			\$ 147,960,594	1.23%			\$ 172,922,096	0.92%									
92	2026-27	\$ 24,754,592	-0.83%			\$ 149,774,538	1.23%			\$ 174,529,130	0.93%									
93	2027-28	\$ 24,549,397	-0.83%			\$ 151,610,720	1.23%			\$ 176,160,117	0.93%									
94	2028-29	\$ 24,345,903	-0.83%			\$ 153,469,413	1.23%			\$ 177,815,316	0.94%									
95	2029-30	\$ 24,144,095	-0.83%			\$ 155,350,893	1.23%			\$ 179,494,988	0.94%									
96	2030-31	\$ 23,943,961	-0.83%			\$ 157,255,439	1.23%			\$ 181,199,400	0.95%									
97																				
98																				
99	III. Proposed Fiscal Impact in Millions \$																			
100		High			Middle			Low												
101	State FY	Cash	Recurring	Cash	Recurring	Cash	Recurring													
102	2026-27	(184.2)	(184.2)	(177.5)	(177.5)	(174.5)	(174.5)													
103	2027-28	(187.9)	(187.9)	(179.8)	(179.8)	(176.2)	(176.2)													
104	2028-29	(191.7)	(191.7)	(182.2)	(182.2)	(177.8)	(177.8)													
105	2029-30	(195.5)	(195.5)	(184.6)	(184.6)	(179.5)	(179.5)													
106	2030-31	(199.5)	(199.5)	(187.0)	(187.0)	(181.2)	(181.2)													

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Portability
Bill Number(s): HB 6027/SB 1184

- Entire Bill**
- Partial Bill:**

Sponsor(s): Representative Fabricio, Senator Rodriguez
Month/Year Impact Begins: July 1, 2026
Date(s) Conference Reviewed: February 6, 2026

Section 1: Narrative

- a. **Current Law:** Properties that receive the homestead exemption shall be assessed at the just value as of January 1 of the year the exemption is received. Property shall be assessed at less than just value when the person who establishes a new homestead has received a homestead exemption as of January 1 of any of the 3 immediately preceding years. In such cases, the assessment differential may be ported from the immediate prior homestead, if any.
- b. **Proposed Change:** Amends the Statute such that the assessed value of the newly established homestead is determined by the differential of the prior homestead, rather than the *immediate* prior homestead.

Section 2: Description of Data and Sources

Section 3: Methodology (Include Assumptions and Attach Details)

This bill includes clarifying language to align the Statute with the Constitution. The impact for this bill is a negative indeterminate because it will allow individuals to port a differential that they had previously been barred from porting. One such case has been made known in Broward County where a person had abandoned their homestead and established a new homestead for several months before establishing a homestead on a different, new property. The property owner attempted to port their differential from their original homestead that was abandoned but was unable to do so because they had not ported their differential to the second property (their immediate prior homestead) despite being within the 3-year qualifying period. Under this now language, the property owner would have been able to successfully port their differential.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$0	(**)		
2027-28			(**)	(**)		
2028-29			(**)	(**)		
2029-30			(**)	(**)		
2030-31			(**)	(**)		

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 02/06/2026) The Conference adopted a negative indeterminate impact for Cash and Recurring in all years.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2027-28	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2028-29	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2029-30	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2030-31	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Leasehold Interests for Homestead Exemption

Bill Number(s): [CS/SB 110](#)

Entire Bill

Partial Bill: Section 1

Sponsor(s): Senator Arrington & Senator Gaetz

Month/Year Impact Begins: Upon Becoming Law

Date(s) Conference Reviewed: February 6, 2026

Section 1: Narrative

- a. **Current Law:** Section 196.041, F. S., reads: Vendees in possession of real estate under bona fide contracts to purchase when such instruments, under which they claim title, are recorded in the office of the clerk of the circuit court where said properties lie, and who reside thereon in good faith and make the same their permanent residence; persons residing on real estate by virtue of dower or other estates therein limited in time by deed, will, jointure, or settlement; and lessees owning the leasehold interest in a bona fide lease having an original term of 98 years or more in a residential parcel or in a condominium parcel as defined in chapter 718, or persons holding leases of 50 years or more, existing prior to June 19, 1973, for the purpose of homestead exemptions from ad valorem taxes and no other purpose, shall be deemed to have legal or beneficial and equitable title to said property. In addition, a tenant-stockholder or member of a cooperative apartment corporation who is entitled solely by reason of ownership of stock or membership in the corporation to occupy for dwelling purposes an apartment in a building owned by the corporation, for the purpose of homestead exemption from ad valorem taxes and for no other purpose, is deemed to have beneficial title in equity to said apartment and a proportionate share of the land on which the building is situated.

- b. **Proposed Change:** Adds “even if such lease contains a provision terminating the leasehold interest upon the death of the lessees”, which helps clarify those qualified to receive the homestead exemption. Notes this is effective upon becoming law.

Section 2: Description of Data and Sources

[Homestead Issues Study Committee of the Real Property, Probate and Trust Law Section of the Florida Bar](#) (pg. 92-94)
 Discussion with Property Tax Oversight at the Florida Department of Revenue

Section 3: Methodology (Include Assumptions and Attach Details)

The bill merely clarifies existing law, mirroring the analysis completed by the Florida Bar which is revenue neutral. Additionally, this removes uncertainty surrounding the parties concerned (98-years or more lease holders). Therefore, the proposed impact is zero.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$0	\$0		
2027-28			\$0	\$0		
2028-29			\$0	\$0		
2029-30			\$0	\$0		
2030-31			\$0	\$0		

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 02/06/2026) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Affordable Housing Property Tax Exemption

Bill Number(s): [SB 1520](#)

Entire Bill

Partial Bill:

Sponsor(s): Senator Calatayud

Month/Year Impact Begins: July 2026

Date(s) Conference Reviewed: February 6, 2026; revised February 27, 2026

Section 1: Narrative

- a. **Current Law:** Section 196.1978, Florida Statutes, provides an ad valorem exemption to certain affordable housing properties that are newly constructed, with more than 70 units and have rent set within the provided limits. Notably, a 75% exemption is available for properties with units housing persons or families between 81% and 120% of the median annual adjusted gross income in the area, while a 100% exemption is available for properties with units housing persons or families up to 80% of the median annual adjusted gross income in the area.

Section 420.6075, Florida Statutes, requires the Shimberg Center for Housing Studies to produce an annual housing report to assist in research and planning for affordable housing.

A taxing authority may elect to opt out of receiving the 75% exemption if the most recently published Shimberg report identifies that a county that is part of the jurisdiction of the taxing authority is within a metropolitan statistical area (MSA) or region where the number of affordable and available units exceeds the number of renter households for the category entitled "0-120% AMI".

- b. **Proposed Change:** Requires the annual housing reports for each of the previous 3 years, to identify that a county that is part of the jurisdiction of the taxing authority, is within a MSA or region, where the number of affordable and available units is greater than the number of renter households, for the category entitled "0-120% AMI" to be eligible to opt out of the 75% exemption. Further, the owner of a property in a multifamily project that received a final site plan approval within 1 year before the adoption of such ordinance or resolution, may apply for and be granted the exemption under sub-subparagraph (d) 1.a., after meeting the requirements of this subsection and may continue receiving the exemption for each subsequent consecutive year that the same owner or each successive owner applies for and is granted the exemption.

Section 2: Description of Data and Sources

Shimberg Center Annual Reports
 Discussion with Property Tax Oversight
 2025 NAL Roll
[Nelson Mullins County Opt Out List](#)

Section 3: Methodology (Include Assumptions and Attach Details)

Using the 3 previous Shimberg Annual Housing Reports and 2025 Property Tax Roll, 9 Modified Metropolitan Statistical Areas were identified, containing 27 Counties eligible to opt out of the exemption. On the 2025 roll, 25 counties held an amount for this exemption spanning 157 parcels whose exemption amounts total over \$2.2 billion.

This bill allows those who own property in a multifamily project that received a final site plan approval within 1 year before the adoption of such ordinance or resolution, to apply for and be granted the exemption & may continue receiving the exemption for each subsequent year so long as they meet the requirements detailed above. Under the current law, this authorization doesn't exist, creating an unquantifiable number of additional exemptions.

The impact of this bill is at the discretion of local governments, therefore, a negative indeterminate is proposed. The language first applies to the 2027 Property Tax Roll, so the Fiscal Year 2026-27 cash impact is \$0.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$0	(**)		
2027-28			(**)	(**)		
2028-29			(**)	(**)		
2029-30			(**)	(**)		
2030-31			(**)	(**)		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Affordable Housing Property Tax Exemption

Bill Number(s): [SB 1520](#)

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 02/27/2026) The Conference adopted a zero/negative indeterminate impact.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	0.0	0/(**)	0.0	0/(**)
2027-28	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2028-29	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2029-30	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2030-31	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1														
2		High		Middle		Low								
3		Cash	Recurring	Cash	Recurring	Cash	Recurring		Findings:					
4	2026-27			\$0	(**)					Parcels	Counties with an Exemption	Exempt	JV	%
5	2027-28			(**)	(**)				2024	77	18	1,401,522,066	3,592,615,254	39.01%
6	2028-29			(**)	(**)				2025	157	25	2,261,967,775	7,316,722,127	30.92%
7	2029-30			(**)	(**)									
8	2030-31			(**)	(**)									
9														
10														
11	2024 Final Roll						2025 Final Roll							
12	co_no	Counties	count	exmpt_43	fv	%		co_no	Counties	count	exmpt_43	fv	%	
13	13	Bay	4	52,558,696	170,423,057			11	Alachua	1	9,316,606	53,574,500		
14	16	Broward	5	90,814,180	213,252,300			12	Baker	3	7,011,305	10,261,252		
15	23	Miami-Dade	7	106,237,371	372,800,000			13	Bay	7	68,622,556	228,906,354		
16	26	Duval	12	96,445,291	383,330,700			16	Broward	15	317,092,380	812,058,960		
17	27	Escambia	3	19,073,012	84,796,682			18	Charlotte	1	12,126,135	44,066,798		
18	39	Hillsborough	3	46,453,245	175,704,500			20	Clay	1	13,462,663	37,820,000		
19	46	Lee	2	27,444,079	162,751,383			23	Miami-Dade	30	615,163,011	1,549,630,000		
20	47	Leon	1	6,310,146	7,790,304			26	Duval	28	265,512,270	1,089,479,500		
21	52	Marion	2	6,106,331	53,256,976			27	Escambia	3	23,845,574	88,038,706		
22	58	Orange	14	542,295,740	734,338,678			28	Flagler	1	9,822,108	31,430,744		
23	59	Osceola	7	98,248,258	297,264,200			37	Hernando	1	7,949,824	32,793,105		
24	60	Palm Beach	5	84,375,547	341,202,139			39	Hillsborough	3	60,426,128	181,011,000		
25	63	Polk	2	69,179,971	92,239,960			46	Lee	11	224,727,242	639,738,224		
26	65	St. Johns	3	28,580,246	135,649,499			47	Leon	1	7,038,342	8,689,311		
27	66	St. Lucie	1	9,453,006	43,462,100			51	Manatee	2	26,665,048	91,008,309		
28	68	Sarasota	1	32,818,330	68,059,300			52	Marion	2	12,258,627	53,293,446		
29	69	Seminole	3	59,074,564	161,401,351			59	Osceola	7	96,084,051	282,094,200		
30	74	Volusia	2	26,054,053	94,892,125			60	Palm Beach	9	176,045,543	574,238,223		
31	18		77	1,401,522,066	3,592,615,254	39.01%		62	Pinellas	2	10,874,500	107,500,000		
32								63	Polk	8	141,461,548	458,560,427		
33								65	St. Johns	7	35,552,292	338,611,086		
34								66	St. Lucie	4	41,923,343	194,157,200		
35								68	Sarasota	1	15,585,374	57,377,200		
36								69	Seminole	3	36,578,535	153,111,713		
37								74	Volusia	6	26,822,770	199,271,869		
38								25		157	2,261,967,775	7,316,722,127	30.92%	

A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Schedule:												
2													
3	Qualifies under PL by reported 3 year Surplus of Affordable/Available Units @ "0-120% AMI"												
4													
5	County:	2022	2023	2024	2025	2026	2027	2028	2029	2030			
6	Alachua	1	2	3									
7	Baker	1	2	3				Counties Potentially Eligible in 2025:					
8	Bay	1	2	3				Escambia					
9	Bradford	1	2	3				Volusia					
10	Brevard	1	2	3									
11	Broward												
12	Calhoun	1		1	-	-		Counties Potentially Eligible in 2026:					
13	Charlotte							17					
14	Citrus			1	-	-							
15	Clay	1	2	3									
16	Collier			1	-	-		Per Nelson Mullins List:					
17	Columbia	1	2	3				Under current law 47 Counties are Eligible.					
18	Miami-Dade							Under the PL, only 27 Counties remain Eligible.					
19	DeSoto												
20	Dixie	1	2	3									
21	Duval	1	2	3									
22	Escambia		1	2	-								
23	Flagler			1	-	-							
24	Franklin	1		1	-	-							
25	Gadsden	1		1	-	-							
26	Gilchrist	1	2	3									
27	Glades												
28	Gulf	1		1	-	-							
29	Hamilton	1	2	3									
30	Hardee												
31	Hendry												
32	Hernando	1	2	3									
33	Highlands												
34	Hillsborough	1	2	3									
35	Holmes	1		1	-	-							
36	Indian River	1											
37	Jackson	1		1	-	-							
38	Jefferson	1		1	-	-							
39	Lafayette	1	2	3									
40	Lake		1										
41	Lee			1	-	-							
42	Leon	1	2	3									
43	Levy	1	2	3									
44	Liberty	1		1	-	-							
45	Madison	1	2	3									
46	Manatee												
47	Marion	1		1	-	-							
48	Martin	1											
49	Monroe												
50	Nassau	1	2	3									
51	Okaloosa	1	2	3									
52	Okeechobee	1											
53	Orange		1										
54	Osceola		1										
55	Palm Beach												
56	Pasco	1	2	3									
57	Pinellas	1	2	3									
58	Polk	1		1	-	-							
59	Putnam	1	2	3									
60	St. Johns	1	2	3									
61	St. Lucie	1											
62	Santa Rosa		1										
63	Sarasota	1											
64	Seminole		1										
65	Sumter	1	2	3									
66	Suwannee	1	2	3									
67	Taylor	1	2	3									
68	Union	1	2	3									
69	Volusia		1	2	-								
70	Wakulla	1		1	-	-							
71	Walton	1		1	-	-							
72	Washington	1		1	-	-							

A	B	C	D	E	F	G	H	
1								
2	"Missing Middle Property Tax Exemption" from 2025 Shimberg Annual Report							
3	Source:	Nelson Mullins - 2025 Local Updates on The Missing Middle Exemption of The Florida Live Local Act						
4	Florida Counties	Eligible for Opt Out	Ineligible for Opt Out	Eligible	Ineligible	From 2024 Report		
5	Alachua	X		1				
6	Baker	X		1				
7	Bay	X		1				
8	Bradford	X		1				
9	Brevard	X		1				
10	Broward		X		1			
11	Calhoun	X		1		Change		
12	Charlotte		X		1			
13	Citrus	X		1		Change		
14	Clay	X		1				
15	Collier	X		1		Change		
16	Columbia	X		1				
17	DeSoto		X		1			
18	Dixie	X		1				
19	Duval	X		1				
20	Escambia	X		1				
21	Flagler	X		1		Change		
22	Franklin	X		1		Change		
23	Gadsden	X		1		Change		
24	Gilchrist	X		1				
25	Glades		X		1			
26	Gulf	X		1		Change		
27	Hamilton	X		1				
28	Hardee		X		1			
29	Hendry		X		1			
30	Hernando	X		1				
31	Highlands		X		1			
32	Hillsborough	X		1				
33	Holmes	X		1		Change		
34	Indian River		X		1			
35	Jackson	X		1		Change		
36	Jefferson	X		1		Change		
37	Lafayette	X		1				
38	Lake		X		1		Change	
39	Lee	X		1				
40	Leon	X		1				
41	Levy	X		1				
42	Liberty	X		1		Change		
43	Madison	X		1				
44	Manatee		X		1			
45	Marion	X		1		Change		
46	Martin		X		1			
47	Miami-Dade		X		1			
48	Monroe		X		1			
49	Nassau	X		1				
50	Okaloosa	X		1				
51	Okeechobee		X		1			
52	Orange		X		1		Change	
53	Osceola		X		1		Change	
54	Palm Beach		X		1			
55	Pasco	X		1				
56	Pinellas	X		1				
57	Polk	X		1		Change		
58	Putman	X		1				
59	Santa Rosa	X		1				
60	Sarasota		X		1			
61	Seminole		X		1		Change	
62	St. Johns	X		1				
63	St. Lucie		X		1			
64	Sumter	X		1				
65	Suwannee	X		1				
66	Taylor	X		1				
67	Union	X		1				
68	Volusia	X		1				
69	Wakulla	X		1		Change		
70	Walton	X		1		Change		
71	Washington	X		1		Change		
72	Total:	47	20	47	20			