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 1st, 2027
Date(s) Conference Reviewed: October 31st, 2025

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 Preliminary NAL Real Property Tax Roll
Aggregate Millage based on Proposed Millages from Each Taxing Authority Provided in October 2025
Results of the Ad Valorem Estimating Conference, August 5, 2025

Section 3: Methodology (Include Assumptions and Attach Details)
The high methodology presents the county taxable value estimates from the most recent ad valorem conference multiplied by the 2025 aggregate non-school millage rates. An option is available in the workpapers to change to the 2024 aggregate county millage rates.

The low impact identifies the homestead parcels used for the ad valorem forecast, but aggregates the homestead assessed value (rather than the total non-school assessed value), removes the exemptions, then aggregates that amount as the homestead taxable value. This amount is then multiplied by the aggregate non-school millage rates to arrive at a tax impact. This methodology reflects that one parcel can contain a homestead portion as well as non-homestead portions, and the resolution would only exempt the homestead portion. This methodology reflects that one parcel can contain a homestead portion as well as non-homestead portions, and the resolution would only exempt the homestead portion.

The middle estimate produces the same concept as the low, however, it performs the calculation for all parcels in the state with a homestead assessed value.

All of these methodologies 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/**) stating in roll year 2027.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	$0	$(18,277.7 M)	$0	$(18,045.9 M)	$0	$(18,035.9 M)
2027-28	$(14,088.7 M)	$(18,277.7 M)	$(13,909.6 M)	$(18,045.9 M)	$(13,901.8 M)	$(18,035.9 M)
2028-29	$(15,030.0 M)	$(18,277.7 M)	$(14,838.9 M)	$(18,045.9 M)	$(14,830.5 M)	$(18,035.9 M)
2029-30	$(16,046.4 M)	$(18,277.7 M)	$(15,842.4 M)	$(18,045.9 M)	$(15,833.6 M)	$(18,035.9 M)
2030-31	$(17,128.4 M)	$(18,277.7 M)	$(16,911.0 M)	$(18,045.9 M)	$(16,901.5 M)	$(18,035.9 M)

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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: 10/31/2025) 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/(**)
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	(18,289.5)	0.0	(18,289.5)
2027-28	0.0	0.0	(14,078.7)	(18,289.5)	(14,078.7)	(18,289.5)
2028-29	0.0	0.0	(15,027.3)	(18,289.5)	(15,027.3)	(18,289.5)
2029-30	0.0	0.0	(16,050.9)	(18,289.5)	(16,050.9)	(18,289.5)
2030-31	0.0	0.0	(17,136.9)	(18,289.5)	(17,136.9)	(18,289.5)

The below table represents these non-school impacts on a county-by-county basis. Note that the figures for each county include all non-school ad valorem levies by the county government and municipalities and special districts within 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	(197.3)	0.0	(197.3)
Baker	0.0	0.0	0.0	(9.2)	0.0	(9.2)
Bay	0.0	0.0	0.0	(56.2)	0.0	(56.2)
Bradford	0.0	0.0	0.0	(10.8)	0.0	(10.8)
Brevard	0.0	0.0	0.0	(374.7)	0.0	(374.7)
Broward	0.0	0.0	0.0	(2,214.7)	0.0	(2,214.7)
Calhoun	0.0	0.0	0.0	(1.5)	0.0	(1.5)
Charlotte	0.0	0.0	0.0	(177.8)	0.0	(177.8)
Citrus	0.0	0.0	0.0	(84.1)	0.0	(84.1)
Clay	0.0	0.0	0.0	(96.9)	0.0	(96.9)
Collier	0.0	0.0	0.0	(513.0)	0.0	(513.0)
Columbia	0.0	0.0	0.0	(17.0)	0.0	(17.0)
Miami-Dade	0.0	0.0	0.0	(2,249.7)	0.0	(2,249.7)
DeSoto	0.0	0.0	0.0	(9.9)	0.0	(9.9)
Dixie	0.0	0.0	0.0	(2.1)	0.0	(2.1)
Duval	0.0	0.0	0.0	(559.4)	0.0	(559.4)
Escambia	0.0	0.0	0.0	(105.3)	0.0	(105.3)
Flagler	0.0	0.0	0.0	(165.9)	0.0	(165.9)
Franklin	0.0	0.0	0.0	(4.1)	0.0	(4.1)
Gadsden	0.0	0.0	0.0	(9.3)	0.0	(9.3)
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	(5.7)	0.0	(5.7)
Hamilton	0.0	0.0	0.0	(2.8)	0.0	(2.8)
Hardee	0.0	0.0	0.0	(3.4)	0.0	(3.4)
Hendry	0.0	0.0	0.0	(14.9)	0.0	(14.9)
Hernando	0.0	0.0	0.0	(101.7)	0.0	(101.7)
Highlands	0.0	0.0	0.0	(32.8)	0.0	(32.8)
Hillsborough	0.0	0.0	0.0	(1,226.5)	0.0	(1,226.5)
Holmes	0.0	0.0	0.0	(4.8)	0.0	(4.8)
Indian River	0.0	0.0	0.0	(188.9)	0.0	(188.9)
Jackson	0.0	0.0	0.0	(5.5)	0.0	(5.5)
Jefferson	0.0	0.0	0.0	(4.1)	0.0	(4.1)
Lafayette	0.0	0.0	0.0	(1.4)	0.0	(1.4)
Lake	0.0	0.0	0.0	(309.2)	0.0	(309.2)
Lee	0.0	0.0	0.0	(671.0)	0.0	(671.0)
Leon	0.0	0.0	0.0	(159.8)	0.0	(159.8)
Levy	0.0	0.0	0.0	(14.2)	0.0	(14.2)
Liberty	0.0	0.0	0.0	(1.1)	0.0	(1.1)
Madison	0.0	0.0	0.0	(4.1)	0.0	(4.1)
Manatee	0.0	0.0	0.0	(324.4)	0.0	(324.4)
Marion	0.0	0.0	0.0	(195.2)	0.0	(195.2)
Martin	0.0	0.0	0.0	(257.4)	0.0	(257.4)
Monroe	0.0	0.0	0.0	(75.5)	0.0	(75.5)
Nassau	0.0	0.0	0.0	(126.9)	0.0	(126.9)
Okaloosa	0.0	0.0	0.0	(72.7)	0.0	(72.7)
Okeechobee	0.0	0.0	0.0	(10.8)	0.0	(10.8)
Orange	0.0	0.0	0.0	(1,045.6)	0.0	(1,045.6)
Osceola	0.0	0.0	0.0	(274.7)	0.0	(274.7)
Palm Beach	0.0	0.0	0.0	(2,224.2)	0.0	(2,224.2)
Pasco	0.0	0.0	0.0	(475.2)	0.0	(475.2)
Pinellas	0.0	0.0	0.0	(874.3)	0.0	(874.3)
Polk	0.0	0.0	0.0	(341.2)	0.0	(341.2)
Putnam	0.0	0.0	0.0	(17.9)	0.0	(17.9)
St_Johns	0.0	0.0	0.0	(387.3)	0.0	(387.3)
St_Lucie	0.0	0.0	0.0	(545.9)	0.0	(545.9)
Santa Rosa	0.0	0.0	0.0	(75.5)	0.0	(75.5)
Sarasota	0.0	0.0	0.0	(357.9)	0.0	(357.9)
Seminole	0.0	0.0	0.0	(306.3)	0.0	(306.3)
Sumter	0.0	0.0	0.0	(126.8)	0.0	(126.8)
Suwannee	0.0	0.0	0.0	(13.8)	0.0	(13.8)
Taylor	0.0	0.0	0.0	(3.1)	0.0	(3.1)
Union	0.0	0.0	0.0	(1.8)	0.0	(1.8)
Volusia	0.0	0.0	0.0	(453.3)	0.0	(453.3)
Wakulla	0.0	0.0	0.0	(12.4)	0.0	(12.4)
Walton	0.0	0.0	0.0	(61.6)	0.0	(61.6)
Washington	0.0	0.0	0.0	(5.1)	0.0	(5.1)
Statewide Total	0.0	0.0	0.0	(18,289.5)	0.0	(18,289.5)

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	(153.4)	(197.3)	(153.4)	(197.3)
Baker	0.0	0.0	(7.7)	(9.2)	(7.7)	(9.2)
Bay	0.0	0.0	(56.3)	(56.2)	(56.3)	(56.2)
Bradford	0.0	0.0	(8.0)	(10.8)	(8.0)	(10.8)
Brevard	0.0	0.0	(287.3)	(374.7)	(287.3)	(374.7)
Broward	0.0	0.0	(1,708.7)	(2,214.7)	(1,708.7)	(2,214.7)
Calhoun	0.0	0.0	(1.7)	(1.5)	(1.7)	(1.5)
Charlotte	0.0	0.0	(129.7)	(177.8)	(129.7)	(177.8)
Citrus	0.0	0.0	(70.6)	(84.1)	(70.6)	(84.1)
Clay	0.0	0.0	(85.8)	(96.9)	(85.8)	(96.9)
Collier	0.0	0.0	(385.0)	(513.0)	(385.0)	(513.0)
Columbia	0.0	0.0	(15.7)	(17.0)	(15.7)	(17.0)
Miami-Dade	0.0	0.0	(1,790.6)	(2,249.7)	(1,790.6)	(2,249.7)
DeSoto	0.0	0.0	(8.0)	(9.9)	(8.0)	(9.9)
Dixie	0.0	0.0	(2.5)	(2.1)	(2.5)	(2.1)
Duval	0.0	0.0	(460.0)	(559.4)	(460.0)	(559.4)
Escambia	0.0	0.0	(89.5)	(105.3)	(89.5)	(105.3)
Flagler	0.0	0.0	(119.8)	(165.9)	(119.8)	(165.9)
Franklin	0.0	0.0	(3.9)	(4.1)	(3.9)	(4.1)
Gadsden	0.0	0.0	(9.1)	(9.3)	(9.1)	(9.3)
Gilchrist	0.0	0.0	(5.7)	(7.5)	(5.7)	(7.5)
Glades	0.0	0.0	(3.4)	(4.4)	(3.4)	(4.4)
Gulf	0.0	0.0	(5.1)	(5.7)	(5.1)	(5.7)
Hamilton	0.0	0.0	(2.1)	(2.8)	(2.1)	(2.8)
Hardee	0.0	0.0	(3.4)	(3.4)	(3.4)	(3.4)
Hendry	0.0	0.0	(12.3)	(14.9)	(12.3)	(14.9)
Hernando	0.0	0.0	(76.2)	(101.7)	(76.2)	(101.7)
Highlands	0.0	0.0	(25.7)	(32.8)	(25.7)	(32.8)
Hillsborough	0.0	0.0	(900.7)	(1,226.5)	(900.7)	(1,226.5)
Holmes	0.0	0.0	(3.4)	(4.8)	(3.4)	(4.8)
Indian River	0.0	0.0	(142.6)	(188.9)	(142.6)	(188.9)
Jackson	0.0	0.0	(6.2)	(5.5)	(6.2)	(5.5)
Jefferson	0.0	0.0	(3.9)	(4.1)	(3.9)	(4.1)
Lafayette	0.0	0.0	(1.4)	(1.4)	(1.4)	(1.4)
Lake	0.0	0.0	(224.4)	(309.2)	(224.4)	(309.2)
Lee	0.0	0.0	(507.4)	(671.0)	(507.4)	(671.0)
Leon	0.0	0.0	(137.8)	(159.8)	(137.8)	(159.8)
Levy	0.0	0.0	(12.5)	(14.2)	(12.5)	(14.2)
Liberty	0.0	0.0	(0.9)	(1.1)	(0.9)	(1.1)
Madison	0.0	0.0	(3.2)	(4.1)	(3.2)	(4.1)
Manatee	0.0	0.0	(265.1)	(324.4)	(265.1)	(324.4)
Marion	0.0	0.0	(162.3)	(195.2)	(162.3)	(195.2)
Martin	0.0	0.0	(206.6)	(257.4)	(206.6)	(257.4)
Monroe	0.0	0.0	(59.5)	(75.5)	(59.5)	(75.5)
Nassau	0.0	0.0	(95.4)	(126.9)	(95.4)	(126.9)
Okaloosa	0.0	0.0	(68.7)	(72.7)	(68.7)	(72.7)
Okeechobee	0.0	0.0	(8.9)	(10.8)	(8.9)	(10.8)
Orange	0.0	0.0	(771.9)	(1,045.6)	(771.9)	(1,045.6)
Osceola	0.0	0.0	(179.3)	(274.7)	(179.3)	(274.7)
Palm Beach	0.0	0.0	(1,707.1)	(2,224.2)	(1,707.1)	(2,224.2)
Pasco	0.0	0.0	(352.6)	(475.2)	(352.6)	(475.2)
Pinellas	0.0	0.0	(675.4)	(874.3)	(675.4)	(874.3)
Polk	0.0	0.0	(248.4)	(341.2)	(248.4)	(341.2)
Putnam	0.0	0.0	(17.6)	(17.9)	(17.6)	(17.9)
St_Johns	0.0	0.0	(281.3)	(387.3)	(281.3)	(387.3)
St_Lucie	0.0	0.0	(386.7)	(545.9)	(386.7)	(545.9)
Santa Rosa	0.0	0.0	(63.9)	(75.5)	(63.9)	(75.5)
Sarasota	0.0	0.0	(296.1)	(357.9)	(296.1)	(357.9)
Seminole	0.0	0.0	(246.3)	(306.3)	(246.3)	(306.3)
Sumter	0.0	0.0	(92.3)	(126.8)	(92.3)	(126.8)
Suwannee	0.0	0.0	(10.2)	(13.8)	(10.2)	(13.8)
Taylor	0.0	0.0	(3.1)	(3.1)	(3.1)	(3.1)
Union	0.0	0.0	(1.9)	(1.8)	(1.9)	(1.8)
Volusia	0.0	0.0	(346.0)	(453.3)	(346.0)	(453.3)
Wakulla	0.0	0.0	(10.6)	(12.4)	(10.6)	(12.4)
Walton	0.0	0.0	(45.0)	(61.6)	(45.0)	(61.6)
Washington	0.0	0.0	(4.4)	(5.1)	(4.4)	(5.1)
Statewide Total	0.0	0.0	(14,078.7)	(18,289.5)	(14,078.7)	(18,289.5)

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)	(197.3)	(164.2)	(197.3)
Baker	0.0	0.0	(8.1)	(9.2)	(8.1)	(9.2)
Bay	0.0	0.0	(57.1)	(56.2)	(57.1)	(56.2)
Bradford	0.0	0.0	(8.7)	(10.8)	(8.7)	(10.8)
Brevard	0.0	0.0	(307.0)	(374.7)	(307.0)	(374.7)
Broward	0.0	0.0	(1,827.1)	(2,214.7)	(1,827.1)	(2,214.7)
Calhoun	0.0	0.0	(1.7)	(1.5)	(1.7)	(1.5)
Charlotte	0.0	0.0	(138.9)	(177.8)	(138.9)	(177.8)
Citrus	0.0	0.0	(73.9)	(84.1)	(73.9)	(84.1)
Clay	0.0	0.0	(88.9)	(96.9)	(88.9)	(96.9)
Collier	0.0	0.0	(412.8)	(513.0)	(412.8)	(513.0)
Columbia	0.0	0.0	(16.2)	(17.0)	(16.2)	(17.0)
Miami-Dade	0.0	0.0	(1,893.6)	(2,249.7)	(1,893.6)	(2,249.7)
DeSoto	0.0	0.0	(8.5)	(9.9)	(8.5)	(9.9)
Dixie	0.0	0.0	(2.5)	(2.1)	(2.5)	(2.1)
Duval	0.0	0.0	(482.3)	(559.4)	(482.3)	(559.4)
Escambia	0.0	0.0	(93.1)	(105.3)	(93.1)	(105.3)
Flagler	0.0	0.0	(130.1)	(165.9)	(130.1)	(165.9)
Franklin	0.0	0.0	(4.0)	(4.1)	(4.0)	(4.1)
Gadsden	0.0	0.0	(9.2)	(9.3)	(9.2)	(9.3)
Gilchrist	0.0	0.0	(6.1)	(7.5)	(6.1)	(7.5)
Glades	0.0	0.0	(3.6)	(4.4)	(3.6)	(4.4)
Gulf	0.0	0.0	(5.4)	(5.7)	(5.4)	(5.7)
Hamilton	0.0	0.0	(2.3)	(2.8)	(2.3)	(2.8)
Hardee	0.0	0.0	(3.4)	(3.4)	(3.4)	(3.4)
Hendry	0.0	0.0	(13.0)	(14.9)	(13.0)	(14.9)
Hernando	0.0	0.0	(81.9)	(101.7)	(81.9)	(101.7)
Highlands	0.0	0.0	(27.3)	(32.8)	(27.3)	(32.8)
Hillsborough	0.0	0.0	(967.0)	(1,226.5)	(967.0)	(1,226.5)
Holmes	0.0	0.0	(3.8)	(4.8)	(3.8)	(4.8)
Indian River	0.0	0.0	(153.0)	(188.9)	(153.0)	(188.9)
Jackson	0.0	0.0	(6.1)	(5.5)	(6.1)	(5.5)
Jefferson	0.0	0.0	(4.0)	(4.1)	(4.0)	(4.1)
Lafayette	0.0	0.0	(1.5)	(1.4)	(1.5)	(1.4)
Lake	0.0	0.0	(243.5)	(309.2)	(243.5)	(309.2)
Lee	0.0	0.0	(547.5)	(671.0)	(547.5)	(671.0)
Leon	0.0	0.0	(143.1)	(159.8)	(143.1)	(159.8)
Levy	0.0	0.0	(13.0)	(14.2)	(13.0)	(14.2)
Liberty	0.0	0.0	(1.0)	(1.1)	(1.0)	(1.1)
Madison	0.0	0.0	(3.4)	(4.1)	(3.4)	(4.1)
Manatee	0.0	0.0	(278.0)	(324.4)	(278.0)	(324.4)
Marion	0.0	0.0	(171.0)	(195.2)	(171.0)	(195.2)
Martin	0.0	0.0	(218.7)	(257.4)	(218.7)	(257.4)
Monroe	0.0	0.0	(63.2)	(75.5)	(63.2)	(75.5)
Nassau	0.0	0.0	(103.1)	(126.9)	(103.1)	(126.9)
Okaloosa	0.0	0.0	(70.0)	(72.7)	(70.0)	(72.7)
Okeechobee	0.0	0.0	(9.4)	(10.8)	(9.4)	(10.8)
Orange	0.0	0.0	(827.0)	(1,045.6)	(827.0)	(1,045.6)
Osceola	0.0	0.0	(199.3)	(274.7)	(199.3)	(274.7)
Palm Beach	0.0	0.0	(1,826.1)	(2,224.2)	(1,826.1)	(2,224.2)
Pasco	0.0	0.0	(380.2)	(475.2)	(380.2)	(475.2)
Pinellas	0.0	0.0	(712.4)	(874.3)	(712.4)	(874.3)
Polk	0.0	0.0	(267.4)	(341.2)	(267.4)	(341.2)
Putnam	0.0	0.0	(17.8)	(17.9)	(17.8)	(17.9)
St_Johns	0.0	0.0	(305.0)	(387.3)	(305.0)	(387.3)
St_Lucie	0.0	0.0	(434.1)	(545.9)	(434.1)	(545.9)
Santa Rosa	0.0	0.0	(66.9)	(75.5)	(66.9)	(75.5)
Sarasota	0.0	0.0	(308.5)	(357.9)	(308.5)	(357.9)
Seminole	0.0	0.0	(260.2)	(306.3)	(260.2)	(306.3)
Sumter	0.0	0.0	(100.6)	(126.8)	(100.6)	(126.8)
Suwannee	0.0	0.0	(11.1)	(13.8)	(11.1)	(13.8)
Taylor	0.0	0.0	(3.1)	(3.1)	(3.1)	(3.1)
Union	0.0	0.0	(1.9)	(1.8)	(1.9)	(1.8)
Volusia	0.0	0.0	(370.3)	(453.3)	(370.3)	(453.3)
Wakulla	0.0	0.0	(11.2)	(12.4)	(11.2)	(12.4)
Walton	0.0	0.0	(48.7)	(61.6)	(48.7)	(61.6)
Washington	0.0	0.0	(4.6)	(5.1)	(4.6)	(5.1)
Statewide Total	0.0	0.0	(15,027.3)	(18,289.5)	(15,027.3)	(18,289.5)

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	(175.5)	(197.3)	(175.5)	(197.3)
Baker	0.0	0.0	(8.5)	(9.2)	(8.5)	(9.2)
Bay	0.0	0.0	(57.1)	(56.2)	(57.1)	(56.2)
Bradford	0.0	0.0	(9.4)	(10.8)	(9.4)	(10.8)
Brevard	0.0	0.0	(327.9)	(374.7)	(327.9)	(374.7)
Broward	0.0	0.0	(1,949.0)	(2,214.7)	(1,949.0)	(2,214.7)
Calhoun	0.0	0.0	(1.7)	(1.5)	(1.7)	(1.5)
Charlotte	0.0	0.0	(150.5)	(177.8)	(150.5)	(177.8)
Citrus	0.0	0.0	(77.2)	(84.1)	(77.2)	(84.1)
Clay	0.0	0.0	(91.7)	(96.9)	(91.7)	(96.9)
Collier	0.0	0.0	(443.7)	(513.0)	(443.7)	(513.0)
Columbia	0.0	0.0	(16.5)	(17.0)	(16.5)	(17.0)
Miami-Dade	0.0	0.0	(2,005.3)	(2,249.7)	(2,005.3)	(2,249.7)
DeSoto	0.0	0.0	(8.9)	(9.9)	(8.9)	(9.9)
Dixie	0.0	0.0	(2.4)	(2.1)	(2.4)	(2.1)
Duval	0.0	0.0	(506.6)	(559.4)	(506.6)	(559.4)
Escambia	0.0	0.0	(97.0)	(105.3)	(97.0)	(105.3)
Flagler	0.0	0.0	(141.1)	(165.9)	(141.1)	(165.9)
Franklin	0.0	0.0	(4.0)	(4.1)	(4.0)	(4.1)
Gadsden	0.0	0.0	(9.2)	(9.3)	(9.2)	(9.3)
Gilchrist	0.0	0.0	(6.5)	(7.5)	(6.5)	(7.5)
Glades	0.0	0.0	(3.9)	(4.4)	(3.9)	(4.4)
Gulf	0.0	0.0	(5.5)	(5.7)	(5.5)	(5.7)
Hamilton	0.0	0.0	(2.4)	(2.8)	(2.4)	(2.8)
Hardee	0.0	0.0	(3.4)	(3.4)	(3.4)	(3.4)
Hendry	0.0	0.0	(13.7)	(14.9)	(13.7)	(14.9)
Hernando	0.0	0.0	(87.9)	(101.7)	(87.9)	(101.7)
Highlands	0.0	0.0	(29.0)	(32.8)	(29.0)	(32.8)
Hillsborough	0.0	0.0	(1,045.5)	(1,226.5)	(1,045.5)	(1,226.5)
Holmes	0.0	0.0	(4.1)	(4.8)	(4.1)	(4.8)
Indian River	0.0	0.0	(164.2)	(188.9)	(164.2)	(188.9)
Jackson	0.0	0.0	(5.9)	(5.5)	(5.9)	(5.5)
Jefferson	0.0	0.0	(4.0)	(4.1)	(4.0)	(4.1)
Lafayette	0.0	0.0	(1.5)	(1.4)	(1.5)	(1.4)
Lake	0.0	0.0	(263.9)	(309.2)	(263.9)	(309.2)
Lee	0.0	0.0	(587.2)	(671.0)	(587.2)	(671.0)
Leon	0.0	0.0	(148.5)	(159.8)	(148.5)	(159.8)
Levy	0.0	0.0	(13.4)	(14.2)	(13.4)	(14.2)
Liberty	0.0	0.0	(1.0)	(1.1)	(1.0)	(1.1)
Madison	0.0	0.0	(3.6)	(4.1)	(3.6)	(4.1)
Manatee	0.0	0.0	(292.5)	(324.4)	(292.5)	(324.4)
Marion	0.0	0.0	(179.0)	(195.2)	(179.0)	(195.2)
Martin	0.0	0.0	(231.0)	(257.4)	(231.0)	(257.4)
Monroe	0.0	0.0	(67.0)	(75.5)	(67.0)	(75.5)
Nassau	0.0	0.0	(110.7)	(126.9)	(110.7)	(126.9)
Okaloosa	0.0	0.0	(71.1)	(72.7)	(71.1)	(72.7)
Okeechobee	0.0	0.0	(9.8)	(10.8)	(9.8)	(10.8)
Orange	0.0	0.0	(893.2)	(1,045.6)	(893.2)	(1,045.6)
Osceola	0.0	0.0	(221.8)	(274.7)	(221.8)	(274.7)
Palm Beach	0.0	0.0	(1,950.4)	(2,224.2)	(1,950.4)	(2,224.2)
Pasco	0.0	0.0	(409.8)	(475.2)	(409.8)	(475.2)
Pinellas	0.0	0.0	(761.0)	(874.3)	(761.0)	(874.3)
Polk	0.0	0.0	(289.8)	(341.2)	(289.8)	(341.2)
Putnam	0.0	0.0	(17.9)	(17.9)	(17.9)	(17.9)
St_Johns	0.0	0.0	(330.4)	(387.3)	(330.4)	(387.3)
St_Lucie	0.0	0.0	(478.2)	(545.9)	(478.2)	(545.9)
Santa Rosa	0.0	0.0	(69.8)	(75.5)	(69.8)	(75.5)
Sarasota	0.0	0.0	(323.7)	(357.9)	(323.7)	(357.9)
Seminole	0.0	0.0	(274.8)	(306.3)	(274.8)	(306.3)
Sumter	0.0	0.0	(108.8)	(126.8)	(108.8)	(126.8)
Suwannee	0.0	0.0	(12.0)	(13.8)	(12.0)	(13.8)
Taylor	0.0	0.0	(3.1)	(3.1)	(3.1)	(3.1)
Union	0.0	0.0	(1.9)	(1.8)	(1.9)	(1.8)
Volusia	0.0	0.0	(396.0)	(453.3)	(396.0)	(453.3)
Wakulla	0.0	0.0	(11.6)	(12.4)	(11.6)	(12.4)
Walton	0.0	0.0	(52.6)	(61.6)	(52.6)	(61.6)
Washington	0.0	0.0	(4.8)	(5.1)	(4.8)	(5.1)
Statewide Total	0.0	0.0	(16,050.9)	(18,289.5)	(16,050.9)	(18,289.5)

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	(186.3)	(197.3)	(186.3)	(197.3)
Baker	0.0	0.0	(8.8)	(9.2)	(8.8)	(9.2)
Bay	0.0	0.0	(56.8)	(56.2)	(56.8)	(56.2)
Bradford	0.0	0.0	(10.1)	(10.8)	(10.1)	(10.8)
Brevard	0.0	0.0	(350.5)	(374.7)	(350.5)	(374.7)
Broward	0.0	0.0	(2,077.9)	(2,214.7)	(2,077.9)	(2,214.7)
Calhoun	0.0	0.0	(1.6)	(1.5)	(1.6)	(1.5)
Charlotte	0.0	0.0	(163.6)	(177.8)	(163.6)	(177.8)
Citrus	0.0	0.0	(80.6)	(84.1)	(80.6)	(84.1)
Clay	0.0	0.0	(94.3)	(96.9)	(94.3)	(96.9)
Collier	0.0	0.0	(477.2)	(513.0)	(477.2)	(513.0)
Columbia	0.0	0.0	(16.7)	(17.0)	(16.7)	(17.0)
Miami-Dade	0.0	0.0	(2,124.1)	(2,249.7)	(2,124.1)	(2,249.7)
DeSoto	0.0	0.0	(9.4)	(9.9)	(9.4)	(9.9)
Dixie	0.0	0.0	(2.3)	(2.1)	(2.3)	(2.1)
Duval	0.0	0.0	(532.4)	(559.4)	(532.4)	(559.4)
Escambia	0.0	0.0	(101.1)	(105.3)	(101.1)	(105.3)
Flagler	0.0	0.0	(153.1)	(165.9)	(153.1)	(165.9)
Franklin	0.0	0.0	(4.1)	(4.1)	(4.1)	(4.1)
Gadsden	0.0	0.0	(9.3)	(9.3)	(9.3)	(9.3)
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	(5.6)	(5.7)	(5.6)	(5.7)
Hamilton	0.0	0.0	(2.6)	(2.8)	(2.6)	(2.8)
Hardee	0.0	0.0	(3.4)	(3.4)	(3.4)	(3.4)
Hendry	0.0	0.0	(14.3)	(14.9)	(14.3)	(14.9)
Hernando	0.0	0.0	(94.6)	(101.7)	(94.6)	(101.7)
Highlands	0.0	0.0	(30.8)	(32.8)	(30.8)	(32.8)
Hillsborough	0.0	0.0	(1,132.6)	(1,226.5)	(1,132.6)	(1,226.5)
Holmes	0.0	0.0	(4.5)	(4.8)	(4.5)	(4.8)
Indian River	0.0	0.0	(176.1)	(188.9)	(176.1)	(188.9)
Jackson	0.0	0.0	(5.7)	(5.5)	(5.7)	(5.5)
Jefferson	0.0	0.0	(4.1)	(4.1)	(4.1)	(4.1)
Lafayette	0.0	0.0	(1.4)	(1.4)	(1.4)	(1.4)
Lake	0.0	0.0	(285.7)	(309.2)	(285.7)	(309.2)
Lee	0.0	0.0	(628.0)	(671.0)	(628.0)	(671.0)
Leon	0.0	0.0	(154.0)	(159.8)	(154.0)	(159.8)
Levy	0.0	0.0	(13.8)	(14.2)	(13.8)	(14.2)
Liberty	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
Madison	0.0	0.0	(3.8)	(4.1)	(3.8)	(4.1)
Manatee	0.0	0.0	(308.1)	(324.4)	(308.1)	(324.4)
Marion	0.0	0.0	(187.0)	(195.2)	(187.0)	(195.2)
Martin	0.0	0.0	(243.9)	(257.4)	(243.9)	(257.4)
Monroe	0.0	0.0	(71.1)	(75.5)	(71.1)	(75.5)
Nassau	0.0	0.0	(118.5)	(126.9)	(118.5)	(126.9)
Okaloosa	0.0	0.0	(72.0)	(72.7)	(72.0)	(72.7)
Okeechobee	0.0	0.0	(10.3)	(10.8)	(10.3)	(10.8)
Orange	0.0	0.0	(966.7)	(1,045.6)	(966.7)	(1,045.6)
Osceola	0.0	0.0	(246.9)	(274.7)	(246.9)	(274.7)
Palm Beach	0.0	0.0	(2,083.1)	(2,224.2)	(2,083.1)	(2,224.2)
Pasco	0.0	0.0	(441.4)	(475.2)	(441.4)	(475.2)
Pinellas	0.0	0.0	(815.8)	(874.3)	(815.8)	(874.3)
Polk	0.0	0.0	(314.5)	(341.2)	(314.5)	(341.2)
Putnam	0.0	0.0	(17.9)	(17.9)	(17.9)	(17.9)
St_Johns	0.0	0.0	(357.7)	(387.3)	(357.7)	(387.3)
St_Lucie	0.0	0.0	(512.3)	(545.9)	(512.3)	(545.9)
Santa Rosa	0.0	0.0	(72.6)	(75.5)	(72.6)	(75.5)
Sarasota	0.0	0.0	(340.4)	(357.9)	(340.4)	(357.9)
Seminole	0.0	0.0	(290.1)	(306.3)	(290.1)	(306.3)
Sumter	0.0	0.0	(117.5)	(126.8)	(117.5)	(126.8)
Suwannee	0.0	0.0	(12.9)	(13.8)	(12.9)	(13.8)
Taylor	0.0	0.0	(3.1)	(3.1)	(3.1)	(3.1)
Union	0.0	0.0	(1.8)	(1.8)	(1.8)	(1.8)
Volusia	0.0	0.0	(423.7)	(453.3)	(423.7)	(453.3)
Wakulla	0.0	0.0	(12.0)	(12.4)	(12.0)	(12.4)
Walton	0.0	0.0	(57.0)	(61.6)	(57.0)	(61.6)
Washington	0.0	0.0	(4.9)	(5.1)	(4.9)	(5.1)
Statewide Total	0.0	0.0	(17,136.9)	(18,289.5)	(17,136.9)	(18,289.5)

	A	B	C	D	E	F	G
1							
2	**2025 Aggregate Millage Rates**			**Millage Rates to Use:**		2024 County Level	
3	School	5.9920					
4	Non-School	10.4758					
5							
6				**School Impact**			
7		High		Middle		Low	
8		Cash	Recurring	Cash	Recurring	Cash	Recurring
9	2026-27	$0	$0	$0	$0	$0	$0
10	2027-28	$0	$0	$0	$0	$0	$0
11	2028-29	$0	$0	$0	$0	$0	$0
12	2029-30	$0	$0	$0	$0	$0	$0
13	2030-31	$0	$0	$0	$0	$0	$0
14							
15				**Non-School Impact**			
16		High		Middle		Low	
17		Cash	Recurring	Cash	Recurring	Cash	Recurring
18	2026-27	$0	$(18,289.5 M)	$0	$(18,051.9 M)	$0	$(18,041.0 M)
19	2027-28	$(14,078.7 M)	$(18,289.5 M)	$(13,895.5 M)	$(18,051.9 M)	$(13,887.0 M)	$(18,041.0 M)
20	2028-29	$(15,027.3 M)	$(18,289.5 M)	$(14,831.6 M)	$(18,051.9 M)	$(14,822.6 M)	$(18,041.0 M)
21	2029-30	$(16,050.9 M)	$(18,289.5 M)	$(15,841.9 M)	$(18,051.9 M)	$(15,832.3 M)	$(18,041.0 M)
22	2030-31	$(17,136.9 M)	$(18,289.5 M)	$(16,914.0 M)	$(18,051.9 M)	$(16,903.8 M)	$(18,041.0 M)
23							
24				**Total Impact**			
25		High		Middle		Low	
26		Cash	Recurring	Cash	Recurring	Cash	Recurring
27	2026-27	$0	$(18,289.5 M)	$0	$(18,051.9 M)	$0	$(18,041.0 M)
28	2027-28	$(14,078.7 M)	$(18,289.5 M)	$(13,895.5 M)	$(18,051.9 M)	$(13,887.0 M)	$(18,041.0 M)
29	2028-29	$(15,027.3 M)	$(18,289.5 M)	$(14,831.6 M)	$(18,051.9 M)	$(14,822.6 M)	$(18,041.0 M)
30	2029-30	$(16,050.9 M)	$(18,289.5 M)	$(15,841.9 M)	$(18,051.9 M)	$(15,832.3 M)	$(18,041.0 M)
31	2030-31	$(17,136.9 M)	$(18,289.5 M)	$(16,914.0 M)	$(18,051.9 M)	$(16,903.8 M)	$(18,041.0 M)