REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Elimination of Non-School Property Tax for Homesteads
Bill Number(s): HJR 201

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): Representative Steele
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.

b. **Proposed Change**: The joint resolution changes the second homestead exemption to exempt homestead properties from all non-school taxes.

Section 2: Description of Data and Sources
2025 Preliminary NAL Real Property Tax Roll
Aggregate Millage based on Proposed Millages from Each Taxing Authority Provided in October 2025
Results of the Ad Valorem Estimating Conference, August 5, 2025

Section 3: Methodology (Include Assumptions and Attach Details)
The high methodology presents the county taxable value estimates from the most recent ad valorem conference multiplied by the 2025 aggregate non-school millage rates. An option is available in the workpapers to change to the 2024 aggregate county millage rates.

The low impact identifies the homestead parcels used for the ad valorem forecast, but aggregates the homestead assessed value (rather than the total non-school assessed value), removes the exemptions, then aggregates that amount as the homestead taxable value. This amount is then multiplied by the aggregate non-school millage rates to arrive at a tax impact. 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. 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 middle estimate produces the same concept as the low, however, it performs the calculation for all parcels in the state with a homestead assessed value.

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. 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	$(18,277.7 M)	$0	$(18,045.9 M)	$0	$(18,035.9 M)
2027-28	$(14,088.7 M)	$(18,277.7 M)	$(13,909.6 M)	$(18,045.9 M)	$(13,901.8 M)	$(18,035.9 M)
2028-29	$(15,030.0 M)	$(18,277.7 M)	$(14,838.9 M)	$(18,045.9 M)	$(14,830.5 M)	$(18,035.9 M)
2029-30	$(16,046.4 M)	$(18,277.7 M)	$(15,842.4 M)	$(18,045.9 M)	$(15,833.6 M)	$(18,035.9 M)
2030-31	$(17,128.4 M)	$(18,277.7 M)	$(16,911.0 M)	$(18,045.9 M)	$(16,901.5 M)	$(18,035.9 M)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Elimination of Non-School Property Tax for Homesteads
Bill Number(s): HJR 201

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	(18,289.5)	0.0	(18,289.5)
2027-28	0.0	0.0	(14,078.7)	(18,289.5)	(14,078.7)	(18,289.5)
2028-29	0.0	0.0	(15,027.3)	(18,289.5)	(15,027.3)	(18,289.5)
2029-30	0.0	0.0	(16,050.9)	(18,289.5)	(16,050.9)	(18,289.5)
2030-31	0.0	0.0	(17,136.9)	(18,289.5)	(17,136.9)	(18,289.5)

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	(197.3)	0.0	(197.3)
Baker	0.0	0.0	0.0	(9.2)	0.0	(9.2)
Bay	0.0	0.0	0.0	(56.2)	0.0	(56.2)
Bradford	0.0	0.0	0.0	(10.8)	0.0	(10.8)
Brevard	0.0	0.0	0.0	(374.7)	0.0	(374.7)
Broward	0.0	0.0	0.0	(2,214.7)	0.0	(2,214.7)
Calhoun	0.0	0.0	0.0	(1.5)	0.0	(1.5)
Charlotte	0.0	0.0	0.0	(177.8)	0.0	(177.8)
Citrus	0.0	0.0	0.0	(84.1)	0.0	(84.1)
Clay	0.0	0.0	0.0	(96.9)	0.0	(96.9)
Collier	0.0	0.0	0.0	(513.0)	0.0	(513.0)
Columbia	0.0	0.0	0.0	(17.0)	0.0	(17.0)
Miami-Dade	0.0	0.0	0.0	(2,249.7)	0.0	(2,249.7)
DeSoto	0.0	0.0	0.0	(9.9)	0.0	(9.9)
Dixie	0.0	0.0	0.0	(2.1)	0.0	(2.1)
Duval	0.0	0.0	0.0	(559.4)	0.0	(559.4)
Escambia	0.0	0.0	0.0	(105.3)	0.0	(105.3)
Flagler	0.0	0.0	0.0	(165.9)	0.0	(165.9)
Franklin	0.0	0.0	0.0	(4.1)	0.0	(4.1)
Gadsden	0.0	0.0	0.0	(9.3)	0.0	(9.3)
Gilchrist	0.0	0.0	0.0	(7.5)	0.0	(7.5)
Glades	0.0	0.0	0.0	(4.4)	0.0	(4.4)
Gulf	0.0	0.0	0.0	(5.7)	0.0	(5.7)
Hamilton	0.0	0.0	0.0	(2.8)	0.0	(2.8)
Hardee	0.0	0.0	0.0	(3.4)	0.0	(3.4)
Hendry	0.0	0.0	0.0	(14.9)	0.0	(14.9)
Hernando	0.0	0.0	0.0	(101.7)	0.0	(101.7)
Highlands	0.0	0.0	0.0	(32.8)	0.0	(32.8)
Hillsborough	0.0	0.0	0.0	(1,226.5)	0.0	(1,226.5)
Holmes	0.0	0.0	0.0	(4.8)	0.0	(4.8)
Indian River	0.0	0.0	0.0	(188.9)	0.0	(188.9)
Jackson	0.0	0.0	0.0	(5.5)	0.0	(5.5)
Jefferson	0.0	0.0	0.0	(4.1)	0.0	(4.1)
Lafayette	0.0	0.0	0.0	(1.4)	0.0	(1.4)
Lake	0.0	0.0	0.0	(309.2)	0.0	(309.2)
Lee	0.0	0.0	0.0	(671.0)	0.0	(671.0)
Leon	0.0	0.0	0.0	(159.8)	0.0	(159.8)
Levy	0.0	0.0	0.0	(14.2)	0.0	(14.2)
Liberty	0.0	0.0	0.0	(1.1)	0.0	(1.1)
Madison	0.0	0.0	0.0	(4.1)	0.0	(4.1)
Manatee	0.0	0.0	0.0	(324.4)	0.0	(324.4)
Marion	0.0	0.0	0.0	(195.2)	0.0	(195.2)
Martin	0.0	0.0	0.0	(257.4)	0.0	(257.4)
Monroe	0.0	0.0	0.0	(75.5)	0.0	(75.5)
Nassau	0.0	0.0	0.0	(126.9)	0.0	(126.9)
Okaloosa	0.0	0.0	0.0	(72.7)	0.0	(72.7)
Okeechobee	0.0	0.0	0.0	(10.8)	0.0	(10.8)
Orange	0.0	0.0	0.0	(1,045.6)	0.0	(1,045.6)
Osceola	0.0	0.0	0.0	(274.7)	0.0	(274.7)
Palm Beach	0.0	0.0	0.0	(2,224.2)	0.0	(2,224.2)
Pasco	0.0	0.0	0.0	(475.2)	0.0	(475.2)
Pinellas	0.0	0.0	0.0	(874.3)	0.0	(874.3)
Polk	0.0	0.0	0.0	(341.2)	0.0	(341.2)
Putnam	0.0	0.0	0.0	(17.9)	0.0	(17.9)
St_Johns	0.0	0.0	0.0	(387.3)	0.0	(387.3)
St_Lucie	0.0	0.0	0.0	(545.9)	0.0	(545.9)
Santa Rosa	0.0	0.0	0.0	(75.5)	0.0	(75.5)
Sarasota	0.0	0.0	0.0	(357.9)	0.0	(357.9)
Seminole	0.0	0.0	0.0	(306.3)	0.0	(306.3)
Sumter	0.0	0.0	0.0	(126.8)	0.0	(126.8)
Suwannee	0.0	0.0	0.0	(13.8)	0.0	(13.8)
Taylor	0.0	0.0	0.0	(3.1)	0.0	(3.1)
Union	0.0	0.0	0.0	(1.8)	0.0	(1.8)
Volusia	0.0	0.0	0.0	(453.3)	0.0	(453.3)
Wakulla	0.0	0.0	0.0	(12.4)	0.0	(12.4)
Walton	0.0	0.0	0.0	(61.6)	0.0	(61.6)
Washington	0.0	0.0	0.0	(5.1)	0.0	(5.1)
Statewide Total	0.0	0.0	0.0	(18,289.5)	0.0	(18,289.5)

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	(153.4)	(197.3)	(153.4)	(197.3)
Baker	0.0	0.0	(7.7)	(9.2)	(7.7)	(9.2)
Bay	0.0	0.0	(56.3)	(56.2)	(56.3)	(56.2)
Bradford	0.0	0.0	(8.0)	(10.8)	(8.0)	(10.8)
Brevard	0.0	0.0	(287.3)	(374.7)	(287.3)	(374.7)
Broward	0.0	0.0	(1,708.7)	(2,214.7)	(1,708.7)	(2,214.7)
Calhoun	0.0	0.0	(1.7)	(1.5)	(1.7)	(1.5)
Charlotte	0.0	0.0	(129.7)	(177.8)	(129.7)	(177.8)
Citrus	0.0	0.0	(70.6)	(84.1)	(70.6)	(84.1)
Clay	0.0	0.0	(85.8)	(96.9)	(85.8)	(96.9)
Collier	0.0	0.0	(385.0)	(513.0)	(385.0)	(513.0)
Columbia	0.0	0.0	(15.7)	(17.0)	(15.7)	(17.0)
Miami-Dade	0.0	0.0	(1,790.6)	(2,249.7)	(1,790.6)	(2,249.7)
DeSoto	0.0	0.0	(8.0)	(9.9)	(8.0)	(9.9)
Dixie	0.0	0.0	(2.5)	(2.1)	(2.5)	(2.1)
Duval	0.0	0.0	(460.0)	(559.4)	(460.0)	(559.4)
Escambia	0.0	0.0	(89.5)	(105.3)	(89.5)	(105.3)
Flagler	0.0	0.0	(119.8)	(165.9)	(119.8)	(165.9)
Franklin	0.0	0.0	(3.9)	(4.1)	(3.9)	(4.1)
Gadsden	0.0	0.0	(9.1)	(9.3)	(9.1)	(9.3)
Gilchrist	0.0	0.0	(5.7)	(7.5)	(5.7)	(7.5)
Glades	0.0	0.0	(3.4)	(4.4)	(3.4)	(4.4)
Gulf	0.0	0.0	(5.1)	(5.7)	(5.1)	(5.7)
Hamilton	0.0	0.0	(2.1)	(2.8)	(2.1)	(2.8)
Hardee	0.0	0.0	(3.4)	(3.4)	(3.4)	(3.4)
Hendry	0.0	0.0	(12.3)	(14.9)	(12.3)	(14.9)
Hernando	0.0	0.0	(76.2)	(101.7)	(76.2)	(101.7)
Highlands	0.0	0.0	(25.7)	(32.8)	(25.7)	(32.8)
Hillsborough	0.0	0.0	(900.7)	(1,226.5)	(900.7)	(1,226.5)
Holmes	0.0	0.0	(3.4)	(4.8)	(3.4)	(4.8)
Indian River	0.0	0.0	(142.6)	(188.9)	(142.6)	(188.9)
Jackson	0.0	0.0	(6.2)	(5.5)	(6.2)	(5.5)
Jefferson	0.0	0.0	(3.9)	(4.1)	(3.9)	(4.1)
Lafayette	0.0	0.0	(1.4)	(1.4)	(1.4)	(1.4)
Lake	0.0	0.0	(224.4)	(309.2)	(224.4)	(309.2)
Lee	0.0	0.0	(507.4)	(671.0)	(507.4)	(671.0)
Leon	0.0	0.0	(137.8)	(159.8)	(137.8)	(159.8)
Levy	0.0	0.0	(12.5)	(14.2)	(12.5)	(14.2)
Liberty	0.0	0.0	(0.9)	(1.1)	(0.9)	(1.1)
Madison	0.0	0.0	(3.2)	(4.1)	(3.2)	(4.1)
Manatee	0.0	0.0	(265.1)	(324.4)	(265.1)	(324.4)
Marion	0.0	0.0	(162.3)	(195.2)	(162.3)	(195.2)
Martin	0.0	0.0	(206.6)	(257.4)	(206.6)	(257.4)
Monroe	0.0	0.0	(59.5)	(75.5)	(59.5)	(75.5)
Nassau	0.0	0.0	(95.4)	(126.9)	(95.4)	(126.9)
Okaloosa	0.0	0.0	(68.7)	(72.7)	(68.7)	(72.7)
Okeechobee	0.0	0.0	(8.9)	(10.8)	(8.9)	(10.8)
Orange	0.0	0.0	(771.9)	(1,045.6)	(771.9)	(1,045.6)
Osceola	0.0	0.0	(179.3)	(274.7)	(179.3)	(274.7)
Palm Beach	0.0	0.0	(1,707.1)	(2,224.2)	(1,707.1)	(2,224.2)
Pasco	0.0	0.0	(352.6)	(475.2)	(352.6)	(475.2)
Pinellas	0.0	0.0	(675.4)	(874.3)	(675.4)	(874.3)
Polk	0.0	0.0	(248.4)	(341.2)	(248.4)	(341.2)
Putnam	0.0	0.0	(17.6)	(17.9)	(17.6)	(17.9)
St_Johns	0.0	0.0	(281.3)	(387.3)	(281.3)	(387.3)
St_Lucie	0.0	0.0	(386.7)	(545.9)	(386.7)	(545.9)
Santa Rosa	0.0	0.0	(63.9)	(75.5)	(63.9)	(75.5)
Sarasota	0.0	0.0	(296.1)	(357.9)	(296.1)	(357.9)
Seminole	0.0	0.0	(246.3)	(306.3)	(246.3)	(306.3)
Sumter	0.0	0.0	(92.3)	(126.8)	(92.3)	(126.8)
Suwannee	0.0	0.0	(10.2)	(13.8)	(10.2)	(13.8)
Taylor	0.0	0.0	(3.1)	(3.1)	(3.1)	(3.1)
Union	0.0	0.0	(1.9)	(1.8)	(1.9)	(1.8)
Volusia	0.0	0.0	(346.0)	(453.3)	(346.0)	(453.3)
Wakulla	0.0	0.0	(10.6)	(12.4)	(10.6)	(12.4)
Walton	0.0	0.0	(45.0)	(61.6)	(45.0)	(61.6)
Washington	0.0	0.0	(4.4)	(5.1)	(4.4)	(5.1)
Statewide Total	0.0	0.0	(14,078.7)	(18,289.5)	(14,078.7)	(18,289.5)

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	(164.2)	(197.3)	(164.2)	(197.3)
Baker	0.0	0.0	(8.1)	(9.2)	(8.1)	(9.2)
Bay	0.0	0.0	(57.1)	(56.2)	(57.1)	(56.2)
Bradford	0.0	0.0	(8.7)	(10.8)	(8.7)	(10.8)
Brevard	0.0	0.0	(307.0)	(374.7)	(307.0)	(374.7)
Broward	0.0	0.0	(1,827.1)	(2,214.7)	(1,827.1)	(2,214.7)
Calhoun	0.0	0.0	(1.7)	(1.5)	(1.7)	(1.5)
Charlotte	0.0	0.0	(138.9)	(177.8)	(138.9)	(177.8)
Citrus	0.0	0.0	(73.9)	(84.1)	(73.9)	(84.1)
Clay	0.0	0.0	(88.9)	(96.9)	(88.9)	(96.9)
Collier	0.0	0.0	(412.8)	(513.0)	(412.8)	(513.0)
Columbia	0.0	0.0	(16.2)	(17.0)	(16.2)	(17.0)
Miami-Dade	0.0	0.0	(1,893.6)	(2,249.7)	(1,893.6)	(2,249.7)
DeSoto	0.0	0.0	(8.5)	(9.9)	(8.5)	(9.9)
Dixie	0.0	0.0	(2.5)	(2.1)	(2.5)	(2.1)
Duval	0.0	0.0	(482.3)	(559.4)	(482.3)	(559.4)
Escambia	0.0	0.0	(93.1)	(105.3)	(93.1)	(105.3)
Flagler	0.0	0.0	(130.1)	(165.9)	(130.1)	(165.9)
Franklin	0.0	0.0	(4.0)	(4.1)	(4.0)	(4.1)
Gadsden	0.0	0.0	(9.2)	(9.3)	(9.2)	(9.3)
Gilchrist	0.0	0.0	(6.1)	(7.5)	(6.1)	(7.5)
Glades	0.0	0.0	(3.6)	(4.4)	(3.6)	(4.4)
Gulf	0.0	0.0	(5.4)	(5.7)	(5.4)	(5.7)
Hamilton	0.0	0.0	(2.3)	(2.8)	(2.3)	(2.8)
Hardee	0.0	0.0	(3.4)	(3.4)	(3.4)	(3.4)
Hendry	0.0	0.0	(13.0)	(14.9)	(13.0)	(14.9)
Hernando	0.0	0.0	(81.9)	(101.7)	(81.9)	(101.7)
Highlands	0.0	0.0	(27.3)	(32.8)	(27.3)	(32.8)
Hillsborough	0.0	0.0	(967.0)	(1,226.5)	(967.0)	(1,226.5)
Holmes	0.0	0.0	(3.8)	(4.8)	(3.8)	(4.8)
Indian River	0.0	0.0	(153.0)	(188.9)	(153.0)	(188.9)
Jackson	0.0	0.0	(6.1)	(5.5)	(6.1)	(5.5)
Jefferson	0.0	0.0	(4.0)	(4.1)	(4.0)	(4.1)
Lafayette	0.0	0.0	(1.5)	(1.4)	(1.5)	(1.4)
Lake	0.0	0.0	(243.5)	(309.2)	(243.5)	(309.2)
Lee	0.0	0.0	(547.5)	(671.0)	(547.5)	(671.0)
Leon	0.0	0.0	(143.1)	(159.8)	(143.1)	(159.8)
Levy	0.0	0.0	(13.0)	(14.2)	(13.0)	(14.2)
Liberty	0.0	0.0	(1.0)	(1.1)	(1.0)	(1.1)
Madison	0.0	0.0	(3.4)	(4.1)	(3.4)	(4.1)
Manatee	0.0	0.0	(278.0)	(324.4)	(278.0)	(324.4)
Marion	0.0	0.0	(171.0)	(195.2)	(171.0)	(195.2)
Martin	0.0	0.0	(218.7)	(257.4)	(218.7)	(257.4)
Monroe	0.0	0.0	(63.2)	(75.5)	(63.2)	(75.5)
Nassau	0.0	0.0	(103.1)	(126.9)	(103.1)	(126.9)
Okaloosa	0.0	0.0	(70.0)	(72.7)	(70.0)	(72.7)
Okeechobee	0.0	0.0	(9.4)	(10.8)	(9.4)	(10.8)
Orange	0.0	0.0	(827.0)	(1,045.6)	(827.0)	(1,045.6)
Osceola	0.0	0.0	(199.3)	(274.7)	(199.3)	(274.7)
Palm Beach	0.0	0.0	(1,826.1)	(2,224.2)	(1,826.1)	(2,224.2)
Pasco	0.0	0.0	(380.2)	(475.2)	(380.2)	(475.2)
Pinellas	0.0	0.0	(712.4)	(874.3)	(712.4)	(874.3)
Polk	0.0	0.0	(267.4)	(341.2)	(267.4)	(341.2)
Putnam	0.0	0.0	(17.8)	(17.9)	(17.8)	(17.9)
St_Johns	0.0	0.0	(305.0)	(387.3)	(305.0)	(387.3)
St_Lucie	0.0	0.0	(434.1)	(545.9)	(434.1)	(545.9)
Santa Rosa	0.0	0.0	(66.9)	(75.5)	(66.9)	(75.5)
Sarasota	0.0	0.0	(308.5)	(357.9)	(308.5)	(357.9)
Seminole	0.0	0.0	(260.2)	(306.3)	(260.2)	(306.3)
Sumter	0.0	0.0	(100.6)	(126.8)	(100.6)	(126.8)
Suwannee	0.0	0.0	(11.1)	(13.8)	(11.1)	(13.8)
Taylor	0.0	0.0	(3.1)	(3.1)	(3.1)	(3.1)
Union	0.0	0.0	(1.9)	(1.8)	(1.9)	(1.8)
Volusia	0.0	0.0	(370.3)	(453.3)	(370.3)	(453.3)
Wakulla	0.0	0.0	(11.2)	(12.4)	(11.2)	(12.4)
Walton	0.0	0.0	(48.7)	(61.6)	(48.7)	(61.6)
Washington	0.0	0.0	(4.6)	(5.1)	(4.6)	(5.1)
Statewide Total	0.0	0.0	(15,027.3)	(18,289.5)	(15,027.3)	(18,289.5)

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	(175.5)	(197.3)	(175.5)	(197.3)
Baker	0.0	0.0	(8.5)	(9.2)	(8.5)	(9.2)
Bay	0.0	0.0	(57.1)	(56.2)	(57.1)	(56.2)
Bradford	0.0	0.0	(9.4)	(10.8)	(9.4)	(10.8)
Brevard	0.0	0.0	(327.9)	(374.7)	(327.9)	(374.7)
Broward	0.0	0.0	(1,949.0)	(2,214.7)	(1,949.0)	(2,214.7)
Calhoun	0.0	0.0	(1.7)	(1.5)	(1.7)	(1.5)
Charlotte	0.0	0.0	(150.5)	(177.8)	(150.5)	(177.8)
Citrus	0.0	0.0	(77.2)	(84.1)	(77.2)	(84.1)
Clay	0.0	0.0	(91.7)	(96.9)	(91.7)	(96.9)
Collier	0.0	0.0	(443.7)	(513.0)	(443.7)	(513.0)
Columbia	0.0	0.0	(16.5)	(17.0)	(16.5)	(17.0)
Miami-Dade	0.0	0.0	(2,005.3)	(2,249.7)	(2,005.3)	(2,249.7)
DeSoto	0.0	0.0	(8.9)	(9.9)	(8.9)	(9.9)
Dixie	0.0	0.0	(2.4)	(2.1)	(2.4)	(2.1)
Duval	0.0	0.0	(506.6)	(559.4)	(506.6)	(559.4)
Escambia	0.0	0.0	(97.0)	(105.3)	(97.0)	(105.3)
Flagler	0.0	0.0	(141.1)	(165.9)	(141.1)	(165.9)
Franklin	0.0	0.0	(4.0)	(4.1)	(4.0)	(4.1)
Gadsden	0.0	0.0	(9.2)	(9.3)	(9.2)	(9.3)
Gilchrist	0.0	0.0	(6.5)	(7.5)	(6.5)	(7.5)
Glades	0.0	0.0	(3.9)	(4.4)	(3.9)	(4.4)
Gulf	0.0	0.0	(5.5)	(5.7)	(5.5)	(5.7)
Hamilton	0.0	0.0	(2.4)	(2.8)	(2.4)	(2.8)
Hardee	0.0	0.0	(3.4)	(3.4)	(3.4)	(3.4)
Hendry	0.0	0.0	(13.7)	(14.9)	(13.7)	(14.9)
Hernando	0.0	0.0	(87.9)	(101.7)	(87.9)	(101.7)
Highlands	0.0	0.0	(29.0)	(32.8)	(29.0)	(32.8)
Hillsborough	0.0	0.0	(1,045.5)	(1,226.5)	(1,045.5)	(1,226.5)
Holmes	0.0	0.0	(4.1)	(4.8)	(4.1)	(4.8)
Indian River	0.0	0.0	(164.2)	(188.9)	(164.2)	(188.9)
Jackson	0.0	0.0	(5.9)	(5.5)	(5.9)	(5.5)
Jefferson	0.0	0.0	(4.0)	(4.1)	(4.0)	(4.1)
Lafayette	0.0	0.0	(1.5)	(1.4)	(1.5)	(1.4)
Lake	0.0	0.0	(263.9)	(309.2)	(263.9)	(309.2)
Lee	0.0	0.0	(587.2)	(671.0)	(587.2)	(671.0)
Leon	0.0	0.0	(148.5)	(159.8)	(148.5)	(159.8)
Levy	0.0	0.0	(13.4)	(14.2)	(13.4)	(14.2)
Liberty	0.0	0.0	(1.0)	(1.1)	(1.0)	(1.1)
Madison	0.0	0.0	(3.6)	(4.1)	(3.6)	(4.1)
Manatee	0.0	0.0	(292.5)	(324.4)	(292.5)	(324.4)
Marion	0.0	0.0	(179.0)	(195.2)	(179.0)	(195.2)
Martin	0.0	0.0	(231.0)	(257.4)	(231.0)	(257.4)
Monroe	0.0	0.0	(67.0)	(75.5)	(67.0)	(75.5)
Nassau	0.0	0.0	(110.7)	(126.9)	(110.7)	(126.9)
Okaloosa	0.0	0.0	(71.1)	(72.7)	(71.1)	(72.7)
Okeechobee	0.0	0.0	(9.8)	(10.8)	(9.8)	(10.8)
Orange	0.0	0.0	(893.2)	(1,045.6)	(893.2)	(1,045.6)
Osceola	0.0	0.0	(221.8)	(274.7)	(221.8)	(274.7)
Palm Beach	0.0	0.0	(1,950.4)	(2,224.2)	(1,950.4)	(2,224.2)
Pasco	0.0	0.0	(409.8)	(475.2)	(409.8)	(475.2)
Pinellas	0.0	0.0	(761.0)	(874.3)	(761.0)	(874.3)
Polk	0.0	0.0	(289.8)	(341.2)	(289.8)	(341.2)
Putnam	0.0	0.0	(17.9)	(17.9)	(17.9)	(17.9)
St_Johns	0.0	0.0	(330.4)	(387.3)	(330.4)	(387.3)
St_Lucie	0.0	0.0	(478.2)	(545.9)	(478.2)	(545.9)
Santa Rosa	0.0	0.0	(69.8)	(75.5)	(69.8)	(75.5)
Sarasota	0.0	0.0	(323.7)	(357.9)	(323.7)	(357.9)
Seminole	0.0	0.0	(274.8)	(306.3)	(274.8)	(306.3)
Sumter	0.0	0.0	(108.8)	(126.8)	(108.8)	(126.8)
Suwannee	0.0	0.0	(12.0)	(13.8)	(12.0)	(13.8)
Taylor	0.0	0.0	(3.1)	(3.1)	(3.1)	(3.1)
Union	0.0	0.0	(1.9)	(1.8)	(1.9)	(1.8)
Volusia	0.0	0.0	(396.0)	(453.3)	(396.0)	(453.3)
Wakulla	0.0	0.0	(11.6)	(12.4)	(11.6)	(12.4)
Walton	0.0	0.0	(52.6)	(61.6)	(52.6)	(61.6)
Washington	0.0	0.0	(4.8)	(5.1)	(4.8)	(5.1)
Statewide Total	0.0	0.0	(16,050.9)	(18,289.5)	(16,050.9)	(18,289.5)

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	(186.3)	(197.3)	(186.3)	(197.3)
Baker	0.0	0.0	(8.8)	(9.2)	(8.8)	(9.2)
Bay	0.0	0.0	(56.8)	(56.2)	(56.8)	(56.2)
Bradford	0.0	0.0	(10.1)	(10.8)	(10.1)	(10.8)
Brevard	0.0	0.0	(350.5)	(374.7)	(350.5)	(374.7)
Broward	0.0	0.0	(2,077.9)	(2,214.7)	(2,077.9)	(2,214.7)
Calhoun	0.0	0.0	(1.6)	(1.5)	(1.6)	(1.5)
Charlotte	0.0	0.0	(163.6)	(177.8)	(163.6)	(177.8)
Citrus	0.0	0.0	(80.6)	(84.1)	(80.6)	(84.1)
Clay	0.0	0.0	(94.3)	(96.9)	(94.3)	(96.9)
Collier	0.0	0.0	(477.2)	(513.0)	(477.2)	(513.0)
Columbia	0.0	0.0	(16.7)	(17.0)	(16.7)	(17.0)
Miami-Dade	0.0	0.0	(2,124.1)	(2,249.7)	(2,124.1)	(2,249.7)
DeSoto	0.0	0.0	(9.4)	(9.9)	(9.4)	(9.9)
Dixie	0.0	0.0	(2.3)	(2.1)	(2.3)	(2.1)
Duval	0.0	0.0	(532.4)	(559.4)	(532.4)	(559.4)
Escambia	0.0	0.0	(101.1)	(105.3)	(101.1)	(105.3)
Flagler	0.0	0.0	(153.1)	(165.9)	(153.1)	(165.9)
Franklin	0.0	0.0	(4.1)	(4.1)	(4.1)	(4.1)
Gadsden	0.0	0.0	(9.3)	(9.3)	(9.3)	(9.3)
Gilchrist	0.0	0.0	(7.0)	(7.5)	(7.0)	(7.5)
Glades	0.0	0.0	(4.1)	(4.4)	(4.1)	(4.4)
Gulf	0.0	0.0	(5.6)	(5.7)	(5.6)	(5.7)
Hamilton	0.0	0.0	(2.6)	(2.8)	(2.6)	(2.8)
Hardee	0.0	0.0	(3.4)	(3.4)	(3.4)	(3.4)
Hendry	0.0	0.0	(14.3)	(14.9)	(14.3)	(14.9)
Hernando	0.0	0.0	(94.6)	(101.7)	(94.6)	(101.7)
Highlands	0.0	0.0	(30.8)	(32.8)	(30.8)	(32.8)
Hillsborough	0.0	0.0	(1,132.6)	(1,226.5)	(1,132.6)	(1,226.5)
Holmes	0.0	0.0	(4.5)	(4.8)	(4.5)	(4.8)
Indian River	0.0	0.0	(176.1)	(188.9)	(176.1)	(188.9)
Jackson	0.0	0.0	(5.7)	(5.5)	(5.7)	(5.5)
Jefferson	0.0	0.0	(4.1)	(4.1)	(4.1)	(4.1)
Lafayette	0.0	0.0	(1.4)	(1.4)	(1.4)	(1.4)
Lake	0.0	0.0	(285.7)	(309.2)	(285.7)	(309.2)
Lee	0.0	0.0	(628.0)	(671.0)	(628.0)	(671.0)
Leon	0.0	0.0	(154.0)	(159.8)	(154.0)	(159.8)
Levy	0.0	0.0	(13.8)	(14.2)	(13.8)	(14.2)
Liberty	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
Madison	0.0	0.0	(3.8)	(4.1)	(3.8)	(4.1)
Manatee	0.0	0.0	(308.1)	(324.4)	(308.1)	(324.4)
Marion	0.0	0.0	(187.0)	(195.2)	(187.0)	(195.2)
Martin	0.0	0.0	(243.9)	(257.4)	(243.9)	(257.4)
Monroe	0.0	0.0	(71.1)	(75.5)	(71.1)	(75.5)
Nassau	0.0	0.0	(118.5)	(126.9)	(118.5)	(126.9)
Okaloosa	0.0	0.0	(72.0)	(72.7)	(72.0)	(72.7)
Okeechobee	0.0	0.0	(10.3)	(10.8)	(10.3)	(10.8)
Orange	0.0	0.0	(966.7)	(1,045.6)	(966.7)	(1,045.6)
Osceola	0.0	0.0	(246.9)	(274.7)	(246.9)	(274.7)
Palm Beach	0.0	0.0	(2,083.1)	(2,224.2)	(2,083.1)	(2,224.2)
Pasco	0.0	0.0	(441.4)	(475.2)	(441.4)	(475.2)
Pinellas	0.0	0.0	(815.8)	(874.3)	(815.8)	(874.3)
Polk	0.0	0.0	(314.5)	(341.2)	(314.5)	(341.2)
Putnam	0.0	0.0	(17.9)	(17.9)	(17.9)	(17.9)
St_Johns	0.0	0.0	(357.7)	(387.3)	(357.7)	(387.3)
St_Lucie	0.0	0.0	(512.3)	(545.9)	(512.3)	(545.9)
Santa Rosa	0.0	0.0	(72.6)	(75.5)	(72.6)	(75.5)
Sarasota	0.0	0.0	(340.4)	(357.9)	(340.4)	(357.9)
Seminole	0.0	0.0	(290.1)	(306.3)	(290.1)	(306.3)
Sumter	0.0	0.0	(117.5)	(126.8)	(117.5)	(126.8)
Suwannee	0.0	0.0	(12.9)	(13.8)	(12.9)	(13.8)
Taylor	0.0	0.0	(3.1)	(3.1)	(3.1)	(3.1)
Union	0.0	0.0	(1.8)	(1.8)	(1.8)	(1.8)
Volusia	0.0	0.0	(423.7)	(453.3)	(423.7)	(453.3)
Wakulla	0.0	0.0	(12.0)	(12.4)	(12.0)	(12.4)
Walton	0.0	0.0	(57.0)	(61.6)	(57.0)	(61.6)
Washington	0.0	0.0	(4.9)	(5.1)	(4.9)	(5.1)
Statewide Total	0.0	0.0	(17,136.9)	(18,289.5)	(17,136.9)	(18,289.5)

	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	$(18,289.5 M)	$0	$(18,051.9 M)	$0	$(18,041.0 M)
19	2027-28	$(14,078.7 M)	$(18,289.5 M)	$(13,895.5 M)	$(18,051.9 M)	$(13,887.0 M)	$(18,041.0 M)
20	2028-29	$(15,027.3 M)	$(18,289.5 M)	$(14,831.6 M)	$(18,051.9 M)	$(14,822.6 M)	$(18,041.0 M)
21	2029-30	$(16,050.9 M)	$(18,289.5 M)	$(15,841.9 M)	$(18,051.9 M)	$(15,832.3 M)	$(18,041.0 M)
22	2030-31	$(17,136.9 M)	$(18,289.5 M)	$(16,914.0 M)	$(18,051.9 M)	$(16,903.8 M)	$(18,041.0 M)
23							
24	**Total Impact**						
25		High		Middle		Low	
26		Cash	Recurring	Cash	Recurring	Cash	Recurring
27	2026-27	$0	$(18,289.5 M)	$0	$(18,051.9 M)	$0	$(18,041.0 M)
28	2027-28	$(14,078.7 M)	$(18,289.5 M)	$(13,895.5 M)	$(18,051.9 M)	$(13,887.0 M)	$(18,041.0 M)
29	2028-29	$(15,027.3 M)	$(18,289.5 M)	$(14,831.6 M)	$(18,051.9 M)	$(14,822.6 M)	$(18,041.0 M)
30	2029-30	$(16,050.9 M)	$(18,289.5 M)	$(15,841.9 M)	$(18,051.9 M)	$(15,832.3 M)	$(18,041.0 M)
31	2030-31	$(17,136.9 M)	$(18,289.5 M)	$(16,914.0 M)	$(18,051.9 M)	$(16,903.8 M)	$(18,041.0 M)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: 25 Percent Homestead Exemption for Non-School Property Tax
Bill Number(s): HJR 207

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): Representative Abbott
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 joint resolution adds a new homestead exemption for non-school levies that is equal to 25 percent of the remaining assessed value of the homestead after subtracting the first and second homestead exemptions. Further, this new exemption is explicitly carved out from the CPI adjustment.

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)
For the high methodology, a new exemption is calculated for all parcels identified by the ad valorem estimating conference as homesteads equal to 25% * (NonSchoolAssessedValue – Exemption01 – Exemption02). Care is taken to ensure that, in applying this new exemption, the non-school taxable value under the bill does not reduce below zero. The impact had this been in effect in 2025 is then calculated as the non-school taxable value under the bill minus the non-school taxable value on the roll. This amount is grown by county out to 2031 by the county taxable value growth rates adopted at the latest ad valorem estimating conference. The 2025 preliminary aggregate statewide millage rate is applied each year to arrive at a tax impact. An option is available in the workpapers to change to the 2024 aggregate county millage rates.

The low methodology is nearly identical to that of the high, except homestead assessed value is used in place of non-school assessed value. Existing exemptions are assumed to apply to that value. This methodology reflects that one parcel can contain a homestead portion as well as non-homestead portions, and the resolution would only exempt the homestead portion.

The resolution, if passed, would first impact the 2027 roll. The resolution is self-executing. If it passes, the impact is the table below. If not, it is zero. As such, the impact is (0/**) stating in roll year 2027.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	$0	$(4,598.8 M)			$0	$(4,539.4 M)
2027-28	$(3,545.1 M)	$(4,598.8 M)			$(3,499.2 M)	$(4,539.4 M)
2028-29	$(3,781.9 M)	$(4,598.8 M)			$(3,732.9 M)	$(4,539.4 M)
2029-30	$(4,037.6 M)	$(4,598.8 M)			$(3,985.3 M)	$(4,539.4 M)
2030-31	$(4,309.8 M)	$(4,598.8 M)			$(4,254.0 M)	$(4,539.4 M)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: 25 Percent Homestead Exemption for Non-School Property Tax
Bill Number(s): HJR 207

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	(4,602.8)	0.0	(4,602.8)
2027-28	0.0	0.0	(3,543.2)	(4,602.8)	(3,543.2)	(4,602.8)
2028-29	0.0	0.0	(3,782.0)	(4,602.8)	(3,782.0)	(4,602.8)
2029-30	0.0	0.0	(4,039.6)	(4,602.8)	(4,039.6)	(4,602.8)
2030-31	0.0	0.0	(4,312.8)	(4,602.8)	(4,312.8)	(4,602.8)

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	(49.7)	0.0	(49.7)
Baker	0.0	0.0	0.0	(2.3)	0.0	(2.3)
Bay	0.0	0.0	0.0	(14.3)	0.0	(14.3)
Bradford	0.0	0.0	0.0	(2.8)	0.0	(2.8)
Brevard	0.0	0.0	0.0	(95.0)	0.0	(95.0)
Broward	0.0	0.0	0.0	(556.8)	0.0	(556.8)
Calhoun	0.0	0.0	0.0	(0.4)	0.0	(0.4)
Charlotte	0.0	0.0	0.0	(45.5)	0.0	(45.5)
Citrus	0.0	0.0	0.0	(21.1)	0.0	(21.1)
Clay	0.0	0.0	0.0	(24.6)	0.0	(24.6)
Collier	0.0	0.0	0.0	(126.6)	0.0	(126.6)
Columbia	0.0	0.0	0.0	(4.4)	0.0	(4.4)
Miami-Dade	0.0	0.0	0.0	(566.7)	0.0	(566.7)
DeSoto	0.0	0.0	0.0	(2.5)	0.0	(2.5)
Dixie	0.0	0.0	0.0	(0.5)	0.0	(0.5)
Duval	0.0	0.0	0.0	(141.1)	0.0	(141.1)
Escambia	0.0	0.0	0.0	(26.8)	0.0	(26.8)
Flagler	0.0	0.0	0.0	(42.7)	0.0	(42.7)
Franklin	0.0	0.0	0.0	(1.1)	0.0	(1.1)
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	(1.1)	0.0	(1.1)
Gulf	0.0	0.0	0.0	(1.5)	0.0	(1.5)
Hamilton	0.0	0.0	0.0	(0.7)	0.0	(0.7)
Hardee	0.0	0.0	0.0	(0.9)	0.0	(0.9)
Hendry	0.0	0.0	0.0	(3.8)	0.0	(3.8)
Hernando	0.0	0.0	0.0	(26.1)	0.0	(26.1)
Highlands	0.0	0.0	0.0	(8.4)	0.0	(8.4)
Hillsborough	0.0	0.0	0.0	(308.7)	0.0	(308.7)
Holmes	0.0	0.0	0.0	(1.2)	0.0	(1.2)
Indian River	0.0	0.0	0.0	(47.6)	0.0	(47.6)
Jackson	0.0	0.0	0.0	(1.4)	0.0	(1.4)
Jefferson	0.0	0.0	0.0	(1.0)	0.0	(1.0)
Lafayette	0.0	0.0	0.0	(0.4)	0.0	(0.4)
Lake	0.0	0.0	0.0	(78.5)	0.0	(78.5)
Lee	0.0	0.0	0.0	(169.8)	0.0	(169.8)
Leon	0.0	0.0	0.0	(40.0)	0.0	(40.0)
Levy	0.0	0.0	0.0	(3.7)	0.0	(3.7)
Liberty	0.0	0.0	0.0	(0.3)	0.0	(0.3)
Madison	0.0	0.0	0.0	(1.1)	0.0	(1.1)
Manatee	0.0	0.0	0.0	(81.4)	0.0	(81.4)
Marion	0.0	0.0	0.0	(49.3)	0.0	(49.3)
Martin	0.0	0.0	0.0	(64.7)	0.0	(64.7)
Monroe	0.0	0.0	0.0	(19.0)	0.0	(19.0)
Nassau	0.0	0.0	0.0	(32.0)	0.0	(32.0)
Okaloosa	0.0	0.0	0.0	(18.5)	0.0	(18.5)
Okeechobee	0.0	0.0	0.0	(2.8)	0.0	(2.8)
Orange	0.0	0.0	0.0	(258.5)	0.0	(258.5)
Osceola	0.0	0.0	0.0	(69.4)	0.0	(69.4)
Palm Beach	0.0	0.0	0.0	(557.1)	0.0	(557.1)
Pasco	0.0	0.0	0.0	(119.6)	0.0	(119.6)
Pinellas	0.0	0.0	0.0	(219.9)	0.0	(219.9)
Polk	0.0	0.0	0.0	(86.5)	0.0	(86.5)
Putnam	0.0	0.0	0.0	(4.6)	0.0	(4.6)
St_Johns	0.0	0.0	0.0	(97.4)	0.0	(97.4)
St_Lucie	0.0	0.0	0.0	(138.5)	0.0	(138.5)
Santa Rosa	0.0	0.0	0.0	(19.3)	0.0	(19.3)
Sarasota	0.0	0.0	0.0	(90.0)	0.0	(90.0)
Seminole	0.0	0.0	0.0	(77.3)	0.0	(77.3)
Sumter	0.0	0.0	0.0	(32.2)	0.0	(32.2)
Suwannee	0.0	0.0	0.0	(3.5)	0.0	(3.5)
Taylor	0.0	0.0	0.0	(0.8)	0.0	(0.8)
Union	0.0	0.0	0.0	(0.5)	0.0	(0.5)
Volusia	0.0	0.0	0.0	(114.9)	0.0	(114.9)
Wakulla	0.0	0.0	0.0	(3.2)	0.0	(3.2)
Walton	0.0	0.0	0.0	(15.5)	0.0	(15.5)
Washington	0.0	0.0	0.0	(1.3)	0.0	(1.3)
Statewide Total	0.0	0.0	0.0	(4,602.8)	0.0	(4,602.8)

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	(38.6)	(49.7)	(38.6)	(49.7)
Baker	0.0	0.0	(2.0)	(2.3)	(2.0)	(2.3)
Bay	0.0	0.0	(14.3)	(14.3)	(14.3)	(14.3)
Bradford	0.0	0.0	(2.1)	(2.8)	(2.1)	(2.8)
Brevard	0.0	0.0	(72.8)	(95.0)	(72.8)	(95.0)
Broward	0.0	0.0	(429.6)	(556.8)	(429.6)	(556.8)
Calhoun	0.0	0.0	(0.4)	(0.4)	(0.4)	(0.4)
Charlotte	0.0	0.0	(33.2)	(45.5)	(33.2)	(45.5)
Citrus	0.0	0.0	(17.7)	(21.1)	(17.7)	(21.1)
Clay	0.0	0.0	(21.8)	(24.6)	(21.8)	(24.6)
Collier	0.0	0.0	(95.0)	(126.6)	(95.0)	(126.6)
Columbia	0.0	0.0	(4.0)	(4.4)	(4.0)	(4.4)
Miami-Dade	0.0	0.0	(451.0)	(566.7)	(451.0)	(566.7)
DeSoto	0.0	0.0	(2.1)	(2.5)	(2.1)	(2.5)
Dixie	0.0	0.0	(0.6)	(0.5)	(0.6)	(0.5)
Duval	0.0	0.0	(116.0)	(141.1)	(116.0)	(141.1)
Escambia	0.0	0.0	(22.8)	(26.8)	(22.8)	(26.8)
Flagler	0.0	0.0	(30.9)	(42.7)	(30.9)	(42.7)
Franklin	0.0	0.0	(1.0)	(1.1)	(1.0)	(1.1)
Gadsden	0.0	0.0	(2.3)	(2.3)	(2.3)	(2.3)
Gilchrist	0.0	0.0	(1.5)	(1.9)	(1.5)	(1.9)
Glades	0.0	0.0	(0.9)	(1.1)	(0.9)	(1.1)
Gulf	0.0	0.0	(1.3)	(1.5)	(1.3)	(1.5)
Hamilton	0.0	0.0	(0.6)	(0.7)	(0.6)	(0.7)
Hardee	0.0	0.0	(0.9)	(0.9)	(0.9)	(0.9)
Hendry	0.0	0.0	(3.1)	(3.8)	(3.1)	(3.8)
Hernando	0.0	0.0	(19.5)	(26.1)	(19.5)	(26.1)
Highlands	0.0	0.0	(6.6)	(8.4)	(6.6)	(8.4)
Hillsborough	0.0	0.0	(226.7)	(308.7)	(226.7)	(308.7)
Holmes	0.0	0.0	(0.9)	(1.2)	(0.9)	(1.2)
Indian River	0.0	0.0	(35.9)	(47.6)	(35.9)	(47.6)
Jackson	0.0	0.0	(1.6)	(1.4)	(1.6)	(1.4)
Jefferson	0.0	0.0	(1.0)	(1.0)	(1.0)	(1.0)
Lafayette	0.0	0.0	(0.4)	(0.4)	(0.4)	(0.4)
Lake	0.0	0.0	(57.0)	(78.5)	(57.0)	(78.5)
Lee	0.0	0.0	(128.4)	(169.8)	(128.4)	(169.8)
Leon	0.0	0.0	(34.5)	(40.0)	(34.5)	(40.0)
Levy	0.0	0.0	(3.2)	(3.7)	(3.2)	(3.7)
Liberty	0.0	0.0	(0.2)	(0.3)	(0.2)	(0.3)
Madison	0.0	0.0	(0.8)	(1.1)	(0.8)	(1.1)
Manatee	0.0	0.0	(66.5)	(81.4)	(66.5)	(81.4)
Marion	0.0	0.0	(41.0)	(49.3)	(41.0)	(49.3)
Martin	0.0	0.0	(51.9)	(64.7)	(51.9)	(64.7)
Monroe	0.0	0.0	(14.9)	(19.0)	(14.9)	(19.0)
Nassau	0.0	0.0	(24.1)	(32.0)	(24.1)	(32.0)
Okaloosa	0.0	0.0	(17.5)	(18.5)	(17.5)	(18.5)
Okeechobee	0.0	0.0	(2.3)	(2.8)	(2.3)	(2.8)
Orange	0.0	0.0	(190.9)	(258.5)	(190.9)	(258.5)
Osceola	0.0	0.0	(45.3)	(69.4)	(45.3)	(69.4)
Palm Beach	0.0	0.0	(427.6)	(557.1)	(427.6)	(557.1)
Pasco	0.0	0.0	(88.7)	(119.6)	(88.7)	(119.6)
Pinellas	0.0	0.0	(169.9)	(219.9)	(169.9)	(219.9)
Polk	0.0	0.0	(63.0)	(86.5)	(63.0)	(86.5)
Putnam	0.0	0.0	(4.5)	(4.6)	(4.5)	(4.6)
St_Johns	0.0	0.0	(70.8)	(97.4)	(70.8)	(97.4)
St_Lucie	0.0	0.0	(98.1)	(138.5)	(98.1)	(138.5)
Santa Rosa	0.0	0.0	(16.3)	(19.3)	(16.3)	(19.3)
Sarasota	0.0	0.0	(74.5)	(90.0)	(74.5)	(90.0)
Seminole	0.0	0.0	(62.2)	(77.3)	(62.2)	(77.3)
Sumter	0.0	0.0	(23.4)	(32.2)	(23.4)	(32.2)
Suwannee	0.0	0.0	(2.6)	(3.5)	(2.6)	(3.5)
Taylor	0.0	0.0	(0.8)	(0.8)	(0.8)	(0.8)
Union	0.0	0.0	(0.5)	(0.5)	(0.5)	(0.5)
Volusia	0.0	0.0	(87.7)	(114.9)	(87.7)	(114.9)
Wakulla	0.0	0.0	(2.7)	(3.2)	(2.7)	(3.2)
Walton	0.0	0.0	(11.4)	(15.5)	(11.4)	(15.5)
Washington	0.0	0.0	(1.1)	(1.3)	(1.1)	(1.3)
Statewide Total	0.0	0.0	(3,543.2)	(4,602.8)	(3,543.2)	(4,602.8)

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	(41.4)	(49.7)	(41.4)	(49.7)
Baker	0.0	0.0	(2.1)	(2.3)	(2.1)	(2.3)
Bay	0.0	0.0	(14.5)	(14.3)	(14.5)	(14.3)
Bradford	0.0	0.0	(2.2)	(2.8)	(2.2)	(2.8)
Brevard	0.0	0.0	(77.8)	(95.0)	(77.8)	(95.0)
Broward	0.0	0.0	(459.4)	(556.8)	(459.4)	(556.8)
Calhoun	0.0	0.0	(0.4)	(0.4)	(0.4)	(0.4)
Charlotte	0.0	0.0	(35.5)	(45.5)	(35.5)	(45.5)
Citrus	0.0	0.0	(18.5)	(21.1)	(18.5)	(21.1)
Clay	0.0	0.0	(22.6)	(24.6)	(22.6)	(24.6)
Collier	0.0	0.0	(101.9)	(126.6)	(101.9)	(126.6)
Columbia	0.0	0.0	(4.2)	(4.4)	(4.2)	(4.4)
Miami-Dade	0.0	0.0	(477.0)	(566.7)	(477.0)	(566.7)
DeSoto	0.0	0.0	(2.2)	(2.5)	(2.2)	(2.5)
Dixie	0.0	0.0	(0.6)	(0.5)	(0.6)	(0.5)
Duval	0.0	0.0	(121.7)	(141.1)	(121.7)	(141.1)
Escambia	0.0	0.0	(23.7)	(26.8)	(23.7)	(26.8)
Flagler	0.0	0.0	(33.5)	(42.7)	(33.5)	(42.7)
Franklin	0.0	0.0	(1.0)	(1.1)	(1.0)	(1.1)
Gadsden	0.0	0.0	(2.3)	(2.3)	(2.3)	(2.3)
Gilchrist	0.0	0.0	(1.6)	(1.9)	(1.6)	(1.9)
Glades	0.0	0.0	(0.9)	(1.1)	(0.9)	(1.1)
Gulf	0.0	0.0	(1.4)	(1.5)	(1.4)	(1.5)
Hamilton	0.0	0.0	(0.6)	(0.7)	(0.6)	(0.7)
Hardee	0.0	0.0	(0.9)	(0.9)	(0.9)	(0.9)
Hendry	0.0	0.0	(3.3)	(3.8)	(3.3)	(3.8)
Hernando	0.0	0.0	(21.0)	(26.1)	(21.0)	(26.1)
Highlands	0.0	0.0	(7.0)	(8.4)	(7.0)	(8.4)
Hillsborough	0.0	0.0	(243.4)	(308.7)	(243.4)	(308.7)
Holmes	0.0	0.0	(1.0)	(1.2)	(1.0)	(1.2)
Indian River	0.0	0.0	(38.5)	(47.6)	(38.5)	(47.6)
Jackson	0.0	0.0	(1.6)	(1.4)	(1.6)	(1.4)
Jefferson	0.0	0.0	(1.0)	(1.0)	(1.0)	(1.0)
Lafayette	0.0	0.0	(0.4)	(0.4)	(0.4)	(0.4)
Lake	0.0	0.0	(61.8)	(78.5)	(61.8)	(78.5)
Lee	0.0	0.0	(138.6)	(169.8)	(138.6)	(169.8)
Leon	0.0	0.0	(35.8)	(40.0)	(35.8)	(40.0)
Levy	0.0	0.0	(3.4)	(3.7)	(3.4)	(3.7)
Liberty	0.0	0.0	(0.2)	(0.3)	(0.2)	(0.3)
Madison	0.0	0.0	(0.9)	(1.1)	(0.9)	(1.1)
Manatee	0.0	0.0	(69.7)	(81.4)	(69.7)	(81.4)
Marion	0.0	0.0	(43.2)	(49.3)	(43.2)	(49.3)
Martin	0.0	0.0	(55.0)	(64.7)	(55.0)	(64.7)
Monroe	0.0	0.0	(15.9)	(19.0)	(15.9)	(19.0)
Nassau	0.0	0.0	(26.0)	(32.0)	(26.0)	(32.0)
Okaloosa	0.0	0.0	(17.8)	(18.5)	(17.8)	(18.5)
Okeechobee	0.0	0.0	(2.4)	(2.8)	(2.4)	(2.8)
Orange	0.0	0.0	(204.5)	(258.5)	(204.5)	(258.5)
Osceola	0.0	0.0	(50.3)	(69.4)	(50.3)	(69.4)
Palm Beach	0.0	0.0	(457.4)	(557.1)	(457.4)	(557.1)
Pasco	0.0	0.0	(95.7)	(119.6)	(95.7)	(119.6)
Pinellas	0.0	0.0	(179.2)	(219.9)	(179.2)	(219.9)
Polk	0.0	0.0	(67.8)	(86.5)	(67.8)	(86.5)
Putnam	0.0	0.0	(4.6)	(4.6)	(4.6)	(4.6)
St_Johns	0.0	0.0	(76.7)	(97.4)	(76.7)	(97.4)
St_Lucie	0.0	0.0	(110.1)	(138.5)	(110.1)	(138.5)
Santa Rosa	0.0	0.0	(17.1)	(19.3)	(17.1)	(19.3)
Sarasota	0.0	0.0	(77.6)	(90.0)	(77.6)	(90.0)
Seminole	0.0	0.0	(65.7)	(77.3)	(65.7)	(77.3)
Sumter	0.0	0.0	(25.5)	(32.2)	(25.5)	(32.2)
Suwannee	0.0	0.0	(2.8)	(3.5)	(2.8)	(3.5)
Taylor	0.0	0.0	(0.8)	(0.8)	(0.8)	(0.8)
Union	0.0	0.0	(0.5)	(0.5)	(0.5)	(0.5)
Volusia	0.0	0.0	(93.9)	(114.9)	(93.9)	(114.9)
Wakulla	0.0	0.0	(2.8)	(3.2)	(2.8)	(3.2)
Walton	0.0	0.0	(12.3)	(15.5)	(12.3)	(15.5)
Washington	0.0	0.0	(1.2)	(1.3)	(1.2)	(1.3)
Statewide Total	0.0	0.0	(3,782.0)	(4,602.8)	(3,782.0)	(4,602.8)

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	(44.2)	(49.7)	(44.2)	(49.7)
Baker	0.0	0.0	(2.2)	(2.3)	(2.2)	(2.3)
Bay	0.0	0.0	(14.5)	(14.3)	(14.5)	(14.3)
Bradford	0.0	0.0	(2.4)	(2.8)	(2.4)	(2.8)
Brevard	0.0	0.0	(83.1)	(95.0)	(83.1)	(95.0)
Broward	0.0	0.0	(490.0)	(556.8)	(490.0)	(556.8)
Calhoun	0.0	0.0	(0.4)	(0.4)	(0.4)	(0.4)
Charlotte	0.0	0.0	(38.5)	(45.5)	(38.5)	(45.5)
Citrus	0.0	0.0	(19.3)	(21.1)	(19.3)	(21.1)
Clay	0.0	0.0	(23.3)	(24.6)	(23.3)	(24.6)
Collier	0.0	0.0	(109.5)	(126.6)	(109.5)	(126.6)
Columbia	0.0	0.0	(4.2)	(4.4)	(4.2)	(4.4)
Miami-Dade	0.0	0.0	(505.1)	(566.7)	(505.1)	(566.7)
DeSoto	0.0	0.0	(2.3)	(2.5)	(2.3)	(2.5)
Dixie	0.0	0.0	(0.6)	(0.5)	(0.6)	(0.5)
Duval	0.0	0.0	(127.8)	(141.1)	(127.8)	(141.1)
Escambia	0.0	0.0	(24.7)	(26.8)	(24.7)	(26.8)
Flagler	0.0	0.0	(36.3)	(42.7)	(36.3)	(42.7)
Franklin	0.0	0.0	(1.0)	(1.1)	(1.0)	(1.1)
Gadsden	0.0	0.0	(2.3)	(2.3)	(2.3)	(2.3)
Gilchrist	0.0	0.0	(1.7)	(1.9)	(1.7)	(1.9)
Glades	0.0	0.0	(1.0)	(1.1)	(1.0)	(1.1)
Gulf	0.0	0.0	(1.4)	(1.5)	(1.4)	(1.5)
Hamilton	0.0	0.0	(0.6)	(0.7)	(0.6)	(0.7)
Hardee	0.0	0.0	(0.9)	(0.9)	(0.9)	(0.9)
Hendry	0.0	0.0	(3.5)	(3.8)	(3.5)	(3.8)
Hernando	0.0	0.0	(22.5)	(26.1)	(22.5)	(26.1)
Highlands	0.0	0.0	(7.4)	(8.4)	(7.4)	(8.4)
Hillsborough	0.0	0.0	(263.1)	(308.7)	(263.1)	(308.7)
Holmes	0.0	0.0	(1.1)	(1.2)	(1.1)	(1.2)
Indian River	0.0	0.0	(41.3)	(47.6)	(41.3)	(47.6)
Jackson	0.0	0.0	(1.5)	(1.4)	(1.5)	(1.4)
Jefferson	0.0	0.0	(1.0)	(1.0)	(1.0)	(1.0)
Lafayette	0.0	0.0	(0.4)	(0.4)	(0.4)	(0.4)
Lake	0.0	0.0	(67.0)	(78.5)	(67.0)	(78.5)
Lee	0.0	0.0	(148.6)	(169.8)	(148.6)	(169.8)
Leon	0.0	0.0	(37.2)	(40.0)	(37.2)	(40.0)
Levy	0.0	0.0	(3.5)	(3.7)	(3.5)	(3.7)
Liberty	0.0	0.0	(0.3)	(0.3)	(0.3)	(0.3)
Madison	0.0	0.0	(0.9)	(1.1)	(0.9)	(1.1)
Manatee	0.0	0.0	(73.4)	(81.4)	(73.4)	(81.4)
Marion	0.0	0.0	(45.2)	(49.3)	(45.2)	(49.3)
Martin	0.0	0.0	(58.1)	(64.7)	(58.1)	(64.7)
Monroe	0.0	0.0	(16.8)	(19.0)	(16.8)	(19.0)
Nassau	0.0	0.0	(27.9)	(32.0)	(27.9)	(32.0)
Okaloosa	0.0	0.0	(18.1)	(18.5)	(18.1)	(18.5)
Okeechobee	0.0	0.0	(2.5)	(2.8)	(2.5)	(2.8)
Orange	0.0	0.0	(220.8)	(258.5)	(220.8)	(258.5)
Osceola	0.0	0.0	(56.0)	(69.4)	(56.0)	(69.4)
Palm Beach	0.0	0.0	(488.5)	(557.1)	(488.5)	(557.1)
Pasco	0.0	0.0	(103.1)	(119.6)	(103.1)	(119.6)
Pinellas	0.0	0.0	(191.4)	(219.9)	(191.4)	(219.9)
Polk	0.0	0.0	(73.5)	(86.5)	(73.5)	(86.5)
Putnam	0.0	0.0	(4.6)	(4.6)	(4.6)	(4.6)
St_Johns	0.0	0.0	(83.1)	(97.4)	(83.1)	(97.4)
St_Lucie	0.0	0.0	(121.3)	(138.5)	(121.3)	(138.5)
Santa Rosa	0.0	0.0	(17.8)	(19.3)	(17.8)	(19.3)
Sarasota	0.0	0.0	(81.4)	(90.0)	(81.4)	(90.0)
Seminole	0.0	0.0	(69.4)	(77.3)	(69.4)	(77.3)
Sumter	0.0	0.0	(27.6)	(32.2)	(27.6)	(32.2)
Suwannee	0.0	0.0	(3.1)	(3.5)	(3.1)	(3.5)
Taylor	0.0	0.0	(0.8)	(0.8)	(0.8)	(0.8)
Union	0.0	0.0	(0.5)	(0.5)	(0.5)	(0.5)
Volusia	0.0	0.0	(100.4)	(114.9)	(100.4)	(114.9)
Wakulla	0.0	0.0	(3.0)	(3.2)	(3.0)	(3.2)
Walton	0.0	0.0	(13.3)	(15.5)	(13.3)	(15.5)
Washington	0.0	0.0	(1.2)	(1.3)	(1.2)	(1.3)
Statewide Total	0.0	0.0	(4,039.6)	(4,602.8)	(4,039.6)	(4,602.8)

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	(46.9)	(49.7)	(46.9)	(49.7)
Baker	0.0	0.0	(2.3)	(2.3)	(2.3)	(2.3)
Bay	0.0	0.0	(14.4)	(14.3)	(14.4)	(14.3)
Bradford	0.0	0.0	(2.6)	(2.8)	(2.6)	(2.8)
Brevard	0.0	0.0	(88.9)	(95.0)	(88.9)	(95.0)
Broward	0.0	0.0	(522.4)	(556.8)	(522.4)	(556.8)
Calhoun	0.0	0.0	(0.4)	(0.4)	(0.4)	(0.4)
Charlotte	0.0	0.0	(41.9)	(45.5)	(41.9)	(45.5)
Citrus	0.0	0.0	(20.2)	(21.1)	(20.2)	(21.1)
Clay	0.0	0.0	(24.0)	(24.6)	(24.0)	(24.6)
Collier	0.0	0.0	(117.7)	(126.6)	(117.7)	(126.6)
Columbia	0.0	0.0	(4.3)	(4.4)	(4.3)	(4.4)
Miami-Dade	0.0	0.0	(535.0)	(566.7)	(535.0)	(566.7)
DeSoto	0.0	0.0	(2.4)	(2.5)	(2.4)	(2.5)
Dixie	0.0	0.0	(0.6)	(0.5)	(0.6)	(0.5)
Duval	0.0	0.0	(134.3)	(141.1)	(134.3)	(141.1)
Escambia	0.0	0.0	(25.7)	(26.8)	(25.7)	(26.8)
Flagler	0.0	0.0	(39.4)	(42.7)	(39.4)	(42.7)
Franklin	0.0	0.0	(1.0)	(1.1)	(1.0)	(1.1)
Gadsden	0.0	0.0	(2.3)	(2.3)	(2.3)	(2.3)
Gilchrist	0.0	0.0	(1.8)	(1.9)	(1.8)	(1.9)
Glades	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
Gulf	0.0	0.0	(1.4)	(1.5)	(1.4)	(1.5)
Hamilton	0.0	0.0	(0.7)	(0.7)	(0.7)	(0.7)
Hardee	0.0	0.0	(0.9)	(0.9)	(0.9)	(0.9)
Hendry	0.0	0.0	(3.6)	(3.8)	(3.6)	(3.8)
Hernando	0.0	0.0	(24.2)	(26.1)	(24.2)	(26.1)
Highlands	0.0	0.0	(7.9)	(8.4)	(7.9)	(8.4)
Hillsborough	0.0	0.0	(285.1)	(308.7)	(285.1)	(308.7)
Holmes	0.0	0.0	(1.2)	(1.2)	(1.2)	(1.2)
Indian River	0.0	0.0	(44.3)	(47.6)	(44.3)	(47.6)
Jackson	0.0	0.0	(1.5)	(1.4)	(1.5)	(1.4)
Jefferson	0.0	0.0	(1.0)	(1.0)	(1.0)	(1.0)
Lafayette	0.0	0.0	(0.4)	(0.4)	(0.4)	(0.4)
Lake	0.0	0.0	(72.5)	(78.5)	(72.5)	(78.5)
Lee	0.0	0.0	(159.0)	(169.8)	(159.0)	(169.8)
Leon	0.0	0.0	(38.6)	(40.0)	(38.6)	(40.0)
Levy	0.0	0.0	(3.6)	(3.7)	(3.6)	(3.7)
Liberty	0.0	0.0	(0.3)	(0.3)	(0.3)	(0.3)
Madison	0.0	0.0	(1.0)	(1.1)	(1.0)	(1.1)
Manatee	0.0	0.0	(77.3)	(81.4)	(77.3)	(81.4)
Marion	0.0	0.0	(47.2)	(49.3)	(47.2)	(49.3)
Martin	0.0	0.0	(61.3)	(64.7)	(61.3)	(64.7)
Monroe	0.0	0.0	(17.9)	(19.0)	(17.9)	(19.0)
Nassau	0.0	0.0	(29.9)	(32.0)	(29.9)	(32.0)
Okaloosa	0.0	0.0	(18.3)	(18.5)	(18.3)	(18.5)
Okeechobee	0.0	0.0	(2.6)	(2.8)	(2.6)	(2.8)
Orange	0.0	0.0	(239.0)	(258.5)	(239.0)	(258.5)
Osceola	0.0	0.0	(62.4)	(69.4)	(62.4)	(69.4)
Palm Beach	0.0	0.0	(521.8)	(557.1)	(521.8)	(557.1)
Pasco	0.0	0.0	(111.1)	(119.6)	(111.1)	(119.6)
Pinellas	0.0	0.0	(205.2)	(219.9)	(205.2)	(219.9)
Polk	0.0	0.0	(79.8)	(86.5)	(79.8)	(86.5)
Putnam	0.0	0.0	(4.6)	(4.6)	(4.6)	(4.6)
St_Johns	0.0	0.0	(90.0)	(97.4)	(90.0)	(97.4)
St_Lucie	0.0	0.0	(129.9)	(138.5)	(129.9)	(138.5)
Santa Rosa	0.0	0.0	(18.5)	(19.3)	(18.5)	(19.3)
Sarasota	0.0	0.0	(85.6)	(90.0)	(85.6)	(90.0)
Seminole	0.0	0.0	(73.2)	(77.3)	(73.2)	(77.3)
Sumter	0.0	0.0	(29.8)	(32.2)	(29.8)	(32.2)
Suwannee	0.0	0.0	(3.3)	(3.5)	(3.3)	(3.5)
Taylor	0.0	0.0	(0.8)	(0.8)	(0.8)	(0.8)
Union	0.0	0.0	(0.5)	(0.5)	(0.5)	(0.5)
Volusia	0.0	0.0	(107.4)	(114.9)	(107.4)	(114.9)
Wakulla	0.0	0.0	(3.1)	(3.2)	(3.1)	(3.2)
Walton	0.0	0.0	(14.4)	(15.5)	(14.4)	(15.5)
Washington	0.0	0.0	(1.3)	(1.3)	(1.3)	(1.3)
Statewide Total	0.0	0.0	(4,312.8)	(4,602.8)	(4,312.8)	(4,602.8)

	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
10	2027-28	$0	$0			$0	$0
11	2028-29	$0	$0			$0	$0
12	2029-30	$0	$0			$0	$0
13	2030-31	$0	$0			$0	$0
14							
15				**Non-School Impact**			
16		High		Middle		Low	
17		Cash	Recurring	Cash	Recurring	Cash	Recurring
18	2026-27	$0	$(4,602.8 M)			$0	$(4,541.9 M)
19	2027-28	$(3,543.2 M)	$(4,602.8 M)			$(3,496.3 M)	$(4,541.9 M)
20	2028-29	$(3,782.0 M)	$(4,602.8 M)			$(3,731.9 M)	$(4,541.9 M)
21	2029-30	$(4,039.6 M)	$(4,602.8 M)			$(3,986.0 M)	$(4,541.9 M)
22	2030-31	$(4,312.8 M)	$(4,602.8 M)			$(4,255.7 M)	$(4,541.9 M)
23							
24				**Total Impact**			
25		High		Middle		Low	
26		Cash	Recurring	Cash	Recurring	Cash	Recurring
27	2026-27	$0	$(4,602.8 M)			$0	$(4,541.9 M)
28	2027-28	$(3,543.2 M)	$(4,602.8 M)			$(3,496.3 M)	$(4,541.9 M)
29	2028-29	$(3,782.0 M)	$(4,602.8 M)			$(3,731.9 M)	$(4,541.9 M)
30	2029-30	$(4,039.6 M)	$(4,602.8 M)			$(3,986.0 M)	$(4,541.9 M)
31	2030-31	$(4,312.8 M)	$(4,602.8 M)			$(4,255.7 M)	$(4,541.9 M)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Elimination of Non-School Property Tax for Homesteads for Persons Age 65 or Older
Bill Number(s): HJR 205

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): Representative Porras
Month/Year Impact Begins: January 1st, 2027
Date(s) Conference Reviewed: October 31st, 2025

Section 1: Narrative

a. **Current Law**: Section 6 of Article VII of the Florida Constitution provides for various income-based exemptions for individuals age 65 or older from non-school ad valorem taxes. These exemptions are at the discretion of counties and municipalities.

b. **Proposed Change**: The proposed language amends the constitution to exempt all homestead properties owned by an individual age 65 or older from non-school ad valorem taxes.

Section 2: Description of Data and Sources
2025 Preliminary NAL Real Property Tax Roll
Aggregate Millage based on Proposed Millages from Each Taxing Authority Provided in October 2025
Results of the Ad Valorem Estimating Conference, August 5, 2025
County Percentages for Senior Homesteads from the October 24, 2025 Detailed Supplemental Conference Materials

Section 3: Methodology (Include Assumptions and Attach Details)
The high methodology presents the county taxable value estimates from the most recent ad valorem conference multiplied by the 65+ County Percentages for Senior Homesteads from the supplemental ad valorem conference and then by the 2025 aggregate non-school millage rates. An option is available in the workpapers to change to the 2024 aggregate county millage rates.

The middle methodology uses the 2025 preliminary roll along with the 65+ County Percentages for Senior Homesteads from the supplemental ad valorem conference. On the roll, parcels in each county with an existing senior exemption under section 196.075, Florida Statute, are flagged and removed from the pool of potential seniors. Based on the total parcels in each county and the known senior parcels, an effective rate is calculated as $\frac{ConferenceSeniorRate \times \#Parcels - \#KnownSeniorParcels}{\#Parcels - \#KnownSeniorParcels}$. For each county, a seed is set and a uniform random set of parcels are selected equal to the effective rate times the remaining parcels after the known 65+ parcels are removed. The taxable value of the parcels selected, plus the remaining taxable value of the known senior parcels, are added together and grown out to 2031 using the county taxable value growth rate for each county. This is repeated 100 times to have an adequate sample. The aggregate statewide millage rate is applied to the average over the 100 samples.

The low methodology performs the same analysis as the middle, except homestead assessed value is used in place of non-school assessed value. Existing exemptions are assumed to apply to that value. This methodology reflects that one parcel can contain a homestead portion as well as non-homestead portions, and the resolution would only exempt the homestead portion.

The resolution, if passed, would first impact the 2027 roll. The resolution is self-executing. If it passes, the impact is the table below. If not, it is zero. As such, the impact is (0/**) stating in roll year 2027.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	$0	$(7,345.9 M)	$0	$(6,921.5 M)	$0	$(6,824.8 M)
2027-28	$(5,662.9 M)	$(7,345.9 M)	$(5,334.7 M)	$(6,921.5 M)	$(5,260.0 M)	$(6,824.8 M)
2028-29	$(6,042.2 M)	$(7,345.9 M)	$(5,692.2 M)	$(6,921.5 M)	$(5,612.5 M)	$(6,824.8 M)
2029-30	$(6,450.6 M)	$(7,345.9 M)	$(6,077.3 M)	$(6,921.5 M)	$(5,992.2 M)	$(6,824.8 M)
2030-31	$(6,884.8 M)	$(7,345.9 M)	$(6,486.7 M)	$(6,921.5 M)	$(6,396.0 M)	$(6,824.8 M)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Elimination of Non-School Property Tax for Homesteads for Persons Age 65 or Older
Bill Number(s): HJR 205

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			0	(0/**)		
2027-28			(0/**)	(0/**)		
2028-29			(0/**)	(0/**)		
2029-30			(0/**)	(0/**)		
2030-31			(0/**)	(0/**)		

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 10/31/2025) The impact is zero/negative indeterminate due to the requirement for a statewide referendum.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)
2027-28	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2028-29	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2029-30	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)
2030-31	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)

The impact is zero if the constitutional amendment fails to pass and the below table if it passes:

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	(6,686.4)	0.0	(6,686.4)
2027-28	0.0	0.0	(5,147.7)	(6,686.4)	(5,147.7)	(6,686.4)
2028-29	0.0	0.0	(5,495.7)	(6,686.4)	(5,495.7)	(6,686.4)
2029-30	0.0	0.0	(5,869.9)	(6,686.4)	(5,869.9)	(6,686.4)
2030-31	0.0	0.0	(6,266.1)	(6,686.4)	(6,266.1)	(6,686.4)

The below table represents these non-school impacts on a county-by-county basis. Note that the figures for each county include all non-school ad valorem levies by the county government and municipalities and special districts within particular county.

Adopted Impact By County

FY 2026-27

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	0.0	(62.8)	0.0	(62.8)
Baker	0.0	0.0	0.0	(2.3)	0.0	(2.3)
Bay	0.0	0.0	0.0	(17.4)	0.0	(17.4)
Bradford	0.0	0.0	0.0	(3.5)	0.0	(3.5)
Brevard	0.0	0.0	0.0	(146.2)	0.0	(146.2)
Broward	0.0	0.0	0.0	(679.8)	0.0	(679.8)
Calhoun	0.0	0.0	0.0	(0.5)	0.0	(0.5)
Charlotte	0.0	0.0	0.0	(98.6)	0.0	(98.6)
Citrus	0.0	0.0	0.0	(46.4)	0.0	(46.4)
Clay	0.0	0.0	0.0	(27.4)	0.0	(27.4)
Collier	0.0	0.0	0.0	(275.6)	0.0	(275.6)
Columbia	0.0	0.0	0.0	(5.8)	0.0	(5.8)
Miami-Dade	0.0	0.0	0.0	(644.4)	0.0	(644.4)
DeSoto	0.0	0.0	0.0	(4.6)	0.0	(4.6)
Dixie	0.0	0.0	0.0	(1.0)	0.0	(1.0)
Duval	0.0	0.0	0.0	(159.4)	0.0	(159.4)
Escambia	0.0	0.0	0.0	(34.2)	0.0	(34.2)
Flagler	0.0	0.0	0.0	(73.3)	0.0	(73.3)
Franklin	0.0	0.0	0.0	(1.9)	0.0	(1.9)
Gadsden	0.0	0.0	0.0	(3.6)	0.0	(3.6)
Gilchrist	0.0	0.0	0.0	(2.5)	0.0	(2.5)
Glades	0.0	0.0	0.0	(1.8)	0.0	(1.8)
Gulf	0.0	0.0	0.0	(2.1)	0.0	(2.1)
Hamilton	0.0	0.0	0.0	(1.2)	0.0	(1.2)
Hardee	0.0	0.0	0.0	(1.2)	0.0	(1.2)
Hendry	0.0	0.0	0.0	(3.4)	0.0	(3.4)
Hernando	0.0	0.0	0.0	(40.8)	0.0	(40.8)
Highlands	0.0	0.0	0.0	(17.8)	0.0	(17.8)
Hillsborough	0.0	0.0	0.0	(333.4)	0.0	(333.4)
Holmes	0.0	0.0	0.0	(1.5)	0.0	(1.5)
Indian River	0.0	0.0	0.0	(99.1)	0.0	(99.1)
Jackson	0.0	0.0	0.0	(2.3)	0.0	(2.3)
Jefferson	0.0	0.0	0.0	(1.6)	0.0	(1.6)
Lafayette	0.0	0.0	0.0	(0.6)	0.0	(0.6)
Lake	0.0	0.0	0.0	(129.4)	0.0	(129.4)
Lee	0.0	0.0	0.0	(319.8)	0.0	(319.8)
Leon	0.0	0.0	0.0	(50.8)	0.0	(50.8)
Levy	0.0	0.0	0.0	(5.6)	0.0	(5.6)
Liberty	0.0	0.0	0.0	(0.3)	0.0	(0.3)
Madison	0.0	0.0	0.0	(1.6)	0.0	(1.6)
Manatee	0.0	0.0	0.0	(154.9)	0.0	(154.9)
Marion	0.0	0.0	0.0	(96.2)	0.0	(96.2)
Martin	0.0	0.0	0.0	(126.5)	0.0	(126.5)
Monroe	0.0	0.0	0.0	(31.8)	0.0	(31.8)
Nassau	0.0	0.0	0.0	(45.4)	0.0	(45.4)
Okaloosa	0.0	0.0	0.0	(21.6)	0.0	(21.6)
Okeechobee	0.0	0.0	0.0	(3.8)	0.0	(3.8)
Orange	0.0	0.0	0.0	(266.5)	0.0	(266.5)
Osceola	0.0	0.0	0.0	(61.8)	0.0	(61.8)
Palm Beach	0.0	0.0	0.0	(959.8)	0.0	(959.8)
Pasco	0.0	0.0	0.0	(177.8)	0.0	(177.8)
Pinellas	0.0	0.0	0.0	(355.6)	0.0	(355.6)
Polk	0.0	0.0	0.0	(123.7)	0.0	(123.7)
Putnam	0.0	0.0	0.0	(7.0)	0.0	(7.0)
St_Johns	0.0	0.0	0.0	(125.8)	0.0	(125.8)
St_Lucie	0.0	0.0	0.0	(216.8)	0.0	(216.8)
Santa Rosa	0.0	0.0	0.0	(20.9)	0.0	(20.9)
Sarasota	0.0	0.0	0.0	(196.3)	0.0	(196.3)
Seminole	0.0	0.0	0.0	(84.5)	0.0	(84.5)
Sumter	0.0	0.0	0.0	(93.6)	0.0	(93.6)
Suwannee	0.0	0.0	0.0	(5.5)	0.0	(5.5)
Taylor	0.0	0.0	0.0	(1.4)	0.0	(1.4)
Union	0.0	0.0	0.0	(0.5)	0.0	(0.5)
Volusia	0.0	0.0	0.0	(178.2)	0.0	(178.2)
Wakulla	0.0	0.0	0.0	(3.7)	0.0	(3.7)
Walton	0.0	0.0	0.0	(19.5)	0.0	(19.5)
Washington	0.0	0.0	0.0	(1.7)	0.0	(1.7)
Statewide Total	0.0	0.0	0.0	(6,686.4)	0.0	(6,686.4)

Adopted Impact By County

FY 2027-28

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(48.8)	(62.8)	(48.8)	(62.8)
Baker	0.0	0.0	(1.9)	(2.3)	(1.9)	(2.3)
Bay	0.0	0.0	(17.4)	(17.4)	(17.4)	(17.4)
Bradford	0.0	0.0	(2.6)	(3.5)	(2.6)	(3.5)
Brevard	0.0	0.0	(112.1)	(146.2)	(112.1)	(146.2)
Broward	0.0	0.0	(524.5)	(679.8)	(524.5)	(679.8)
Calhoun	0.0	0.0	(0.5)	(0.5)	(0.5)	(0.5)
Charlotte	0.0	0.0	(71.9)	(98.6)	(71.9)	(98.6)
Citrus	0.0	0.0	(39.0)	(46.4)	(39.0)	(46.4)
Clay	0.0	0.0	(24.3)	(27.4)	(24.3)	(27.4)
Collier	0.0	0.0	(206.8)	(275.6)	(206.8)	(275.6)
Columbia	0.0	0.0	(5.4)	(5.8)	(5.4)	(5.8)
Miami-Dade	0.0	0.0	(512.9)	(644.4)	(512.9)	(644.4)
DeSoto	0.0	0.0	(3.7)	(4.6)	(3.7)	(4.6)
Dixie	0.0	0.0	(1.1)	(1.0)	(1.1)	(1.0)
Duval	0.0	0.0	(131.0)	(159.4)	(131.0)	(159.4)
Escambia	0.0	0.0	(29.1)	(34.2)	(29.1)	(34.2)
Flagler	0.0	0.0	(52.9)	(73.3)	(52.9)	(73.3)
Franklin	0.0	0.0	(1.8)	(1.9)	(1.8)	(1.9)
Gadsden	0.0	0.0	(3.5)	(3.6)	(3.5)	(3.6)
Gilchrist	0.0	0.0	(1.9)	(2.5)	(1.9)	(2.5)
Glades	0.0	0.0	(1.4)	(1.8)	(1.4)	(1.8)
Gulf	0.0	0.0	(1.9)	(2.1)	(1.9)	(2.1)
Hamilton	0.0	0.0	(0.9)	(1.2)	(0.9)	(1.2)
Hardee	0.0	0.0	(1.2)	(1.2)	(1.2)	(1.2)
Hendry	0.0	0.0	(2.8)	(3.4)	(2.8)	(3.4)
Hernando	0.0	0.0	(30.6)	(40.8)	(30.6)	(40.8)
Highlands	0.0	0.0	(14.0)	(17.8)	(14.0)	(17.8)
Hillsborough	0.0	0.0	(244.9)	(333.4)	(244.9)	(333.4)
Holmes	0.0	0.0	(1.1)	(1.5)	(1.1)	(1.5)
Indian River	0.0	0.0	(74.9)	(99.1)	(74.9)	(99.1)
Jackson	0.0	0.0	(2.6)	(2.3)	(2.6)	(2.3)
Jefferson	0.0	0.0	(1.5)	(1.6)	(1.5)	(1.6)
Lafayette	0.0	0.0	(0.6)	(0.6)	(0.6)	(0.6)
Lake	0.0	0.0	(93.9)	(129.4)	(93.9)	(129.4)
Lee	0.0	0.0	(241.9)	(319.8)	(241.9)	(319.8)
Leon	0.0	0.0	(43.8)	(50.8)	(43.8)	(50.8)
Levy	0.0	0.0	(4.9)	(5.6)	(4.9)	(5.6)
Liberty	0.0	0.0	(0.3)	(0.3)	(0.3)	(0.3)
Madison	0.0	0.0	(1.3)	(1.6)	(1.3)	(1.6)
Manatee	0.0	0.0	(126.6)	(154.9)	(126.6)	(154.9)
Marion	0.0	0.0	(79.9)	(96.2)	(79.9)	(96.2)
Martin	0.0	0.0	(101.5)	(126.5)	(101.5)	(126.5)
Monroe	0.0	0.0	(25.0)	(31.8)	(25.0)	(31.8)
Nassau	0.0	0.0	(34.1)	(45.4)	(34.1)	(45.4)
Okaloosa	0.0	0.0	(20.4)	(21.6)	(20.4)	(21.6)
Okeechobee	0.0	0.0	(3.2)	(3.8)	(3.2)	(3.8)
Orange	0.0	0.0	(196.8)	(266.5)	(196.8)	(266.5)
Osceola	0.0	0.0	(40.4)	(61.8)	(40.4)	(61.8)
Palm Beach	0.0	0.0	(736.7)	(959.8)	(736.7)	(959.8)
Pasco	0.0	0.0	(131.9)	(177.8)	(131.9)	(177.8)
Pinellas	0.0	0.0	(274.7)	(355.6)	(274.7)	(355.6)
Polk	0.0	0.0	(90.1)	(123.7)	(90.1)	(123.7)
Putnam	0.0	0.0	(6.9)	(7.0)	(6.9)	(7.0)
St_Johns	0.0	0.0	(91.4)	(125.8)	(91.4)	(125.8)
St_Lucie	0.0	0.0	(153.6)	(216.8)	(153.6)	(216.8)
Santa Rosa	0.0	0.0	(17.7)	(20.9)	(17.7)	(20.9)
Sarasota	0.0	0.0	(162.4)	(196.3)	(162.4)	(196.3)
Seminole	0.0	0.0	(68.0)	(84.5)	(68.0)	(84.5)
Sumter	0.0	0.0	(68.1)	(93.6)	(68.1)	(93.6)
Suwannee	0.0	0.0	(4.1)	(5.5)	(4.1)	(5.5)
Taylor	0.0	0.0	(1.4)	(1.4)	(1.4)	(1.4)
Union	0.0	0.0	(0.5)	(0.5)	(0.5)	(0.5)
Volusia	0.0	0.0	(136.1)	(178.2)	(136.1)	(178.2)
Wakulla	0.0	0.0	(3.1)	(3.7)	(3.1)	(3.7)
Walton	0.0	0.0	(14.3)	(19.5)	(14.3)	(19.5)
Washington	0.0	0.0	(1.5)	(1.7)	(1.5)	(1.7)
Statewide Total	0.0	0.0	(5,147.7)	(6,686.4)	(5,147.7)	(6,686.4)

Adopted Impact By County

FY 2028-29

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

Adopted Impact By County

FY 2029-30

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

Adopted Impact By County

FY 2030-31

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

	A	B	C	D	E	F	G
1							
2	2025 Aggregate Millage Rates			Millage Rates to Use:		2024 County Level	
3	School	5.9920					
4	Non-School	10.4758					
5							
6				School Impact			
7		High		Middle		Low	
8		Cash	Recurring	Cash	Recurring	Cash	Recurring
9	2026-27	$0	$0	$0	$0	$0	$0
10	2027-28	$0	$0	$0	$0	$0	$0
11	2028-29	$0	$0	$0	$0	$0	$0
12	2029-30	$0	$0	$0	$0	$0	$0
13	2030-31	$0	$0	$0	$0	$0	$0
14							
15				Non-School Impact			
16		High		Middle		Low	
17		Cash	Recurring	Cash	Recurring	Cash	Recurring
18	2026-27	$0	$(7,139.8 M)	$0	$(6,686.4 M)	$0	$(6,589.3 M)
19	2027-28	$(5,497.9 M)	$(7,139.8 M)	$(5,147.7 M)	$(6,686.4 M)	$(5,072.8 M)	$(6,589.3 M)
20	2028-29	$(5,869.3 M)	$(7,139.8 M)	$(5,495.7 M)	$(6,686.4 M)	$(5,415.7 M)	$(6,589.3 M)
21	2029-30	$(6,268.6 M)	$(7,139.8 M)	$(5,869.9 M)	$(6,686.4 M)	$(5,784.5 M)	$(6,589.3 M)
22	2030-31	$(6,691.4 M)	$(7,139.8 M)	$(6,266.1 M)	$(6,686.4 M)	$(6,175.0 M)	$(6,589.3 M)
23							
24				Total Impact			
25		High		Middle		Low	
26		Cash	Recurring	Cash	Recurring	Cash	Recurring
27	2026-27	$0	$(7,139.8 M)	$0	$(6,686.4 M)	$0	$(6,589.3 M)
28	2027-28	$(5,497.9 M)	$(7,139.8 M)	$(5,147.7 M)	$(6,686.4 M)	$(5,072.8 M)	$(6,589.3 M)
29	2028-29	$(5,869.3 M)	$(7,139.8 M)	$(5,495.7 M)	$(6,686.4 M)	$(5,415.7 M)	$(6,589.3 M)
30	2029-30	$(6,268.6 M)	$(7,139.8 M)	$(5,869.9 M)	$(6,686.4 M)	$(5,784.5 M)	$(6,589.3 M)
31	2030-31	$(6,691.4 M)	$(7,139.8 M)	$(6,266.1 M)	$(6,686.4 M)	$(6,175.0 M)	$(6,589.3 M)

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.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Full Portability for Non-School Property Tax
Bill Number(s): HJR 211

	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)		

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)