

Today's Briefing
The results of the Special Session on Property Tax and
the results of the Special Session on Budget!
Please review carefully and implement recommendations!

The Briefing for Wednesday, June 1, 2026

The Last Briefing was Sunday, May 31, 2026

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

Click the Briefing button at the website!

What's the weather outlook?

10-Day Weather Forecast for Tallahassee, FL – The Weather Channel

NBA Champion Series

San Antonio Spurs will meet the New York Knicks – Game 1 tonight in San Antonio

Here's what passed during the Property Tax Special Session
School Funding Protected – FEFP will not be impacted

S/HJR 1-F: Save our Homes from Excessive Property Taxes
JOINT RESOLUTION

Here's a link to the actual language that was adopted.

Here's a link to the Staff Analysis of the Constitutional Proposal - If it passes!

Overview of Proposal

Save our Homes from Excessive Property Taxes; Proposes amendments to State Constitution to revise limitation on annual assessment increases for specified real property, to increase homestead exemption, to provide limitation on use of ad valorem taxes levied by counties & municipalities, & to provide an effective date.

Effect of the bill.

Subject to voter approval, here's the effect of the Bill:

The joint resolution proposes amendments to the Florida Constitution to:

- Provide a new homestead exemption for the first \$150,000 of assessed value of homestead properties in 2027, and the first \$250,000 of assessed value in 2028 and thereafter.
- Create a five-year homestead
- exemption on the first \$50,000 of assessed value of homestead properties for owners who are not permanent Florida residents as of December 31, 2026, and allow such property owners to receive the same homestead exemption as permanent Florida residents after five years.
- Require the Legislature to prescribe a uniform procedure for certain local governments to increase the amount of assessed value exempt from taxes.

- Reduce the non-homestead property assessment increase limitation from 10 percent to 5 percent per year.
- Limit the use of ad valorem revenue by counties and municipalities to specific purposes.
- Require the Legislature to create a trust fund to “assist in the implementation of the amendments.”

See Fiscal or Economic Impact Section of the Analysis.

CS/SB 4-F: Property Tax Administration GENERAL BILL

Here's the text of the Implementing Bill for the Constitutional Proposal

Here's the text of the Staff Analysis for the Implementing Bill.

Overview of Proposal

Property Tax Administration; Revising the definitions of the terms "maximum total county ad valorem taxes levied" and "maximum total municipal ad valorem taxes levied" to conform to changes made by the act; revising limitations on the maximum millage rate that may be levied by certain units of government; authorizing the ballot summary of a specified proposed amendment or revision of the State Constitution to exceed a specified word limit, etc.

Effect of the Bill:

The bill revises the calculation of the maximum millage rate a local government can levy with a simple majority vote to remove the current adjustment for changes in per capita Florida personal income. If a joint resolution proposing an amendment or revision to Article VII, sections 4, 6, and 9 of the Florida Constitution is approved by the Legislature for submission to the voters, the bill:

- Requires the Department of Revenue (DOR) to provide a public website that allows taxpayers to estimate the ad valorem tax savings that could result from the amendment or revision.
- Requires property appraisers to include, with the annual Truth in Millage (TRIM) notice mailed to property owners each August, a separate uniform notice established by DOR informing property owners of the proposed amendment and providing the homeowner with the ballot statement and information about the website created by DOR.
- Provides an exception to the existing 75-word limitation for specified ballot summary statements.

Recommendations

Determine the Impact of Property Tax on Counties -

- The estimated impact on counties is \$3.56 billion in 27-28 and \$6.32 billion in 28-29. Here's the estimated impact published the Florida Association of Counties [County-by-County Impact Numbers](#)

Determine if you have capacity within your millage rate to offset the impact (many counties with higher millage rates can not offset the impact)-

1. Using the information above or through your property appraiser – determine how much reduction will occur if the amendment passes.
2. Determine based on the value of a mill if you have millage capacity.

Determine if there are alternative revenue sources, or if there sufficient millage capacity above existing levy to offset the impact if you chose to offset the impact? –

- see Table 5 on page 18 of the [Florida Association of Counties Property Tax Report](#)

Determine what would an increase of your millage rate generate? Here is the latest set of data regarding population, millage values, and the value of 1 cent sales tax. Use the following excel sheet to see what the value of what 1 mill would generate if you chose to determine if you have capacity to offset this by increasing your current millage rate. There are several spreadsheets in the link below. Look at the bottom of the document and slide over the 1 mill tab.

Observations

The amendment only needs 40.1% opposition to fail.

Prognosticating The Success or Failure of the Ballot Initiative

Many voters who love tax cuts will vote against a proposal if they believe it threatens public safety.

Voters are generally very supportive of: • Tax cuts • Homestead protections • Government efficiency	Voters are supportive of: • Law enforcement • Fire rescue • Emergency services • Other services – Libraries, Mosquito Control, Parks, Road Maintenance
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Who are the Winners and Losers in the Proposed Amendment

<u>Winners:</u> • Homesteaded homeowners	<u>Losers:</u> • Commercial property owners • Apartment owners • Rental property owners • Second-home owners • Small businesses
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What determines the Success or Failure of the Amendment

The success of the campaign will influence the voters. If local government demonstrate what compliance with the amendment and successfully engage the public, groups impacted, and, those entities impact by service reductions – early projections indicate that the amendment falls short of the constitutional threshold

- The "Yes" campaign message - "Save homeowners thousands of dollars every year."
- The "No" campaign message – "This amendment threatens deputies, firefighters, EMS, and local services while shifting taxes to businesses and renters."

Implement a plan to determine the programmatic impact on your services

Here's a recommendation on how to proceed.

Use the current budget process to determine and show the community how the proposal will impact community services.

During the budget process, build two budgets for pass/fail of the Amendment.

- a. Budget One - Build budget based on current revenue and current services – Develop a budget using your current revenues to implement services.
- b. Budget Two - Build a second budget based on the revenue reduction and show how the impact if the amendment passes. This budget would show how your county will reduce current programs and services if the amendment passes.
 - a. Be clear on who would be impacted. the budget would tWe will adopt the fail budget with a list of budget amendments that will be implemented if the Constitutional Amendment passes.

Additional Recommendations

- *Work with your local taxing authorities that are included in the proposal to make sure that they run the same process to analyze the impact!*
- *Work with your partners to coordinate a consistent game plan so that a similar message is being developed and presented.*

The Approved Budget for Fiscal Year 26-27

Conference Report on HB 5001E - GAA (Amendment 385885)

The link above provides all appropriations and proviso for implementation

Budget Summary - HB 5001E Conference Report Fiscal Year 2026-2027

Total Budget: \$114.5 billion [\$52.3 billion GR; \$62.2 billion TF]
Over \$14 billion in Total Reserves (not including trust fund balances)

- o \$8.6 billion General Revenue Unallocated
- o \$5.7 billion Budget Stabilization Fund

\$150 million authorized for the Debt Reduction Program

County By County Allocations FY 26-27 (HB 5001E)

**County Allocations Contained in the Conference Report on House Bill 5001E
Fiscal Year 2026-2027 General Appropriations Act**

This report reflects only items contained in the Conference Report on House Bill 5001E, the Fiscal Year 2026-2027 General Appropriations Act (GAA), which are identifiable to specific counties. State agencies will further allocate other funds contained in the General Appropriations Act based on authorized distribution methodologies. This report was produced prior to the veto process.

Florida Education Finance Program (FEFP)

Public School Funding

The Florida Education Finance Program (FEFP) Fiscal Year 2026-2027

The purpose of the document is to display the calculations used by the Legislature, consistent with the requirements of Florida Statutes, in making appropriations for the Florida Education Finance Program.

Upcoming Meetings for School Officials

June 10 – 12, 2026 FSBA/FADSS Annual Summer Conference, Tampa, FL

[View the Tentative Agenda](#)

Small District Officials will meet Thursday morning.

On Thursday Morning – June 11th – the FSBA Small District Council will meet to conduct Annual Business. The Small School District Council Consortium will also meet after the FSBA SDC concludes its business. The meeting is scheduled in Audubon D/E/F

Upcoming Meetings for County Commissioners

On June 23-26, the Florida Association of Counties will convene its 2026 Annual Conference in Orlando. [Tentative Agenda for FAC Annual Conference](#)

Small County Coalition to Meet at FAC Annual Conference

The Small County Coalition will convene on Wednesday morning for its Annual meeting. The Small County Coalition meeting is not listed on the FAC agenda but will be held 7:00am-8:30am on Wednesday.

ON THE DOCKET

THURSDAY, JUNE 4

- GAMING CONTROL - Thursday, 9:30 a.m. - The Florida Gaming Control Commission is meeting. Location: Joseph P. Cresse Hearing Room 148, Betty Easley Conference Center, 4075 Esplanade Way, Tallahassee.
- NORTHEAST REGIONAL PLANNING - Thursday, 10 a.m. - The Northeast Florida Regional Council is meeting. Location: 40 East Adams Street, Jacksonville.
- LAKE GEORGE STATE FOREST - Thursday, 10:30 a.m. - The Department of Agriculture and Consumer Services Florida Forest Service is holding a meeting on the management of Lake George State Forest. Location: 5458 N Highway 17, DeLeon Springs.
- SUPREME COURT RELEASES OPINIONS - Thursday, 11 a.m. - The Florida Supreme Court is scheduled to release opinions.
- ELECTION FRAUD COMPLAINTS - Thursday, 3 p.m. - The Division of Elections is looking at updates to Rule 2.025 and Form DS-DE 34 involving election fraud complaints. Location: Heritage Hall, R.A. Gray Building, 500 S Bronough Street, Room 112, Tallahassee.

FRIDAY, JUNE 5

- COMMISSION ON ETHICS - Friday, 8:30 a.m. - The Florida Commission on Ethics is meeting. Location: First District Court of Appeal, First Floor Meeting Room, 2000 Drayton Drive, Tallahassee.

- CABINET AIDES - Friday, 10 a.m. - The Cabinet aides for Gov. Ron DeSantis, Chief Financial Officer Blaise Ingoglia, Attorney General James Uthmeier and Agriculture Commissioner Wilton Simpson meet ahead of the June 9 Cabinet meeting. Location: Cabinet Meeting Room, Lower Level, the Capitol.

Headlines Around The State

Bradenton Herald: Governor DeSantis highlights his "Save Our Homes" property tax plan

NBC 6: Who wins and who pays? Inside DeSantis' new property tax proposal

Herald: This pillar of DeSantis' property tax plan won't be on the November ballot

Herald: DeSantis has claims about his tax plan. What will actually be on the ballot?

Herald: Perez defends tax break for diplomats after Brazil ambassador nod from Trump

FlaPol: Donald Trump nominates former Sarasota lawmaker Doug Holder as Ambassador to Bulgaria

WLRN: Florida high schoolers taking advanced classes are go-getters, but what's the cost to being ahead?

DBNJ: Think you spend too much on health care? See where Florida ranks in US

WUSF: Broad coalition rallies against Lakeland data center proposal

Democrat: Tallahassee school offers alternative to traditional classrooms

Post: Florida vultures caught eating invasive python eggs in rare first

Times: Florida lawmakers question property tax trust fund despite DeSantis' promise

NBC 6: Florida Legislature approves property tax cut proposal for November ballot

Herald: Florida lawmakers vote to put unprecedented tax cuts on the November ballot

Sentinel: Fla. Legislature sends property tax overhaul to voters after adding protections for schools

FlaPol: 'Giving the public a voice': Legislature approves putting homestead property tax amendment on ballot

Democrat: Florida property tax fight explained: What's on ballot, why cities worry

Post: DeSantis plan could 'wipe out' small city tax rolls, appraiser says

Sun-Sentinel: Smaller Palm Beach County towns will struggle under tax cuts, property appraiser warns

News4JAX: Florida property tax overhaul heads to November ballot; homeowners hopeful, local leaders warn of budget impact

Herald Tribune: Florida arts funding grows but faces uncertain future under DeSantis

Post: Teddy Bridgewater's action that prompted bill may not be allowed by FHSAA

FlaPol: Florida citrus leaders praise \$196M budget allocation for industry research

Times-Union: Florida's 'Second Chance Act' requires heart tests for athletes

FlaPol: FEA calls lawmakers out of touch, says budget shortchanges public schools

Herald: Florida approves \$15 million for security at Miami Catholic schools

Politico: Florida GOP gubernatorial front-runner Byron Donalds breaks with Trump on AI

FlaPol: ‘Surging enthusiasm’: Byron Donalds’ campaign through May raises upward of \$81 million

FlaPol: Paul Renner says he wouldn't have done anything differently than Ron DeSantis as Governor

Politico: Trump nominates Florida GOP Speaker Daniel Perez to be ambassador to Brazil

FlaPol: North Florida Land Trust coordinates sizable land protection agreement in Bradford County

News4JAX: Here are all the new Florida laws taking effect next month

Herald: Florida lawmakers move to protect schools from DeSantis' property tax plan

FlaPol: Senate panel advances Governor's property tax proposal with changes and doubts, but axes \$5.5M to promote the plan

FlaPol: House Committee advances Ron DeSantis’ property tax plan but protects public schools from cuts

Sentinel: 'Concerned is probably an understatement': Florida cities brace for property tax blow

Post: Florida cities vehemently pushing back against DeSantis' property tax plan

WUSF: Florida policy group rings alarm on higher rents if property tax changes pass

FlaPol: Florida TaxWatch urges state legislators to use caution on homestead property tax plan

Democrat: Cities, counties warn DeSantis property tax plan will gut services

Democrat: Leon County commissioners speak out against state property tax cut plan

WLRN: Gov. DeSantis property tax relief plan faces sharp pushback from top Monroe County officials

PNJ: DeSantis tax cut may cost Escambia \$220M, with schools, libraries biggest losers

Democrat: Leon CSC could lose \$2.6M under tax proposal

Here are key dates for 26-27

May 12 – 29 -	Special Session on Budget
June 9-12	FSBA Summer Meeting – Tampa
June 11 –	Small District Breakfast – SSDCC Annual Meeting
June 23-26 –	FAC Annual Conference – Orlando
June 24 -	Small County Coalition Summer Meeting
August 18 –	Primary Elections
Sept 16-17 –	FAC Policy Conference – Jacksonville
Nov 3 –	General Election
Nov. 17-19-	Rural Summit – Ocala – Sponsored by FREDa
Dec 2-4 –	Florida Association of Counties Legislative Conference
Dec 2 -	Small County Coalition Breakfast –
Dec 2-4 –	FSBA Legislative Conference – Tampa
Dec 3 -	Small District Breakfast – SSDCC Legislative Meeting
Dec - Feb. -	Legislative Committee Meetings
March 2 -	Legislature convenes
March 16 -	Small County Coalition – Legislative Reception

March 17 - Small School District Council Consortium
March 17-18- Rural Days 2027 – Tentative
March 17-18 – FSBA Days in the Legislature
March 17 - Florida Association Counties – Legislative Day
April 30 - Legislative Session 60 Days – Sine Die!

The Briefing is prepared by Chris Doolin

cdoolin@doolinandassoc.com

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

If you want to see all of the latest briefings – you can go www.smallcountycoalition.org or www.ssdcc.org and click on the red Briefing button

Chris Doolin

President – Christian B. Doolin & Associates
Vice – President – Robert P. Jones & Associates
Mobile – 850-508-5492
Email – cdoolin@doolinandassoc.com