

# LEGISLATIVE BILL SUMMARIES

Florida League of Cities



## **Save our Homes from Excessive Property Taxes (Oppose)**

**SJR 2-F** (Avila) 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 would place a proposed constitutional amendment before the voters at the 2026 General Election in November.

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, school district, and special district levies, except assessments for special benefits. 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, municipalities, and school districts 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, and retirement obligations. The restriction applies specifically to county and municipal ad valorem taxes and does not expressly apply to school districts or 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 allowing counties, municipalities, school districts, 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.

Finally, the resolution requires the Legislature to create a trust fund to provide grants relating to implementation of the amendment. The amendment would generally take effect January 1, 2027, if approved by the voters.

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## **Property Tax Administration (Oppose)**

**SB 4-F** (Avila) revises provisions relating to 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 in November.

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.

The bill requires property appraisers to include a separate mailed notice regarding a proposed constitutional amendment or revision affecting Article VII, sections 4, 6, and 9 of the Florida Constitution when mailing TRIM notices and certain additional notices related to tentative millage rates. The Department of Revenue is required to create a uniform statewide notice, and property appraisers are prohibited from revising, editing, or modifying the notice.

The required notice must include the ballot title and summary, the amendment's effective date, information regarding a state-created website, a QR code linking to the website, and specified explanatory language. The bill also requires the Department of Revenue to establish a publicly accessible website allowing taxpayers to estimate ad valorem tax savings associated with the proposed constitutional amendment.

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 to exceed the existing constitutional 75-word ballot summary limit.

The bill contains expiration and reversion language providing that certain notice-related provisions expire on December 31, 2026, and includes an appropriation to implement the act.