

Property Tax Proposal as proposed will ultimately Eliminate Taxation on Homesteaded Property

The Briefing for Thursday, May 28, 2026

The Last Briefing was Wednesday, May 27, 2026

Note – All previous Briefings can be accessed at www.smallcountycoalition.org or www.ssdcc.org

Click the Briefing button at the website!

The Governor has called a Special Session 2026F for the Legislature to eliminate homestead property taxes. Proposals mirroring the Governor's proposals have been filed in the Senate for the amendment and an implementing bill.

[Senate Joint Resolution 2-F - The Constitutional Amendment language](#)

[Senate Bill 4-F - Implementing Bill for Constitutional Amendment](#)

The proposal will impact funding local cities and counties, and, it appears that is also will impact School millage.

The language regarding schools is confusing on the inclusion of the exemption on education related property taxes (RLE, DLE, and Capital Outlay). Until clarified – we suggest that it does impact schools. An estimate of the impact on schools is a reductio of \$6 Billion.

Notwithstanding previous comments to protect fiscally constrained counties - there is no provision requiring an offset for fiscally constrained counties relating to the proposal.

Here's What the proposals will do:

- Exempt homestead properties from taxation. **Beginning on January 1, 2027 exempting the first \$150,000 of a homestead's value from taxation, then on January 1, 2027 increasing the exemption on homestead increases to \$250,000, and requiring, through law, a schedule for full elimination.** The proposals then require that the Legislature prescribe by general law the exemption of assessed values to include up to all remaining assessed value.
- Limits the use the remaining revenues from Ad valorem taxes levied to fund Public Safety; Education and public schools; finance infrastructure; Finance Natural Resource projects; Issuance of bonds; and to meet obligations for retirement of local government employees.
- Establishes a state trust fund to assist with core local services including education, law enforcement, and infrastructure.

The proposals will be considered during the special session called for June 1-3

The Senate will convene at 1:00pm on Monday, June 1. **The proposals will be sent to the Senate Appropriations committee scheduled for 3:00pm for consideration.** The Senate has scheduled floor session for 9:00 am on Tuesday and, if needed, on Wednesday.

- The proposals must secure 60% of legislators in both chambers to approve the proposal in order to be placed on the ballot in November. The proposal must secure 24 affirmative votes in the Senate and 72 affirmative votes in the House to pass on to the ballot.

It is advisable to communicate the impact of these proposals to your House and Senate members!

[Representatives for 2024 – 2026 - Florida House of Representatives](#)
[Senators - The Florida Senate](#)

Request that School District Millage not be included in the proposal.

Request that a Fiscally Constrained offset be included in the Implementing bill – SB 4-F.

You may wish to attend the Senate Committee meeting on Monday! Or certainly watch the deliberations on [The Florida Channel](#).

Also it is important that local governments and school districts assess the impact of the proposals on local funding?

- a. Contact your local property appraiser to obtain a fiscal impact
 - i. What will a \$150,000 homestead exemption have on your funding?
 - ii. What will a \$250,000 homestead exemption have on your funding?
 - iii. What would total elimination of a \$500,000 homestead taxation on your community

Here are some resources for you

Property Taxes - Homestead Distribution and Benefits - EDR Presentation - 9-22-25

[Link to Florida Policy Institute Report](#)

[Report on Millage Rates and Taxes Levied](#)

[Data Sets on County Tax Roll Components](#)

[Florida Association of Counties Property Tax Report](#)

Proposed Budget and Related Documents will be considered on Friday

The Budget was officially laid on the desk yesterday at 11:41 a.m., along with the Implementing Bill, the Conforming Bills, and the Tax Package, officially beginning the 72-hour cooling-off period.

Links to the related documents are provided below. The **HIGHLIGHTED** documents are word searchable using (CtrlF). Be sure you are looking at the **Highlighted link** i to see the actual language proposed.

List of All Budget Bills for FY 2026-27			
Updated May 26, 2026			
Number	Title	Type	Conference Report
<u>HB 5001E</u>	General Appropriations Act	GAA	<u>Amendment 385885</u>
<u>HB 5003E</u>	Implementing the 2026-2027 General Appropriations Act	Implementing	<u>Amendment 570187</u>
<u>HB 5201E</u>	Collective Bargaining	Conforming	<u>Amendment 950539</u>
<u>HB 5205E</u>	Retirement	Conforming	<u>Amendment 688691</u>
<u>HB 5301E</u>	Health Care	Conforming	<u>Amendment 051191</u>
<u>HB 5403E</u>	Correctional Facilities Financing and Capital Improvements	Conforming	<u>Amendment 614045</u>
<u>HB 5601E</u>	Higher Education	Conforming	<u>Amendment 932327</u>
<u>HB 5701E</u>	Petroleum Cleanup Programs	Conforming	<u>Amendment 366199</u>
<u>HB 7031E</u>	Taxation	Conforming	<u>Amendment 027605</u>
Release Date	Related Resources		
5/26/26	<u>Florida Education Finance Program (FEFP)</u>		
5/26/26	<u>School Readiness Program Reimbursement Rates</u>		
5/26/26	<u>Florida's Balanced Budget Holds the Line on Spending, Maintains Strong Reserves</u>		
5/26/26	<u>Budget Summary - HB 5001E Conference Report Fiscal Year 2026-2027</u>		

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The Briefing is compiled to provide information to elected officials and staff in counties that are members of the Small County Coalition and the Small School District Council Consortium. It is also sent to Professional Colleagues and Associates. For Questions Email – cdoolin@DoolinandAssoc.com

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