



January 26, 2026

Via Email Delivery

House Ways & Means Committee
Florida House of Representatives
1001 The Capitol
402 South Monroe Street
Tallahassee, FL 32399-1300

Re: CS/HJR 213 – Modification of Limitations on Property Assessment Increases

Dear Chair Duggan and Vice Chair Fabricio,

Thank you for the opportunity to share the municipal perspective on property tax reform. While we recognize and respect the Legislature's intent to provide meaningful relief to Florida homeowners, the Florida League of Cities **respectfully opposes CS/HJR 213** for the reasons set forth in this letter. This measure, though well-intentioned, would have far-reaching fiscal and operational consequences for Florida's municipalities, the residents they serve, and the long-term financial health of our state's local governments.

Property Tax: The Foundation of Local Fiscal Responsibility

Property tax is not merely another revenue stream; it is the fiscal backbone of local government in Florida. It accounts for nearly **79% of municipal general fund tax revenues statewide** and approximately **43% of total municipal general fund revenues**. Because Florida has no state income tax, this locally controlled, stable source of revenue is essential for maintaining balanced budgets and limiting state dependency. Weakening this foundation would upend the delicate balance that has allowed Florida to maintain low taxes while keeping public safety strong and communities growing.

Fiscal Consequences of the Current Proposal

The Revenue Estimating Conference projects that this proposal would reduce local government revenues by \$5.2 billion, endangering funding for essential services. Limiting the growth of assessed property values every three years would lock in today's unfair tax gaps among similarly situated property owners instead of fixing them. The current Save Our Homes cap on homestead property valuation adjustments already create challenges for property owners when a home is purchased, and the values reset to current market rates. Spreading the adjustments over a three-year period does not resolve this issue, nor does it help first-time homebuyers who do not have accrued Save Our Home benefits. Additionally, non-homestead property owners, including businesses and renters, could be facing sudden tax spikes when the adjustment occurs.

Florida's cities vary widely in size, priorities, and day-to-day needs, and this proposal would affect them differently. What remains consistent is that residents choose to live in cities for the services they provide. This proposal would significantly limit a city's ability to provide those services, whether it is a major metro or small hometown.



Public Safety and Essential Services at Risk

In local governments, public safety alone consumes **over 55% of municipal spending**, and **in many cities, ad valorem revenues do not even cover police and fire protection costs**. Examples include:

- **Winter Haven:** Generates \$28 million in ad valorem taxes; public safety costs \$31 million (Homestead Taxable Value: Median \$121,941; Average \$124,980)
- **DeLand:** Generates \$18.8 million in property taxes; public safety costs \$23.4 million (Homestead Taxable Value: Median \$148,837; Average \$151,989)
- **Wauchula:** Generates \$1.04 million in property taxes; public safety costs \$2.07 million (Homestead Taxable Value: Median \$27,022; Average \$55,728)

Even with the provisions prohibiting reductions in first responder budgets, this bill would **crowd out** other essential services such as disaster preparedness, roads, and infrastructure, forcing cuts in areas that keep our communities resilient.

No Viable Replacement Mechanism: Safe is Not Free. Clean is Not Free.

To date, no equitable, stable, or recurring revenue replacement has been identified to offset the billions of dollars in local revenue losses this measure would create. Without such a plan, cities will be forced into reducing services, delaying infrastructure maintenance, or ultimately shifting costs back to taxpayers in other forms of taxation or fees. Property tax reform does not yield real savings; it simply shifts the payment from one type of tax or fee to another.

Conclusion

Florida's cities are partners in the state's prosperity. We share your commitment to fiscal discipline, local accountability, and keeping Florida an affordable and secure place to live. However, this proposal would have the opposite effect by creating instability, increasing taxpayer inequity, and risking the quality of life across our communities.

For these reasons, the Florida League of Cities respectfully urges the Committee to oppose CS/HJR 213 and to work with local governments toward solutions that provide both **targeted taxpayer relief and transparent fiscal responsibility**.

Sincerely,



Charles Chapman
Legislative Advocate
Florida League of Cities, Inc.

CC: Representative Griffiths, Members of the House Ways & Means Committee