

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 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 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 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

Results of the National Economic Estimating Conference, July 11, 2025

Section 3: Methodology (Include Assumptions and Attach Details)

The middle 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 then multiplied by the 2025 aggregate statewide millage rate produces the impact. An option is available in the workpapers to change to the 2024 aggregate county millage rates.

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 high 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 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 adjustment can not be made for the low estimate, as there is no corresponding conference product of only the homestead share of the properties.

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.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

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

Bill Number(s): HJR 203

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	\$(13,147.8 M)	\$0	\$(10,333.1 M)	\$0	\$(10,194.3 M)
2027-28	\$(4,311.1 M)	\$(13,147.8 M)	\$(3,999.4 M)	\$(10,333.1 M)	\$(3,960.7 M)	\$(10,194.3 M)
2028-29	\$(7,517.2 M)	\$(13,147.8 M)	\$(6,689.5 M)	\$(10,333.1 M)	\$(6,608.9 M)	\$(10,194.3 M)
2029-30	\$(9,826.0 M)	\$(13,147.8 M)	\$(8,381.5 M)	\$(10,333.1 M)	\$(8,272.5 M)	\$(10,194.3 M)
2030-31	\$(11,608.2 M)	\$(13,147.8 M)	\$(9,497.0 M)	\$(10,333.1 M)	\$(9,370.3 M)	\$(10,194.3 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: 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	(13,272.9)	0.0	(13,272.9)
2027-28	0.0	0.0	(4,364.5)	(13,272.9)	(4,364.5)	(13,272.9)
2028-29	0.0	0.0	(7,605.3)	(13,272.9)	(7,605.3)	(13,272.9)
2029-30	0.0	0.0	(9,936.4)	(13,272.9)	(9,936.4)	(13,272.9)
2030-31	0.0	0.0	(11,728.4)	(13,272.9)	(11,728.4)	(13,272.9)

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	(163.4)	0.0	(163.4)
Baker	0.0	0.0	0.0	(7.6)	0.0	(7.6)
Bay	0.0	0.0	0.0	(46.5)	0.0	(46.5)
Bradford	0.0	0.0	0.0	(8.3)	0.0	(8.3)
Brevard	0.0	0.0	0.0	(307.0)	0.0	(307.0)
Broward	0.0	0.0	0.0	(1,616.8)	0.0	(1,616.8)
Calhoun	0.0	0.0	0.0	(1.1)	0.0	(1.1)
Charlotte	0.0	0.0	0.0	(147.0)	0.0	(147.0)
Citrus	0.0	0.0	0.0	(69.0)	0.0	(69.0)
Clay	0.0	0.0	0.0	(82.4)	0.0	(82.4)
Collier	0.0	0.0	0.0	(247.2)	0.0	(247.2)
Columbia	0.0	0.0	0.0	(13.6)	0.0	(13.6)
Miami-Dade	0.0	0.0	0.0	(1,442.2)	0.0	(1,442.2)
DeSoto	0.0	0.0	0.0	(7.9)	0.0	(7.9)
Dixie	0.0	0.0	0.0	(1.2)	0.0	(1.2)
Duval	0.0	0.0	0.0	(439.9)	0.0	(439.9)
Escambia	0.0	0.0	0.0	(84.3)	0.0	(84.3)
Flagler	0.0	0.0	0.0	(136.7)	0.0	(136.7)
Franklin	0.0	0.0	0.0	(3.1)	0.0	(3.1)
Gadsden	0.0	0.0	0.0	(7.0)	0.0	(7.0)
Gilchrist	0.0	0.0	0.0	(5.9)	0.0	(5.9)
Glades	0.0	0.0	0.0	(3.4)	0.0	(3.4)
Gulf	0.0	0.0	0.0	(4.3)	0.0	(4.3)
Hamilton	0.0	0.0	0.0	(2.0)	0.0	(2.0)
Hardee	0.0	0.0	0.0	(2.7)	0.0	(2.7)
Hendry	0.0	0.0	0.0	(11.8)	0.0	(11.8)
Hernando	0.0	0.0	0.0	(84.7)	0.0	(84.7)
Highlands	0.0	0.0	0.0	(26.0)	0.0	(26.0)
Hillsborough	0.0	0.0	0.0	(950.5)	0.0	(950.5)
Holmes	0.0	0.0	0.0	(3.4)	0.0	(3.4)
Indian River	0.0	0.0	0.0	(113.4)	0.0	(113.4)
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	(263.1)	0.0	(263.1)
Lee	0.0	0.0	0.0	(495.0)	0.0	(495.0)
Leon	0.0	0.0	0.0	(133.6)	0.0	(133.6)
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	(255.8)	0.0	(255.8)
Marion	0.0	0.0	0.0	(158.5)	0.0	(158.5)
Martin	0.0	0.0	0.0	(158.8)	0.0	(158.8)
Monroe	0.0	0.0	0.0	(39.8)	0.0	(39.8)
Nassau	0.0	0.0	0.0	(95.1)	0.0	(95.1)
Okaloosa	0.0	0.0	0.0	(57.4)	0.0	(57.4)
Okeechobee	0.0	0.0	0.0	(8.4)	0.0	(8.4)
Orange	0.0	0.0	0.0	(804.8)	0.0	(804.8)
Osceola	0.0	0.0	0.0	(238.0)	0.0	(238.0)
Palm Beach	0.0	0.0	0.0	(1,277.7)	0.0	(1,277.7)
Pasco	0.0	0.0	0.0	(403.0)	0.0	(403.0)
Pinellas	0.0	0.0	0.0	(648.8)	0.0	(648.8)
Polk	0.0	0.0	0.0	(284.8)	0.0	(284.8)
Putnam	0.0	0.0	0.0	(13.6)	0.0	(13.6)
St_Johns	0.0	0.0	0.0	(291.7)	0.0	(291.7)
St_Lucie	0.0	0.0	0.0	(469.7)	0.0	(469.7)
Santa Rosa	0.0	0.0	0.0	(62.4)	0.0	(62.4)
Sarasota	0.0	0.0	0.0	(244.4)	0.0	(244.4)
Seminole	0.0	0.0	0.0	(257.0)	0.0	(257.0)
Sumter	0.0	0.0	0.0	(110.7)	0.0	(110.7)
Suwannee	0.0	0.0	0.0	(10.2)	0.0	(10.2)
Taylor	0.0	0.0	0.0	(2.1)	0.0	(2.1)
Union	0.0	0.0	0.0	(1.2)	0.0	(1.2)
Volusia	0.0	0.0	0.0	(376.0)	0.0	(376.0)
Wakulla	0.0	0.0	0.0	(10.3)	0.0	(10.3)
Walton	0.0	0.0	0.0	(33.7)	0.0	(33.7)
Washington	0.0	0.0	0.0	(3.8)	0.0	(3.8)
Statewide Total	0.0	0.0	0.0	(13,272.9)	0.0	(13,272.9)

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	(64.1)	(163.4)	(64.1)	(163.4)
Baker	0.0	0.0	(3.7)	(7.6)	(3.7)	(7.6)
Bay	0.0	0.0	(22.2)	(46.5)	(22.2)	(46.5)
Bradford	0.0	0.0	(4.0)	(8.3)	(4.0)	(8.3)
Brevard	0.0	0.0	(110.7)	(307.0)	(110.7)	(307.0)
Broward	0.0	0.0	(471.3)	(1,616.8)	(471.3)	(1,616.8)
Calhoun	0.0	0.0	(0.9)	(1.1)	(0.9)	(1.1)
Charlotte	0.0	0.0	(48.8)	(147.0)	(48.8)	(147.0)
Citrus	0.0	0.0	(33.1)	(69.0)	(33.1)	(69.0)
Clay	0.0	0.0	(37.9)	(82.4)	(37.9)	(82.4)
Collier	0.0	0.0	(57.8)	(247.2)	(57.8)	(247.2)
Columbia	0.0	0.0	(7.7)	(13.6)	(7.7)	(13.6)
Miami-Dade	0.0	0.0	(447.9)	(1,442.2)	(447.9)	(1,442.2)
DeSoto	0.0	0.0	(3.6)	(7.9)	(3.6)	(7.9)
Dixie	0.0	0.0	(1.1)	(1.2)	(1.1)	(1.2)
Duval	0.0	0.0	(176.2)	(439.9)	(176.2)	(439.9)
Escambia	0.0	0.0	(39.2)	(84.3)	(39.2)	(84.3)
Flagler	0.0	0.0	(46.0)	(136.7)	(46.0)	(136.7)
Franklin	0.0	0.0	(1.2)	(3.1)	(1.2)	(3.1)
Gadsden	0.0	0.0	(4.5)	(7.0)	(4.5)	(7.0)
Gilchrist	0.0	0.0	(2.8)	(5.9)	(2.8)	(5.9)
Glades	0.0	0.0	(1.7)	(3.4)	(1.7)	(3.4)
Gulf	0.0	0.0	(1.7)	(4.3)	(1.7)	(4.3)
Hamilton	0.0	0.0	(1.0)	(2.0)	(1.0)	(2.0)
Hardee	0.0	0.0	(1.7)	(2.7)	(1.7)	(2.7)
Hendry	0.0	0.0	(5.6)	(11.8)	(5.6)	(11.8)
Hernando	0.0	0.0	(35.4)	(84.7)	(35.4)	(84.7)
Highlands	0.0	0.0	(12.9)	(26.0)	(12.9)	(26.0)
Hillsborough	0.0	0.0	(309.8)	(950.5)	(309.8)	(950.5)
Holmes	0.0	0.0	(1.7)	(3.4)	(1.7)	(3.4)
Indian River	0.0	0.0	(34.9)	(113.4)	(34.9)	(113.4)
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	(91.0)	(263.1)	(91.0)	(263.1)
Lee	0.0	0.0	(156.5)	(495.0)	(156.5)	(495.0)
Leon	0.0	0.0	(55.7)	(133.6)	(55.7)	(133.6)
Levy	0.0	0.0	(6.2)	(11.1)	(6.2)	(11.1)
Liberty	0.0	0.0	(0.5)	(0.8)	(0.5)	(0.8)
Madison	0.0	0.0	(1.6)	(3.0)	(1.6)	(3.0)
Manatee	0.0	0.0	(80.9)	(255.8)	(80.9)	(255.8)
Marion	0.0	0.0	(75.4)	(158.5)	(75.4)	(158.5)
Martin	0.0	0.0	(46.4)	(158.8)	(46.4)	(158.8)
Monroe	0.0	0.0	(8.7)	(39.8)	(8.7)	(39.8)
Nassau	0.0	0.0	(27.9)	(95.1)	(27.9)	(95.1)
Okaloosa	0.0	0.0	(24.8)	(57.4)	(24.8)	(57.4)
Okeechobee	0.0	0.0	(4.2)	(8.4)	(4.2)	(8.4)
Orange	0.0	0.0	(242.7)	(804.8)	(242.7)	(804.8)
Osceola	0.0	0.0	(73.7)	(238.0)	(73.7)	(238.0)
Palm Beach	0.0	0.0	(356.9)	(1,277.7)	(356.9)	(1,277.7)
Pasco	0.0	0.0	(139.8)	(403.0)	(139.8)	(403.0)
Pinellas	0.0	0.0	(221.0)	(648.8)	(221.0)	(648.8)
Polk	0.0	0.0	(117.4)	(284.8)	(117.4)	(284.8)
Putnam	0.0	0.0	(8.1)	(13.6)	(8.1)	(13.6)
St_Johns	0.0	0.0	(72.4)	(291.7)	(72.4)	(291.7)
St_Lucie	0.0	0.0	(161.5)	(469.7)	(161.5)	(469.7)
Santa Rosa	0.0	0.0	(26.3)	(62.4)	(26.3)	(62.4)
Sarasota	0.0	0.0	(79.2)	(244.4)	(79.2)	(244.4)
Seminole	0.0	0.0	(88.5)	(257.0)	(88.5)	(257.0)
Sumter	0.0	0.0	(34.0)	(110.7)	(34.0)	(110.7)
Suwannee	0.0	0.0	(5.2)	(10.2)	(5.2)	(10.2)
Taylor	0.0	0.0	(1.5)	(2.1)	(1.5)	(2.1)
Union	0.0	0.0	(1.0)	(1.2)	(1.0)	(1.2)
Volusia	0.0	0.0	(143.2)	(376.0)	(143.2)	(376.0)
Wakulla	0.0	0.0	(5.2)	(10.3)	(5.2)	(10.3)
Walton	0.0	0.0	(8.3)	(33.7)	(8.3)	(33.7)
Washington	0.0	0.0	(2.4)	(3.8)	(2.4)	(3.8)
Statewide Total	0.0	0.0	(4,364.5)	(13,272.9)	(4,364.5)	(13,272.9)

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	(104.9)	(163.4)	(104.9)	(163.4)
Baker	0.0	0.0	(5.6)	(7.6)	(5.6)	(7.6)
Bay	0.0	0.0	(35.5)	(46.5)	(35.5)	(46.5)
Bradford	0.0	0.0	(5.8)	(8.3)	(5.8)	(8.3)
Brevard	0.0	0.0	(186.8)	(307.0)	(186.8)	(307.0)
Broward	0.0	0.0	(859.0)	(1,616.8)	(859.0)	(1,616.8)
Calhoun	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
Charlotte	0.0	0.0	(84.0)	(147.0)	(84.0)	(147.0)
Citrus	0.0	0.0	(49.8)	(69.0)	(49.8)	(69.0)
Clay	0.0	0.0	(60.4)	(82.4)	(60.4)	(82.4)
Collier	0.0	0.0	(111.6)	(247.2)	(111.6)	(247.2)
Columbia	0.0	0.0	(11.1)	(13.6)	(11.1)	(13.6)
Miami-Dade	0.0	0.0	(794.0)	(1,442.2)	(794.0)	(1,442.2)
DeSoto	0.0	0.0	(5.5)	(7.9)	(5.5)	(7.9)
Dixie	0.0	0.0	(1.3)	(1.2)	(1.3)	(1.2)
Duval	0.0	0.0	(287.0)	(439.9)	(287.0)	(439.9)
Escambia	0.0	0.0	(59.6)	(84.3)	(59.6)	(84.3)
Flagler	0.0	0.0	(80.0)	(136.7)	(80.0)	(136.7)
Franklin	0.0	0.0	(2.0)	(3.1)	(2.0)	(3.1)
Gadsden	0.0	0.0	(6.1)	(7.0)	(6.1)	(7.0)
Gilchrist	0.0	0.0	(4.1)	(5.9)	(4.1)	(5.9)
Glades	0.0	0.0	(2.4)	(3.4)	(2.4)	(3.4)
Gulf	0.0	0.0	(2.8)	(4.3)	(2.8)	(4.3)
Hamilton	0.0	0.0	(1.4)	(2.0)	(1.4)	(2.0)
Hardee	0.0	0.0	(2.3)	(2.7)	(2.3)	(2.7)
Hendry	0.0	0.0	(8.6)	(11.8)	(8.6)	(11.8)
Hernando	0.0	0.0	(56.1)	(84.7)	(56.1)	(84.7)
Highlands	0.0	0.0	(18.7)	(26.0)	(18.7)	(26.0)
Hillsborough	0.0	0.0	(538.4)	(950.5)	(538.4)	(950.5)
Holmes	0.0	0.0	(2.4)	(3.4)	(2.4)	(3.4)
Indian River	0.0	0.0	(61.6)	(113.4)	(61.6)	(113.4)
Jackson	0.0	0.0	(4.0)	(4.0)	(4.0)	(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	(157.8)	(263.1)	(157.8)	(263.1)
Lee	0.0	0.0	(279.2)	(495.0)	(279.2)	(495.0)
Leon	0.0	0.0	(90.8)	(133.6)	(90.8)	(133.6)
Levy	0.0	0.0	(8.7)	(11.1)	(8.7)	(11.1)
Liberty	0.0	0.0	(0.6)	(0.8)	(0.6)	(0.8)
Madison	0.0	0.0	(2.2)	(3.0)	(2.2)	(3.0)
Manatee	0.0	0.0	(145.8)	(255.8)	(145.8)	(255.8)
Marion	0.0	0.0	(116.2)	(158.5)	(116.2)	(158.5)
Martin	0.0	0.0	(84.5)	(158.8)	(84.5)	(158.8)
Monroe	0.0	0.0	(17.2)	(39.8)	(17.2)	(39.8)
Nassau	0.0	0.0	(50.9)	(95.1)	(50.9)	(95.1)
Okaloosa	0.0	0.0	(40.0)	(57.4)	(40.0)	(57.4)
Okeechobee	0.0	0.0	(6.2)	(8.4)	(6.2)	(8.4)
Orange	0.0	0.0	(433.8)	(804.8)	(433.8)	(804.8)
Osceola	0.0	0.0	(134.1)	(238.0)	(134.1)	(238.0)
Palm Beach	0.0	0.0	(657.1)	(1,277.7)	(657.1)	(1,277.7)
Pasco	0.0	0.0	(240.7)	(403.0)	(240.7)	(403.0)
Pinellas	0.0	0.0	(370.2)	(648.8)	(370.2)	(648.8)
Polk	0.0	0.0	(191.0)	(284.8)	(191.0)	(284.8)
Putnam	0.0	0.0	(11.2)	(13.6)	(11.2)	(13.6)
St_Johns	0.0	0.0	(141.3)	(291.7)	(141.3)	(291.7)
St_Lucie	0.0	0.0	(292.3)	(469.7)	(292.3)	(469.7)
Santa Rosa	0.0	0.0	(43.0)	(62.4)	(43.0)	(62.4)
Sarasota	0.0	0.0	(139.0)	(244.4)	(139.0)	(244.4)
Seminole	0.0	0.0	(154.4)	(257.0)	(154.4)	(257.0)
Sumter	0.0	0.0	(63.2)	(110.7)	(63.2)	(110.7)
Suwannee	0.0	0.0	(7.3)	(10.2)	(7.3)	(10.2)
Taylor	0.0	0.0	(1.9)	(2.1)	(1.9)	(2.1)
Union	0.0	0.0	(1.2)	(1.2)	(1.2)	(1.2)
Volusia	0.0	0.0	(239.1)	(376.0)	(239.1)	(376.0)
Wakulla	0.0	0.0	(7.9)	(10.3)	(7.9)	(10.3)
Walton	0.0	0.0	(15.6)	(33.7)	(15.6)	(33.7)
Washington	0.0	0.0	(3.1)	(3.8)	(3.1)	(3.8)
Statewide Total	0.0	0.0	(7,605.3)	(13,272.9)	(7,605.3)	(13,272.9)

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	(130.6)	(163.4)	(130.6)	(163.4)
Baker	0.0	0.0	(6.5)	(7.6)	(6.5)	(7.6)
Bay	0.0	0.0	(42.0)	(46.5)	(42.0)	(46.5)
Bradford	0.0	0.0	(6.9)	(8.3)	(6.9)	(8.3)
Brevard	0.0	0.0	(237.2)	(307.0)	(237.2)	(307.0)
Broward	0.0	0.0	(1,165.9)	(1,616.8)	(1,165.9)	(1,616.8)
Calhoun	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
Charlotte	0.0	0.0	(109.0)	(147.0)	(109.0)	(147.0)
Citrus	0.0	0.0	(58.6)	(69.0)	(58.6)	(69.0)
Clay	0.0	0.0	(72.0)	(82.4)	(72.0)	(82.4)
Collier	0.0	0.0	(160.3)	(247.2)	(160.3)	(247.2)
Columbia	0.0	0.0	(12.5)	(13.6)	(12.5)	(13.6)
Miami-Dade	0.0	0.0	(1,057.9)	(1,442.2)	(1,057.9)	(1,442.2)
DeSoto	0.0	0.0	(6.5)	(7.9)	(6.5)	(7.9)
Dixie	0.0	0.0	(1.3)	(1.2)	(1.3)	(1.2)
Duval	0.0	0.0	(353.5)	(439.9)	(353.5)	(439.9)
Escambia	0.0	0.0	(70.8)	(84.3)	(70.8)	(84.3)
Flagler	0.0	0.0	(102.9)	(136.7)	(102.9)	(136.7)
Franklin	0.0	0.0	(2.6)	(3.1)	(2.6)	(3.1)
Gadsden	0.0	0.0	(6.6)	(7.0)	(6.6)	(7.0)
Gilchrist	0.0	0.0	(4.8)	(5.9)	(4.8)	(5.9)
Glades	0.0	0.0	(2.8)	(3.4)	(2.8)	(3.4)
Gulf	0.0	0.0	(3.5)	(4.3)	(3.5)	(4.3)
Hamilton	0.0	0.0	(1.6)	(2.0)	(1.6)	(2.0)
Hardee	0.0	0.0	(2.5)	(2.7)	(2.5)	(2.7)
Hendry	0.0	0.0	(10.0)	(11.8)	(10.0)	(11.8)
Hernando	0.0	0.0	(68.2)	(84.7)	(68.2)	(84.7)
Highlands	0.0	0.0	(21.7)	(26.0)	(21.7)	(26.0)
Hillsborough	0.0	0.0	(702.6)	(950.5)	(702.6)	(950.5)
Holmes	0.0	0.0	(2.8)	(3.4)	(2.8)	(3.4)
Indian River	0.0	0.0	(81.7)	(113.4)	(81.7)	(113.4)
Jackson	0.0	0.0	(4.2)	(4.0)	(4.2)	(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	(202.7)	(263.1)	(202.7)	(263.1)
Lee	0.0	0.0	(367.0)	(495.0)	(367.0)	(495.0)
Leon	0.0	0.0	(111.1)	(133.6)	(111.1)	(133.6)
Levy	0.0	0.0	(9.9)	(11.1)	(9.9)	(11.1)
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	(193.2)	(255.8)	(193.2)	(255.8)
Marion	0.0	0.0	(136.0)	(158.5)	(136.0)	(158.5)
Martin	0.0	0.0	(114.5)	(158.8)	(114.5)	(158.8)
Monroe	0.0	0.0	(25.3)	(39.8)	(25.3)	(39.8)
Nassau	0.0	0.0	(68.7)	(95.1)	(68.7)	(95.1)
Okaloosa	0.0	0.0	(48.6)	(57.4)	(48.6)	(57.4)
Okeechobee	0.0	0.0	(7.2)	(8.4)	(7.2)	(8.4)
Orange	0.0	0.0	(581.9)	(804.8)	(581.9)	(804.8)
Osceola	0.0	0.0	(177.0)	(238.0)	(177.0)	(238.0)
Palm Beach	0.0	0.0	(899.3)	(1,277.7)	(899.3)	(1,277.7)
Pasco	0.0	0.0	(309.6)	(403.0)	(309.6)	(403.0)
Pinellas	0.0	0.0	(480.2)	(648.8)	(480.2)	(648.8)
Polk	0.0	0.0	(229.6)	(284.8)	(229.6)	(284.8)
Putnam	0.0	0.0	(12.5)	(13.6)	(12.5)	(13.6)
St_Johns	0.0	0.0	(200.1)	(291.7)	(200.1)	(291.7)
St_Lucie	0.0	0.0	(380.1)	(469.7)	(380.1)	(469.7)
Santa Rosa	0.0	0.0	(52.3)	(62.4)	(52.3)	(62.4)
Sarasota	0.0	0.0	(182.4)	(244.4)	(182.4)	(244.4)
Seminole	0.0	0.0	(200.1)	(257.0)	(200.1)	(257.0)
Sumter	0.0	0.0	(83.8)	(110.7)	(83.8)	(110.7)
Suwannee	0.0	0.0	(8.5)	(10.2)	(8.5)	(10.2)
Taylor	0.0	0.0	(2.0)	(2.1)	(2.0)	(2.1)
Union	0.0	0.0	(1.3)	(1.2)	(1.3)	(1.2)
Volusia	0.0	0.0	(298.0)	(376.0)	(298.0)	(376.0)
Wakulla	0.0	0.0	(9.1)	(10.3)	(9.1)	(10.3)
Walton	0.0	0.0	(22.2)	(33.7)	(22.2)	(33.7)
Washington	0.0	0.0	(3.4)	(3.8)	(3.4)	(3.8)
Statewide Total	0.0	0.0	(9,936.4)	(13,272.9)	(9,936.4)	(13,272.9)

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	(148.5)	(163.4)	(148.5)	(163.4)
Baker	0.0	0.0	(7.1)	(7.6)	(7.1)	(7.6)
Bay	0.0	0.0	(45.0)	(46.5)	(45.0)	(46.5)
Bradford	0.0	0.0	(7.6)	(8.3)	(7.6)	(8.3)
Brevard	0.0	0.0	(274.7)	(307.0)	(274.7)	(307.0)
Broward	0.0	0.0	(1,409.9)	(1,616.8)	(1,409.9)	(1,616.8)
Calhoun	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
Charlotte	0.0	0.0	(129.1)	(147.0)	(129.1)	(147.0)
Citrus	0.0	0.0	(64.4)	(69.0)	(64.4)	(69.0)
Clay	0.0	0.0	(78.2)	(82.4)	(78.2)	(82.4)
Collier	0.0	0.0	(204.9)	(247.2)	(204.9)	(247.2)
Columbia	0.0	0.0	(13.1)	(13.6)	(13.1)	(13.6)
Miami-Dade	0.0	0.0	(1,265.4)	(1,442.2)	(1,265.4)	(1,442.2)
DeSoto	0.0	0.0	(7.3)	(7.9)	(7.3)	(7.9)
Dixie	0.0	0.0	(1.3)	(1.2)	(1.3)	(1.2)
Duval	0.0	0.0	(400.7)	(439.9)	(400.7)	(439.9)
Escambia	0.0	0.0	(78.2)	(84.3)	(78.2)	(84.3)
Flagler	0.0	0.0	(120.6)	(136.7)	(120.6)	(136.7)
Franklin	0.0	0.0	(2.9)	(3.1)	(2.9)	(3.1)
Gadsden	0.0	0.0	(6.8)	(7.0)	(6.8)	(7.0)
Gilchrist	0.0	0.0	(5.4)	(5.9)	(5.4)	(5.9)
Glades	0.0	0.0	(3.1)	(3.4)	(3.1)	(3.4)
Gulf	0.0	0.0	(4.0)	(4.3)	(4.0)	(4.3)
Hamilton	0.0	0.0	(1.8)	(2.0)	(1.8)	(2.0)
Hardee	0.0	0.0	(2.6)	(2.7)	(2.6)	(2.7)
Hendry	0.0	0.0	(11.0)	(11.8)	(11.0)	(11.8)
Hernando	0.0	0.0	(76.9)	(84.7)	(76.9)	(84.7)
Highlands	0.0	0.0	(23.9)	(26.0)	(23.9)	(26.0)
Hillsborough	0.0	0.0	(833.4)	(950.5)	(833.4)	(950.5)
Holmes	0.0	0.0	(3.1)	(3.4)	(3.1)	(3.4)
Indian River	0.0	0.0	(98.2)	(113.4)	(98.2)	(113.4)
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	(1.0)	(1.1)	(1.0)	(1.1)
Lake	0.0	0.0	(235.1)	(263.1)	(235.1)	(263.1)
Lee	0.0	0.0	(435.5)	(495.0)	(435.5)	(495.0)
Leon	0.0	0.0	(124.0)	(133.6)	(124.0)	(133.6)
Levy	0.0	0.0	(10.6)	(11.1)	(10.6)	(11.1)
Liberty	0.0	0.0	(0.7)	(0.8)	(0.7)	(0.8)
Madison	0.0	0.0	(2.8)	(3.0)	(2.8)	(3.0)
Manatee	0.0	0.0	(227.9)	(255.8)	(227.9)	(255.8)
Marion	0.0	0.0	(148.4)	(158.5)	(148.4)	(158.5)
Martin	0.0	0.0	(138.4)	(158.8)	(138.4)	(158.8)
Monroe	0.0	0.0	(32.8)	(39.8)	(32.8)	(39.8)
Nassau	0.0	0.0	(82.8)	(95.1)	(82.8)	(95.1)
Okaloosa	0.0	0.0	(53.9)	(57.4)	(53.9)	(57.4)
Okeechobee	0.0	0.0	(7.9)	(8.4)	(7.9)	(8.4)
Orange	0.0	0.0	(700.7)	(804.8)	(700.7)	(804.8)
Osceola	0.0	0.0	(208.7)	(238.0)	(208.7)	(238.0)
Palm Beach	0.0	0.0	(1,100.1)	(1,277.7)	(1,100.1)	(1,277.7)
Pasco	0.0	0.0	(360.2)	(403.0)	(360.2)	(403.0)
Pinellas	0.0	0.0	(569.7)	(648.8)	(569.7)	(648.8)
Polk	0.0	0.0	(257.9)	(284.8)	(257.9)	(284.8)
Putnam	0.0	0.0	(13.2)	(13.6)	(13.2)	(13.6)
St_Johns	0.0	0.0	(249.0)	(291.7)	(249.0)	(291.7)
St_Lucie	0.0	0.0	(430.6)	(469.7)	(430.6)	(469.7)
Santa Rosa	0.0	0.0	(58.1)	(62.4)	(58.1)	(62.4)
Sarasota	0.0	0.0	(216.1)	(244.4)	(216.1)	(244.4)
Seminole	0.0	0.0	(231.9)	(257.0)	(231.9)	(257.0)
Sumter	0.0	0.0	(98.6)	(110.7)	(98.6)	(110.7)
Suwannee	0.0	0.0	(9.4)	(10.2)	(9.4)	(10.2)
Taylor	0.0	0.0	(2.0)	(2.1)	(2.0)	(2.1)
Union	0.0	0.0	(1.3)	(1.2)	(1.3)	(1.2)
Volusia	0.0	0.0	(339.9)	(376.0)	(339.9)	(376.0)
Wakulla	0.0	0.0	(9.8)	(10.3)	(9.8)	(10.3)
Walton	0.0	0.0	(28.1)	(33.7)	(28.1)	(33.7)
Washington	0.0	0.0	(3.6)	(3.8)	(3.6)	(3.8)
Statewide Total	0.0	0.0	(11,728.4)	(13,272.9)	(11,728.4)	(13,272.9)

	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	\$(13,272.9 M)	\$0	\$(10,391.7 M)	\$0	\$(10,247.2 M)
19	2027-28	\$(4,364.5 M)	\$(13,272.9 M)	\$(4,039.2 M)	\$(10,391.7 M)	\$(3,999.1 M)	\$(10,247.2 M)
20	2028-29	\$(7,605.3 M)	\$(13,272.9 M)	\$(6,747.0 M)	\$(10,391.7 M)	\$(6,663.1 M)	\$(10,247.2 M)
21	2029-30	\$(9,936.4 M)	\$(13,272.9 M)	\$(8,445.3 M)	\$(10,391.7 M)	\$(8,331.7 M)	\$(10,247.2 M)
22	2030-31	\$(11,728.4 M)	\$(13,272.9 M)	\$(9,559.6 M)	\$(10,391.7 M)	\$(9,427.5 M)	\$(10,247.2 M)
23							
24	Total Impact						
25		High		Middle		Low	
26		Cash	Recurring	Cash	Recurring	Cash	Recurring
27	2026-27	\$0	\$(13,272.9 M)	\$0	\$(10,391.7 M)	\$0	\$(10,247.2 M)
28	2027-28	\$(4,364.5 M)	\$(13,272.9 M)	\$(4,039.2 M)	\$(10,391.7 M)	\$(3,999.1 M)	\$(10,247.2 M)
29	2028-29	\$(7,605.3 M)	\$(13,272.9 M)	\$(6,747.0 M)	\$(10,391.7 M)	\$(6,663.1 M)	\$(10,247.2 M)
30	2029-30	\$(9,936.4 M)	\$(13,272.9 M)	\$(8,445.3 M)	\$(10,391.7 M)	\$(8,331.7 M)	\$(10,247.2 M)
31	2030-31	\$(11,728.4 M)	\$(13,272.9 M)	\$(9,559.6 M)	\$(10,391.7 M)	\$(9,427.5 M)	\$(10,247.2 M)