

THE FLORIDA SENATE  
2026-F SUMMARY OF LEGISLATION PASSED  
**Committee on Appropriations**

**CS/HJR 1-F — Save our Homes from Excessive Property Taxes**

by State Affairs Committee and Rep. Overdorf (CS/SJR 2-F by Appropriations Committee and Senators Avila, Bernard, and Mayfield)

CS/HJR 1-F provides property tax relief to owners of real property in Florida and prescribes the uses of ad valorem tax revenues levied by counties and municipalities.

The joint resolution:

- Reduces the amount of annual growth that is allowed for assessments of non-homestead residential and non-residential real property from 10 percent to 5 percent.
- Provides to persons who maintained permanent residence as of December 31, 2026, and have established or will establish homestead, the following property tax exemption from non-school ad valorem levies:
  - Beginning on January 1, 2027, up to \$150,000 of the assessed value.
  - Beginning on January 1, 2028, up to \$250,000 of the assessed value. This amount is adjusted annually for positive inflation growth beginning January 1, 2029.
- Provides to persons who maintain permanent residence on or after January 1, 2027, and establish homestead the following exemption from non-school ad valorem levies:
  - Beginning January 1, 2027, up to \$50,000 of assessed value. The exemption value is adjusted annually for positive inflation growth beginning January 1, 2028.
  - Beginning with the fifth year of the exemption, such persons may be exempted up to the amount of the exemption available to persons who maintained homestead on or before December 31, 2026.
- Beginning on or after January 1, 2030, allows a county or municipality to determine, by a two-thirds vote of the membership of the governing body, if a reduction to the 5-year requirement is warranted for a critical local need.
- Requires the Legislature, by general law, to prescribe a uniform procedure for counties and municipalities, to increase the amount of assessed value exempt from taxes.
- Allows special districts to increase, by referendum, the amount of assessed value exempt from taxes. Special districts may adjust the exemption amount annually for positive inflation growth.
- Prescribes the uses of ad valorem tax revenue levied by counties and municipalities to only include expenditures to:
  - Provide for public safety, including law enforcement, fire service, and emergency medical service;
  - Provide funding for education and public schools;
  - Finance or refinance infrastructure, including expenditures on road and bridge construction and maintenance and stormwater control;
  - Finance or refinance natural resource projects, including flood control measures;
  - Issue local bonds for uses consistent with this paragraph and to make debt service payments for existing obligations;
  - Meet obligations for retirement benefits of local government employees; or

This summary is provided for information only and does not represent the opinion of any Senator, Senate Officer, or Senate Office.
--

- Be used for the operations and administration of county constitutional officers, boards of county commissioners, and municipalities, as well as expenditures approved by those officers and governing bodies, except as otherwise prohibited by general law.

The joint resolution will be considered by the electorate at the 2026 general election and, if approved by 60 percent of the electors voting on the measure, the joint resolution will take effect on January 1, 2027.

*Vote: Senate 30-9; House 75-26*

THE FLORIDA SENATE  
2026-F SUMMARY OF LEGISLATION PASSED  
**Committee on Appropriations**

**CS/SB 4-F — Property Tax Administration**

by Appropriations Committee and Senators Avila, Bernard, and Mayfield

CS/SB 4-F amends the method used to determine the maximum millage rate that may be levied pursuant to a majority vote by a county, municipality, special district dependent to a county or municipality, municipal service taxing unit, or independent special district. Rather than the calculation under current law to determine the maximum millage rate, the bill requires local governments to use the rolled-back rate created to comply with notice requirements.

The bill allows a ballot summary to exceed the statutorily established 75-word limit if a joint resolution is proposing an amendment or revision to Article VII, sections 4, 6, and 9 of the State Constitution, which is to be submitted to the electors at the general election to be held on November 3, 2026.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect upon becoming law.

*Vote: Senate 30-8; House 75-27*