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 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. 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 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)
For the high 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 preliminary aggregate statewide millage rate is applied each year to arrive at a tax impact. An option is available in the workpapers to change to the 2024 aggregate county millage rates.

The low methodology is nearly identical to that of the high, except homestead assessed value is used in place of non-school assessed value. Existing exemptions are assumed to apply to that value. 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 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	$(4,598.8 M)			$0	$(4,539.4 M)
2027-28	$(3,545.1 M)	$(4,598.8 M)			$(3,499.2 M)	$(4,539.4 M)
2028-29	$(3,781.9 M)	$(4,598.8 M)			$(3,732.9 M)	$(4,539.4 M)
2029-30	$(4,037.6 M)	$(4,598.8 M)			$(3,985.3 M)	$(4,539.4 M)
2030-31	$(4,309.8 M)	$(4,598.8 M)			$(4,254.0 M)	$(4,539.4 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	(4,602.8)	0.0	(4,602.8)
2027-28	0.0	0.0	(3,543.2)	(4,602.8)	(3,543.2)	(4,602.8)
2028-29	0.0	0.0	(3,782.0)	(4,602.8)	(3,782.0)	(4,602.8)
2029-30	0.0	0.0	(4,039.6)	(4,602.8)	(4,039.6)	(4,602.8)
2030-31	0.0	0.0	(4,312.8)	(4,602.8)	(4,312.8)	(4,602.8)

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	(49.7)	0.0	(49.7)
Baker	0.0	0.0	0.0	(2.3)	0.0	(2.3)
Bay	0.0	0.0	0.0	(14.3)	0.0	(14.3)
Bradford	0.0	0.0	0.0	(2.8)	0.0	(2.8)
Brevard	0.0	0.0	0.0	(95.0)	0.0	(95.0)
Broward	0.0	0.0	0.0	(556.8)	0.0	(556.8)
Calhoun	0.0	0.0	0.0	(0.4)	0.0	(0.4)
Charlotte	0.0	0.0	0.0	(45.5)	0.0	(45.5)
Citrus	0.0	0.0	0.0	(21.1)	0.0	(21.1)
Clay	0.0	0.0	0.0	(24.6)	0.0	(24.6)
Collier	0.0	0.0	0.0	(126.6)	0.0	(126.6)
Columbia	0.0	0.0	0.0	(4.4)	0.0	(4.4)
Miami-Dade	0.0	0.0	0.0	(566.7)	0.0	(566.7)
DeSoto	0.0	0.0	0.0	(2.5)	0.0	(2.5)
Dixie	0.0	0.0	0.0	(0.5)	0.0	(0.5)
Duval	0.0	0.0	0.0	(141.1)	0.0	(141.1)
Escambia	0.0	0.0	0.0	(26.8)	0.0	(26.8)
Flagler	0.0	0.0	0.0	(42.7)	0.0	(42.7)
Franklin	0.0	0.0	0.0	(1.1)	0.0	(1.1)
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	(1.5)	0.0	(1.5)
Hamilton	0.0	0.0	0.0	(0.7)	0.0	(0.7)
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	(26.1)	0.0	(26.1)
Highlands	0.0	0.0	0.0	(8.4)	0.0	(8.4)
Hillsborough	0.0	0.0	0.0	(308.7)	0.0	(308.7)
Holmes	0.0	0.0	0.0	(1.2)	0.0	(1.2)
Indian River	0.0	0.0	0.0	(47.6)	0.0	(47.6)
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	(169.8)	0.0	(169.8)
Leon	0.0	0.0	0.0	(40.0)	0.0	(40.0)
Levy	0.0	0.0	0.0	(3.7)	0.0	(3.7)
Liberty	0.0	0.0	0.0	(0.3)	0.0	(0.3)
Madison	0.0	0.0	0.0	(1.1)	0.0	(1.1)
Manatee	0.0	0.0	0.0	(81.4)	0.0	(81.4)
Marion	0.0	0.0	0.0	(49.3)	0.0	(49.3)
Martin	0.0	0.0	0.0	(64.7)	0.0	(64.7)
Monroe	0.0	0.0	0.0	(19.0)	0.0	(19.0)
Nassau	0.0	0.0	0.0	(32.0)	0.0	(32.0)
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	(258.5)	0.0	(258.5)
Osceola	0.0	0.0	0.0	(69.4)	0.0	(69.4)
Palm Beach	0.0	0.0	0.0	(557.1)	0.0	(557.1)
Pasco	0.0	0.0	0.0	(119.6)	0.0	(119.6)
Pinellas	0.0	0.0	0.0	(219.9)	0.0	(219.9)
Polk	0.0	0.0	0.0	(86.5)	0.0	(86.5)
Putnam	0.0	0.0	0.0	(4.6)	0.0	(4.6)
St_Johns	0.0	0.0	0.0	(97.4)	0.0	(97.4)
St_Lucie	0.0	0.0	0.0	(138.5)	0.0	(138.5)
Santa Rosa	0.0	0.0	0.0	(19.3)	0.0	(19.3)
Sarasota	0.0	0.0	0.0	(90.0)	0.0	(90.0)
Seminole	0.0	0.0	0.0	(77.3)	0.0	(77.3)
Sumter	0.0	0.0	0.0	(32.2)	0.0	(32.2)
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	(114.9)	0.0	(114.9)
Wakulla	0.0	0.0	0.0	(3.2)	0.0	(3.2)
Walton	0.0	0.0	0.0	(15.5)	0.0	(15.5)
Washington	0.0	0.0	0.0	(1.3)	0.0	(1.3)
Statewide Total	0.0	0.0	0.0	(4,602.8)	0.0	(4,602.8)

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	(38.6)	(49.7)	(38.6)	(49.7)
Baker	0.0	0.0	(2.0)	(2.3)	(2.0)	(2.3)
Bay	0.0	0.0	(14.3)	(14.3)	(14.3)	(14.3)
Bradford	0.0	0.0	(2.1)	(2.8)	(2.1)	(2.8)
Brevard	0.0	0.0	(72.8)	(95.0)	(72.8)	(95.0)
Broward	0.0	0.0	(429.6)	(556.8)	(429.6)	(556.8)
Calhoun	0.0	0.0	(0.4)	(0.4)	(0.4)	(0.4)
Charlotte	0.0	0.0	(33.2)	(45.5)	(33.2)	(45.5)
Citrus	0.0	0.0	(17.7)	(21.1)	(17.7)	(21.1)
Clay	0.0	0.0	(21.8)	(24.6)	(21.8)	(24.6)
Collier	0.0	0.0	(95.0)	(126.6)	(95.0)	(126.6)
Columbia	0.0	0.0	(4.0)	(4.4)	(4.0)	(4.4)
Miami-Dade	0.0	0.0	(451.0)	(566.7)	(451.0)	(566.7)
DeSoto	0.0	0.0	(2.1)	(2.5)	(2.1)	(2.5)
Dixie	0.0	0.0	(0.6)	(0.5)	(0.6)	(0.5)
Duval	0.0	0.0	(116.0)	(141.1)	(116.0)	(141.1)
Escambia	0.0	0.0	(22.8)	(26.8)	(22.8)	(26.8)
Flagler	0.0	0.0	(30.9)	(42.7)	(30.9)	(42.7)
Franklin	0.0	0.0	(1.0)	(1.1)	(1.0)	(1.1)
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)	(1.5)	(1.3)	(1.5)
Hamilton	0.0	0.0	(0.6)	(0.7)	(0.6)	(0.7)
Hardee	0.0	0.0	(0.9)	(0.9)	(0.9)	(0.9)
Hendry	0.0	0.0	(3.1)	(3.8)	(3.1)	(3.8)
Hernando	0.0	0.0	(19.5)	(26.1)	(19.5)	(26.1)
Highlands	0.0	0.0	(6.6)	(8.4)	(6.6)	(8.4)
Hillsborough	0.0	0.0	(226.7)	(308.7)	(226.7)	(308.7)
Holmes	0.0	0.0	(0.9)	(1.2)	(0.9)	(1.2)
Indian River	0.0	0.0	(35.9)	(47.6)	(35.9)	(47.6)
Jackson	0.0	0.0	(1.6)	(1.4)	(1.6)	(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	(57.0)	(78.5)	(57.0)	(78.5)
Lee	0.0	0.0	(128.4)	(169.8)	(128.4)	(169.8)
Leon	0.0	0.0	(34.5)	(40.0)	(34.5)	(40.0)
Levy	0.0	0.0	(3.2)	(3.7)	(3.2)	(3.7)
Liberty	0.0	0.0	(0.2)	(0.3)	(0.2)	(0.3)
Madison	0.0	0.0	(0.8)	(1.1)	(0.8)	(1.1)
Manatee	0.0	0.0	(66.5)	(81.4)	(66.5)	(81.4)
Marion	0.0	0.0	(41.0)	(49.3)	(41.0)	(49.3)
Martin	0.0	0.0	(51.9)	(64.7)	(51.9)	(64.7)
Monroe	0.0	0.0	(14.9)	(19.0)	(14.9)	(19.0)
Nassau	0.0	0.0	(24.1)	(32.0)	(24.1)	(32.0)
Okaloosa	0.0	0.0	(17.5)	(18.5)	(17.5)	(18.5)
Okeechobee	0.0	0.0	(2.3)	(2.8)	(2.3)	(2.8)
Orange	0.0	0.0	(190.9)	(258.5)	(190.9)	(258.5)
Osceola	0.0	0.0	(45.3)	(69.4)	(45.3)	(69.4)
Palm Beach	0.0	0.0	(427.6)	(557.1)	(427.6)	(557.1)
Pasco	0.0	0.0	(88.7)	(119.6)	(88.7)	(119.6)
Pinellas	0.0	0.0	(169.9)	(219.9)	(169.9)	(219.9)
Polk	0.0	0.0	(63.0)	(86.5)	(63.0)	(86.5)
Putnam	0.0	0.0	(4.5)	(4.6)	(4.5)	(4.6)
St_Johns	0.0	0.0	(70.8)	(97.4)	(70.8)	(97.4)
St_Lucie	0.0	0.0	(98.1)	(138.5)	(98.1)	(138.5)
Santa Rosa	0.0	0.0	(16.3)	(19.3)	(16.3)	(19.3)
Sarasota	0.0	0.0	(74.5)	(90.0)	(74.5)	(90.0)
Seminole	0.0	0.0	(62.2)	(77.3)	(62.2)	(77.3)
Sumter	0.0	0.0	(23.4)	(32.2)	(23.4)	(32.2)
Suwannee	0.0	0.0	(2.6)	(3.5)	(2.6)	(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	(87.7)	(114.9)	(87.7)	(114.9)
Wakulla	0.0	0.0	(2.7)	(3.2)	(2.7)	(3.2)
Walton	0.0	0.0	(11.4)	(15.5)	(11.4)	(15.5)
Washington	0.0	0.0	(1.1)	(1.3)	(1.1)	(1.3)
Statewide Total	0.0	0.0	(3,543.2)	(4,602.8)	(3,543.2)	(4,602.8)

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	(41.4)	(49.7)	(41.4)	(49.7)
Baker	0.0	0.0	(2.1)	(2.3)	(2.1)	(2.3)
Bay	0.0	0.0	(14.5)	(14.3)	(14.5)	(14.3)
Bradford	0.0	0.0	(2.2)	(2.8)	(2.2)	(2.8)
Brevard	0.0	0.0	(77.8)	(95.0)	(77.8)	(95.0)
Broward	0.0	0.0	(459.4)	(556.8)	(459.4)	(556.8)
Calhoun	0.0	0.0	(0.4)	(0.4)	(0.4)	(0.4)
Charlotte	0.0	0.0	(35.5)	(45.5)	(35.5)	(45.5)
Citrus	0.0	0.0	(18.5)	(21.1)	(18.5)	(21.1)
Clay	0.0	0.0	(22.6)	(24.6)	(22.6)	(24.6)
Collier	0.0	0.0	(101.9)	(126.6)	(101.9)	(126.6)
Columbia	0.0	0.0	(4.2)	(4.4)	(4.2)	(4.4)
Miami-Dade	0.0	0.0	(477.0)	(566.7)	(477.0)	(566.7)
DeSoto	0.0	0.0	(2.2)	(2.5)	(2.2)	(2.5)
Dixie	0.0	0.0	(0.6)	(0.5)	(0.6)	(0.5)
Duval	0.0	0.0	(121.7)	(141.1)	(121.7)	(141.1)
Escambia	0.0	0.0	(23.7)	(26.8)	(23.7)	(26.8)
Flagler	0.0	0.0	(33.5)	(42.7)	(33.5)	(42.7)
Franklin	0.0	0.0	(1.0)	(1.1)	(1.0)	(1.1)
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	(0.9)	(1.1)	(0.9)	(1.1)
Gulf	0.0	0.0	(1.4)	(1.5)	(1.4)	(1.5)
Hamilton	0.0	0.0	(0.6)	(0.7)	(0.6)	(0.7)
Hardee	0.0	0.0	(0.9)	(0.9)	(0.9)	(0.9)
Hendry	0.0	0.0	(3.3)	(3.8)	(3.3)	(3.8)
Hernando	0.0	0.0	(21.0)	(26.1)	(21.0)	(26.1)
Highlands	0.0	0.0	(7.0)	(8.4)	(7.0)	(8.4)
Hillsborough	0.0	0.0	(243.4)	(308.7)	(243.4)	(308.7)
Holmes	0.0	0.0	(1.0)	(1.2)	(1.0)	(1.2)
Indian River	0.0	0.0	(38.5)	(47.6)	(38.5)	(47.6)
Jackson	0.0	0.0	(1.6)	(1.4)	(1.6)	(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	(61.8)	(78.5)	(61.8)	(78.5)
Lee	0.0	0.0	(138.6)	(169.8)	(138.6)	(169.8)
Leon	0.0	0.0	(35.8)	(40.0)	(35.8)	(40.0)
Levy	0.0	0.0	(3.4)	(3.7)	(3.4)	(3.7)
Liberty	0.0	0.0	(0.2)	(0.3)	(0.2)	(0.3)
Madison	0.0	0.0	(0.9)	(1.1)	(0.9)	(1.1)
Manatee	0.0	0.0	(69.7)	(81.4)	(69.7)	(81.4)
Marion	0.0	0.0	(43.2)	(49.3)	(43.2)	(49.3)
Martin	0.0	0.0	(55.0)	(64.7)	(55.0)	(64.7)
Monroe	0.0	0.0	(15.9)	(19.0)	(15.9)	(19.0)
Nassau	0.0	0.0	(26.0)	(32.0)	(26.0)	(32.0)
Okaloosa	0.0	0.0	(17.8)	(18.5)	(17.8)	(18.5)
Okeechobee	0.0	0.0	(2.4)	(2.8)	(2.4)	(2.8)
Orange	0.0	0.0	(204.5)	(258.5)	(204.5)	(258.5)
Osceola	0.0	0.0	(50.3)	(69.4)	(50.3)	(69.4)
Palm Beach	0.0	0.0	(457.4)	(557.1)	(457.4)	(557.1)
Pasco	0.0	0.0	(95.7)	(119.6)	(95.7)	(119.6)
Pinellas	0.0	0.0	(179.2)	(219.9)	(179.2)	(219.9)
Polk	0.0	0.0	(67.8)	(86.5)	(67.8)	(86.5)
Putnam	0.0	0.0	(4.6)	(4.6)	(4.6)	(4.6)
St_Johns	0.0	0.0	(76.7)	(97.4)	(76.7)	(97.4)
St_Lucie	0.0	0.0	(110.1)	(138.5)	(110.1)	(138.5)
Santa Rosa	0.0	0.0	(17.1)	(19.3)	(17.1)	(19.3)
Sarasota	0.0	0.0	(77.6)	(90.0)	(77.6)	(90.0)
Seminole	0.0	0.0	(65.7)	(77.3)	(65.7)	(77.3)
Sumter	0.0	0.0	(25.5)	(32.2)	(25.5)	(32.2)
Suwannee	0.0	0.0	(2.8)	(3.5)	(2.8)	(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	(93.9)	(114.9)	(93.9)	(114.9)
Wakulla	0.0	0.0	(2.8)	(3.2)	(2.8)	(3.2)
Walton	0.0	0.0	(12.3)	(15.5)	(12.3)	(15.5)
Washington	0.0	0.0	(1.2)	(1.3)	(1.2)	(1.3)
Statewide Total	0.0	0.0	(3,782.0)	(4,602.8)	(3,782.0)	(4,602.8)

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	(44.2)	(49.7)	(44.2)	(49.7)
Baker	0.0	0.0	(2.2)	(2.3)	(2.2)	(2.3)
Bay	0.0	0.0	(14.5)	(14.3)	(14.5)	(14.3)
Bradford	0.0	0.0	(2.4)	(2.8)	(2.4)	(2.8)
Brevard	0.0	0.0	(83.1)	(95.0)	(83.1)	(95.0)
Broward	0.0	0.0	(490.0)	(556.8)	(490.0)	(556.8)
Calhoun	0.0	0.0	(0.4)	(0.4)	(0.4)	(0.4)
Charlotte	0.0	0.0	(38.5)	(45.5)	(38.5)	(45.5)
Citrus	0.0	0.0	(19.3)	(21.1)	(19.3)	(21.1)
Clay	0.0	0.0	(23.3)	(24.6)	(23.3)	(24.6)
Collier	0.0	0.0	(109.5)	(126.6)	(109.5)	(126.6)
Columbia	0.0	0.0	(4.2)	(4.4)	(4.2)	(4.4)
Miami-Dade	0.0	0.0	(505.1)	(566.7)	(505.1)	(566.7)
DeSoto	0.0	0.0	(2.3)	(2.5)	(2.3)	(2.5)
Dixie	0.0	0.0	(0.6)	(0.5)	(0.6)	(0.5)
Duval	0.0	0.0	(127.8)	(141.1)	(127.8)	(141.1)
Escambia	0.0	0.0	(24.7)	(26.8)	(24.7)	(26.8)
Flagler	0.0	0.0	(36.3)	(42.7)	(36.3)	(42.7)
Franklin	0.0	0.0	(1.0)	(1.1)	(1.0)	(1.1)
Gadsden	0.0	0.0	(2.3)	(2.3)	(2.3)	(2.3)
Gilchrist	0.0	0.0	(1.7)	(1.9)	(1.7)	(1.9)
Glades	0.0	0.0	(1.0)	(1.1)	(1.0)	(1.1)
Gulf	0.0	0.0	(1.4)	(1.5)	(1.4)	(1.5)
Hamilton	0.0	0.0	(0.6)	(0.7)	(0.6)	(0.7)
Hardee	0.0	0.0	(0.9)	(0.9)	(0.9)	(0.9)
Hendry	0.0	0.0	(3.5)	(3.8)	(3.5)	(3.8)
Hernando	0.0	0.0	(22.5)	(26.1)	(22.5)	(26.1)
Highlands	0.0	0.0	(7.4)	(8.4)	(7.4)	(8.4)
Hillsborough	0.0	0.0	(263.1)	(308.7)	(263.1)	(308.7)
Holmes	0.0	0.0	(1.1)	(1.2)	(1.1)	(1.2)
Indian River	0.0	0.0	(41.3)	(47.6)	(41.3)	(47.6)
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	(67.0)	(78.5)	(67.0)	(78.5)
Lee	0.0	0.0	(148.6)	(169.8)	(148.6)	(169.8)
Leon	0.0	0.0	(37.2)	(40.0)	(37.2)	(40.0)
Levy	0.0	0.0	(3.5)	(3.7)	(3.5)	(3.7)
Liberty	0.0	0.0	(0.3)	(0.3)	(0.3)	(0.3)
Madison	0.0	0.0	(0.9)	(1.1)	(0.9)	(1.1)
Manatee	0.0	0.0	(73.4)	(81.4)	(73.4)	(81.4)
Marion	0.0	0.0	(45.2)	(49.3)	(45.2)	(49.3)
Martin	0.0	0.0	(58.1)	(64.7)	(58.1)	(64.7)
Monroe	0.0	0.0	(16.8)	(19.0)	(16.8)	(19.0)
Nassau	0.0	0.0	(27.9)	(32.0)	(27.9)	(32.0)
Okaloosa	0.0	0.0	(18.1)	(18.5)	(18.1)	(18.5)
Okeechobee	0.0	0.0	(2.5)	(2.8)	(2.5)	(2.8)
Orange	0.0	0.0	(220.8)	(258.5)	(220.8)	(258.5)
Osceola	0.0	0.0	(56.0)	(69.4)	(56.0)	(69.4)
Palm Beach	0.0	0.0	(488.5)	(557.1)	(488.5)	(557.1)
Pasco	0.0	0.0	(103.1)	(119.6)	(103.1)	(119.6)
Pinellas	0.0	0.0	(191.4)	(219.9)	(191.4)	(219.9)
Polk	0.0	0.0	(73.5)	(86.5)	(73.5)	(86.5)
Putnam	0.0	0.0	(4.6)	(4.6)	(4.6)	(4.6)
St_Johns	0.0	0.0	(83.1)	(97.4)	(83.1)	(97.4)
St_Lucie	0.0	0.0	(121.3)	(138.5)	(121.3)	(138.5)
Santa Rosa	0.0	0.0	(17.8)	(19.3)	(17.8)	(19.3)
Sarasota	0.0	0.0	(81.4)	(90.0)	(81.4)	(90.0)
Seminole	0.0	0.0	(69.4)	(77.3)	(69.4)	(77.3)
Sumter	0.0	0.0	(27.6)	(32.2)	(27.6)	(32.2)
Suwannee	0.0	0.0	(3.1)	(3.5)	(3.1)	(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	(100.4)	(114.9)	(100.4)	(114.9)
Wakulla	0.0	0.0	(3.0)	(3.2)	(3.0)	(3.2)
Walton	0.0	0.0	(13.3)	(15.5)	(13.3)	(15.5)
Washington	0.0	0.0	(1.2)	(1.3)	(1.2)	(1.3)
Statewide Total	0.0	0.0	(4,039.6)	(4,602.8)	(4,039.6)	(4,602.8)

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	(46.9)	(49.7)	(46.9)	(49.7)
Baker	0.0	0.0	(2.3)	(2.3)	(2.3)	(2.3)
Bay	0.0	0.0	(14.4)	(14.3)	(14.4)	(14.3)
Bradford	0.0	0.0	(2.6)	(2.8)	(2.6)	(2.8)
Brevard	0.0	0.0	(88.9)	(95.0)	(88.9)	(95.0)
Broward	0.0	0.0	(522.4)	(556.8)	(522.4)	(556.8)
Calhoun	0.0	0.0	(0.4)	(0.4)	(0.4)	(0.4)
Charlotte	0.0	0.0	(41.9)	(45.5)	(41.9)	(45.5)
Citrus	0.0	0.0	(20.2)	(21.1)	(20.2)	(21.1)
Clay	0.0	0.0	(24.0)	(24.6)	(24.0)	(24.6)
Collier	0.0	0.0	(117.7)	(126.6)	(117.7)	(126.6)
Columbia	0.0	0.0	(4.3)	(4.4)	(4.3)	(4.4)
Miami-Dade	0.0	0.0	(535.0)	(566.7)	(535.0)	(566.7)
DeSoto	0.0	0.0	(2.4)	(2.5)	(2.4)	(2.5)
Dixie	0.0	0.0	(0.6)	(0.5)	(0.6)	(0.5)
Duval	0.0	0.0	(134.3)	(141.1)	(134.3)	(141.1)
Escambia	0.0	0.0	(25.7)	(26.8)	(25.7)	(26.8)
Flagler	0.0	0.0	(39.4)	(42.7)	(39.4)	(42.7)
Franklin	0.0	0.0	(1.0)	(1.1)	(1.0)	(1.1)
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)	(1.5)	(1.4)	(1.5)
Hamilton	0.0	0.0	(0.7)	(0.7)	(0.7)	(0.7)
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	(24.2)	(26.1)	(24.2)	(26.1)
Highlands	0.0	0.0	(7.9)	(8.4)	(7.9)	(8.4)
Hillsborough	0.0	0.0	(285.1)	(308.7)	(285.1)	(308.7)
Holmes	0.0	0.0	(1.2)	(1.2)	(1.2)	(1.2)
Indian River	0.0	0.0	(44.3)	(47.6)	(44.3)	(47.6)
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	(72.5)	(78.5)	(72.5)	(78.5)
Lee	0.0	0.0	(159.0)	(169.8)	(159.0)	(169.8)
Leon	0.0	0.0	(38.6)	(40.0)	(38.6)	(40.0)
Levy	0.0	0.0	(3.6)	(3.7)	(3.6)	(3.7)
Liberty	0.0	0.0	(0.3)	(0.3)	(0.3)	(0.3)
Madison	0.0	0.0	(1.0)	(1.1)	(1.0)	(1.1)
Manatee	0.0	0.0	(77.3)	(81.4)	(77.3)	(81.4)
Marion	0.0	0.0	(47.2)	(49.3)	(47.2)	(49.3)
Martin	0.0	0.0	(61.3)	(64.7)	(61.3)	(64.7)
Monroe	0.0	0.0	(17.9)	(19.0)	(17.9)	(19.0)
Nassau	0.0	0.0	(29.9)	(32.0)	(29.9)	(32.0)
Okaloosa	0.0	0.0	(18.3)	(18.5)	(18.3)	(18.5)
Okeechobee	0.0	0.0	(2.6)	(2.8)	(2.6)	(2.8)
Orange	0.0	0.0	(239.0)	(258.5)	(239.0)	(258.5)
Osceola	0.0	0.0	(62.4)	(69.4)	(62.4)	(69.4)
Palm Beach	0.0	0.0	(521.8)	(557.1)	(521.8)	(557.1)
Pasco	0.0	0.0	(111.1)	(119.6)	(111.1)	(119.6)
Pinellas	0.0	0.0	(205.2)	(219.9)	(205.2)	(219.9)
Polk	0.0	0.0	(79.8)	(86.5)	(79.8)	(86.5)
Putnam	0.0	0.0	(4.6)	(4.6)	(4.6)	(4.6)
St_Johns	0.0	0.0	(90.0)	(97.4)	(90.0)	(97.4)
St_Lucie	0.0	0.0	(129.9)	(138.5)	(129.9)	(138.5)
Santa Rosa	0.0	0.0	(18.5)	(19.3)	(18.5)	(19.3)
Sarasota	0.0	0.0	(85.6)	(90.0)	(85.6)	(90.0)
Seminole	0.0	0.0	(73.2)	(77.3)	(73.2)	(77.3)
Sumter	0.0	0.0	(29.8)	(32.2)	(29.8)	(32.2)
Suwannee	0.0	0.0	(3.3)	(3.5)	(3.3)	(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	(107.4)	(114.9)	(107.4)	(114.9)
Wakulla	0.0	0.0	(3.1)	(3.2)	(3.1)	(3.2)
Walton	0.0	0.0	(14.4)	(15.5)	(14.4)	(15.5)
Washington	0.0	0.0	(1.3)	(1.3)	(1.3)	(1.3)
Statewide Total	0.0	0.0	(4,312.8)	(4,602.8)	(4,312.8)	(4,602.8)

	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
10	2027-28	$0	$0			$0	$0
11	2028-29	$0	$0			$0	$0
12	2029-30	$0	$0			$0	$0
13	2030-31	$0	$0			$0	$0
14							
15	**Non-School Impact**						
16		High		Middle		Low	
17		Cash	Recurring	Cash	Recurring	Cash	Recurring
18	2026-27	$0	$(4,602.8 M)			$0	$(4,541.9 M)
19	2027-28	$(3,543.2 M)	$(4,602.8 M)			$(3,496.3 M)	$(4,541.9 M)
20	2028-29	$(3,782.0 M)	$(4,602.8 M)			$(3,731.9 M)	$(4,541.9 M)
21	2029-30	$(4,039.6 M)	$(4,602.8 M)			$(3,986.0 M)	$(4,541.9 M)
22	2030-31	$(4,312.8 M)	$(4,602.8 M)			$(4,255.7 M)	$(4,541.9 M)
23							
24	**Total Impact**						
25		High		Middle		Low	
26		Cash	Recurring	Cash	Recurring	Cash	Recurring
27	2026-27	$0	$(4,602.8 M)			$0	$(4,541.9 M)
28	2027-28	$(3,543.2 M)	$(4,602.8 M)			$(3,496.3 M)	$(4,541.9 M)
29	2028-29	$(3,782.0 M)	$(4,602.8 M)			$(3,731.9 M)	$(4,541.9 M)
30	2029-30	$(4,039.6 M)	$(4,602.8 M)			$(3,986.0 M)	$(4,541.9 M)
31	2030-31	$(4,312.8 M)	$(4,602.8 M)			$(4,255.7 M)	$(4,541.9 M)