

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Modification of Limitations on Property Assessment Increases for Non-School Property Tax

Bill Number(s): HJR 213

Entire Bill

Partial Bill:

Sponsor(s): Representative Griffitts

Month/Year Impact Begins: January 1st, 2027

Date(s) Conference Reviewed: October 31st, 2025; November 7th, 2025

Section 1: Narrative

- a. **Current Law:** Section 4 of Article VII of the Florida Constitution provides for the capped growth of assessed value. For homestead properties, assessed value can grow from the prior year's assessed value towards just value by a maximum of 3 percent or CPI for both school and non-school taxes. For non-homestead residential and non-residential parcels, assessed value can grow from the prior year's assessed value towards just value by a maximum of 10 percent for non-school taxes and is not capped for school taxes.
- b. **Proposed Change:** The resolution provides that for homestead properties, non-school assessed value can grow from the prior year's assessed value towards just value only once every 3 years by a maximum of 3 percent or CPI over the most recent 3 years. The resolution provides that for non-homestead residential and non-residential properties, non-school assessed value can grow from the prior year's assessed value towards just value only once every 3 years by a maximum of 15 percent. The growth of school assessed value remains unchanged.

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)

Analysis of this joint resolution requires a forward-looking parcel-level simulation. Average sales rates were analyzed by parcel type and county for the most recent 16 years. For each county and for each relevant category (homestead, non-homestead residential, and non-residential), the average sale rate over the prior three-year period is used as a proxy for sale rates going forward. Each parcel is uniformly assigned a random value, and the percentage determined for that parcel's category and county are marked as sold each year.

Further, to account for the fact that differentials grow more quickly under the joint resolution and therefore portability of such differential will result in an impact, several rates are accounted for. Some number of sales will result in a differential ported onto the property, but some amount will not. First, the share of homestead sales that resulted in an incoming port was analyzed by county for the most recent 16 years. The three-year average is used in the analysis, where that share of homestead sales are randomly selected to have a port. Second, the share of ports within each county where the prior homestead had a higher just value than the new homestead was calculated by county for the most recent 16 years. This is to account for the sharing down of portability that occurs when downsizing. The three-year average is used in the analysis, where the share that downsize is applied to the homestead sales selected previously to port to determine ports downsizing. Third, the average amount that a port is downsized is calculated by county for the most recent 16 years. The three-year average share-down is applied to those ports previously selected to be downsizing. Sold properties with zero taxable value are assumed to have no portability impact as decreasing the assessed value on that property would only keep the taxable value at zero. Finally, all ported differentials are capped at the statutory cap of \$500,000. This analysis was worded as focusing on the amount being ported into a property, but the same applies to the amount porting out as each outgoing port is inbound somewhere else in the state. As portability only applies to homestead properties, these rates and adjustments to the analysis only apply to the homestead category.

For each parcel, the just value is grown using the just value growth rates by county and category from the Ad Valorem Estimating Conference. Based on the forecast of the save our homes rate, calculable from the national economic estimating conference results, each homestead 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 the non-homestead residential and non-residential parcels, assessed value growth is determined as the lower of the rate that sets it to just value, or 10 percent. For parcels marked as sold, assessed value is set to just value, unless it has a differential port, at which point the differential is applied. For each parcel, the taxable value is calculated as the assessed value each

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Modification of Limitations on Property Assessment Increases for Non-School Property Tax

Bill Number(s): HJR 213

year minus the exemptions present in 2025 excluding the second homestead exemption, where applicable. That amount is recalculated according to statute and added back each year in the baseline forecast. For homestead parcels marked as sold, they are given the first two homestead exemptions. Non-homestead parcels marked as sold are assumed to have no exemptions.

For the joint resolution forecast, assessed value can only be changed once every three years. With an implementation date of January 1, 2027, the most recent change in assessed value would be January 1, 2026. This means that assessed values will not be able to change again until January 1, 2029. That is, unless a parcel sells, at which point it is on a new three-year reset trajectory. The below example table shows a schedule of when a parcel's assessed value would change based on when it most recently sold.

Roll Year	Just Value	Assessed Value					
		Sold in 26 or Prior	Sold in 27	Sold in 28	Sold in 29	Sold in 30	Sold in 31
2026	100	100	100	100	100	100	100
2027	110	100	110	100	100	100	100
2028	121	100	110	121	100	100	100
2029	133	103	110	121	133	103	103
2030	146	103	113	121	133	146	103
2031	161	103	113	125	133	146	161

Programmatically, this works out as follows for homestead properties. Replace the 1.03 with 1.15 for other property types:

- In 2026
 - No impact, bill is not in effect
- In 2027
 - Assessed Value is equal to the prior year's Assessed Value
 - If the parcel sold in 2027, Assessed Value is overwritten with Just Value
- In 2028
 - Assessed Value is equal to the prior year's Assessed Value
 - If the parcel sold in 2028, Assessed Value is overwritten with Just Value
- In 2029
 - Assessed Value is equal to 1.03 times prior year's Assessed Value
 - If the parcel sold in 2027 or 2028, Assessed Value is overwritten with the prior year's Assessed Value
 - If the parcel sold in 2029, Assessed Value is overwritten with Just Value
- In 2030
 - Assessed Value is equal to the prior year's Assessed Value
 - If the parcel sold in 2027, Assessed Value is overwritten with 1.03 times prior year's Assessed Value
 - If the parcel sold in 2030, Assessed Value is overwritten with Just Value
- In 2031
 - Assessed Value is equal to the prior year's Assessed Value
 - If the parcel sold in 2028, Assessed Value is overwritten with 1.03 times prior year's Assessed Value
 - If the parcel sold in 2031, Assessed Value is overwritten with Just Value

Once the assessed value for each parcel is determined, the exemption amounts, which are the same as was calculated for the baseline scenario, are applied to arrive at taxable value. 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. Due to the random assignment of sales, this process is repeated 100 times to have an adequate sample. The millage rate is applied to the average over the 100 samples. This method produces the high impact.

The low 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 average of the 100 baseline taxable value forecasts from the high method is compared to the taxable value forecast from the estimating conference. The impact

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Modification of Limitations on Property Assessment Increases for Non-School Property Tax

Bill Number(s): HJR 213

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 middle estimate, as there is no corresponding conference product of only the proportionate shares of the 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	\$(5,521.0 M)			\$0	\$(5,241.4 M)
2027-28	\$(1,789.4 M)	\$(5,521.0 M)			\$(1,720.8 M)	\$(5,241.4 M)
2028-29	\$(3,524.9 M)	\$(5,521.0 M)			\$(3,355.7 M)	\$(5,241.4 M)
2029-30	\$(2,086.0 M)	\$(5,521.0 M)			\$(2,020.6 M)	\$(5,241.4 M)
2030-31	\$(3,816.5 M)	\$(5,521.0 M)			\$(3,643.9 M)	\$(5,241.4 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: 11/07/2025) 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	(5,241.4)	0.0	(5,241.4)
2027-28	0.0	0.0	(1,720.8)	(5,241.4)	(1,720.8)	(5,241.4)
2028-29	0.0	0.0	(3,355.7)	(5,241.4)	(3,355.7)	(5,241.4)
2029-30	0.0	0.0	(2,020.6)	(5,241.4)	(2,020.6)	(5,241.4)
2030-31	0.0	0.0	(3,643.9)	(5,241.4)	(3,643.9)	(5,241.4)

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	(102.7)	0.0	(102.7)
Baker	0.0	0.0	0.0	(1.3)	0.0	(1.3)
Bay	0.0	0.0	0.0	(18.7)	0.0	(18.7)
Bradford	0.0	0.0	0.0	(2.8)	0.0	(2.8)
Brevard	0.0	0.0	0.0	(74.6)	0.0	(74.6)
Broward	0.0	0.0	0.0	(495.1)	0.0	(495.1)
Calhoun	0.0	0.0	0.0	(0.3)	0.0	(0.3)
Charlotte	0.0	0.0	0.0	(39.3)	0.0	(39.3)
Citrus	0.0	0.0	0.0	(13.1)	0.0	(13.1)
Clay	0.0	0.0	0.0	(22.2)	0.0	(22.2)
Collier	0.0	0.0	0.0	(121.9)	0.0	(121.9)
Columbia	0.0	0.0	0.0	(3.1)	0.0	(3.1)
Miami-Dade	0.0	0.0	0.0	(947.0)	0.0	(947.0)
DeSoto	0.0	0.0	0.0	(2.7)	0.0	(2.7)
Dixie	0.0	0.0	0.0	(0.4)	0.0	(0.4)
Duval	0.0	0.0	0.0	(180.5)	0.0	(180.5)
Escambia	0.0	0.0	0.0	(27.7)	0.0	(27.7)
Flagler	0.0	0.0	0.0	(25.3)	0.0	(25.3)
Franklin	0.0	0.0	0.0	(2.6)	0.0	(2.6)
Gadsden	0.0	0.0	0.0	(2.3)	0.0	(2.3)
Gilchrist	0.0	0.0	0.0	(1.9)	0.0	(1.9)
Glades	0.0	0.0	0.0	(2.0)	0.0	(2.0)
Gulf	0.0	0.0	0.0	(5.2)	0.0	(5.2)
Hamilton	0.0	0.0	0.0	(1.1)	0.0	(1.1)
Hardee	0.0	0.0	0.0	(0.8)	0.0	(0.8)
Hendry	0.0	0.0	0.0	(5.8)	0.0	(5.8)
Hernando	0.0	0.0	0.0	(22.4)	0.0	(22.4)
Highlands	0.0	0.0	0.0	(8.7)	0.0	(8.7)
Hillsborough	0.0	0.0	0.0	(469.4)	0.0	(469.4)
Holmes	0.0	0.0	0.0	(1.0)	0.0	(1.0)
Indian River	0.0	0.0	0.0	(26.7)	0.0	(26.7)
Jackson	0.0	0.0	0.0	(1.1)	0.0	(1.1)
Jefferson	0.0	0.0	0.0	(0.7)	0.0	(0.7)
Lafayette	0.0	0.0	0.0	(0.2)	0.0	(0.2)
Lake	0.0	0.0	0.0	(67.9)	0.0	(67.9)
Lee	0.0	0.0	0.0	(180.4)	0.0	(180.4)
Leon	0.0	0.0	0.0	(33.5)	0.0	(33.5)
Levy	0.0	0.0	0.0	(2.9)	0.0	(2.9)
Liberty	0.0	0.0	0.0	(0.2)	0.0	(0.2)
Madison	0.0	0.0	0.0	(1.1)	0.0	(1.1)
Manatee	0.0	0.0	0.0	(49.5)	0.0	(49.5)
Marion	0.0	0.0	0.0	(51.1)	0.0	(51.1)
Martin	0.0	0.0	0.0	(42.8)	0.0	(42.8)
Monroe	0.0	0.0	0.0	(37.5)	0.0	(37.5)
Nassau	0.0	0.0	0.0	(25.6)	0.0	(25.6)
Okaloosa	0.0	0.0	0.0	(20.5)	0.0	(20.5)
Okeechobee	0.0	0.0	0.0	(5.0)	0.0	(5.0)
Orange	0.0	0.0	0.0	(563.5)	0.0	(563.5)
Osceola	0.0	0.0	0.0	(97.4)	0.0	(97.4)
Palm Beach	0.0	0.0	0.0	(452.0)	0.0	(452.0)
Pasco	0.0	0.0	0.0	(96.7)	0.0	(96.7)
Pinellas	0.0	0.0	0.0	(223.1)	0.0	(223.1)
Polk	0.0	0.0	0.0	(132.7)	0.0	(132.7)
Putnam	0.0	0.0	0.0	(4.9)	0.0	(4.9)
St_Johns	0.0	0.0	0.0	(67.3)	0.0	(67.3)
St_Lucie	0.0	0.0	0.0	(125.9)	0.0	(125.9)
Santa Rosa	0.0	0.0	0.0	(18.7)	0.0	(18.7)
Sarasota	0.0	0.0	0.0	(63.6)	0.0	(63.6)
Seminole	0.0	0.0	0.0	(84.5)	0.0	(84.5)
Sumter	0.0	0.0	0.0	(16.2)	0.0	(16.2)
Suwannee	0.0	0.0	0.0	(3.5)	0.0	(3.5)
Taylor	0.0	0.0	0.0	(0.6)	0.0	(0.6)
Union	0.0	0.0	0.0	(0.3)	0.0	(0.3)
Volusia	0.0	0.0	0.0	(96.4)	0.0	(96.4)
Wakulla	0.0	0.0	0.0	(2.4)	0.0	(2.4)
Walton	0.0	0.0	0.0	(41.2)	0.0	(41.2)
Washington	0.0	0.0	0.0	(1.9)	0.0	(1.9)
Statewide Total	0.0	0.0	0.0	(5,241.4)	0.0	(5,241.4)

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	(32.1)	(102.7)	(32.1)	(102.7)
Baker	0.0	0.0	(0.6)	(1.3)	(0.6)	(1.3)
Bay	0.0	0.0	(7.6)	(18.7)	(7.6)	(18.7)
Bradford	0.0	0.0	(0.9)	(2.8)	(0.9)	(2.8)
Brevard	0.0	0.0	(28.6)	(74.6)	(28.6)	(74.6)
Broward	0.0	0.0	(232.0)	(495.1)	(232.0)	(495.1)
Calhoun	0.0	0.0	(0.2)	(0.3)	(0.2)	(0.3)
Charlotte	0.0	0.0	(7.4)	(39.3)	(7.4)	(39.3)
Citrus	0.0	0.0	(5.6)	(13.1)	(5.6)	(13.1)
Clay	0.0	0.0	(8.9)	(22.2)	(8.9)	(22.2)
Collier	0.0	0.0	(39.0)	(121.9)	(39.0)	(121.9)
Columbia	0.0	0.0	(1.7)	(3.1)	(1.7)	(3.1)
Miami-Dade	0.0	0.0	(282.0)	(947.0)	(282.0)	(947.0)
DeSoto	0.0	0.0	(1.1)	(2.7)	(1.1)	(2.7)
Dixie	0.0	0.0	(0.3)	(0.4)	(0.3)	(0.4)
Duval	0.0	0.0	(62.2)	(180.5)	(62.2)	(180.5)
Escambia	0.0	0.0	(10.1)	(27.7)	(10.1)	(27.7)
Flagler	0.0	0.0	(8.6)	(25.3)	(8.6)	(25.3)
Franklin	0.0	0.0	(1.1)	(2.6)	(1.1)	(2.6)
Gadsden	0.0	0.0	(1.0)	(2.3)	(1.0)	(2.3)
Gilchrist	0.0	0.0	(0.6)	(1.9)	(0.6)	(1.9)
Glades	0.0	0.0	(0.9)	(2.0)	(0.9)	(2.0)
Gulf	0.0	0.0	(1.8)	(5.2)	(1.8)	(5.2)
Hamilton	0.0	0.0	(0.4)	(1.1)	(0.4)	(1.1)
Hardee	0.0	0.0	(0.5)	(0.8)	(0.5)	(0.8)
Hendry	0.0	0.0	(2.4)	(5.8)	(2.4)	(5.8)
Hernando	0.0	0.0	(8.7)	(22.4)	(8.7)	(22.4)
Highlands	0.0	0.0	(4.1)	(8.7)	(4.1)	(8.7)
Hillsborough	0.0	0.0	(114.7)	(469.4)	(114.7)	(469.4)
Holmes	0.0	0.0	(0.4)	(1.0)	(0.4)	(1.0)
Indian River	0.0	0.0	(10.1)	(26.7)	(10.1)	(26.7)
Jackson	0.0	0.0	(0.7)	(1.1)	(0.7)	(1.1)
Jefferson	0.0	0.0	(0.3)	(0.7)	(0.3)	(0.7)
Lafayette	0.0	0.0	(0.1)	(0.2)	(0.1)	(0.2)
Lake	0.0	0.0	(22.6)	(67.9)	(22.6)	(67.9)
Lee	0.0	0.0	(70.7)	(180.4)	(70.7)	(180.4)
Leon	0.0	0.0	(15.3)	(33.5)	(15.3)	(33.5)
Levy	0.0	0.0	(1.4)	(2.9)	(1.4)	(2.9)
Liberty	0.0	0.0	(0.1)	(0.2)	(0.1)	(0.2)
Madison	0.0	0.0	(0.4)	(1.1)	(0.4)	(1.1)
Manatee	0.0	0.0	(12.1)	(49.5)	(12.1)	(49.5)
Marion	0.0	0.0	(21.0)	(51.1)	(21.0)	(51.1)
Martin	0.0	0.0	(18.0)	(42.8)	(18.0)	(42.8)
Monroe	0.0	0.0	(16.7)	(37.5)	(16.7)	(37.5)
Nassau	0.0	0.0	(9.4)	(25.6)	(9.4)	(25.6)
Okaloosa	0.0	0.0	(8.3)	(20.5)	(8.3)	(20.5)
Okeechobee	0.0	0.0	(2.1)	(5.0)	(2.1)	(5.0)
Orange	0.0	0.0	(150.2)	(563.5)	(150.2)	(563.5)
Osceola	0.0	0.0	(30.3)	(97.4)	(30.3)	(97.4)
Palm Beach	0.0	0.0	(187.2)	(452.0)	(187.2)	(452.0)
Pasco	0.0	0.0	(32.4)	(96.7)	(32.4)	(96.7)
Pinellas	0.0	0.0	(47.9)	(223.1)	(47.9)	(223.1)
Polk	0.0	0.0	(36.4)	(132.7)	(36.4)	(132.7)
Putnam	0.0	0.0	(2.4)	(4.9)	(2.4)	(4.9)
St_Johns	0.0	0.0	(21.9)	(67.3)	(21.9)	(67.3)
St_Lucie	0.0	0.0	(26.4)	(125.9)	(26.4)	(125.9)
Santa Rosa	0.0	0.0	(7.3)	(18.7)	(7.3)	(18.7)
Sarasota	0.0	0.0	(12.8)	(63.6)	(12.8)	(63.6)
Seminole	0.0	0.0	(26.9)	(84.5)	(26.9)	(84.5)
Sumter	0.0	0.0	(5.6)	(16.2)	(5.6)	(16.2)
Suwannee	0.0	0.0	(1.1)	(3.5)	(1.1)	(3.5)
Taylor	0.0	0.0	(0.3)	(0.6)	(0.3)	(0.6)
Union	0.0	0.0	(0.2)	(0.3)	(0.2)	(0.3)
Volusia	0.0	0.0	(40.3)	(96.4)	(40.3)	(96.4)
Wakulla	0.0	0.0	(1.0)	(2.4)	(1.0)	(2.4)
Walton	0.0	0.0	(14.7)	(41.2)	(14.7)	(41.2)
Washington	0.0	0.0	(0.7)	(1.9)	(0.7)	(1.9)
Statewide Total	0.0	0.0	(1,720.8)	(5,241.4)	(1,720.8)	(5,241.4)

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	(62.3)	(102.7)	(62.3)	(102.7)
Baker	0.0	0.0	(1.0)	(1.3)	(1.0)	(1.3)
Bay	0.0	0.0	(14.6)	(18.7)	(14.6)	(18.7)
Bradford	0.0	0.0	(1.7)	(2.8)	(1.7)	(2.8)
Brevard	0.0	0.0	(54.3)	(74.6)	(54.3)	(74.6)
Broward	0.0	0.0	(415.7)	(495.1)	(415.7)	(495.1)
Calhoun	0.0	0.0	(0.3)	(0.3)	(0.3)	(0.3)
Charlotte	0.0	0.0	(17.8)	(39.3)	(17.8)	(39.3)
Citrus	0.0	0.0	(10.2)	(13.1)	(10.2)	(13.1)
Clay	0.0	0.0	(16.6)	(22.2)	(16.6)	(22.2)
Collier	0.0	0.0	(76.6)	(121.9)	(76.6)	(121.9)
Columbia	0.0	0.0	(3.0)	(3.1)	(3.0)	(3.1)
Miami-Dade	0.0	0.0	(566.6)	(947.0)	(566.6)	(947.0)
DeSoto	0.0	0.0	(2.0)	(2.7)	(2.0)	(2.7)
Dixie	0.0	0.0	(0.5)	(0.4)	(0.5)	(0.4)
Duval	0.0	0.0	(122.5)	(180.5)	(122.5)	(180.5)
Escambia	0.0	0.0	(19.8)	(27.7)	(19.8)	(27.7)
Flagler	0.0	0.0	(16.7)	(25.3)	(16.7)	(25.3)
Franklin	0.0	0.0	(2.0)	(2.6)	(2.0)	(2.6)
Gadsden	0.0	0.0	(1.8)	(2.3)	(1.8)	(2.3)
Gilchrist	0.0	0.0	(1.1)	(1.9)	(1.1)	(1.9)
Glades	0.0	0.0	(1.5)	(2.0)	(1.5)	(2.0)
Gulf	0.0	0.0	(3.5)	(5.2)	(3.5)	(5.2)
Hamilton	0.0	0.0	(0.8)	(1.1)	(0.8)	(1.1)
Hardee	0.0	0.0	(0.8)	(0.8)	(0.8)	(0.8)
Hendry	0.0	0.0	(4.3)	(5.8)	(4.3)	(5.8)
Hernando	0.0	0.0	(15.8)	(22.4)	(15.8)	(22.4)
Highlands	0.0	0.0	(7.2)	(8.7)	(7.2)	(8.7)
Hillsborough	0.0	0.0	(240.5)	(469.4)	(240.5)	(469.4)
Holmes	0.0	0.0	(0.7)	(1.0)	(0.7)	(1.0)
Indian River	0.0	0.0	(19.0)	(26.7)	(19.0)	(26.7)
Jackson	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
Jefferson	0.0	0.0	(0.6)	(0.7)	(0.6)	(0.7)
Lafayette	0.0	0.0	(0.2)	(0.2)	(0.2)	(0.2)
Lake	0.0	0.0	(43.3)	(67.9)	(43.3)	(67.9)
Lee	0.0	0.0	(136.1)	(180.4)	(136.1)	(180.4)
Leon	0.0	0.0	(28.3)	(33.5)	(28.3)	(33.5)
Levy	0.0	0.0	(2.5)	(2.9)	(2.5)	(2.9)
Liberty	0.0	0.0	(0.2)	(0.2)	(0.2)	(0.2)
Madison	0.0	0.0	(0.8)	(1.1)	(0.8)	(1.1)
Manatee	0.0	0.0	(25.3)	(49.5)	(25.3)	(49.5)
Marion	0.0	0.0	(38.6)	(51.1)	(38.6)	(51.1)
Martin	0.0	0.0	(33.4)	(42.8)	(33.4)	(42.8)
Monroe	0.0	0.0	(30.5)	(37.5)	(30.5)	(37.5)
Nassau	0.0	0.0	(17.6)	(25.6)	(17.6)	(25.6)
Okaloosa	0.0	0.0	(15.9)	(20.5)	(15.9)	(20.5)
Okeechobee	0.0	0.0	(3.8)	(5.0)	(3.8)	(5.0)
Orange	0.0	0.0	(308.8)	(563.5)	(308.8)	(563.5)
Osceola	0.0	0.0	(59.8)	(97.4)	(59.8)	(97.4)
Palm Beach	0.0	0.0	(347.5)	(452.0)	(347.5)	(452.0)
Pasco	0.0	0.0	(62.6)	(96.7)	(62.6)	(96.7)
Pinellas	0.0	0.0	(109.0)	(223.1)	(109.0)	(223.1)
Polk	0.0	0.0	(74.0)	(132.7)	(74.0)	(132.7)
Putnam	0.0	0.0	(4.3)	(4.9)	(4.3)	(4.9)
St_Johns	0.0	0.0	(41.9)	(67.3)	(41.9)	(67.3)
St_Lucie	0.0	0.0	(53.1)	(125.9)	(53.1)	(125.9)
Santa Rosa	0.0	0.0	(13.5)	(18.7)	(13.5)	(18.7)
Sarasota	0.0	0.0	(29.5)	(63.6)	(29.5)	(63.6)
Seminole	0.0	0.0	(52.9)	(84.5)	(52.9)	(84.5)
Sumter	0.0	0.0	(10.9)	(16.2)	(10.9)	(16.2)
Suwannee	0.0	0.0	(2.1)	(3.5)	(2.1)	(3.5)
Taylor	0.0	0.0	(0.6)	(0.6)	(0.6)	(0.6)
Union	0.0	0.0	(0.3)	(0.3)	(0.3)	(0.3)
Volusia	0.0	0.0	(74.1)	(96.4)	(74.1)	(96.4)
Wakulla	0.0	0.0	(1.8)	(2.4)	(1.8)	(2.4)
Walton	0.0	0.0	(28.1)	(41.2)	(28.1)	(41.2)
Washington	0.0	0.0	(1.3)	(1.9)	(1.3)	(1.9)
Statewide Total	0.0	0.0	(3,355.7)	(5,241.4)	(3,355.7)	(5,241.4)

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	(53.2)	(102.7)	(53.2)	(102.7)
Baker	0.0	0.0	(0.6)	(1.3)	(0.6)	(1.3)
Bay	0.0	0.0	(7.6)	(18.7)	(7.6)	(18.7)
Bradford	0.0	0.0	(1.3)	(2.8)	(1.3)	(2.8)
Brevard	0.0	0.0	(28.5)	(74.6)	(28.5)	(74.6)
Broward	0.0	0.0	(189.1)	(495.1)	(189.1)	(495.1)
Calhoun	0.0	0.0	(0.1)	(0.3)	(0.1)	(0.3)
Charlotte	0.0	0.0	(13.0)	(39.3)	(13.0)	(39.3)
Citrus	0.0	0.0	(6.0)	(13.1)	(6.0)	(13.1)
Clay	0.0	0.0	(10.2)	(22.2)	(10.2)	(22.2)
Collier	0.0	0.0	(47.3)	(121.9)	(47.3)	(121.9)
Columbia	0.0	0.0	(1.3)	(3.1)	(1.3)	(3.1)
Miami-Dade	0.0	0.0	(322.6)	(947.0)	(322.6)	(947.0)
DeSoto	0.0	0.0	(1.3)	(2.7)	(1.3)	(2.7)
Dixie	0.0	0.0	(0.2)	(0.4)	(0.2)	(0.4)
Duval	0.0	0.0	(62.7)	(180.5)	(62.7)	(180.5)
Escambia	0.0	0.0	(8.9)	(27.7)	(8.9)	(27.7)
Flagler	0.0	0.0	(10.9)	(25.3)	(10.9)	(25.3)
Franklin	0.0	0.0	(1.1)	(2.6)	(1.1)	(2.6)
Gadsden	0.0	0.0	(1.0)	(2.3)	(1.0)	(2.3)
Gilchrist	0.0	0.0	(0.8)	(1.9)	(0.8)	(1.9)
Glades	0.0	0.0	(0.8)	(2.0)	(0.8)	(2.0)
Gulf	0.0	0.0	(2.6)	(5.2)	(2.6)	(5.2)
Hamilton	0.0	0.0	(0.4)	(1.1)	(0.4)	(1.1)
Hardee	0.0	0.0	(0.5)	(0.8)	(0.5)	(0.8)
Hendry	0.0	0.0	(2.9)	(5.8)	(2.9)	(5.8)
Hernando	0.0	0.0	(9.8)	(22.4)	(9.8)	(22.4)
Highlands	0.0	0.0	(3.4)	(8.7)	(3.4)	(8.7)
Hillsborough	0.0	0.0	(174.6)	(469.4)	(174.6)	(469.4)
Holmes	0.0	0.0	(0.5)	(1.0)	(0.5)	(1.0)
Indian River	0.0	0.0	(11.5)	(26.7)	(11.5)	(26.7)
Jackson	0.0	0.0	(0.5)	(1.1)	(0.5)	(1.1)
Jefferson	0.0	0.0	(0.3)	(0.7)	(0.3)	(0.7)
Lafayette	0.0	0.0	(0.1)	(0.2)	(0.1)	(0.2)
Lake	0.0	0.0	(32.1)	(67.9)	(32.1)	(67.9)
Lee	0.0	0.0	(90.5)	(180.4)	(90.5)	(180.4)
Leon	0.0	0.0	(10.7)	(33.5)	(10.7)	(33.5)
Levy	0.0	0.0	(1.4)	(2.9)	(1.4)	(2.9)
Liberty	0.0	0.0	(0.1)	(0.2)	(0.1)	(0.2)
Madison	0.0	0.0	(0.4)	(1.1)	(0.4)	(1.1)
Manatee	0.0	0.0	(16.0)	(49.5)	(16.0)	(49.5)
Marion	0.0	0.0	(26.7)	(51.1)	(26.7)	(51.1)
Martin	0.0	0.0	(18.9)	(42.8)	(18.9)	(42.8)
Monroe	0.0	0.0	(15.5)	(37.5)	(15.5)	(37.5)
Nassau	0.0	0.0	(12.8)	(25.6)	(12.8)	(25.6)
Okaloosa	0.0	0.0	(7.2)	(20.5)	(7.2)	(20.5)
Okeechobee	0.0	0.0	(2.7)	(5.0)	(2.7)	(5.0)
Orange	0.0	0.0	(202.3)	(563.5)	(202.3)	(563.5)
Osceola	0.0	0.0	(42.3)	(97.4)	(42.3)	(97.4)
Palm Beach	0.0	0.0	(187.0)	(452.0)	(187.0)	(452.0)
Pasco	0.0	0.0	(43.2)	(96.7)	(43.2)	(96.7)
Pinellas	0.0	0.0	(61.4)	(223.1)	(61.4)	(223.1)
Polk	0.0	0.0	(58.3)	(132.7)	(58.3)	(132.7)
Putnam	0.0	0.0	(2.1)	(4.9)	(2.1)	(4.9)
St_Johns	0.0	0.0	(33.5)	(67.3)	(33.5)	(67.3)
St_Lucie	0.0	0.0	(46.9)	(125.9)	(46.9)	(125.9)
Santa Rosa	0.0	0.0	(9.5)	(18.7)	(9.5)	(18.7)
Sarasota	0.0	0.0	(19.2)	(63.6)	(19.2)	(63.6)
Seminole	0.0	0.0	(33.1)	(84.5)	(33.1)	(84.5)
Sumter	0.0	0.0	(7.7)	(16.2)	(7.7)	(16.2)
Suwannee	0.0	0.0	(1.3)	(3.5)	(1.3)	(3.5)
Taylor	0.0	0.0	(0.3)	(0.6)	(0.3)	(0.6)
Union	0.0	0.0	(0.2)	(0.3)	(0.2)	(0.3)
Volusia	0.0	0.0	(39.6)	(96.4)	(39.6)	(96.4)
Wakulla	0.0	0.0	(1.2)	(2.4)	(1.2)	(2.4)
Walton	0.0	0.0	(19.8)	(41.2)	(19.8)	(41.2)
Washington	0.0	0.0	(0.9)	(1.9)	(0.9)	(1.9)
Statewide Total	0.0	0.0	(2,020.6)	(5,241.4)	(2,020.6)	(5,241.4)

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	(79.4)	(102.7)	(79.4)	(102.7)
Baker	0.0	0.0	(1.0)	(1.3)	(1.0)	(1.3)
Bay	0.0	0.0	(13.5)	(18.7)	(13.5)	(18.7)
Bradford	0.0	0.0	(2.0)	(2.8)	(2.0)	(2.8)
Brevard	0.0	0.0	(51.6)	(74.6)	(51.6)	(74.6)
Broward	0.0	0.0	(344.2)	(495.1)	(344.2)	(495.1)
Calhoun	0.0	0.0	(0.2)	(0.3)	(0.2)	(0.3)
Charlotte	0.0	0.0	(26.3)	(39.3)	(26.3)	(39.3)
Citrus	0.0	0.0	(9.6)	(13.1)	(9.6)	(13.1)
Clay	0.0	0.0	(16.4)	(22.2)	(16.4)	(22.2)
Collier	0.0	0.0	(84.7)	(121.9)	(84.7)	(121.9)
Columbia	0.0	0.0	(2.3)	(3.1)	(2.3)	(3.1)
Miami-Dade	0.0	0.0	(636.2)	(947.0)	(636.2)	(947.0)
DeSoto	0.0	0.0	(2.0)	(2.7)	(2.0)	(2.7)
Dixie	0.0	0.0	(0.3)	(0.4)	(0.3)	(0.4)
Duval	0.0	0.0	(122.5)	(180.5)	(122.5)	(180.5)
Escambia	0.0	0.0	(18.5)	(27.7)	(18.5)	(27.7)
Flagler	0.0	0.0	(18.1)	(25.3)	(18.1)	(25.3)
Franklin	0.0	0.0	(1.9)	(2.6)	(1.9)	(2.6)
Gadsden	0.0	0.0	(1.6)	(2.3)	(1.6)	(2.3)
Gilchrist	0.0	0.0	(1.4)	(1.9)	(1.4)	(1.9)
Glades	0.0	0.0	(1.4)	(2.0)	(1.4)	(2.0)
Gulf	0.0	0.0	(3.9)	(5.2)	(3.9)	(5.2)
Hamilton	0.0	0.0	(0.8)	(1.1)	(0.8)	(1.1)
Hardee	0.0	0.0	(0.7)	(0.8)	(0.7)	(0.8)
Hendry	0.0	0.0	(4.4)	(5.8)	(4.4)	(5.8)
Hernando	0.0	0.0	(16.1)	(22.4)	(16.1)	(22.4)
Highlands	0.0	0.0	(6.1)	(8.7)	(6.1)	(8.7)
Hillsborough	0.0	0.0	(321.1)	(469.4)	(321.1)	(469.4)
Holmes	0.0	0.0	(0.7)	(1.0)	(0.7)	(1.0)
Indian River	0.0	0.0	(19.1)	(26.7)	(19.1)	(26.7)
Jackson	0.0	0.0	(0.8)	(1.1)	(0.8)	(1.1)
Jefferson	0.0	0.0	(0.5)	(0.7)	(0.5)	(0.7)
Lafayette	0.0	0.0	(0.2)	(0.2)	(0.2)	(0.2)
Lake	0.0	0.0	(49.9)	(67.9)	(49.9)	(67.9)
Lee	0.0	0.0	(136.3)	(180.4)	(136.3)	(180.4)
Leon	0.0	0.0	(22.3)	(33.5)	(22.3)	(33.5)
Levy	0.0	0.0	(2.2)	(2.9)	(2.2)	(2.9)
Liberty	0.0	0.0	(0.2)	(0.2)	(0.2)	(0.2)
Madison	0.0	0.0	(0.7)	(1.1)	(0.7)	(1.1)
Manatee	0.0	0.0	(33.4)	(49.5)	(33.4)	(49.5)
Marion	0.0	0.0	(39.2)	(51.1)	(39.2)	(51.1)
Martin	0.0	0.0	(31.1)	(42.8)	(31.1)	(42.8)
Monroe	0.0	0.0	(26.9)	(37.5)	(26.9)	(37.5)
Nassau	0.0	0.0	(19.3)	(25.6)	(19.3)	(25.6)
Okaloosa	0.0	0.0	(14.0)	(20.5)	(14.0)	(20.5)
Okeechobee	0.0	0.0	(3.9)	(5.0)	(3.9)	(5.0)
Orange	0.0	0.0	(382.1)	(563.5)	(382.1)	(563.5)
Osceola	0.0	0.0	(70.0)	(97.4)	(70.0)	(97.4)
Palm Beach	0.0	0.0	(320.7)	(452.0)	(320.7)	(452.0)
Pasco	0.0	0.0	(69.9)	(96.7)	(69.9)	(96.7)
Pinellas	0.0	0.0	(142.8)	(223.1)	(142.8)	(223.1)
Polk	0.0	0.0	(96.0)	(132.7)	(96.0)	(132.7)
Putnam	0.0	0.0	(3.6)	(4.9)	(3.6)	(4.9)
St_Johns	0.0	0.0	(50.4)	(67.3)	(50.4)	(67.3)
St_Lucie	0.0	0.0	(87.0)	(125.9)	(87.0)	(125.9)
Santa Rosa	0.0	0.0	(14.3)	(18.7)	(14.3)	(18.7)
Sarasota	0.0	0.0	(42.2)	(63.6)	(42.2)	(63.6)
Seminole	0.0	0.0	(58.8)	(84.5)	(58.8)	(84.5)
Sumter	0.0	0.0	(12.2)	(16.2)	(12.2)	(16.2)
Suwannee	0.0	0.0	(2.4)	(3.5)	(2.4)	(3.5)
Taylor	0.0	0.0	(0.5)	(0.6)	(0.5)	(0.6)
Union	0.0	0.0	(0.2)	(0.3)	(0.2)	(0.3)
Volusia	0.0	0.0	(68.1)	(96.4)	(68.1)	(96.4)
Wakulla	0.0	0.0	(1.8)	(2.4)	(1.8)	(2.4)
Walton	0.0	0.0	(30.7)	(41.2)	(30.7)	(41.2)
Washington	0.0	0.0	(1.4)	(1.9)	(1.4)	(1.9)
Statewide Total	0.0	0.0	(3,643.9)	(5,241.4)	(3,643.9)	(5,241.4)

	A	B	C	D	E	F	G
1	2025 Aggregate Millage Rates			Millage Rates to Use:		2024 County Level	
2	School	5.9920					
3	Non-School	10.4758					
4							
5	Homestead Impact						
7	Increased Value (in Tax Dollar Terms) Due to Larger Portability						
8		High		Middle		Low	
9		Cash	Recurring	Cash	Recurring	Cash	Recurring
10	2026-27	\$0	\$38.4 M			\$0	\$47.9 M
11	2027-28	\$3.2 M	\$38.4 M			\$3.4 M	\$47.9 M
12	2028-29	\$9.4 M	\$38.4 M			\$10.5 M	\$47.9 M
13	2029-30	\$18.4 M	\$38.4 M			\$21.3 M	\$47.9 M
14	2030-31	\$27.1 M	\$38.4 M			\$32.6 M	\$47.9 M
15							
16	Total Homestead Non-School Impact						
17		High		Middle		Low	
18		Cash	Recurring	Cash	Recurring	Cash	Recurring
19	2026-27	\$0	\$(1,152.9 M)			\$0	\$(1,419.3 M)
20	2027-28	\$(352.3 M)	\$(1,152.9 M)			\$(374.8 M)	\$(1,419.3 M)
21	2028-29	\$(666.5 M)	\$(1,152.9 M)			\$(735.3 M)	\$(1,419.3 M)
22	2029-30	\$(572.8 M)	\$(1,152.9 M)			\$(656.0 M)	\$(1,419.3 M)
23	2030-31	\$(857.5 M)	\$(1,152.9 M)			\$(1,019.2 M)	\$(1,419.3 M)
24							
25	Non-Homestead Residential Impact						
27	Total Non-Homestead Residential Non-School Impact						
28		High		Middle		Low	
29		Cash	Recurring	Cash	Recurring	Cash	Recurring
30	2026-27	\$0	\$(1,691.5 M)			\$0	\$(1,597.0 M)
31	2027-28	\$(596.9 M)	\$(1,691.5 M)			\$(573.6 M)	\$(1,597.0 M)
32	2028-29	\$(1,172.4 M)	\$(1,691.5 M)			\$(1,117.3 M)	\$(1,597.0 M)
33	2029-30	\$(626.9 M)	\$(1,691.5 M)			\$(594.9 M)	\$(1,597.0 M)
34	2030-31	\$(1,175.8 M)	\$(1,691.5 M)			\$(1,111.7 M)	\$(1,597.0 M)
35							
36	Non-Residential Impact						
38	Total Non-Residential Non-School Impact						
39		High		Middle		Low	
40		Cash	Recurring	Cash	Recurring	Cash	Recurring
41	2026-27	\$0	\$(2,676.6 M)			\$0	\$(2,225.1 M)
42	2027-28	\$(840.2 M)	\$(2,676.6 M)			\$(772.4 M)	\$(2,225.1 M)
43	2028-29	\$(1,686.0 M)	\$(2,676.6 M)			\$(1,503.1 M)	\$(2,225.1 M)
44	2029-30	\$(886.4 M)	\$(2,676.6 M)			\$(769.7 M)	\$(2,225.1 M)
45	2030-31	\$(1,783.2 M)	\$(2,676.6 M)			\$(1,513.0 M)	\$(2,225.1 M)
46							
47	Total Impact						
49	Total School Impact						
50		High		Middle		Low	
51		Cash	Recurring	Cash	Recurring	Cash	Recurring
52	2026-27	\$0	\$0			\$0	\$0
53	2027-28	\$0	\$0			\$0	\$0
54	2028-29	\$0	\$0			\$0	\$0
55	2029-30	\$0	\$0			\$0	\$0
56	2030-31	\$0	\$0			\$0	\$0

	A	B	C	D	E	F	G
57							
58	Total Non-School Impact						
59	High		Middle		Low		
60		Cash	Recurring	Cash	Recurring	Cash	Recurring
61	2026-27	\$0	\$(5,521.0 M)			\$0	\$(5,241.4 M)
62	2027-28	\$(1,789.4 M)	\$(5,521.0 M)			\$(1,720.8 M)	\$(5,241.4 M)
63	2028-29	\$(3,524.9 M)	\$(5,521.0 M)			\$(3,355.7 M)	\$(5,241.4 M)
64	2029-30	\$(2,086.0 M)	\$(5,521.0 M)			\$(2,020.6 M)	\$(5,241.4 M)
65	2030-31	\$(3,816.5 M)	\$(5,521.0 M)			\$(3,643.9 M)	\$(5,241.4 M)
66							
67	Total Impact						
68		High		Middle		Low	
69		Cash	Recurring	Cash	Recurring	Cash	Recurring
70	2026-27	\$0	\$(5,521.0 M)			\$0	\$(5,241.4 M)
71	2027-28	\$(1,789.4 M)	\$(5,521.0 M)			\$(1,720.8 M)	\$(5,241.4 M)
72	2028-29	\$(3,524.9 M)	\$(5,521.0 M)			\$(3,355.7 M)	\$(5,241.4 M)
73	2029-30	\$(2,086.0 M)	\$(5,521.0 M)			\$(2,020.6 M)	\$(5,241.4 M)
74	2030-31	\$(3,816.5 M)	\$(5,521.0 M)			\$(3,643.9 M)	\$(5,241.4 M)