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

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 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 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 56.1% to 94.7%. This enhanced match is used for the forecast. The impact by county in 2025 is divided by it's 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 and the 2025 aggregate statewide millage rate is applied to arrive at a total impact. An option is available in the workpapers to change to the 2024 aggregate county millage rates.

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.

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	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			$0	$(346.1 M)		
2027-28			$(43.9 M)	$(346.1 M)		
2028-29			$(98.2 M)	$(346.1 M)		
2029-30			$(165.1 M)	$(346.1 M)		
2030-31			$(246.9 M)	$(346.1 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: 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	(336.8)	0.0	(336.8)
2027-28	0.0	0.0	(42.7)	(336.8)	(42.7)	(336.8)
2028-29	0.0	0.0	(95.6)	(336.8)	(95.6)	(336.8)
2029-30	0.0	0.0	(160.7)	(336.8)	(160.7)	(336.8)
2030-31	0.0	0.0	(240.2)	(336.8)	(240.2)	(336.8)

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	(2.95)	0.0	(2.95)
Baker	0.0	0.0	0.0	(0.11)	0.0	(0.11)
Bay	0.0	0.0	0.0	(0.80)	0.0	(0.80)
Bradford	0.0	0.0	0.0	(0.13)	0.0	(0.13)
Brevard	0.0	0.0	0.0	(6.48)	0.0	(6.48)
Broward	0.0	0.0	0.0	(28.09)	0.0	(28.09)
Calhoun	0.0	0.0	0.0	(0.03)	0.0	(0.03)
Charlotte	0.0	0.0	0.0	(4.29)	0.0	(4.29)
Citrus	0.0	0.0	0.0	(3.20)	0.0	(3.20)
Clay	0.0	0.0	0.0	(1.39)	0.0	(1.39)
Collier	0.0	0.0	0.0	(12.47)	0.0	(12.47)
Columbia	0.0	0.0	0.0	(0.36)	0.0	(0.36)
Miami-Dade	0.0	0.0	0.0	(25.07)	0.0	(25.07)
DeSoto	0.0	0.0	0.0	(0.07)	0.0	(0.07)
Dixie	0.0	0.0	0.0	(0.08)	0.0	(0.08)
Duval	0.0	0.0	0.0	(7.24)	0.0	(7.24)
Escambia	0.0	0.0	0.0	(1.36)	0.0	(1.36)
Flagler	0.0	0.0	0.0	(3.82)	0.0	(3.82)
Franklin	0.0	0.0	0.0	(0.05)	0.0	(0.05)
Gadsden	0.0	0.0	0.0	(0.15)	0.0	(0.15)
Gilchrist	0.0	0.0	0.0	(0.17)	0.0	(0.17)
Glades	0.0	0.0	0.0	(0.16)	0.0	(0.16)
Gulf	0.0	0.0	0.0	(0.05)	0.0	(0.05)
Hamilton	0.0	0.0	0.0	(0.05)	0.0	(0.05)
Hardee	0.0	0.0	0.0	(0.10)	0.0	(0.10)
Hendry	0.0	0.0	0.0	(0.33)	0.0	(0.33)
Hernando	0.0	0.0	0.0	(2.10)	0.0	(2.10)
Highlands	0.0	0.0	0.0	(1.12)	0.0	(1.12)
Hillsborough	0.0	0.0	0.0	(17.01)	0.0	(17.01)
Holmes	0.0	0.0	0.0	(0.03)	0.0	(0.03)
Indian River	0.0	0.0	0.0	(5.19)	0.0	(5.19)
Jackson	0.0	0.0	0.0	(0.09)	0.0	(0.09)
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	(5.26)	0.0	(5.26)
Lee	0.0	0.0	0.0	(18.30)	0.0	(18.30)
Leon	0.0	0.0	0.0	(1.17)	0.0	(1.17)
Levy	0.0	0.0	0.0	(0.28)	0.0	(0.28)
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	(5.69)	0.0	(5.69)
Marion	0.0	0.0	0.0	(6.41)	0.0	(6.41)
Martin	0.0	0.0	0.0	(8.31)	0.0	(8.31)
Monroe	0.0	0.0	0.0	(1.56)	0.0	(1.56)
Nassau	0.0	0.0	0.0	(2.26)	0.0	(2.26)
Okaloosa	0.0	0.0	0.0	(0.79)	0.0	(0.79)
Okeechobee	0.0	0.0	0.0	(0.41)	0.0	(0.41)
Orange	0.0	0.0	0.0	(2.87)	0.0	(2.87)
Osceola	0.0	0.0	0.0	(1.65)	0.0	(1.65)
Palm Beach	0.0	0.0	0.0	(68.89)	0.0	(68.89)
Pasco	0.0	0.0	0.0	(9.35)	0.0	(9.35)
Pinellas	0.0	0.0	0.0	(25.96)	0.0	(25.96)
Polk	0.0	0.0	0.0	(4.44)	0.0	(4.44)
Putnam	0.0	0.0	0.0	(0.69)	0.0	(0.69)
St_Johns	0.0	0.0	0.0	(6.97)	0.0	(6.97)
St_Lucie	0.0	0.0	0.0	(12.41)	0.0	(12.41)
Santa Rosa	0.0	0.0	0.0	(0.63)	0.0	(0.63)
Sarasota	0.0	0.0	0.0	(11.22)	0.0	(11.22)
Seminole	0.0	0.0	0.0	(2.42)	0.0	(2.42)
Sumter	0.0	0.0	0.0	(2.17)	0.0	(2.17)
Suwannee	0.0	0.0	0.0	(0.32)	0.0	(0.32)
Taylor	0.0	0.0	0.0	(0.09)	0.0	(0.09)
Union	0.0	0.0	0.0	(0.07)	0.0	(0.07)
Volusia	0.0	0.0	0.0	(9.80)	0.0	(9.80)
Wakulla	0.0	0.0	0.0	(0.18)	0.0	(0.18)
Walton	0.0	0.0	0.0	(1.32)	0.0	(1.32)
Washington	0.0	0.0	0.0	(0.08)	0.0	(0.08)
Statewide Total	0.0	0.0	0.0	(336.8)	0.0	(336.8)

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	(0.38)	(2.95)	(0.38)	(2.95)
Baker	0.0	0.0	(0.01)	(0.11)	(0.01)	(0.11)
Bay	0.0	0.0	(0.11)	(0.80)	(0.11)	(0.80)
Bradford	0.0	0.0	(0.02)	(0.13)	(0.02)	(0.13)
Brevard	0.0	0.0	(0.82)	(6.48)	(0.82)	(6.48)
Broward	0.0	0.0	(3.56)	(28.09)	(3.56)	(28.09)
Calhoun	0.0	0.0	(0.00)	(0.03)	(0.00)	(0.03)
Charlotte	0.0	0.0	(0.53)	(4.29)	(0.53)	(4.29)
Citrus	0.0	0.0	(0.42)	(3.20)	(0.42)	(3.20)
Clay	0.0	0.0	(0.19)	(1.39)	(0.19)	(1.39)
Collier	0.0	0.0	(1.56)	(12.47)	(1.56)	(12.47)
Columbia	0.0	0.0	(0.05)	(0.36)	(0.05)	(0.36)
Miami-Dade	0.0	0.0	(3.22)	(25.07)	(3.22)	(25.07)
DeSoto	0.0	0.0	(0.01)	(0.07)	(0.01)	(0.07)
Dixie	0.0	0.0	(0.01)	(0.08)	(0.01)	(0.08)
Duval	0.0	0.0	(0.94)	(7.24)	(0.94)	(7.24)
Escambia	0.0	0.0	(0.18)	(1.36)	(0.18)	(1.36)
Flagler	0.0	0.0	(0.47)	(3.82)	(0.47)	(3.82)
Franklin	0.0	0.0	(0.01)	(0.05)	(0.01)	(0.05)
Gadsden	0.0	0.0	(0.02)	(0.15)	(0.02)	(0.15)
Gilchrist	0.0	0.0	(0.02)	(0.17)	(0.02)	(0.17)
Glades	0.0	0.0	(0.02)	(0.16)	(0.02)	(0.16)
Gulf	0.0	0.0	(0.01)	(0.05)	(0.01)	(0.05)
Hamilton	0.0	0.0	(0.01)	(0.05)	(0.01)	(0.05)
Hardee	0.0	0.0	(0.01)	(0.10)	(0.01)	(0.10)
Hendry	0.0	0.0	(0.04)	(0.33)	(0.04)	(0.33)
Hernando	0.0	0.0	(0.26)	(2.10)	(0.26)	(2.10)
Highlands	0.0	0.0	(0.14)	(1.12)	(0.14)	(1.12)
Hillsborough	0.0	0.0	(2.10)	(17.01)	(2.10)	(17.01)
Holmes	0.0	0.0	(0.00)	(0.03)	(0.00)	(0.03)
Indian River	0.0	0.0	(0.65)	(5.19)	(0.65)	(5.19)
Jackson	0.0	0.0	(0.01)	(0.09)	(0.01)	(0.09)
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	(0.65)	(5.26)	(0.65)	(5.26)
Lee	0.0	0.0	(2.30)	(18.30)	(2.30)	(18.30)
Leon	0.0	0.0	(0.16)	(1.17)	(0.16)	(1.17)
Levy	0.0	0.0	(0.04)	(0.28)	(0.04)	(0.28)
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	(0.74)	(5.69)	(0.74)	(5.69)
Marion	0.0	0.0	(0.84)	(6.41)	(0.84)	(6.41)
Martin	0.0	0.0	(1.07)	(8.31)	(1.07)	(8.31)
Monroe	0.0	0.0	(0.20)	(1.56)	(0.20)	(1.56)
Nassau	0.0	0.0	(0.28)	(2.26)	(0.28)	(2.26)
Okaloosa	0.0	0.0	(0.11)	(0.79)	(0.11)	(0.79)
Okeechobee	0.0	0.0	(0.05)	(0.41)	(0.05)	(0.41)
Orange	0.0	0.0	(0.36)	(2.87)	(0.36)	(2.87)
Osceola	0.0	0.0	(0.19)	(1.65)	(0.19)	(1.65)
Palm Beach	0.0	0.0	(8.71)	(68.89)	(8.71)	(68.89)
Pasco	0.0	0.0	(1.16)	(9.35)	(1.16)	(9.35)
Pinellas	0.0	0.0	(3.27)	(25.96)	(3.27)	(25.96)
Polk	0.0	0.0	(0.55)	(4.44)	(0.55)	(4.44)
Putnam	0.0	0.0	(0.10)	(0.69)	(0.10)	(0.69)
St_Johns	0.0	0.0	(0.86)	(6.97)	(0.86)	(6.97)
St_Lucie	0.0	0.0	(1.54)	(12.41)	(1.54)	(12.41)
Santa Rosa	0.0	0.0	(0.08)	(0.63)	(0.08)	(0.63)
Sarasota	0.0	0.0	(1.46)	(11.22)	(1.46)	(11.22)
Seminole	0.0	0.0	(0.31)	(2.42)	(0.31)	(2.42)
Sumter	0.0	0.0	(0.27)	(2.17)	(0.27)	(2.17)
Suwannee	0.0	0.0	(0.04)	(0.32)	(0.04)	(0.32)
Taylor	0.0	0.0	(0.01)	(0.09)	(0.01)	(0.09)
Union	0.0	0.0	(0.01)	(0.07)	(0.01)	(0.07)
Volusia	0.0	0.0	(1.24)	(9.80)	(1.24)	(9.80)
Wakulla	0.0	0.0	(0.02)	(0.18)	(0.02)	(0.18)
Walton	0.0	0.0	(0.16)	(1.32)	(0.16)	(1.32)
Washington	0.0	0.0	(0.01)	(0.08)	(0.01)	(0.08)
Statewide Total	0.0	0.0	(42.7)	(336.8)	(42.7)	(336.8)

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	(0.84)	(2.95)	(0.84)	(2.95)
Baker	0.0	0.0	(0.03)	(0.11)	(0.03)	(0.11)
Bay	0.0	0.0	(0.25)	(0.80)	(0.25)	(0.80)
Bradford	0.0	0.0	(0.04)	(0.13)	(0.04)	(0.13)
Brevard	0.0	0.0	(1.83)	(6.48)	(1.83)	(6.48)
Broward	0.0	0.0	(7.98)	(28.09)	(7.98)	(28.09)
Calhoun	0.0	0.0	(0.01)	(0.03)	(0.01)	(0.03)
Charlotte	0.0	0.0	(1.18)	(4.29)	(1.18)	(4.29)
Citrus	0.0	0.0	(0.94)	(3.20)	(0.94)	(3.20)
Clay	0.0	0.0	(0.41)	(1.39)	(0.41)	(1.39)
Collier	0.0	0.0	(3.50)	(12.47)	(3.50)	(12.47)
Columbia	0.0	0.0	(0.11)	(0.36)	(0.11)	(0.36)
Miami-Dade	0.0	0.0	(7.18)	(25.07)	(7.18)	(25.07)
DeSoto	0.0	0.0	(0.02)	(0.07)	(0.02)	(0.07)
Dixie	0.0	0.0	(0.02)	(0.08)	(0.02)	(0.08)
Duval	0.0	0.0	(2.09)	(7.24)	(2.09)	(7.24)
Escambia	0.0	0.0	(0.40)	(1.36)	(0.40)	(1.36)
Flagler	0.0	0.0	(1.06)	(3.82)	(1.06)	(3.82)
Franklin	0.0	0.0	(0.01)	(0.05)	(0.01)	(0.05)
Gadsden	0.0	0.0	(0.05)	(0.15)	(0.05)	(0.15)
Gilchrist	0.0	0.0	(0.05)	(0.17)	(0.05)	(0.17)
Glades	0.0	0.0	(0.05)	(0.16)	(0.05)	(0.16)
Gulf	0.0	0.0	(0.01)	(0.05)	(0.01)	(0.05)
Hamilton	0.0	0.0	(0.01)	(0.05)	(0.01)	(0.05)
Hardee	0.0	0.0	(0.03)	(0.10)	(0.03)	(0.10)
Hendry	0.0	0.0	(0.10)	(0.33)	(0.10)	(0.33)
Hernando	0.0	0.0	(0.59)	(2.10)	(0.59)	(2.10)
Highlands	0.0	0.0	(0.32)	(1.12)	(0.32)	(1.12)
Hillsborough	0.0	0.0	(4.72)	(17.01)	(4.72)	(17.01)
Holmes	0.0	0.0	(0.01)	(0.03)	(0.01)	(0.03)
Indian River	0.0	0.0	(1.46)	(5.19)	(1.46)	(5.19)
Jackson	0.0	0.0	(0.03)	(0.09)	(0.03)	(0.09)
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	(1.46)	(5.26)	(1.46)	(5.26)
Lee	0.0	0.0	(5.19)	(18.30)	(5.19)	(18.30)
Leon	0.0	0.0	(0.34)	(1.17)	(0.34)	(1.17)
Levy	0.0	0.0	(0.08)	(0.28)	(0.08)	(0.28)
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	(1.64)	(5.69)	(1.64)	(5.69)
Marion	0.0	0.0	(1.88)	(6.41)	(1.88)	(6.41)
Martin	0.0	0.0	(2.39)	(8.31)	(2.39)	(8.31)
Monroe	0.0	0.0	(0.45)	(1.56)	(0.45)	(1.56)
Nassau	0.0	0.0	(0.64)	(2.26)	(0.64)	(2.26)
Okaloosa	0.0	0.0	(0.24)	(0.79)	(0.24)	(0.79)
Okeechobee	0.0	0.0	(0.12)	(0.41)	(0.12)	(0.41)
Orange	0.0	0.0	(0.80)	(2.87)	(0.80)	(2.87)
Osceola	0.0	0.0	(0.44)	(1.65)	(0.44)	(1.65)
Palm Beach	0.0	0.0	(19.53)	(68.89)	(19.53)	(68.89)
Pasco	0.0	0.0	(2.62)	(9.35)	(2.62)	(9.35)
Pinellas	0.0	0.0	(7.29)	(25.96)	(7.29)	(25.96)
Polk	0.0	0.0	(1.23)	(4.44)	(1.23)	(4.44)
Putnam	0.0	0.0	(0.21)	(0.69)	(0.21)	(0.69)
St_Johns	0.0	0.0	(1.94)	(6.97)	(1.94)	(6.97)
St_Lucie	0.0	0.0	(3.53)	(12.41)	(3.53)	(12.41)
Santa Rosa	0.0	0.0	(0.19)	(0.63)	(0.19)	(0.63)
Sarasota	0.0	0.0	(3.24)	(11.22)	(3.24)	(11.22)
Seminole	0.0	0.0	(0.70)	(2.42)	(0.70)	(2.42)
Sumter	0.0	0.0	(0.61)	(2.17)	(0.61)	(2.17)
Suwannee	0.0	0.0	(0.09)	(0.32)	(0.09)	(0.32)
Taylor	0.0	0.0	(0.03)	(0.09)	(0.03)	(0.09)
Union	0.0	0.0	(0.02)	(0.07)	(0.02)	(0.07)
Volusia	0.0	0.0	(2.77)	(9.80)	(2.77)	(9.80)
Wakulla	0.0	0.0	(0.05)	(0.18)	(0.05)	(0.18)
Walton	0.0	0.0	(0.37)	(1.32)	(0.37)	(1.32)
Washington	0.0	0.0	(0.02)	(0.08)	(0.02)	(0.08)
Statewide Total	0.0	0.0	(95.6)	(336.8)	(95.6)	(336.8)

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	(1.42)	(2.95)	(1.42)	(2.95)
Baker	0.0	0.0	(0.05)	(0.11)	(0.05)	(0.11)
Bay	0.0	0.0	(0.41)	(0.80)	(0.41)	(0.80)
Bradford	0.0	0.0	(0.06)	(0.13)	(0.06)	(0.13)
Brevard	0.0	0.0	(3.08)	(6.48)	(3.08)	(6.48)
Broward	0.0	0.0	(13.41)	(28.09)	(13.41)	(28.09)
Calhoun	0.0	0.0	(0.01)	(0.03)	(0.01)	(0.03)
Charlotte	0.0	0.0	(2.01)	(4.29)	(2.01)	(4.29)
Citrus	0.0	0.0	(1.56)	(3.20)	(1.56)	(3.20)
Clay	0.0	0.0	(0.69)	(1.39)	(0.69)	(1.39)
Collier	0.0	0.0	(5.90)	(12.47)	(5.90)	(12.47)
Columbia	0.0	0.0	(0.18)	(0.36)	(0.18)	(0.36)
Miami-Dade	0.0	0.0	(12.03)	(25.07)	(12.03)	(25.07)
DeSoto	0.0	0.0	(0.03)	(0.07)	(0.03)	(0.07)
Dixie	0.0	0.0	(0.04)	(0.08)	(0.04)	(0.08)
Duval	0.0	0.0	(3.49)	(7.24)	(3.49)	(7.24)
Escambia	0.0	0.0	(0.66)	(1.36)	(0.66)	(1.36)
Flagler	0.0	0.0	(1.80)	(3.82)	(1.80)	(3.82)
Franklin	0.0	0.0	(0.02)	(0.05)	(0.02)	(0.05)
Gadsden	0.0	0.0	(0.08)	(0.15)	(0.08)	(0.15)
Gilchrist	0.0	0.0	(0.08)	(0.17)	(0.08)	(0.17)
Glades	0.0	0.0	(0.08)	(0.16)	(0.08)	(0.16)
Gulf	0.0	0.0	(0.02)	(0.05)	(0.02)	(0.05)
Hamilton	0.0	0.0	(0.03)	(0.05)	(0.03)	(0.05)
Hardee	0.0	0.0	(0.05)	(0.10)	(0.05)	(0.10)
Hendry	0.0	0.0	(0.16)	(0.33)	(0.16)	(0.33)
Hernando	0.0	0.0	(0.99)	(2.10)	(0.99)	(2.10)
Highlands	0.0	0.0	(0.54)	(1.12)	(0.54)	(1.12)
Hillsborough	0.0	0.0	(7.99)	(17.01)	(7.99)	(17.01)
Holmes	0.0	0.0	(0.02)	(0.03)	(0.02)	(0.03)
Indian River	0.0	0.0	(2.47)	(5.19)	(2.47)	(5.19)
Jackson	0.0	0.0	(0.04)	(0.09)	(0.04)	(0.09)
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	(2.48)	(5.26)	(2.48)	(5.26)
Lee	0.0	0.0	(8.73)	(18.30)	(8.73)	(18.30)
Leon	0.0	0.0	(0.57)	(1.17)	(0.57)	(1.17)
Levy	0.0	0.0	(0.14)	(0.28)	(0.14)	(0.28)
Liberty	0.0	0.0	(0.00)	(0.01)	(0.00)	(0.01)
Madison	0.0	0.0	(0.05)	(0.11)	(0.05)	(0.11)
Manatee	0.0	0.0	(2.74)	(5.69)	(2.74)	(5.69)
Marion	0.0	0.0	(3.12)	(6.41)	(3.12)	(6.41)
Martin	0.0	0.0	(4.00)	(8.31)	(4.00)	(8.31)
Monroe	0.0	0.0	(0.75)	(1.56)	(0.75)	(1.56)
Nassau	0.0	0.0	(1.08)	(2.26)	(1.08)	(2.26)
Okaloosa	0.0	0.0	(0.39)	(0.79)	(0.39)	(0.79)
Okeechobee	0.0	0.0	(0.20)	(0.41)	(0.20)	(0.41)
Orange	0.0	0.0	(1.35)	(2.87)	(1.35)	(2.87)
Osceola	0.0	0.0	(0.76)	(1.65)	(0.76)	(1.65)
Palm Beach	0.0	0.0	(32.84)	(68.89)	(32.84)	(68.89)
Pasco	0.0	0.0	(4.43)	(9.35)	(4.43)	(9.35)
Pinellas	0.0	0.0	(12.29)	(25.96)	(12.29)	(25.96)
Polk	0.0	0.0	(2.08)	(4.44)	(2.08)	(4.44)
Putnam	0.0	0.0	(0.35)	(0.69)	(0.35)	(0.69)
St_Johns	0.0	0.0	(3.28)	(6.97)	(3.28)	(6.97)
St_Lucie	0.0	0.0	(6.01)	(12.41)	(6.01)	(12.41)
Santa Rosa	0.0	0.0	(0.31)	(0.63)	(0.31)	(0.63)
Sarasota	0.0	0.0	(5.41)	(11.22)	(5.41)	(11.22)
Seminole	0.0	0.0	(1.16)	(2.42)	(1.16)	(2.42)
Sumter	0.0	0.0	(1.03)	(2.17)	(1.03)	(2.17)
Suwannee	0.0	0.0	(0.15)	(0.32)	(0.15)	(0.32)
Taylor	0.0	0.0	(0.05)	(0.09)	(0.05)	(0.09)
Union	0.0	0.0	(0.04)	(0.07)	(0.04)	(0.07)
Volusia	0.0	0.0	(4.66)	(9.80)	(4.66)	(9.80)
Wakulla	0.0	0.0	(0.09)	(0.18)	(0.09)	(0.18)
Walton	0.0	0.0	(0.62)	(1.32)	(0.62)	(1.32)
Washington	0.0	0.0	(0.04)	(0.08)	(0.04)	(0.08)
Statewide Total	0.0	0.0	(160.7)	(336.8)	(160.7)	(336.8)

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	(2.11)	(2.95)	(2.11)	(2.95)
Baker	0.0	0.0	(0.08)	(0.11)	(0.08)	(0.11)
Bay	0.0	0.0	(0.59)	(0.80)	(0.59)	(0.80)
Bradford	0.0	0.0	(0.09)	(0.13)	(0.09)	(0.13)
Brevard	0.0	0.0	(4.62)	(6.48)	(4.62)	(6.48)
Broward	0.0	0.0	(20.04)	(28.09)	(20.04)	(28.09)
Calhoun	0.0	0.0	(0.02)	(0.03)	(0.02)	(0.03)
Charlotte	0.0	0.0	(3.03)	(4.29)	(3.03)	(4.29)
Citrus	0.0	0.0	(2.30)	(3.20)	(2.30)	(3.20)
Clay	0.0	0.0	(1.01)	(1.39)	(1.01)	(1.39)
Collier	0.0	0.0	(8.86)	(12.47)	(8.86)	(12.47)
Columbia	0.0	0.0	(0.26)	(0.36)	(0.26)	(0.36)
Miami-Dade	0.0	0.0	(17.93)	(25.07)	(17.93)	(25.07)
DeSoto	0.0	0.0	(0.05)	(0.07)	(0.05)	(0.07)
Dixie	0.0	0.0	(0.06)	(0.08)	(0.06)	(0.08)
Duval	0.0	0.0	(5.19)	(7.24)	(5.19)	(7.24)
Escambia	0.0	0.0	(0.98)	(1.36)	(0.98)	(1.36)
Flagler	0.0	0.0	(2.70)	(3.82)	(2.70)	(3.82)
Franklin	0.0	0.0	(0.03)	(0.05)	(0.03)	(0.05)
Gadsden	0.0	0.0	(0.11)	(0.15)	(0.11)	(0.15)
Gilchrist	0.0	0.0	(0.12)	(0.17)	(0.12)	(0.17)
Glades	0.0	0.0	(0.12)	(0.16)	(0.12)	(0.16)
Gulf	0.0	0.0	(0.04)	(0.05)	(0.04)	(0.05)
Hamilton	0.0	0.0	(0.04)	(0.05)	(0.04)	(0.05)
Hardee	0.0	0.0	(0.07)	(0.10)	(0.07)	(0.10)
Hendry	0.0	0.0	(0.24)	(0.33)	(0.24)	(0.33)
Hernando	0.0	0.0	(1.49)	(2.10)	(1.49)	(2.10)
Highlands	0.0	0.0	(0.80)	(1.12)	(0.80)	(1.12)
Hillsborough	0.0	0.0	(12.04)	(17.01)	(12.04)	(17.01)
Holmes	0.0	0.0	(0.02)	(0.03)	(0.02)	(0.03)
Indian River	0.0	0.0	(3.69)	(5.19)	(3.69)	(5.19)
Jackson	0.0	0.0	(0.06)	(0.09)	(0.06)	(0.09)
Jefferson	0.0	0.0	(0.12)	(0.16)	(0.12)	(0.16)
Lafayette	0.0	0.0	(0.04)	(0.05)	(0.04)	(0.05)
Lake	0.0	0.0	(3.73)	(5.26)	(3.73)	(5.26)
Lee	0.0	0.0	(13.05)	(18.30)	(13.05)	(18.30)
Leon	0.0	0.0	(0.85)	(1.17)	(0.85)	(1.17)
Levy	0.0	0.0	(0.20)	(0.28)	(0.20)	(0.28)
Liberty	0.0	0.0	(0.01)	(0.01)	(0.01)	(0.01)
Madison	0.0	0.0	(0.08)	(0.11)	(0.08)	(0.11)
Manatee	0.0	0.0	(4.08)	(5.69)	(4.08)	(5.69)
Marion	0.0	0.0	(4.62)	(6.41)	(4.62)	(6.41)
Martin	0.0	0.0	(5.95)	(8.31)	(5.95)	(8.31)
Monroe	0.0	0.0	(1.11)	(1.56)	(1.11)	(1.56)
Nassau	0.0	0.0	(1.61)	(2.26)	(1.61)	(2.26)
Okaloosa	0.0	0.0	(0.57)	(0.79)	(0.57)	(0.79)
Okeechobee	0.0	0.0	(0.30)	(0.41)	(0.30)	(0.41)
Orange	0.0	0.0	(2.04)	(2.87)	(2.04)	(2.87)
Osceola	0.0	0.0	(1.16)	(1.65)	(1.16)	(1.65)
Palm Beach	0.0	0.0	(49.11)	(68.89)	(49.11)	(68.89)
Pasco	0.0	0.0	(6.64)	(9.35)	(6.64)	(9.35)
Pinellas	0.0	0.0	(18.45)	(25.96)	(18.45)	(25.96)
Polk	0.0	0.0	(3.14)	(4.44)	(3.14)	(4.44)
Putnam	0.0	0.0	(0.51)	(0.69)	(0.51)	(0.69)
St_Johns	0.0	0.0	(4.94)	(6.97)	(4.94)	(6.97)
St_Lucie	0.0	0.0	(8.92)	(12.41)	(8.92)	(12.41)
Santa Rosa	0.0	0.0	(0.45)	(0.63)	(0.45)	(0.63)
Sarasota	0.0	0.0	(8.04)	(11.22)	(8.04)	(11.22)
Seminole	0.0	0.0	(1.73)	(2.42)	(1.73)	(2.42)
Sumter	0.0	0.0	(1.54)	(2.17)	(1.54)	(2.17)
Suwannee	0.0	0.0	(0.23)	(0.32)	(0.23)	(0.32)
Taylor	0.0	0.0	(0.07)	(0.09)	(0.07)	(0.09)
Union	0.0	0.0	(0.06)	(0.07)	(0.06)	(0.07)
Volusia	0.0	0.0	(6.97)	(9.80)	(6.97)	(9.80)
Wakulla	0.0	0.0	(0.13)	(0.18)	(0.13)	(0.18)
Walton	0.0	0.0	(0.94)	(1.32)	(0.94)	(1.32)
Washington	0.0	0.0	(0.06)	(0.08)	(0.06)	(0.08)
Statewide Total	0.0	0.0	(240.2)	(336.8)	(240.2)	(336.8)

2025 Aggregate Millage Rates	
School	5.9920
Non-School	10.4758

Millage Rates to Use: 2024 County Level

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	$(336.8 M)		
2027-28			$(42.7 M)	$(336.8 M)		
2028-29			$(95.6 M)	$(336.8 M)		
2029-30			$(160.7 M)	$(336.8 M)		
2030-31			$(240.2 M)	$(336.8 M)		

Total Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			$0	$(336.8 M)		
2027-28			$(42.7 M)	$(336.8 M)		
2028-29			$(95.6 M)	$(336.8 M)		
2029-30			$(160.7 M)	$(336.8 M)		
2030-31			$(240.2 M)	$(336.8 M)		