

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 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 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 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

County Percentages for Senior Homesteads from the October 24, 2025 Detailed Supplemental Conference Materials

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 65+ County Percentages for Senior Homesteads from the supplemental ad valorem conference and then 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 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 aggregate statewide millage rate is applied to the average over the 100 samples.

The low methodology performs the same analysis as the middle, 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	\$(7,345.9 M)	\$0	\$(6,921.5 M)	\$0	\$(6,824.8 M)
2027-28	\$(5,662.9 M)	\$(7,345.9 M)	\$(5,334.7 M)	\$(6,921.5 M)	\$(5,260.0 M)	\$(6,824.8 M)
2028-29	\$(6,042.2 M)	\$(7,345.9 M)	\$(5,692.2 M)	\$(6,921.5 M)	\$(5,612.5 M)	\$(6,824.8 M)
2029-30	\$(6,450.6 M)	\$(7,345.9 M)	\$(6,077.3 M)	\$(6,921.5 M)	\$(5,992.2 M)	\$(6,824.8 M)
2030-31	\$(6,884.8 M)	\$(7,345.9 M)	\$(6,486.7 M)	\$(6,921.5 M)	\$(6,396.0 M)	\$(6,824.8 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

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	(6,686.4)	0.0	(6,686.4)
2027-28	0.0	0.0	(5,147.7)	(6,686.4)	(5,147.7)	(6,686.4)
2028-29	0.0	0.0	(5,495.7)	(6,686.4)	(5,495.7)	(6,686.4)
2029-30	0.0	0.0	(5,869.9)	(6,686.4)	(5,869.9)	(6,686.4)
2030-31	0.0	0.0	(6,266.1)	(6,686.4)	(6,266.1)	(6,686.4)

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	(62.8)	0.0	(62.8)
Baker	0.0	0.0	0.0	(2.3)	0.0	(2.3)
Bay	0.0	0.0	0.0	(17.4)	0.0	(17.4)
Bradford	0.0	0.0	0.0	(3.5)	0.0	(3.5)
Brevard	0.0	0.0	0.0	(146.2)	0.0	(146.2)
Broward	0.0	0.0	0.0	(679.8)	0.0	(679.8)
Calhoun	0.0	0.0	0.0	(0.5)	0.0	(0.5)
Charlotte	0.0	0.0	0.0	(98.6)	0.0	(98.6)
Citrus	0.0	0.0	0.0	(46.4)	0.0	(46.4)
Clay	0.0	0.0	0.0	(27.4)	0.0	(27.4)
Collier	0.0	0.0	0.0	(275.6)	0.0	(275.6)
Columbia	0.0	0.0	0.0	(5.8)	0.0	(5.8)
Miami-Dade	0.0	0.0	0.0	(644.4)	0.0	(644.4)
DeSoto	0.0	0.0	0.0	(4.6)	0.0	(4.6)
Dixie	0.0	0.0	0.0	(1.0)	0.0	(1.0)
Duval	0.0	0.0	0.0	(159.4)	0.0	(159.4)
Escambia	0.0	0.0	0.0	(34.2)	0.0	(34.2)
Flagler	0.0	0.0	0.0	(73.3)	0.0	(73.3)
Franklin	0.0	0.0	0.0	(1.9)	0.0	(1.9)
Gadsden	0.0	0.0	0.0	(3.6)	0.0	(3.6)
Gilchrist	0.0	0.0	0.0	(2.5)	0.0	(2.5)
Glades	0.0	0.0	0.0	(1.8)	0.0	(1.8)
Gulf	0.0	0.0	0.0	(2.1)	0.0	(2.1)
Hamilton	0.0	0.0	0.0	(1.2)	0.0	(1.2)
Hardee	0.0	0.0	0.0	(1.2)	0.0	(1.2)
Hendry	0.0	0.0	0.0	(3.4)	0.0	(3.4)
Hernando	0.0	0.0	0.0	(40.8)	0.0	(40.8)
Highlands	0.0	0.0	0.0	(17.8)	0.0	(17.8)
Hillsborough	0.0	0.0	0.0	(333.4)	0.0	(333.4)
Holmes	0.0	0.0	0.0	(1.5)	0.0	(1.5)
Indian River	0.0	0.0	0.0	(99.1)	0.0	(99.1)
Jackson	0.0	0.0	0.0	(2.3)	0.0	(2.3)
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	(319.8)	0.0	(319.8)
Leon	0.0	0.0	0.0	(50.8)	0.0	(50.8)
Levy	0.0	0.0	0.0	(5.6)	0.0	(5.6)
Liberty	0.0	0.0	0.0	(0.3)	0.0	(0.3)
Madison	0.0	0.0	0.0	(1.6)	0.0	(1.6)
Manatee	0.0	0.0	0.0	(154.9)	0.0	(154.9)
Marion	0.0	0.0	0.0	(96.2)	0.0	(96.2)
Martin	0.0	0.0	0.0	(126.5)	0.0	(126.5)
Monroe	0.0	0.0	0.0	(31.8)	0.0	(31.8)
Nassau	0.0	0.0	0.0	(45.4)	0.0	(45.4)
Okaloosa	0.0	0.0	0.0	(21.6)	0.0	(21.6)
Okeechobee	0.0	0.0	0.0	(3.8)	0.0	(3.8)
Orange	0.0	0.0	0.0	(266.5)	0.0	(266.5)
Osceola	0.0	0.0	0.0	(61.8)	0.0	(61.8)
Palm Beach	0.0	0.0	0.0	(959.8)	0.0	(959.8)
Pasco	0.0	0.0	0.0	(177.8)	0.0	(177.8)
Pinellas	0.0	0.0	0.0	(355.6)	0.0	(355.6)
Polk	0.0	0.0	0.0	(123.7)	0.0	(123.7)
Putnam	0.0	0.0	0.0	(7.0)	0.0	(7.0)
St_Johns	0.0	0.0	0.0	(125.8)	0.0	(125.8)
St_Lucie	0.0	0.0	0.0	(216.8)	0.0	(216.8)
Santa Rosa	0.0	0.0	0.0	(20.9)	0.0	(20.9)
Sarasota	0.0	0.0	0.0	(196.3)	0.0	(196.3)
Seminole	0.0	0.0	0.0	(84.5)	0.0	(84.5)
Sumter	0.0	0.0	0.0	(93.6)	0.0	(93.6)
Suwannee	0.0	0.0	0.0	(5.5)	0.0	(5.5)
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	(178.2)	0.0	(178.2)
Wakulla	0.0	0.0	0.0	(3.7)	0.0	(3.7)
Walton	0.0	0.0	0.0	(19.5)	0.0	(19.5)
Washington	0.0	0.0	0.0	(1.7)	0.0	(1.7)
Statewide Total	0.0	0.0	0.0	(6,686.4)	0.0	(6,686.4)

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	(48.8)	(62.8)	(48.8)	(62.8)
Baker	0.0	0.0	(1.9)	(2.3)	(1.9)	(2.3)
Bay	0.0	0.0	(17.4)	(17.4)	(17.4)	(17.4)
Bradford	0.0	0.0	(2.6)	(3.5)	(2.6)	(3.5)
Brevard	0.0	0.0	(112.1)	(146.2)	(112.1)	(146.2)
Broward	0.0	0.0	(524.5)	(679.8)	(524.5)	(679.8)
Calhoun	0.0	0.0	(0.5)	(0.5)	(0.5)	(0.5)
Charlotte	0.0	0.0	(71.9)	(98.6)	(71.9)	(98.6)
Citrus	0.0	0.0	(39.0)	(46.4)	(39.0)	(46.4)
Clay	0.0	0.0	(24.3)	(27.4)	(24.3)	(27.4)
Collier	0.0	0.0	(206.8)	(275.6)	(206.8)	(275.6)
Columbia	0.0	0.0	(5.4)	(5.8)	(5.4)	(5.8)
Miami-Dade	0.0	0.0	(512.9)	(644.4)	(512.9)	(644.4)
DeSoto	0.0	0.0	(3.7)	(4.6)	(3.7)	(4.6)
Dixie	0.0	0.0	(1.1)	(1.0)	(1.1)	(1.0)
Duval	0.0	0.0	(131.0)	(159.4)	(131.0)	(159.4)
Escambia	0.0	0.0	(29.1)	(34.2)	(29.1)	(34.2)
Flagler	0.0	0.0	(52.9)	(73.3)	(52.9)	(73.3)
Franklin	0.0	0.0	(1.8)	(1.9)	(1.8)	(1.9)
Gadsden	0.0	0.0	(3.5)	(3.6)	(3.5)	(3.6)
Gilchrist	0.0	0.0	(1.9)	(2.5)	(1.9)	(2.5)
Glades	0.0	0.0	(1.4)	(1.8)	(1.4)	(1.8)
Gulf	0.0	0.0	(1.9)	(2.1)	(1.9)	(2.1)
Hamilton	0.0	0.0	(0.9)	(1.2)	(0.9)	(1.2)
Hardee	0.0	0.0	(1.2)	(1.2)	(1.2)	(1.2)
Hendry	0.0	0.0	(2.8)	(3.4)	(2.8)	(3.4)
Hernando	0.0	0.0	(30.6)	(40.8)	(30.6)	(40.8)
Highlands	0.0	0.0	(14.0)	(17.8)	(14.0)	(17.8)
Hillsborough	0.0	0.0	(244.9)	(333.4)	(244.9)	(333.4)
Holmes	0.0	0.0	(1.1)	(1.5)	(1.1)	(1.5)
Indian River	0.0	0.0	(74.9)	(99.1)	(74.9)	(99.1)
Jackson	0.0	0.0	(2.6)	(2.3)	(2.6)	(2.3)
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	(93.9)	(129.4)	(93.9)	(129.4)
Lee	0.0	0.0	(241.9)	(319.8)	(241.9)	(319.8)
Leon	0.0	0.0	(43.8)	(50.8)	(43.8)	(50.8)
Levy	0.0	0.0	(4.9)	(5.6)	(4.9)	(5.6)
Liberty	0.0	0.0	(0.3)	(0.3)	(0.3)	(0.3)
Madison	0.0	0.0	(1.3)	(1.6)	(1.3)	(1.6)
Manatee	0.0	0.0	(126.6)	(154.9)	(126.6)	(154.9)
Marion	0.0	0.0	(79.9)	(96.2)	(79.9)	(96.2)
Martin	0.0	0.0	(101.5)	(126.5)	(101.5)	(126.5)
Monroe	0.0	0.0	(25.0)	(31.8)	(25.0)	(31.8)
Nassau	0.0	0.0	(34.1)	(45.4)	(34.1)	(45.4)
Okaloosa	0.0	0.0	(20.4)	(21.6)	(20.4)	(21.6)
Okeechobee	0.0	0.0	(3.2)	(3.8)	(3.2)	(3.8)
Orange	0.0	0.0	(196.8)	(266.5)	(196.8)	(266.5)
Osceola	0.0	0.0	(40.4)	(61.8)	(40.4)	(61.8)
Palm Beach	0.0	0.0	(736.7)	(959.8)	(736.7)	(959.8)
Pasco	0.0	0.0	(131.9)	(177.8)	(131.9)	(177.8)
Pinellas	0.0	0.0	(274.7)	(355.6)	(274.7)	(355.6)
Polk	0.0	0.0	(90.1)	(123.7)	(90.1)	(123.7)
Putnam	0.0	0.0	(6.9)	(7.0)	(6.9)	(7.0)
St_Johns	0.0	0.0	(91.4)	(125.8)	(91.4)	(125.8)
St_Lucie	0.0	0.0	(153.6)	(216.8)	(153.6)	(216.8)
Santa Rosa	0.0	0.0	(17.7)	(20.9)	(17.7)	(20.9)
Sarasota	0.0	0.0	(162.4)	(196.3)	(162.4)	(196.3)
Seminole	0.0	0.0	(68.0)	(84.5)	(68.0)	(84.5)
Sumter	0.0	0.0	(68.1)	(93.6)	(68.1)	(93.6)
Suwannee	0.0	0.0	(4.1)	(5.5)	(4.1)	(5.5)
Taylor	0.0	0.0	(1.4)	(1.4)	(1.4)	(1.4)
Union	0.0	0.0	(0.5)	(0.5)	(0.5)	(0.5)
Volusia	0.0	0.0	(136.1)	(178.2)	(136.1)	(178.2)
Wakulla	0.0	0.0	(3.1)	(3.7)	(3.1)	(3.7)
Walton	0.0	0.0	(14.3)	(19.5)	(14.3)	(19.5)
Washington	0.0	0.0	(1.5)	(1.7)	(1.5)	(1.7)
Statewide Total	0.0	0.0	(5,147.7)	(6,686.4)	(5,147.7)	(6,686.4)

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)	(62.8)	(52.3)	(62.8)
Baker	0.0	0.0	(2.0)	(2.3)	(2.0)	(2.3)
Bay	0.0	0.0	(17.7)	(17.4)	(17.7)	(17.4)
Bradford	0.0	0.0	(2.8)	(3.5)	(2.8)	(3.5)
Brevard	0.0	0.0	(119.8)	(146.2)	(119.8)	(146.2)
Broward	0.0	0.0	(560.8)	(679.8)	(560.8)	(679.8)
Calhoun	0.0	0.0	(0.5)	(0.5)	(0.5)	(0.5)
Charlotte	0.0	0.0	(77.0)	(98.6)	(77.0)	(98.6)
Citrus	0.0	0.0	(40.8)	(46.4)	(40.8)	(46.4)
Clay	0.0	0.0	(25.2)	(27.4)	(25.2)	(27.4)
Collier	0.0	0.0	(221.8)	(275.6)	(221.8)	(275.6)
Columbia	0.0	0.0	(5.5)	(5.8)	(5.5)	(5.8)
Miami-Dade	0.0	0.0	(542.5)	(644.4)	(542.5)	(644.4)
DeSoto	0.0	0.0	(4.0)	(4.6)	(4.0)	(4.6)
Dixie	0.0	0.0	(1.1)	(1.0)	(1.1)	(1.0)
Duval	0.0	0.0	(137.4)	(159.4)	(137.4)	(159.4)
Escambia	0.0	0.0	(30.2)	(34.2)	(30.2)	(34.2)
Flagler	0.0	0.0	(57.5)	(73.3)	(57.5)	(73.3)
Franklin	0.0	0.0	(1.8)	(1.9)	(1.8)	(1.9)
Gadsden	0.0	0.0	(3.5)	(3.6)	(3.5)	(3.6)
Gilchrist	0.0	0.0	(2.0)	(2.5)	(2.0)	(2.5)
Glades	0.0	0.0	(1.5)	(1.8)	(1.5)	(1.8)
Gulf	0.0	0.0	(2.0)	(2.1)	(2.0)	(2.1)
Hamilton	0.0	0.0	(0.9)	(1.2)	(0.9)	(1.2)
Hardee	0.0	0.0	(1.2)	(1.2)	(1.2)	(1.2)
Hendry	0.0	0.0	(3.0)	(3.4)	(3.0)	(3.4)
Hernando	0.0	0.0	(32.9)	(40.8)	(32.9)	(40.8)
Highlands	0.0	0.0	(14.8)	(17.8)	(14.8)	(17.8)
Hillsborough	0.0	0.0	(262.9)	(333.4)	(262.9)	(333.4)
Holmes	0.0	0.0	(1.2)	(1.5)	(1.2)	(1.5)
Indian River	0.0	0.0	(80.3)	(99.1)	(80.3)	(99.1)
Jackson	0.0	0.0	(2.5)	(2.3)	(2.5)	(2.3)
Jefferson	0.0	0.0	(1.6)	(1.6)	(1.6)	(1.6)
Lafayette	0.0	0.0	(0.6)	(0.6)	(0.6)	(0.6)
Lake	0.0	0.0	(101.9)	(129.4)	(101.9)	(129.4)
Lee	0.0	0.0	(261.0)	(319.8)	(261.0)	(319.8)
Leon	0.0	0.0	(45.5)	(50.8)	(45.5)	(50.8)
Levy	0.0	0.0	(5.1)	(5.6)	(5.1)	(5.6)
Liberty	0.0	0.0	(0.3)	(0.3)	(0.3)	(0.3)
Madison	0.0	0.0	(1.3)	(1.6)	(1.3)	(1.6)
Manatee	0.0	0.0	(132.7)	(154.9)	(132.7)	(154.9)
Marion	0.0	0.0	(84.2)	(96.2)	(84.2)	(96.2)
Martin	0.0	0.0	(107.5)	(126.5)	(107.5)	(126.5)
Monroe	0.0	0.0	(26.6)	(31.8)	(26.6)	(31.8)
Nassau	0.0	0.0	(36.9)	(45.4)	(36.9)	(45.4)
Okaloosa	0.0	0.0	(20.8)	(21.6)	(20.8)	(21.6)
Okeechobee	0.0	0.0	(3.3)	(3.8)	(3.3)	(3.8)
Orange	0.0	0.0	(210.8)	(266.5)	(210.8)	(266.5)
Osceola	0.0	0.0	(44.9)	(61.8)	(44.9)	(61.8)
Palm Beach	0.0	0.0	(788.0)	(959.8)	(788.0)	(959.8)
Pasco	0.0	0.0	(142.3)	(177.8)	(142.3)	(177.8)
Pinellas	0.0	0.0	(289.8)	(355.6)	(289.8)	(355.6)
Polk	0.0	0.0	(96.9)	(123.7)	(96.9)	(123.7)
Putnam	0.0	0.0	(7.0)	(7.0)	(7.0)	(7.0)
St_Johns	0.0	0.0	(99.1)	(125.8)	(99.1)	(125.8)
St_Lucie	0.0	0.0	(172.4)	(216.8)	(172.4)	(216.8)
Santa Rosa	0.0	0.0	(18.5)	(20.9)	(18.5)	(20.9)
Sarasota	0.0	0.0	(169.2)	(196.3)	(169.2)	(196.3)
Seminole	0.0	0.0	(71.8)	(84.5)	(71.8)	(84.5)
Sumter	0.0	0.0	(74.3)	(93.6)	(74.3)	(93.6)
Suwannee	0.0	0.0	(4.4)	(5.5)	(4.4)	(5.5)
Taylor	0.0	0.0	(1.4)	(1.4)	(1.4)	(1.4)
Union	0.0	0.0	(0.5)	(0.5)	(0.5)	(0.5)
Volusia	0.0	0.0	(145.6)	(178.2)	(145.6)	(178.2)
Wakulla	0.0	0.0	(3.3)	(3.7)	(3.3)	(3.7)
Walton	0.0	0.0	(15.4)	(19.5)	(15.4)	(19.5)
Washington	0.0	0.0	(1.5)	(1.7)	(1.5)	(1.7)
Statewide Total	0.0	0.0	(5,495.7)	(6,686.4)	(5,495.7)	(6,686.4)

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	(55.8)	(62.8)	(55.8)	(62.8)
Baker	0.0	0.0	(2.1)	(2.3)	(2.1)	(2.3)
Bay	0.0	0.0	(17.7)	(17.4)	(17.7)	(17.4)
Bradford	0.0	0.0	(3.0)	(3.5)	(3.0)	(3.5)
Brevard	0.0	0.0	(127.9)	(146.2)	(127.9)	(146.2)
Broward	0.0	0.0	(598.2)	(679.8)	(598.2)	(679.8)
Calhoun	0.0	0.0	(0.5)	(0.5)	(0.5)	(0.5)
Charlotte	0.0	0.0	(83.5)	(98.6)	(83.5)	(98.6)
Citrus	0.0	0.0	(42.6)	(46.4)	(42.6)	(46.4)
Clay	0.0	0.0	(26.0)	(27.4)	(26.0)	(27.4)
Collier	0.0	0.0	(238.3)	(275.6)	(238.3)	(275.6)
Columbia	0.0	0.0	(5.7)	(5.8)	(5.7)	(5.8)
Miami-Dade	0.0	0.0	(574.4)	(644.4)	(574.4)	(644.4)
DeSoto	0.0	0.0	(4.2)	(4.6)	(4.2)	(4.6)
Dixie	0.0	0.0	(1.1)	(1.0)	(1.1)	(1.0)
Duval	0.0	0.0	(144.3)	(159.4)	(144.3)	(159.4)
Escambia	0.0	0.0	(31.5)	(34.2)	(31.5)	(34.2)
Flagler	0.0	0.0	(62.4)	(73.3)	(62.4)	(73.3)
Franklin	0.0	0.0	(1.8)	(1.9)	(1.8)	(1.9)
Gadsden	0.0	0.0	(3.5)	(3.6)	(3.5)	(3.6)
Gilchrist	0.0	0.0	(2.2)	(2.5)	(2.2)	(2.5)
Glades	0.0	0.0	(1.6)	(1.8)	(1.6)	(1.8)
Gulf	0.0	0.0	(2.1)	(2.1)	(2.1)	(2.1)
Hamilton	0.0	0.0	(1.0)	(1.2)	(1.0)	(1.2)
Hardee	0.0	0.0	(1.2)	(1.2)	(1.2)	(1.2)
Hendry	0.0	0.0	(3.1)	(3.4)	(3.1)	(3.4)
Hernando	0.0	0.0	(35.3)	(40.8)	(35.3)	(40.8)
Highlands	0.0	0.0	(15.8)	(17.8)	(15.8)	(17.8)
Hillsborough	0.0	0.0	(284.2)	(333.4)	(284.2)	(333.4)
Holmes	0.0	0.0	(1.3)	(1.5)	(1.3)	(1.5)
Indian River	0.0	0.0	(86.2)	(99.1)	(86.2)	(99.1)
Jackson	0.0	0.0	(2.5)	(2.3)	(2.5)	(2.3)
Jefferson	0.0	0.0	(1.6)	(1.6)	(1.6)	(1.6)
Lafayette	0.0	0.0	(0.6)	(0.6)	(0.6)	(0.6)
Lake	0.0	0.0	(110.5)	(129.4)	(110.5)	(129.4)
Lee	0.0	0.0	(279.9)	(319.8)	(279.9)	(319.8)
Leon	0.0	0.0	(47.2)	(50.8)	(47.2)	(50.8)
Levy	0.0	0.0	(5.3)	(5.6)	(5.3)	(5.6)
Liberty	0.0	0.0	(0.3)	(0.3)	(0.3)	(0.3)
Madison	0.0	0.0	(1.4)	(1.6)	(1.4)	(1.6)
Manatee	0.0	0.0	(139.7)	(154.9)	(139.7)	(154.9)
Marion	0.0	0.0	(88.2)	(96.2)	(88.2)	(96.2)
Martin	0.0	0.0	(113.6)	(126.5)	(113.6)	(126.5)
Monroe	0.0	0.0	(28.2)	(31.8)	(28.2)	(31.8)
Nassau	0.0	0.0	(39.6)	(45.4)	(39.6)	(45.4)
Okaloosa	0.0	0.0	(21.1)	(21.6)	(21.1)	(21.6)
Okeechobee	0.0	0.0	(3.5)	(3.8)	(3.5)	(3.8)
Orange	0.0	0.0	(227.7)	(266.5)	(227.7)	(266.5)
Osceola	0.0	0.0	(49.9)	(61.8)	(49.9)	(61.8)
Palm Beach	0.0	0.0	(841.7)	(959.8)	(841.7)	(959.8)
Pasco	0.0	0.0	(153.3)	(177.8)	(153.3)	(177.8)
Pinellas	0.0	0.0	(309.5)	(355.6)	(309.5)	(355.6)
Polk	0.0	0.0	(105.0)	(123.7)	(105.0)	(123.7)
Putnam	0.0	0.0	(7.0)	(7.0)	(7.0)	(7.0)
St_Johns	0.0	0.0	(107.3)	(125.8)	(107.3)	(125.8)
St_Lucie	0.0	0.0	(190.0)	(216.8)	(190.0)	(216.8)
Santa Rosa	0.0	0.0	(19.3)	(20.9)	(19.3)	(20.9)
Sarasota	0.0	0.0	(177.5)	(196.3)	(177.5)	(196.3)
Seminole	0.0	0.0	(75.8)	(84.5)	(75.8)	(84.5)
Sumter	0.0	0.0	(80.4)	(93.6)	(80.4)	(93.6)
Suwannee	0.0	0.0	(4.8)	(5.5)	(4.8)	(5.5)
Taylor	0.0	0.0	(1.4)	(1.4)	(1.4)	(1.4)
Union	0.0	0.0	(0.5)	(0.5)	(0.5)	(0.5)
Volusia	0.0	0.0	(155.7)	(178.2)	(155.7)	(178.2)
Wakulla	0.0	0.0	(3.4)	(3.7)	(3.4)	(3.7)
Walton	0.0	0.0	(16.7)	(19.5)	(16.7)	(19.5)
Washington	0.0	0.0	(1.6)	(1.7)	(1.6)	(1.7)
Statewide Total	0.0	0.0	(5,869.9)	(6,686.4)	(5,869.9)	(6,686.4)

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	(59.3)	(62.8)	(59.3)	(62.8)
Baker	0.0	0.0	(2.2)	(2.3)	(2.2)	(2.3)
Bay	0.0	0.0	(17.6)	(17.4)	(17.6)	(17.4)
Bradford	0.0	0.0	(3.3)	(3.5)	(3.3)	(3.5)
Brevard	0.0	0.0	(136.8)	(146.2)	(136.8)	(146.2)
Broward	0.0	0.0	(637.8)	(679.8)	(637.8)	(679.8)
Calhoun	0.0	0.0	(0.5)	(0.5)	(0.5)	(0.5)
Charlotte	0.0	0.0	(90.7)	(98.6)	(90.7)	(98.6)
Citrus	0.0	0.0	(44.5)	(46.4)	(44.5)	(46.4)
Clay	0.0	0.0	(26.7)	(27.4)	(26.7)	(27.4)
Collier	0.0	0.0	(256.3)	(275.6)	(256.3)	(275.6)
Columbia	0.0	0.0	(5.7)	(5.8)	(5.7)	(5.8)
Miami-Dade	0.0	0.0	(608.5)	(644.4)	(608.5)	(644.4)
DeSoto	0.0	0.0	(4.4)	(4.6)	(4.4)	(4.6)
Dixie	0.0	0.0	(1.0)	(1.0)	(1.0)	(1.0)
Duval	0.0	0.0	(151.7)	(159.4)	(151.7)	(159.4)
Escambia	0.0	0.0	(32.8)	(34.2)	(32.8)	(34.2)
Flagler	0.0	0.0	(67.6)	(73.3)	(67.6)	(73.3)
Franklin	0.0	0.0	(1.9)	(1.9)	(1.9)	(1.9)
Gadsden	0.0	0.0	(3.6)	(3.6)	(3.6)	(3.6)
Gilchrist	0.0	0.0	(2.3)	(2.5)	(2.3)	(2.5)
Glades	0.0	0.0	(1.7)	(1.8)	(1.7)	(1.8)
Gulf	0.0	0.0	(2.1)	(2.1)	(2.1)	(2.1)
Hamilton	0.0	0.0	(1.1)	(1.2)	(1.1)	(1.2)
Hardee	0.0	0.0	(1.2)	(1.2)	(1.2)	(1.2)
Hendry	0.0	0.0	(3.3)	(3.4)	(3.3)	(3.4)
Hernando	0.0	0.0	(38.0)	(40.8)	(38.0)	(40.8)
Highlands	0.0	0.0	(16.8)	(17.8)	(16.8)	(17.8)
Hillsborough	0.0	0.0	(307.9)	(333.4)	(307.9)	(333.4)
Holmes	0.0	0.0	(1.4)	(1.5)	(1.4)	(1.5)
Indian River	0.0	0.0	(92.4)	(99.1)	(92.4)	(99.1)
Jackson	0.0	0.0	(2.4)	(2.3)	(2.4)	(2.3)
Jefferson	0.0	0.0	(1.6)	(1.6)	(1.6)	(1.6)
Lafayette	0.0	0.0	(0.6)	(0.6)	(0.6)	(0.6)
Lake	0.0	0.0	(119.6)	(129.4)	(119.6)	(129.4)
Lee	0.0	0.0	(299.4)	(319.8)	(299.4)	(319.8)
Leon	0.0	0.0	(49.0)	(50.8)	(49.0)	(50.8)
Levy	0.0	0.0	(5.4)	(5.6)	(5.4)	(5.6)
Liberty	0.0	0.0	(0.3)	(0.3)	(0.3)	(0.3)
Madison	0.0	0.0	(1.5)	(1.6)	(1.5)	(1.6)
Manatee	0.0	0.0	(147.1)	(154.9)	(147.1)	(154.9)
Marion	0.0	0.0	(92.1)	(96.2)	(92.1)	(96.2)
Martin	0.0	0.0	(119.9)	(126.5)	(119.9)	(126.5)
Monroe	0.0	0.0	(29.9)	(31.8)	(29.9)	(31.8)
Nassau	0.0	0.0	(42.4)	(45.4)	(42.4)	(45.4)
Okaloosa	0.0	0.0	(21.4)	(21.6)	(21.4)	(21.6)
Okeechobee	0.0	0.0	(3.7)	(3.8)	(3.7)	(3.8)
Orange	0.0	0.0	(246.4)	(266.5)	(246.4)	(266.5)
Osceola	0.0	0.0	(55.6)	(61.8)	(55.6)	(61.8)
Palm Beach	0.0	0.0	(899.0)	(959.8)	(899.0)	(959.8)
Pasco	0.0	0.0	(165.1)	(177.8)	(165.1)	(177.8)
Pinellas	0.0	0.0	(331.8)	(355.6)	(331.8)	(355.6)
Polk	0.0	0.0	(114.0)	(123.7)	(114.0)	(123.7)
Putnam	0.0	0.0	(7.0)	(7.0)	(7.0)	(7.0)
St_Johns	0.0	0.0	(116.2)	(125.8)	(116.2)	(125.8)
St_Lucie	0.0	0.0	(203.5)	(216.8)	(203.5)	(216.8)
Santa Rosa	0.0	0.0	(20.1)	(20.9)	(20.1)	(20.9)
Sarasota	0.0	0.0	(186.7)	(196.3)	(186.7)	(196.3)
Seminole	0.0	0.0	(80.1)	(84.5)	(80.1)	(84.5)
Sumter	0.0	0.0	(86.8)	(93.6)	(86.8)	(93.6)
Suwannee	0.0	0.0	(5.2)	(5.5)	(5.2)	(5.5)
Taylor	0.0	0.0	(1.4)	(1.4)	(1.4)	(1.4)
Union	0.0	0.0	(0.5)	(0.5)	(0.5)	(0.5)
Volusia	0.0	0.0	(166.6)	(178.2)	(166.6)	(178.2)
Wakulla	0.0	0.0	(3.5)	(3.7)	(3.5)	(3.7)
Walton	0.0	0.0	(18.0)	(19.5)	(18.0)	(19.5)
Washington	0.0	0.0	(1.6)	(1.7)	(1.6)	(1.7)
Statewide Total	0.0	0.0	(6,266.1)	(6,686.4)	(6,266.1)	(6,686.4)

	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	\$(7,139.8 M)	\$0	\$(6,686.4 M)	\$0	\$(6,589.3 M)
19	2027-28	\$(5,497.9 M)	\$(7,139.8 M)	\$(5,147.7 M)	\$(6,686.4 M)	\$(5,072.8 M)	\$(6,589.3 M)
20	2028-29	\$(5,869.3 M)	\$(7,139.8 M)	\$(5,495.7 M)	\$(6,686.4 M)	\$(5,415.7 M)	\$(6,589.3 M)
21	2029-30	\$(6,268.6 M)	\$(7,139.8 M)	\$(5,869.9 M)	\$(6,686.4 M)	\$(5,784.5 M)	\$(6,589.3 M)
22	2030-31	\$(6,691.4 M)	\$(7,139.8 M)	\$(6,266.1 M)	\$(6,686.4 M)	\$(6,175.0 M)	\$(6,589.3 M)
23							
24	Total Impact						
25		High		Middle		Low	
26		Cash	Recurring	Cash	Recurring	Cash	Recurring
27	2026-27	\$0	\$(7,139.8 M)	\$0	\$(6,686.4 M)	\$0	\$(6,589.3 M)
28	2027-28	\$(5,497.9 M)	\$(7,139.8 M)	\$(5,147.7 M)	\$(6,686.4 M)	\$(5,072.8 M)	\$(6,589.3 M)
29	2028-29	\$(5,869.3 M)	\$(7,139.8 M)	\$(5,495.7 M)	\$(6,686.4 M)	\$(5,415.7 M)	\$(6,589.3 M)
30	2029-30	\$(6,268.6 M)	\$(7,139.8 M)	\$(5,869.9 M)	\$(6,686.4 M)	\$(5,784.5 M)	\$(6,589.3 M)
31	2030-31	\$(6,691.4 M)	\$(7,139.8 M)	\$(6,266.1 M)	\$(6,686.4 M)	\$(6,175.0 M)	\$(6,589.3 M)