

# LEGISLATIVE BILL SUMMARIES

Florida League of Cities



## **Save our Homes from Excessive Property Taxes (Oppose) – Passed (House vote 75-26; Senate vote 30-9)**

[CS/HJR 1F ER](#) (Overdorf) proposes amendments to the Florida Constitution relating to property tax assessments, homestead exemptions, assessment limitations, and the use of local ad valorem tax revenues. The joint resolution places a proposed constitutional amendment before the voters at the 2026 General Election and would require 60% approval to pass.

The resolution increases the homestead exemption from the current \$50,000 structure to \$150,000 beginning January 1, 2027, and to \$250,000 beginning January 1, 2028. The increased homestead exemption applies to county, municipal, and special district levies. For school district levies, only the current \$25,000 homestead exemption applies. The proposal also provides for annual inflation adjustments to the homestead exemption beginning in 2029.

Individuals establishing Florida residency after January 1, 2027, who were not permanent Florida residents as of December 31, 2026, would initially receive only a \$50,000 homestead exemption until the fifth year of eligibility. Beginning in 2030, counties, and municipalities would be authorized to reduce or waive the five-year residency requirement by a two-thirds vote of the governing body for a “critical local need.”

The proposal further creates new constitutional restrictions providing that county and municipal ad valorem taxes may only be used for specified purposes, including public safety, education and public schools, infrastructure, natural resource projects, debt obligations, retirement obligations, and operations of county and municipal governments, including constitutional county officers, county commissions, city governments, and expenditures approved by local elected officials, unless a specific expenditure is prohibited by state law. The restriction applies specifically to county and municipal ad valorem taxes and does not expressly apply to special districts.

Additionally, the resolution reduces the annual assessment increase limitation for specified non-homestead property from 10% to 5%, beginning January 1, 2027. The reduction applies only to non-school levies and affects residential real property containing nine units or fewer and other real property not otherwise subject to Save Our Homes assessment limitations, including commercial property and other non-homestead property.

The resolution also requires the Legislature to create a uniform process for counties, municipalities, and special districts to further increase homestead exemptions for their own property tax levies, potentially up to the full assessed value of a homestead property. Any additional exemption adopted by a special district would require voter approval through a referendum.

The amendment would take effect January 1, 2027, if approved by the voters. (Chapman)

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**Property Tax Administration (Oppose) – Passed (House vote 75-27; Senate Vote 30-8)**

**CS/SB 4FER** (Avila) revises provisions of property tax administration and notice requirements associated with a proposed constitutional amendment relating to property taxes that would be considered by voters at the 2026 General Election.

The bill revises statutory definitions relating to maximum county and municipal ad valorem taxes levied to conform to changes made by the act. The bill also revises provisions relating to maximum millage rate calculations under the Truth in Millage (TRIM) process (Section 200.065(5)(a), Florida Statutes). The bill removes the per capita Florida personal income adjustments from the calculation. With this change, a rate of no more than 110% of the rolled-back rate may be adopted by a two-thirds vote of the governing body of a county or municipality. Regardless of the passage of the ballot language by the voters in November 2026, this change will be in effect upon the bill becoming law.

Additionally, the bill reenacts various provisions relating to offsets and appropriations for fiscally constrained counties to incorporate amendments made by the act. The bill also authorizes the ballot summary for the proposed constitutional amendment on the November 3, 2026, general election ballot to exceed the existing constitutional 75-word ballot summary limit.

This bill shall take effect upon becoming law. (Chapman)