

LOCAL VOICES MAKING LOCAL CHOICES

FINANCE AND TAXATION COMMITTEE

MEETING DETAILS

DATE	Thursday, December 3, 2026
TIME	10:30 a.m. – 12:15 p.m. ET
ROOM	Canaveral
VENUE	Renaissance Orlando at SeaWorld
ADDRESS	6677 Sea Harbor Dr., Orlando, Florida 32821

FLC STAFF CONTACT

Charles Chapman



Agenda

FLORIDA LEAGUE OF CITIES

Finance and Taxation Legislative Policy Committee
Thursday, December 3, 2026, from 10:30 a.m. to 12:15 p.m. ET
Renaissance Orlando at SeaWorld – Meeting Room: Canaveral
6677 Sea Harbor Dr., Orlando, Florida 32821

AGENDA

I. Introduction and Opening Remarks..... **Chair Diana Adams**
Councilmember, City of West Melbourne

II. Recap of Remaining Issue..... **Charles Chapman, FLC Staff**

a. Property Taxes and Alternative Revenue Sources

III. Discussion of Drafted Statement..... **Chair Adams**

IV. Vote on Recommended Priority Statement..... **Chair Adams**

V. Vote on Whether to Have a Policy Position..... **Chair Adams**

VI. Committee Discussion on Policy Position Language (if needed)..... **Chair Adams**

VII. Additional Information..... **FLC Staff**

a. Key Legislative Dates

b. Key Contacts – Click HERE to sign up

c. State Municipal Reporting Requirements

VIII. Closing Remarks..... **Chair Adams**

IX. Adjournment

Wi-Fi is Information:

If you are staying at the Renaissance, the instructions you received to connect to wireless in your room should also work in the meeting space. If you have any issues with that, or if you are not staying on-site, please connect to the **Renaissance_Conference** network and open your internet browser. If you are not automatically redirected to the Renaissance login page, please type in any non-secure internet website. When prompted, enter **FLCLC26** as the password.



Committee Roster

FLORIDA LEAGUE OF CITIES

2026-2027 Finance and Taxation Committee



CHAIR
Diana Adams
Councilmember
City of West Melbourne



VICE CHAIR
Susy Diaz
Councilmember
City of Greenacres



STAFF SUPPORT
Charles Chapman
FLC Legislative Advocate



Jeremy Allen
Village Manager
Village of Tequesta



Joseph Barkley
Commissioner
City of Belleair Bluffs



Thomas Barnhorn
Councilor
City of Seminole



Melinda Brown
Comptroller
City of Satellite Beach



Fitzgerald Budhoo
Commissioner
City of Oakland Park



Michael Cadore
Councilman
City of Rockledge



Beth Carsten
City Administrator
City of Arcadia



Kenneth Cassel
Town Manager
Town of Dundee



Carolyn Cassidy
Commissioner
Town of Ocean Ridge

Michael DiBrizzi
Commissioner
City of Largo

Brent Eden
Commissioner
City of Lake Alfred



Kevin Engelke
Councilmember
City of Venice



Maureen Freaney
Mayor
City of Dunedin



Judith Goldberg
Commissioner
Town of Highland Beach

Mimi Hanley
Councilmember
City of Melbourne

Lizbeth Harrison
Councilmember
Town of Century



Jeff Hmara
Mayor
Village of Royal Palm Beach

Lori Houghton
Finance Director
City of Tavares



Linda Hudson
Mayor
City of Fort Pierce



Lory Irwin
Director of Finance
City of Daytona Beach Shores

Charles Jacien
Town Clerk
Town of Astatula

Sarah Karon
Commissioner
Town of Longboat Key



David Keller
Chief Financial Officer
City of Hollywood



Kathy Kelley Ohlrich
Vice Mayor
City of Sarasota



Joe Kilraine
Councilmember
City of Cape Coral



NanDrycka King Albert
Mayor Pro Tem
City of Midway



Vince Lago
Mayor
City of Coral Gables



Peter Lear
Deputy City Manager
City of Bartow



John Lege
Assistant City Manager
City of Fort Myers



Joseph Lo Bello
Town Manager
Town of Lake Clarke Shores



Lisa Mallozzi
Commissioner
City of Cooper City



Dale Martin
City Manager
City of Flagler Beach



Chris Massicotte
Commissioner
City of Key West



Kevin McCann
Mayor
City of Winter Springs



Bethany Messersmith
Assistant Comptroller
City of Satellite Beach



Roger Michaud
Mayor
Town of Lake Park



Mike Miller
Mayor
City of Sanibel



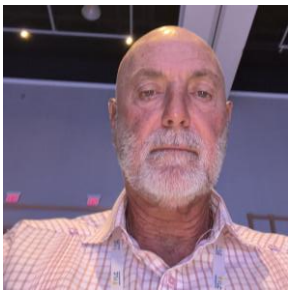
Matt Morgan
Commissioner
City of Longwood



Stephen Okiye
Finance Director / Treasurer
City of Port St. Lucie



Demetrius Petrow
Commissioner
City of North Port



Orlando Puyol
Vice Mayor
Village of North Palm Beach



Gary Ready
Councilmember
Village of Palm Springs



Thomas Reid
Vice Mayor
City of South Pasadena



Dennis Rogero
Chief Financial Officer
City of Tampa



Carmen Rosamonda
City Manager
City of DeBary



Megan Sladek
Mayor
City of Oviedo



Vernel Smith
Mayor
City of Haines City



Kelly Rae Strickland
Director of Financial Administration
City of Sarasota



Caroline Sturgis
Director, Office of Management & Budget
City of Port St. Lucie



Debra Sullivan
City Administrator
City of Belleair Bluffs



Colleen Taylor
Commissioner
City of Lake Mary



Darrel Thomas
Chief Financial Officer
City of Weston



Ann Toney-Deal
City Manager
City of Seminole



John Wagner
Councilman
City of Jacksonville Beach



Kathy Washington
Mayor
Town of Welaka



Patricia Weeks
Councilmember
City of Cocoa



Judy Wertz Strickland
Mayor
City of Arcadia



Robert Yaffe
Councilmember
Town of Bay Harbor Islands



William Yates
Mayor
City of Winter Haven



Property Taxes and Alternative Revenue Sources

FLORIDA LEAGUE OF CITIES

2027 LEGISLATIVE ISSUE BACKGROUND

Property Taxes

Draft Priority or Policy Statement:

Option 1: Enhancement and Protection of Revenue Options
The Florida League of Cities SUPPORTS legislative efforts to enhance local financial flexibility by authorizing municipal fiscal home rule, creating new revenue sources, and removing restrictions on current revenues enabling municipalities to meet the unique service needs of their community. Additionally, preserving existing municipal revenue sources authorized by the constitution and Florida Statutes ensure cities have diverse and reliable options to adequately fund vital services and operations municipal residents expect and demand. *(72 words)*

Option 2: Protection of Revenue Sources
The Florida League of Cities SUPPORTS legislation that protects the existing property tax system, preserves municipal financial stability, local decision-making, and supports the ability of cities to meet the unique needs of their communities. Additionally, the League supports working with the Legislature to establish reasonable measures to enhance transparency and promote greater public understanding of property taxes and municipal budgeting processes. *(61 words)*

Option 3: Preservation and Enhancement of Municipal Revenue
The Florida League of Cities SUPPORTS legislation that preserves existing municipal revenue sources, enhances fiscal home rule, and expands local revenue options by removing unnecessary restrictions on current revenues. Diverse, reliable, and locally controlled revenues enable cities to fund the vital services residents expect and meet the unique needs of their communities. The League also supports reasonable measures that increase transparency and public understanding of property taxes and municipal budgets. *(70 words)*

Background:
Property owners in Florida and people hoping to buy a home face several obstacles. The biggest is the cost of housing. Others include insurance premiums, a limited supply of homes for sale or rent, and high interest rates. The rate and amount of property taxes are often named as an obstacle too.

In recent sessions, legislators have filed bills to raise homestead exemptions, add new ones, create exemptions for first responders, essential workers, veterans, and surviving spouses, or to study the replacement of property taxes with consumption taxes. The League has consistently opposed these efforts. In 2024, voters approved **Amendment 5 (HJR 7017-2024)**, which adjusted the second $25,000 homestead exemption for inflation.

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During 2025, Governor DeSantis called for eliminating property taxes and later narrowed that call to homestead property. The House formed the Select Committee on Property Taxes to develop proposals. The Senate preferred a formal study, but the Governor vetoed funding for it in the 2025 budget.

2026 Special Session F. The Governor released his proposal and called the Legislature into special session June 1-3, 2026. The Legislature passed CS/HJR 1-F, "Save Our Homes from Excessive Property Taxes," which went on the ballot as **Amendment 3**. The League opposed it.

Amendment 3 – Approved November 3, 2026. Voters approved Amendment 3 with 62% in unofficial returns, above the required 60%. It takes effect January 1, 2027. The amendment:

- Raises the homestead exemption from non-school taxes to $150,000 in 2027 and $250,000 in 2028, then indexes it to inflation. The $25,000 school-tax exemption does not change.

- Gives the larger exemption to homeowners who are permanent Florida residents as of December 31, 2026. People who become residents later start with the existing exemption, and the larger one begins in their fifth year.

- Lowers the annual assessment cap on non-homestead property (commercial, rental, and second homes) from 10% to 5%.

- Leaves the Save Our Homes cap and portability unchanged.

- Does not require the state to reimburse fiscally constrained counties for lost revenue, which earlier property tax amendments did.

- Creates nine categories of services and programs local governments are allowed to appropriate property tax dollars to fund.

State economists project recurring losses of nearly $12 billion to local governments at full implementation. These losses in local government funding threaten the viability of service delivery and financial health of municipalities across Florida.

CS/SB 4-F – Millage Vote Thresholds. CS/SB 4-F is the implementing bill for Amendment 3. It took effect June 24, 2026, and first applies to the 2026 tax roll. It makes the rolled-back rate the maximum millage rate a local government can adopt by simple majority. It also removes the old calculation, which grew the cap with the prior year's rate and personal income, and removes the option to levy the prior year's adopted rate. Rates above the rolled-back rate now need a supermajority:

- Up to 110% of the rolled-back rate: two-thirds vote of the governing body.

- Above 110%: Unanimous vote, or three-fourths for boards with nine or more members.

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After the election, Governor DeSantis called for a special session before his term ends in January. He outlined an approach to implement Amendment 3, which included preventing local governments from replacing lost revenue through other taxes or fees. He expressed the desire to create a fund for smaller counties who are facing fiscal distress. Incoming legislative leaders would need to commit to a special session. It is likely Amendment 3 implementing could be addressed during the 2027 Legislative Session. Cities should expect implementing legislation to address local revenue alternatives to property taxes, consideration of the services and programs property taxes may be used to fund, and the timing of the five-year phase-in and eligibility criteria for new Florida residents to qualify for the new homestead exemption.

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Key Dates

FLORIDA LEAGUE OF CITIES

2026 - 2027 Key Legislative Dates

November 2026

30-Dec. 3	Florida House and Senate Interim Committee Meetings

December 2026

3-4	FLC Legislative Conference, Renaissance Orlando at SeaWorld, 6677 Sea Harbor Dr, Orlando, FL 32821 (Round 3 of Legislative Policy Committees will be on Dec. 3)

January 2027

4-7	Florida House and Senate Interim Committee Meetings
11-14	Florida House and Senate Interim Committee Meetings

February 2027

1-4	Florida House and Senate Interim Committee Meetings
8-11	Florida House and Senate Interim Committee Meetings
10-11	FAST Fly-In, Washington, D.C.
15-18	Florida House and Senate Interim Committee Meetings
23	FLC Legislative Session Preview Webinar, 2:00 p.m. ET

March 2027

2	Regular Legislative Session Convenes
8-10	FLC Legislative Action Days, Tallahassee, FL
15-17	NLC Congressional City Conference, Washington, DC

April 2027

30	Last Day of Regular Legislative Session

May 2027

5	FLC Legislative Session Review Webinar, 2:00 p.m. ET

For further details about the mentioned events or legislative information, contact *medenfield@flcities.com*.



Notes



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