

## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Ad Valorem

**Issue:** Property Insurance Relief Homestead Exemption for Non-School Property Tax

**Bill Number(s):** CS/HJR 209

☒ **Entire Bill**

☐ **Partial Bill:**

**Sponsor(s):** Representative Busatta

**Month/Year Impact Begins:** January 1<sup>st</sup>, 2027

**Date(s) Conference Reviewed:** November 21<sup>st</sup>, 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 resolution creates an alternative 2<sup>nd</sup> homestead exemption exclusively for homestead properties with a comprehensive multiperil property insurance policy. The new exemption amount is on the non-school assessed value of the homestead ranging from \$25,000 to \$250,000, with the maximum value of the exemption grown by CPI each year.

### 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

[Homeowners Perception of Weather Risks, 2023Q2 Consumer Survey, Insurance Information Institute](#)

2023 American Communities Survey Data, U.S. Census

### Section 3: Methodology (Include Assumptions and Attach Details)

According to the Insurance Information Institute, 88 percent of homeowners have homeowner's insurance, or, 12 percent are uninsured. The most recent 5-Year American Communities Survey has state level data on [tenure](#) and [multiperil insurance](#). By using those with a tenure indicating a 1 (Owned with mortgage or loan (include home equity loans)) or 2(Owned Free And Clear) and a 0 or "No" for multiperil insurance, one arrives at a rate of 16.9 percent of homes uninsured in Florida. Further, it is reasonable to assume that it would be individuals with lower wealth (that cannot afford insurance) and higher wealth (that can afford to self-insure) that would be most likely to lack homeowner's insurance. This likely translates to the lower and higher range of just values. It is not clear, however, what share of the higher and lower just values would be at risk, nor is it clear what share of the uninsured would fall into that category rather than the just values closer to the averages. As such, the 16.9 percent is applied as a random draw across all homestead parcels, effectively treating all households as equally likely to be uninsured.

The bill language indicates that the new alternative exemption covers the non-school assessed value of the homestead ranging from \$25,000 to \$250,000. Both the existing 2<sup>nd</sup> homestead exemption amount and the new alternative exemption amount grow annually on January 1 by CPI. Below is a table of the forecasted existing 2<sup>nd</sup> homestead exemption amount, based on data from the national economic estimating conference, and the resulting estimate of what the new alternative exemption amount would be and the range it would apply to:

Roll Year	2nd Homestead Exemption		Paragraph (2) 225k Grown	Alternative 2nd Homestead Exemption	
	Range	Maximum Exemption Amount		Range	Maximum Impact Amount
2026	50,000-76,433	26,433			
2027	50,000-77,064	27,064	230,369	25,000 - 255,369	203,305
2028	50,000-77,649	27,649	235,350	25,000 - 260,350	207,701
2029	50,000-78,237	28,237	240,355	25,000 - 265,355	212,118
2030	50,000-78,839	28,839	245,479	25,000 - 270,479	216,640
2031	50,000-79,487	29,487	250,998	25,000 - 275,998	221,511

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The 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, homesteads are randomly assigned a 16.9 percent chance to be uninsured, based on the American Communities Survey as discussed above. Those that are uninsured are not impacted by the bill language. For homesteads that are insured, the new homestead exemption is calculated on the range of assessed value presented in the table above and a taxable value under the joint resolution is determined by adding back the existing 2<sup>nd</sup> homestead exemption and subtracting the new alternative exemption amount. 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 2024 aggregate county millage rates produces the impact. The methodology further considers the fact that a county level taxable value estimate is produced by the ad valorem 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 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. Due to the random assignment of uninsured properties, the procedure is run 100 times and the average of the 100 runs is presented below.

This methodology 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	\$(8,627.2 M)		
2027-28			\$(6,636.7 M)	\$(8,627.2 M)		
2028-29			\$(7,087.3 M)	\$(8,627.2 M)		
2029-30			\$(7,571.8 M)	\$(8,627.2 M)		
2030-31			\$(8,084.0 M)	\$(8,627.2 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: 11/21/2025)** The impact is zero/negative indeterminate due to the requirement for a statewide referendum.

# REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Ad Valorem

**Issue:** Property Insurance Relief Homestead Exemption for Non-School Property Tax

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	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	(8,627.2)	0.0	(8,627.2)
2027-28	0.0	0.0	(6,636.7)	(8,627.2)	(6,636.7)	(8,627.2)
2028-29	0.0	0.0	(7,087.3)	(8,627.2)	(7,087.3)	(8,627.2)
2029-30	0.0	0.0	(7,571.8)	(8,627.2)	(7,571.8)	(8,627.2)
2030-31	0.0	0.0	(8,084.0)	(8,627.2)	(8,084.0)	(8,627.2)

# 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	(121.3)	0.0	(121.3)
Baker	0.0	0.0	0.0	(6.5)	0.0	(6.5)
Bay	0.0	0.0	0.0	(33.1)	0.0	(33.1)
Bradford	0.0	0.0	0.0	(8.0)	0.0	(8.0)
Brevard	0.0	0.0	0.0	(216.4)	0.0	(216.4)
Broward	0.0	0.0	0.0	(947.1)	0.0	(947.1)
Calhoun	0.0	0.0	0.0	(1.2)	0.0	(1.2)
Charlotte	0.0	0.0	0.0	(100.1)	0.0	(100.1)
Citrus	0.0	0.0	0.0	(57.1)	0.0	(57.1)
Clay	0.0	0.0	0.0	(62.6)	0.0	(62.6)
Collier	0.0	0.0	0.0	(122.9)	0.0	(122.9)
Columbia	0.0	0.0	0.0	(12.2)	0.0	(12.2)
Miami-Dade	0.0	0.0	0.0	(865.6)	0.0	(865.6)
DeSoto	0.0	0.0	0.0	(6.7)	0.0	(6.7)
Dixie	0.0	0.0	0.0	(1.7)	0.0	(1.7)
Duval	0.0	0.0	0.0	(318.2)	0.0	(318.2)
Escambia	0.0	0.0	0.0	(67.0)	0.0	(67.0)
Flagler	0.0	0.0	0.0	(93.4)	0.0	(93.4)
Franklin	0.0	0.0	0.0	(2.1)	0.0	(2.1)
Gadsden	0.0	0.0	0.0	(6.8)	0.0	(6.8)
Gilchrist	0.0	0.0	0.0	(5.4)	0.0	(5.4)
Glades	0.0	0.0	0.0	(3.2)	0.0	(3.2)
Gulf	0.0	0.0	0.0	(2.9)	0.0	(2.9)
Hamilton	0.0	0.0	0.0	(2.1)	0.0	(2.1)
Hardee	0.0	0.0	0.0	(2.6)	0.0	(2.6)
Hendry	0.0	0.0	0.0	(10.1)	0.0	(10.1)
Hernando	0.0	0.0	0.0	(68.6)	0.0	(68.6)
Highlands	0.0	0.0	0.0	(23.6)	0.0	(23.6)
Hillsborough	0.0	0.0	0.0	(639.8)	0.0	(639.8)
Holmes	0.0	0.0	0.0	(3.7)	0.0	(3.7)
Indian River	0.0	0.0	0.0	(70.8)	0.0	(70.8)
Jackson	0.0	0.0	0.0	(4.1)	0.0	(4.1)
Jefferson	0.0	0.0	0.0	(2.8)	0.0	(2.8)
Lafayette	0.0	0.0	0.0	(1.1)	0.0	(1.1)
Lake	0.0	0.0	0.0	(186.8)	0.0	(186.8)
Lee	0.0	0.0	0.0	(315.9)	0.0	(315.9)
Leon	0.0	0.0	0.0	(95.4)	0.0	(95.4)
Levy	0.0	0.0	0.0	(10.2)	0.0	(10.2)
Liberty	0.0	0.0	0.0	(0.9)	0.0	(0.9)
Madison	0.0	0.0	0.0	(3.0)	0.0	(3.0)
Manatee	0.0	0.0	0.0	(154.0)	0.0	(154.0)
Marion	0.0	0.0	0.0	(132.9)	0.0	(132.9)
Martin	0.0	0.0	0.0	(90.4)	0.0	(90.4)
Monroe	0.0	0.0	0.0	(17.9)	0.0	(17.9)
Nassau	0.0	0.0	0.0	(57.2)	0.0	(57.2)
Okaloosa	0.0	0.0	0.0	(38.9)	0.0	(38.9)
Okeechobee	0.0	0.0	0.0	(7.5)	0.0	(7.5)
Orange	0.0	0.0	0.0	(504.4)	0.0	(504.4)
Osceola	0.0	0.0	0.0	(170.7)	0.0	(170.7)
Palm Beach	0.0	0.0	0.0	(725.2)	0.0	(725.2)
Pasco	0.0	0.0	0.0	(286.3)	0.0	(286.3)
Pinellas	0.0	0.0	0.0	(433.5)	0.0	(433.5)
Polk	0.0	0.0	0.0	(237.9)	0.0	(237.9)
Putnam	0.0	0.0	0.0	(12.4)	0.0	(12.4)
St_Johns	0.0	0.0	0.0	(158.5)	0.0	(158.5)
St_Lucie	0.0	0.0	0.0	(342.8)	0.0	(342.8)
Santa Rosa	0.0	0.0	0.0	(45.8)	0.0	(45.8)
Sarasota	0.0	0.0	0.0	(147.4)	0.0	(147.4)
Seminole	0.0	0.0	0.0	(166.3)	0.0	(166.3)
Sumter	0.0	0.0	0.0	(72.0)	0.0	(72.0)
Suwannee	0.0	0.0	0.0	(10.5)	0.0	(10.5)
Taylor	0.0	0.0	0.0	(2.4)	0.0	(2.4)
Union	0.0	0.0	0.0	(1.4)	0.0	(1.4)
Volusia	0.0	0.0	0.0	(277.6)	0.0	(277.6)
Wakulla	0.0	0.0	0.0	(8.8)	0.0	(8.8)
Walton	0.0	0.0	0.0	(18.0)	0.0	(18.0)
Washington	0.0	0.0	0.0	(3.9)	0.0	(3.9)
Statewide Total	0.0	0.0	0.0	(8,627.2)	0.0	(8,627.2)

# 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	(94.3)	(121.3)	(94.3)	(121.3)
Baker	0.0	0.0	(5.4)	(6.5)	(5.4)	(6.5)
Bay	0.0	0.0	(33.2)	(33.1)	(33.2)	(33.1)
Bradford	0.0	0.0	(5.9)	(8.0)	(5.9)	(8.0)
Brevard	0.0	0.0	(166.1)	(216.4)	(166.1)	(216.4)
Broward	0.0	0.0	(731.0)	(947.1)	(731.0)	(947.1)
Calhoun	0.0	0.0	(1.3)	(1.2)	(1.3)	(1.2)
Charlotte	0.0	0.0	(73.1)	(100.1)	(73.1)	(100.1)
Citrus	0.0	0.0	(48.0)	(57.1)	(48.0)	(57.1)
Clay	0.0	0.0	(55.5)	(62.6)	(55.5)	(62.6)
Collier	0.0	0.0	(92.2)	(122.9)	(92.2)	(122.9)
Columbia	0.0	0.0	(11.3)	(12.2)	(11.3)	(12.2)
Miami-Dade	0.0	0.0	(687.8)	(865.6)	(687.8)	(865.6)
DeSoto	0.0	0.0	(5.4)	(6.7)	(5.4)	(6.7)
Dixie	0.0	0.0	(2.0)	(1.7)	(2.0)	(1.7)
Duval	0.0	0.0	(261.4)	(318.2)	(261.4)	(318.2)
Escambia	0.0	0.0	(56.8)	(67.0)	(56.8)	(67.0)
Flagler	0.0	0.0	(67.4)	(93.4)	(67.4)	(93.4)
Franklin	0.0	0.0	(1.9)	(2.1)	(1.9)	(2.1)
Gadsden	0.0	0.0	(6.7)	(6.8)	(6.7)	(6.8)
Gilchrist	0.0	0.0	(4.1)	(5.4)	(4.1)	(5.4)
Glades	0.0	0.0	(2.5)	(3.2)	(2.5)	(3.2)
Gulf	0.0	0.0	(2.6)	(2.9)	(2.6)	(2.9)
Hamilton	0.0	0.0	(1.6)	(2.1)	(1.6)	(2.1)
Hardee	0.0	0.0	(2.6)	(2.6)	(2.6)	(2.6)
Hendry	0.0	0.0	(8.4)	(10.1)	(8.4)	(10.1)
Hernando	0.0	0.0	(51.5)	(68.6)	(51.5)	(68.6)
Highlands	0.0	0.0	(18.5)	(23.6)	(18.5)	(23.6)
Hillsborough	0.0	0.0	(470.2)	(639.8)	(470.2)	(639.8)
Holmes	0.0	0.0	(2.6)	(3.7)	(2.6)	(3.7)
Indian River	0.0	0.0	(53.3)	(70.8)	(53.3)	(70.8)
Jackson	0.0	0.0	(4.6)	(4.1)	(4.6)	(4.1)
Jefferson	0.0	0.0	(2.7)	(2.8)	(2.7)	(2.8)
Lafayette	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
Lake	0.0	0.0	(135.7)	(186.8)	(135.7)	(186.8)
Lee	0.0	0.0	(238.9)	(315.9)	(238.9)	(315.9)
Leon	0.0	0.0	(82.5)	(95.4)	(82.5)	(95.4)
Levy	0.0	0.0	(9.0)	(10.2)	(9.0)	(10.2)
Liberty	0.0	0.0	(0.7)	(0.9)	(0.7)	(0.9)
Madison	0.0	0.0	(2.4)	(3.0)	(2.4)	(3.0)
Manatee	0.0	0.0	(126.0)	(154.0)	(126.0)	(154.0)
Marion	0.0	0.0	(110.6)	(132.9)	(110.6)	(132.9)
Martin	0.0	0.0	(72.4)	(90.4)	(72.4)	(90.4)
Monroe	0.0	0.0	(14.1)	(17.9)	(14.1)	(17.9)
Nassau	0.0	0.0	(43.0)	(57.2)	(43.0)	(57.2)
Okaloosa	0.0	0.0	(36.7)	(38.9)	(36.7)	(38.9)
Okeechobee	0.0	0.0	(6.2)	(7.5)	(6.2)	(7.5)
Orange	0.0	0.0	(372.4)	(504.4)	(372.4)	(504.4)
Osceola	0.0	0.0	(111.6)	(170.7)	(111.6)	(170.7)
Palm Beach	0.0	0.0	(556.4)	(725.2)	(556.4)	(725.2)
Pasco	0.0	0.0	(212.5)	(286.3)	(212.5)	(286.3)
Pinellas	0.0	0.0	(335.0)	(433.5)	(335.0)	(433.5)
Polk	0.0	0.0	(173.4)	(237.9)	(173.4)	(237.9)
Putnam	0.0	0.0	(12.1)	(12.4)	(12.1)	(12.4)
St_Johns	0.0	0.0	(115.4)	(158.5)	(115.4)	(158.5)
St_Lucie	0.0	0.0	(242.1)	(342.8)	(242.1)	(342.8)
Santa Rosa	0.0	0.0	(38.8)	(45.8)	(38.8)	(45.8)
Sarasota	0.0	0.0	(121.8)	(147.4)	(121.8)	(147.4)
Seminole	0.0	0.0	(133.8)	(166.3)	(133.8)	(166.3)
Sumter	0.0	0.0	(52.5)	(72.0)	(52.5)	(72.0)
Suwannee	0.0	0.0	(7.8)	(10.5)	(7.8)	(10.5)
Taylor	0.0	0.0	(2.3)	(2.4)	(2.3)	(2.4)
Union	0.0	0.0	(1.5)	(1.4)	(1.5)	(1.4)
Volusia	0.0	0.0	(212.2)	(277.6)	(212.2)	(277.6)
Wakulla	0.0	0.0	(7.6)	(8.8)	(7.6)	(8.8)
Walton	0.0	0.0	(13.1)	(18.0)	(13.1)	(18.0)
Washington	0.0	0.0	(3.4)	(3.9)	(3.4)	(3.9)
Statewide Total	0.0	0.0	(6,636.7)	(8,627.2)	(6,636.7)	(8,627.2)

# 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	(101.0)	(121.3)	(101.0)	(121.3)
Baker	0.0	0.0	(5.7)	(6.5)	(5.7)	(6.5)
Bay	0.0	0.0	(33.6)	(33.1)	(33.6)	(33.1)
Bradford	0.0	0.0	(6.4)	(8.0)	(6.4)	(8.0)
Brevard	0.0	0.0	(177.4)	(216.4)	(177.4)	(216.4)
Broward	0.0	0.0	(781.6)	(947.1)	(781.6)	(947.1)
Calhoun	0.0	0.0	(1.3)	(1.2)	(1.3)	(1.2)
Charlotte	0.0	0.0	(78.3)	(100.1)	(78.3)	(100.1)
Citrus	0.0	0.0	(50.2)	(57.1)	(50.2)	(57.1)
Clay	0.0	0.0	(57.5)	(62.6)	(57.5)	(62.6)
Collier	0.0	0.0	(98.8)	(122.9)	(98.8)	(122.9)
Columbia	0.0	0.0	(11.6)	(12.2)	(11.6)	(12.2)
Miami-Dade	0.0	0.0	(727.7)	(865.6)	(727.7)	(865.6)
DeSoto	0.0	0.0	(5.7)	(6.7)	(5.7)	(6.7)
Dixie	0.0	0.0	(1.9)	(1.7)	(1.9)	(1.7)
Duval	0.0	0.0	(274.1)	(318.2)	(274.1)	(318.2)
Escambia	0.0	0.0	(59.2)	(67.0)	(59.2)	(67.0)
Flagler	0.0	0.0	(73.1)	(93.4)	(73.1)	(93.4)
Franklin	0.0	0.0	(2.0)	(2.1)	(2.0)	(2.1)
Gadsden	0.0	0.0	(6.8)	(6.8)	(6.8)	(6.8)
Gilchrist	0.0	0.0	(4.4)	(5.4)	(4.4)	(5.4)
Glades	0.0	0.0	(2.6)	(3.2)	(2.6)	(3.2)
Gulf	0.0	0.0	(2.7)	(2.9)	(2.7)	(2.9)
Hamilton	0.0	0.0	(1.7)	(2.1)	(1.7)	(2.1)
Hardee	0.0	0.0	(2.6)	(2.6)	(2.6)	(2.6)
Hendry	0.0	0.0	(8.9)	(10.1)	(8.9)	(10.1)
Hernando	0.0	0.0	(55.3)	(68.6)	(55.3)	(68.6)
Highlands	0.0	0.0	(19.7)	(23.6)	(19.7)	(23.6)
Hillsborough	0.0	0.0	(504.7)	(639.8)	(504.7)	(639.8)
Holmes	0.0	0.0	(2.9)	(3.7)	(2.9)	(3.7)
Indian River	0.0	0.0	(57.2)	(70.8)	(57.2)	(70.8)
Jackson	0.0	0.0	(4.6)	(4.1)	(4.6)	(4.1)
Jefferson	0.0	0.0	(2.7)	(2.8)	(2.7)	(2.8)
Lafayette	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
Lake	0.0	0.0	(147.2)	(186.8)	(147.2)	(186.8)
Lee	0.0	0.0	(257.7)	(315.9)	(257.7)	(315.9)
Leon	0.0	0.0	(85.6)	(95.4)	(85.6)	(95.4)
Levy	0.0	0.0	(9.4)	(10.2)	(9.4)	(10.2)
Liberty	0.0	0.0	(0.7)	(0.9)	(0.7)	(0.9)
Madison	0.0	0.0	(2.5)	(3.0)	(2.5)	(3.0)
Manatee	0.0	0.0	(132.2)	(154.0)	(132.2)	(154.0)
Marion	0.0	0.0	(116.5)	(132.9)	(116.5)	(132.9)
Martin	0.0	0.0	(76.7)	(90.4)	(76.7)	(90.4)
Monroe	0.0	0.0	(15.0)	(17.9)	(15.0)	(17.9)
Nassau	0.0	0.0	(46.5)	(57.2)	(46.5)	(57.2)
Okaloosa	0.0	0.0	(37.4)	(38.9)	(37.4)	(38.9)
Okeechobee	0.0	0.0	(6.5)	(7.5)	(6.5)	(7.5)
Orange	0.0	0.0	(398.9)	(504.4)	(398.9)	(504.4)
Osceola	0.0	0.0	(124.0)	(170.7)	(124.0)	(170.7)
Palm Beach	0.0	0.0	(595.2)	(725.2)	(595.2)	(725.2)
Pasco	0.0	0.0	(229.2)	(286.3)	(229.2)	(286.3)
Pinellas	0.0	0.0	(353.4)	(433.5)	(353.4)	(433.5)
Polk	0.0	0.0	(186.6)	(237.9)	(186.6)	(237.9)
Putnam	0.0	0.0	(12.3)	(12.4)	(12.3)	(12.4)
St_Johns	0.0	0.0	(125.0)	(158.5)	(125.0)	(158.5)
St_Lucie	0.0	0.0	(273.0)	(342.8)	(273.0)	(342.8)
Santa Rosa	0.0	0.0	(40.6)	(45.8)	(40.6)	(45.8)
Sarasota	0.0	0.0	(127.0)	(147.4)	(127.0)	(147.4)
Seminole	0.0	0.0	(141.3)	(166.3)	(141.3)	(166.3)
Sumter	0.0	0.0	(57.1)	(72.0)	(57.1)	(72.0)
Suwannee	0.0	0.0	(8.5)	(10.5)	(8.5)	(10.5)
Taylor	0.0	0.0	(2.4)	(2.4)	(2.4)	(2.4)
Union	0.0	0.0	(1.5)	(1.4)	(1.5)	(1.4)
Volusia	0.0	0.0	(227.0)	(277.6)	(227.0)	(277.6)
Wakulla	0.0	0.0	(7.9)	(8.8)	(7.9)	(8.8)
Walton	0.0	0.0	(14.2)	(18.0)	(14.2)	(18.0)
Washington	0.0	0.0	(3.6)	(3.9)	(3.6)	(3.9)
Statewide Total	0.0	0.0	(7,087.3)	(8,627.2)	(7,087.3)	(8,627.2)

# 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	(107.9)	(121.3)	(107.9)	(121.3)
Baker	0.0	0.0	(5.9)	(6.5)	(5.9)	(6.5)
Bay	0.0	0.0	(33.6)	(33.1)	(33.6)	(33.1)
Bradford	0.0	0.0	(7.0)	(8.0)	(7.0)	(8.0)
Brevard	0.0	0.0	(189.4)	(216.4)	(189.4)	(216.4)
Broward	0.0	0.0	(833.6)	(947.1)	(833.6)	(947.1)
Calhoun	0.0	0.0	(1.3)	(1.2)	(1.3)	(1.2)
Charlotte	0.0	0.0	(84.8)	(100.1)	(84.8)	(100.1)
Citrus	0.0	0.0	(52.4)	(57.1)	(52.4)	(57.1)
Clay	0.0	0.0	(59.3)	(62.6)	(59.3)	(62.6)
Collier	0.0	0.0	(106.2)	(122.9)	(106.2)	(122.9)
Columbia	0.0	0.0	(11.8)	(12.2)	(11.8)	(12.2)
Miami-Dade	0.0	0.0	(770.9)	(865.6)	(770.9)	(865.6)
DeSoto	0.0	0.0	(6.0)	(6.7)	(6.0)	(6.7)
Dixie	0.0	0.0	(1.9)	(1.7)	(1.9)	(1.7)
Duval	0.0	0.0	(288.0)	(318.2)	(288.0)	(318.2)
Escambia	0.0	0.0	(61.7)	(67.0)	(61.7)	(67.0)
Flagler	0.0	0.0	(79.4)	(93.4)	(79.4)	(93.4)
Franklin	0.0	0.0	(2.0)	(2.1)	(2.0)	(2.1)
Gadsden	0.0	0.0	(6.8)	(6.8)	(6.8)	(6.8)
Gilchrist	0.0	0.0	(4.8)	(5.4)	(4.8)	(5.4)
Glades	0.0	0.0	(2.8)	(3.2)	(2.8)	(3.2)
Gulf	0.0	0.0	(2.8)	(2.9)	(2.8)	(2.9)
Hamilton	0.0	0.0	(1.9)	(2.1)	(1.9)	(2.1)
Hardee	0.0	0.0	(2.6)	(2.6)	(2.6)	(2.6)
Hendry	0.0	0.0	(9.3)	(10.1)	(9.3)	(10.1)
Hernando	0.0	0.0	(59.3)	(68.6)	(59.3)	(68.6)
Highlands	0.0	0.0	(20.9)	(23.6)	(20.9)	(23.6)
Hillsborough	0.0	0.0	(545.6)	(639.8)	(545.6)	(639.8)
Holmes	0.0	0.0	(3.2)	(3.7)	(3.2)	(3.7)
Indian River	0.0	0.0	(61.4)	(70.8)	(61.4)	(70.8)
Jackson	0.0	0.0	(4.4)	(4.1)	(4.4)	(4.1)
Jefferson	0.0	0.0	(2.8)	(2.8)	(2.8)	(2.8)
Lafayette	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
Lake	0.0	0.0	(159.5)	(186.8)	(159.5)	(186.8)
Lee	0.0	0.0	(276.4)	(315.9)	(276.4)	(315.9)
Leon	0.0	0.0	(88.8)	(95.4)	(88.8)	(95.4)
Levy	0.0	0.0	(9.6)	(10.2)	(9.6)	(10.2)
Liberty	0.0	0.0	(0.8)	(0.9)	(0.8)	(0.9)
Madison	0.0	0.0	(2.7)	(3.0)	(2.7)	(3.0)
Manatee	0.0	0.0	(139.0)	(154.0)	(139.0)	(154.0)
Marion	0.0	0.0	(121.9)	(132.9)	(121.9)	(132.9)
Martin	0.0	0.0	(81.0)	(90.4)	(81.0)	(90.4)
Monroe	0.0	0.0	(15.9)	(17.9)	(15.9)	(17.9)
Nassau	0.0	0.0	(49.9)	(57.2)	(49.9)	(57.2)
Okaloosa	0.0	0.0	(38.0)	(38.9)	(38.0)	(38.9)
Okeechobee	0.0	0.0	(6.8)	(7.5)	(6.8)	(7.5)
Orange	0.0	0.0	(430.8)	(504.4)	(430.8)	(504.4)
Osceola	0.0	0.0	(138.0)	(170.7)	(138.0)	(170.7)
Palm Beach	0.0	0.0	(635.8)	(725.2)	(635.8)	(725.2)
Pasco	0.0	0.0	(246.9)	(286.3)	(246.9)	(286.3)
Pinellas	0.0	0.0	(377.4)	(433.5)	(377.4)	(433.5)
Polk	0.0	0.0	(202.2)	(237.9)	(202.2)	(237.9)
Putnam	0.0	0.0	(12.3)	(12.4)	(12.3)	(12.4)
St_Johns	0.0	0.0	(135.3)	(158.5)	(135.3)	(158.5)
St_Lucie	0.0	0.0	(300.6)	(342.8)	(300.6)	(342.8)
Santa Rosa	0.0	0.0	(42.3)	(45.8)	(42.3)	(45.8)
Sarasota	0.0	0.0	(133.3)	(147.4)	(133.3)	(147.4)
Seminole	0.0	0.0	(149.2)	(166.3)	(149.2)	(166.3)
Sumter	0.0	0.0	(61.8)	(72.0)	(61.8)	(72.0)
Suwannee	0.0	0.0	(9.2)	(10.5)	(9.2)	(10.5)
Taylor	0.0	0.0	(2.4)	(2.4)	(2.4)	(2.4)
Union	0.0	0.0	(1.5)	(1.4)	(1.5)	(1.4)
Volusia	0.0	0.0	(242.6)	(277.6)	(242.6)	(277.6)
Wakulla	0.0	0.0	(8.2)	(8.8)	(8.2)	(8.8)
Walton	0.0	0.0	(15.4)	(18.0)	(15.4)	(18.0)
Washington	0.0	0.0	(3.7)	(3.9)	(3.7)	(3.9)
Statewide Total	0.0	0.0	(7,571.8)	(8,627.2)	(7,571.8)	(8,627.2)

# 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	(114.6)	(121.3)	(114.6)	(121.3)
Baker	0.0	0.0	(6.2)	(6.5)	(6.2)	(6.5)
Bay	0.0	0.0	(33.4)	(33.1)	(33.4)	(33.1)
Bradford	0.0	0.0	(7.5)	(8.0)	(7.5)	(8.0)
Brevard	0.0	0.0	(202.5)	(216.4)	(202.5)	(216.4)
Broward	0.0	0.0	(888.7)	(947.1)	(888.7)	(947.1)
Calhoun	0.0	0.0	(1.2)	(1.2)	(1.2)	(1.2)
Charlotte	0.0	0.0	(92.1)	(100.1)	(92.1)	(100.1)
Citrus	0.0	0.0	(54.7)	(57.1)	(54.7)	(57.1)
Clay	0.0	0.0	(60.9)	(62.6)	(60.9)	(62.6)
Collier	0.0	0.0	(114.3)	(122.9)	(114.3)	(122.9)
Columbia	0.0	0.0	(12.0)	(12.2)	(12.0)	(12.2)
Miami-Dade	0.0	0.0	(817.0)	(865.6)	(817.0)	(865.6)
DeSoto	0.0	0.0	(6.3)	(6.7)	(6.3)	(6.7)
Dixie	0.0	0.0	(1.8)	(1.7)	(1.8)	(1.7)
Duval	0.0	0.0	(302.7)	(318.2)	(302.7)	(318.2)
Escambia	0.0	0.0	(64.3)	(67.0)	(64.3)	(67.0)
Flagler	0.0	0.0	(86.1)	(93.4)	(86.1)	(93.4)
Franklin	0.0	0.0	(2.0)	(2.1)	(2.0)	(2.1)
Gadsden	0.0	0.0	(6.8)	(6.8)	(6.8)	(6.8)
Gilchrist	0.0	0.0	(5.1)	(5.4)	(5.1)	(5.4)
Glades	0.0	0.0	(3.0)	(3.2)	(3.0)	(3.2)
Gulf	0.0	0.0	(2.8)	(2.9)	(2.8)	(2.9)
Hamilton	0.0	0.0	(2.0)	(2.1)	(2.0)	(2.1)
Hardee	0.0	0.0	(2.6)	(2.6)	(2.6)	(2.6)
Hendry	0.0	0.0	(9.7)	(10.1)	(9.7)	(10.1)
Hernando	0.0	0.0	(63.8)	(68.6)	(63.8)	(68.6)
Highlands	0.0	0.0	(22.2)	(23.6)	(22.2)	(23.6)
Hillsborough	0.0	0.0	(590.9)	(639.8)	(590.9)	(639.8)
Holmes	0.0	0.0	(3.4)	(3.7)	(3.4)	(3.7)
Indian River	0.0	0.0	(66.0)	(70.8)	(66.0)	(70.8)
Jackson	0.0	0.0	(4.3)	(4.1)	(4.3)	(4.1)
Jefferson	0.0	0.0	(2.8)	(2.8)	(2.8)	(2.8)
Lafayette	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
Lake	0.0	0.0	(172.6)	(186.8)	(172.6)	(186.8)
Lee	0.0	0.0	(295.7)	(315.9)	(295.7)	(315.9)
Leon	0.0	0.0	(92.0)	(95.4)	(92.0)	(95.4)
Levy	0.0	0.0	(9.9)	(10.2)	(9.9)	(10.2)
Liberty	0.0	0.0	(0.8)	(0.9)	(0.8)	(0.9)
Madison	0.0	0.0	(2.9)	(3.0)	(2.9)	(3.0)
Manatee	0.0	0.0	(146.3)	(154.0)	(146.3)	(154.0)
Marion	0.0	0.0	(127.3)	(132.9)	(127.3)	(132.9)
Martin	0.0	0.0	(85.6)	(90.4)	(85.6)	(90.4)
Monroe	0.0	0.0	(16.9)	(17.9)	(16.9)	(17.9)
Nassau	0.0	0.0	(53.4)	(57.2)	(53.4)	(57.2)
Okaloosa	0.0	0.0	(38.5)	(38.9)	(38.5)	(38.9)
Okeechobee	0.0	0.0	(7.2)	(7.5)	(7.2)	(7.5)
Orange	0.0	0.0	(466.3)	(504.4)	(466.3)	(504.4)
Osceola	0.0	0.0	(153.5)	(170.7)	(153.5)	(170.7)
Palm Beach	0.0	0.0	(679.1)	(725.2)	(679.1)	(725.2)
Pasco	0.0	0.0	(266.0)	(286.3)	(266.0)	(286.3)
Pinellas	0.0	0.0	(404.5)	(433.5)	(404.5)	(433.5)
Polk	0.0	0.0	(219.4)	(237.9)	(219.4)	(237.9)
Putnam	0.0	0.0	(12.3)	(12.4)	(12.3)	(12.4)
St_Johns	0.0	0.0	(146.4)	(158.5)	(146.4)	(158.5)
St_Lucie	0.0	0.0	(321.8)	(342.8)	(321.8)	(342.8)
Santa Rosa	0.0	0.0	(44.1)	(45.8)	(44.1)	(45.8)
Sarasota	0.0	0.0	(140.2)	(147.4)	(140.2)	(147.4)
Seminole	0.0	0.0	(157.5)	(166.3)	(157.5)	(166.3)
Sumter	0.0	0.0	(66.7)	(72.0)	(66.7)	(72.0)
Suwannee	0.0	0.0	(9.8)	(10.5)	(9.8)	(10.5)
Taylor	0.0	0.0	(2.4)	(2.4)	(2.4)	(2.4)
Union	0.0	0.0	(1.5)	(1.4)	(1.5)	(1.4)
Volusia	0.0	0.0	(259.5)	(277.6)	(259.5)	(277.6)
Wakulla	0.0	0.0	(8.5)	(8.8)	(8.5)	(8.8)
Walton	0.0	0.0	(16.7)	(18.0)	(16.7)	(18.0)
Washington	0.0	0.0	(3.8)	(3.9)	(3.8)	(3.9)
Statewide Total	0.0	0.0	(8,084.0)	(8,627.2)	(8,084.0)	(8,627.2)



	A	B	C	D	E	F	G
1							
2	<b>2025 Aggregate Millage Rates</b>				<b>Millage Rates to Use:</b>	<b>2024 County Level</b>	
3		<b>Preliminary</b>	<b>Final</b>				
4	School	5.9920	5.9510				
5	Non-School	10.4758	10.4479				
6							
7	<b>School Impact</b>						
8		High		Middle		Low	
9		Cash	Recurring	Cash	Recurring	Cash	Recurring
10	2026-27			\$0	\$0		
11	2027-28			\$0	\$0		
12	2028-29			\$0	\$0		
13	2029-30			\$0	\$0		
14	2030-31			\$0	\$0		
15							
16	<b>Non-School Impact</b>						
17		High		Middle		Low	
18		Cash	Recurring	Cash	Recurring	Cash	Recurring
19	2026-27			\$0	\$(8,627.2 M)		
20	2027-28			\$(6,636.7 M)	\$(8,627.2 M)		
21	2028-29			\$(7,087.3 M)	\$(8,627.2 M)		
22	2029-30			\$(7,571.8 M)	\$(8,627.2 M)		
23	2030-31			\$(8,084.0 M)	\$(8,627.2 M)		
24							
25	<b>Total Impact</b>						
26		High		Middle		Low	
27		Cash	Recurring	Cash	Recurring	Cash	Recurring
28	2026-27			\$0	\$(8,627.2 M)		
29	2027-28			\$(6,636.7 M)	\$(8,627.2 M)		
30	2028-29			\$(7,087.3 M)	\$(8,627.2 M)		
31	2029-30			\$(7,571.8 M)	\$(8,627.2 M)		
32	2030-31			\$(8,084.0 M)	\$(8,627.2 M)		