



**Franklin County**  
FRANKLINCOUNTYFLORIDA.COM

## **ECONOMIC DEVELOPMENT COUNCIL- MEETING**

Meeting Date: 6/25/2026

Meeting Time: 1:00 P.M. (E.S.T)

Meeting Location: Franklin County School District-  
District Office Board Room- 85 School Rd., Eastpoint, FL.32320

1:00 P.M. E.S.T. Welcome, Call to Order, Pledge of Allegiance, Prayer  
(BOCC Chairman Ricky Jones)

1:10 P.M E.S.T.

1. Action Item- Board Approval Minutes from EDC Mtg-May
2. Action Item- Board Approval of Fl Commerce/Select Florida-  
Primary County partner Memorandum (MOU)
3. Action Item-Board Approval of OZ Support Letter-City of Apalachicola
4. Action Item-Board Approval Fl.' Great Northwest "United Forward" MOU
5. Action Item-Board Approval Fl.'s Great Northwest-August 27<sup>th</sup>

1:30 P.M. E.S.T. Florida's Great Northwest- Jennifer Conoley President & CEO

1. Mission, Purpose, Advocacy, Resources & Collaborative Partnership)
2. "United Forward- A Strategic Community Engagement (August 27)
3. Franklin County EDC-Role & Responsibilities with FLGNW Event

2:30 P.M. E.S.T. HJR 1F (Save our Homes) Homestead Exemption Update

2:40 P.M. EST- Board Member Q&A-Chairman Jones

3:00 P.M. Public discussion & Adjournment-Chairman Jones

Minutes of the  
Franklin County Economic Development Council (EDC)  
Regular Meeting  
Meeting Location: FCSD Office – 85 School Rd, Eastpoint, FL 32328  
Meeting Date: 05/21/2026  
Meeting Time: 1pm EST

Chairman Ricky Jones called meeting to order followed by Pledge of Allegiance and Prayer.

Quorum established

Motion to amend agenda to add guest speaker, offered by David Duncan and second by Kim Council. Unanimous.

Board Action Item – Motion to approve Opportunity Zone 2.0 recommendation, offered by David Duncan and second by Kim Council. Unanimous.

Board Action Item – Motion to approve (confirm) BOCC approval of the website proposal by Tidemark Marketing for creation of the EDC website, offered by Mike Clark and second by David Duncan. Unanimous.

Board Action Item – Motion to approve (confirm) designation letter to Florida commerce, offered by Mike Clark and second by Roger Mathis. Unanimous.

Speakers: Scott Mixon, Duke Energy. Tana Kendrick, Tidewater Marketing. John Solomon, Franklin County TDC. Caroline Smith, Apalachee Regional Planning Council.

Board Members' remarks.

Public Comment

Meeting Adjourned – Chairman Jones



## Primary County Partner Memorandum of Understanding (MOU)

### FloridaCommerce and SelectFlorida And Franklin County Economic Development Council

THIS MEMORANDUM OF UNDERSTANDING (“MOU”), dated as of the 28<sup>th</sup> day of May 2026, is by and between **Franklin County Economic Development Council (“Partner”)**, the **Florida Department of Commerce (FloridaCommerce)**, and **SelectFlorida (“Agencies”)**.

### BACKGROUND

#### **About FloridaCommerce**

The Florida Department of Commerce (FloridaCommerce) is the State of Florida’s economic, community, and workforce development agency. FloridaCommerce combines the state’s economic, workforce, and community development efforts, expediting economic development projects to fuel job creation in communities and promote economic resiliency.

#### **About SelectFlorida**

SelectFlorida is a direct support organization under the oversight of FloridaCommerce and serves as the State of Florida’s official international commerce organization. In addition, SelectFlorida supports FloridaCommerce’s mission and strategic priorities as a statutorily established direct support organization supported by public and private partners.

#### **About Franklin County Economic Development Council**

**Franklin County Economic Development Council** is an organization responsible for supporting economic development programs, including, but not limited to, business recruitment and retention, job creation, business development and expansion, and general economic activities in **Franklin County**.

### DESIGNATION OF PRIMARY PARTNER

**Agencies designate Franklin County Economic Development Council as their Primary Economic Development Partner for Partner’s territory. Partner shall maintain its autonomy while collaborating with Agencies on economic and business development initiatives, and in fostering statewide economic synergy to enhance Florida’s economy.**

### AGREEMENT

The parties agree to collaborate as follows:



1. **Partner** will share information about, and promote, FloridaCommerce and SelectFlorida programs, services, and initiatives with their stakeholders, including, but not limited to citizens, businesses, and other organizations supporting economic development with content and collateral approved by FloridaCommerce and SelectFlorida. In addition, **Partner** will share statistics and information about Florida's statewide business and economic environment, as well as economic tools, as provided by FloridaCommerce and SelectFlorida.
2. Agencies work to generate economic development leads at the state level and will disseminate leads to the Partner that meets the project's stated criteria. **Partner** will make every effort to connect with FloridaCommerce and SelectFlorida in a timely manner after receiving a lead or Request for Information (RFI) to maximize Florida's chances of success. **Partner** will be responsive to requests related to the RFI.
3. SelectFlorida and FloridaCommerce agree, where feasible, to visit with businesses and partner organizations within **Partner's** territory to better understand local needs and to share information about agencies' programs and services.
4. Upon request, SelectFlorida and FloridaCommerce will provide **Partner** with information and technical assistance on state-level business incentive programs and other resources that support job growth. FloridaCommerce will offer advice and guidance to **Partner** in completing applications for state incentive programs.
5. **Partner** will inform Agencies of job or company announcements about state-led projects at the earliest opportunity.
6. FloridaCommerce and SelectFlorida regularly produces time-sensitive reports, documents and publications on economic development in Florida. Upon request, **Partner** will provide information in a timely manner that supports these efforts. Information requested may include data relative to strategies, industries, community assets, trends, analysis, marketing, funding, et al.
7. Statewide economic development marketing and branding efforts are under the purview of FloridaCommerce and may be implemented at the discretion of FloridaCommerce. These efforts are supported by SelectFlorida. Research and state economic development events are under the joint purview of FloridaCommerce and SelectFlorida. **Partner** agrees to support these efforts when appropriate, including, but not limited to, economic development events, international events, inbound delegations, working group meetings, stakeholder meetings, and marketing campaigns. **Partner** is responsible for marketing its respective communities, defining its economic vision and image, and ensuring



that the messaging does not contradict FloridaCommerce's messaging and marketing and branding initiatives

8. **Partner** will consider inviting FloridaCommerce to address key stakeholders or board members annually for the purpose of sharing economic highlights and initiatives, as well as engaging with local economic development partners. Schedule permitting, Agencies agree to designate and send a speaker.
9. SelectFlorida shall facilitate quarterly meetings of all primary partners. **Partner** agrees to participate, when feasible, in the meetings. SelectFlorida agrees to appoint the chief executive of **Partner's** organization, or their designee, to the Economic Development Advisory Council.

### **TERM**

This MOU will become effective upon signing by the Agencies and **Partner**. The MOU will remain in effect unless otherwise terminated by Agencies and/or **Partner**. Agencies and **Partner** reserve the right to terminate this MOU at any time for any reason with written notification to all parties.

This MOU may be amended by mutual agreement of both parties in writing.

### **NO JOINT VENTURE**

The Parties agree that they are not entering into a legal partnership, joint venture agreement, or any other such business arrangement, nor is the purpose of the Parties to enter into a commercial undertaking for monetary gain. Neither Party shall refer to or treat the arrangements under this MOU as a legal partnership or take any action inconsistent with such intention. The Parties agree that this MOU is being entered into solely to memorialize the intention of both parties to mutually cooperate towards their shared objectives. The Parties agree that this MOU creates no legal obligation on the part of either Party and does not provide either Party with a cause of action should the other Party fail to perform or underperform according to the terms contained herein.

### **CONFIDENTIALITY**

During the Term of this MOU and thereafter, the terms of this MOU and the nature and substance of the meetings that preceded it are strictly confidential and shall not be used, published, or disclosed to any other person or entity in any manner whatsoever without the prior clear and express written approval of the other party, for which approval may be withheld at that party's sole discretion, except:

- (a) to the board of directors, senior management, and only those other employees and/or agents of each party who need to know in order to perform an activity described in this MOU, each of whom will be advised of this confidentiality provision; and



(b) as otherwise compelled by law, including Florida's Public Records Laws.

**ENTIRETY**

All understandings and agreements previously existing between the Parties hereto with respect to the agreements contemplated hereby are merged into this MOU, and this MOU reflects the entire understanding of the Parties with respect to such agreements. This MOU cannot be modified except by written agreement signed by all of the Parties hereto.

**Approvals**

Executed and delivered on the date first set forth above.

**Signed by:**

Name: J. Alex Kelly  
Title: Secretary

Name: Matt Swanson, DBA  
Title: President

**FloridaCommerce**

**SelectFlorida**

J. Alex Kelly

Matt Swanson

Dated: 6/7/2026

Dated: 6/7/2026

Name: William Williams  
Title: Coordinator

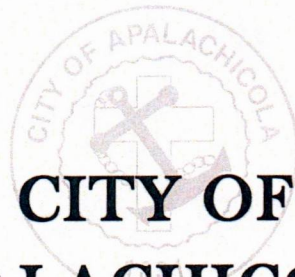
**Franklin County Economic  
Development Council**

William Williams

Dated: 6/5/2026

**Mayor**  
Brenda Ash

**Commissioners**  
Donna Duncan  
Adriane Elliott  
Despina George  
Donna Knutson



# CITY OF APALACHICOLA

1 Bay Avenue, Apalachicola, Florida 32320  
850-653-9319 Fax 850-653-2205 [www.cityofapalachicola.com](http://www.cityofapalachicola.com)

**City Manager**  
Charles V. Anderson

**Finance Director**  
Lee Mathes

**City Clerk**  
Sheneidra Cummings

**City Attorney**  
Dan Hartman

**FloridaCommerce**  
Mr. Benjamin Latham  
107 East Madison Street  
Caldwell Building  
Tallahassee, Florida 32399-4120

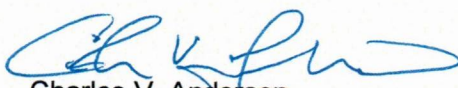
June 1, 2026

Dear Mr. Latham,

On behalf of the City of Apalachicola, I would like to offer this letter that formalizes the full endorsement and recommendation support of the Federal Opportunity Zone 2.0 that includes census tract 9702.02. This 1.27 square mile census tract just outside the city limits in Franklin County is critical to the economic revitalization of our city and our community. As Florida Commerce is aware, our community is a designated Rural Area of Opportunity (RAO), and the City of Apalachicola is a legislatively designated Area of Critical State Concern. We lost multi-generational employment as the Apalachicola Bay Oyster Industry was stopped from commercial harvesting in 2020. As noted in the Franklin County BOCC submission, the county has less than 13,000 residents with poverty that far exceeds the state average (16.5%). We have nearly 2000 citizens living below the poverty line and children under 18 that exceed 23.2% of that population. The federal government has designated this county as an underserved economic and healthcare community. The Apalachicola Airport has just under 800 acres (see submitted map and parcel ID) that will meet the critical alignment of infrastructure and allow our community to have economic diversity and resilience if this designation is approved by Florida Commerce and the Governor.

We look forward to working with the Florida Department of Commerce and our regional economic partners to bring much needed collaboration, advocacy, and economic vitality to this area utilizing this critical designation.

Sincerely,



Charles V. Anderson  
City Manager



**VISIONFIRST**  
ADVISORS

# Florida's Great Northwest

**NWFL FORWARD FRANKLIN COUNTY ENGAGEMENT GUIDE**

Project Lead: Nancy Blum-Heintz, Managing Director, VisionFirst Advisors

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## About the Project

### Florida's Great Northwest Appoints Strategic Experts for United Forward Initiative

The Moore Agency and VisionFirst Advisors Tapped to Partner in Strategic Planning and Marketing Execution

**NORTHWEST FLORIDA** — Florida's Great Northwest (FGNW) has reached a definitive milestone in its United Forward initiative, appointing two industry-leading firms to create a powerful framework to drive diversification and economic growth across Northwest Florida. Supported by a \$4.7 million Triumph Gulf Coast grant, these partnerships signal the official transition from regional planning to high-impact execution across Northwest Florida.

FGNW has selected VisionFirst Advisors to serve as the "FORWARD Facilitator," a specialized role dedicated to overseeing the implementation of the Next Generation of Northwest Florida FORWARD, the regional strategy for economic transformation. Simultaneously, The Moore Agency has been tapped to lead comprehensive target audience research, which will inform the development of FGNW's multi-year Market Activation Plan. This plan will showcase the region's economic development assets and create a cycle of prosperity. Increased visibility leads to greater awareness, generating more quality jobs, capital investment, and enhanced wages for residents in Northwest Florida.

"By securing VisionFirst Advisors and The Moore Agency, we are elevating Northwest Florida's position in the global spotlight," said Jennifer Conoley, President and CEO of Florida's Great Northwest. "United Forward launches the most extensive, strategically focused initiative in our region's history, and these partners provide the strategic edge we need to drive industry diversification and unprecedented economic growth across Northwest Florida."

#### **The Strategic Engine: Execution & Strategy**

As FGNW's FORWARD Facilitator, VisionFirst Advisors will coordinate stakeholders in each county through "Next Generation" workshops to drive the implementation of the Northwest Florida FORWARD: The Next Generation regional strategy.

"Strong economic strategies are grounded in stakeholder insight and shaped by the communities they are meant to serve," said Gray Swoope, President and CEO of VisionFirst Advisors. "By combining our expertise in data-driven analysis with meaningful stakeholder engagement, we are excited to support Northwest Florida in building a roadmap that reflects local priorities while advancing industry growth and long-term economic vitality."

## Data, Research, & Writing Style

VisionFirst utilizes several national sources to collect and analyze data, trends and best practices. Sources include but are not limited to:

- JobsEQ
- National Association of Counties
- National Center for Education Statistics
- Federal Reserve Bank
- FGW Data Reports (Military)
- Federal sources such as BEA, Census & more

Many of the reports are forecasts on a particular topic, such as workforce trends, industry outlooks and population predictions.

**Forecasting is a technique that uses historical data as inputs to make informed estimates that are predictive in determining the direction of future trends.**

The forecasts are just that, forecasts. They do not account for the activities undertaken by the community to influence the projections. VisionFirst utilizes the data to provide insight as to how the community or MSA is being seen by site selectors and offers the data as a benchmark for measuring the success of activities undertaken.

**In collecting data, VisionFirst will use the following locations from which to pull data:**

- County Level Data
- Triumph Region
- FGW Region
- Florida
- United States

**For report writing, a modified version of the AP style is used.** To learn more about the writing style, visit: <https://coschedule.com/blog/ap-style-cheat-sheet>

## Pre-Event Discovery

### How We Work

- **Consensus Building:** We start by thoroughly understanding your current situation, objectives and key challenges to ensure alignment and clarity.
- **Stakeholder Engagement:** We collaborate with stakeholders in both group and individual settings to identify challenges and opportunities at the county and regional level.
- **Strategic Development:** We develop and deliver county action reports that serve as a bridge between community engagement and regional strategy while also giving counties actionable recommendations they can begin advancing locally.

### Pre-Workshop Planning

VisionFirst works to ensure each workshop is a productive value-add to the county. To do so, pre-planning is necessary.

- Once we have identified a date for your county's workshop, a **quick 30-minute introduction call** with the VisionFirst team, FGNW staff and you would be beneficial to have a brief understanding of your county and address any questions.
- An additional **planning call one week prior to your county workshop** date will be scheduled to review logistics, discuss the individual interviews and answer any questions you might have. These will be scheduled by VisionFirst and FGNW staff.

### Documents Checklist

To ensure VisionFirst has the most accurate information, we need to understand what research has already been conducted, what marketing is already taking place and any initiatives currently underway. We are looking for all reports or documents from your county – not just your organization. Below is a checklist of documents needed for review:

- Past strategic plans (both economic and community development)
- Economic and community development programs and priorities
- Triumph project applications
- Project details including community's project proposal
- Marketing materials, videos, campaigns
- Target industry, workforce, education, quality of place studies
- Employer surveys
- Educational surveys
- Awards or distinguished honors
- Comprehensive plans or community planning documents (related to placemaking)
- Important ballot initiatives regarding funding, schools or economic development
- Performance indicators

**Documents can be uploaded via this link: [Franklin County Shared Folder](#)**

## Stakeholder Engagement

Stakeholder engagement will take place over two days. The first day will be a **Facilitated Strategic Planning Session**, with approximately 40 participants. The second day will include the opportunity for **three Individual/small group Interviews**, each lasting about 45 minutes.

### Franklin County Schedule

- August 27<sup>th</sup>: 9:00 am to Noon EST – Strategic Planning Session | 1:30 pm to 4:30 pm EST – Individual or Small Group Interviews (3 to 4 people max)

### Facilitated Strategic Planning Session

VisionFirst Advisors will host a three-hour facilitated session bringing together county stakeholders to inform the development of Florida's Great Northwest's next generation strategic plan, known as **Northwest Florida FORWARD**, while also identifying actions that can be advanced immediately at the local level. The session is designed to identify priorities that strengthen both county-specific competitiveness and the overall economic vitality and vibrancy of the Northwest Florida region.

Through a series of guided discussions and interactive exercises, participants will assess current conditions, identify what is working and where gaps exist and align around the most critical economic and community development priorities.

Consistent with VisionFirst's approach, the session is designed to move quickly from input to action, resulting in a clear set of priorities, defined county ownership opportunities and practical next steps. Outcomes will distinguish between initiatives best advanced at the regional level through FGNW and those that can and should be led locally by the county to drive immediate progress and long-term competitiveness.

### VISIONFIRST ADVISORS STAFF ATTENDEES

- Gray Swoope, President & CEO, Nancy Blum-Heintz, Managing Director and Mackenzie Greene, Consultant

### LOGISTICAL NEEDS

- Meeting space – large conference room to fit 40 attendees with AV
- Presentation screen, table or podium to connect to computer (need cords)
- Round tables with 6-8 per table
- Attendee list and titles

### SUGGESTED ATTENDEES

This meeting will not be publicly noticed, so please keep that in mind, as you invite attendees.

- No more than 40 people
- FGNW Investors & Leadership Northwest Florida Members
- Local EDO Staff & Board Members

- Chamber of Commerce Leadership (Minority Chambers)
- CareerSource Leaders
- Educational Leaders: Superintendents, Technical College, Community & University Presidents
- City and County Officials (cautious of sunshine laws)
- Top Employers
- Utility Partners & Leaders
- Small Business Leaders & Support Services
- Market Driven Business Leaders: Banks, Hospitals, Developers

## Facilitated Strategic Planning Session Agenda (Draft – Not for Sharing)

Duration	Item
10	Welcome & Meeting Purpose
10	Introduction (Explain Northwest Florida Forward) - FG NW
25	Opening Question Activity (VFA Led Interactive)
	What Does Economic & Community Development Look Like Today? (VFA to present)
25	<ul style="list-style-type: none"> <li>• Three buckets of growth.</li> <li>• How the region works together as a team.</li> <li>• The importance of knowing what your community wants for growth and how to attract it.</li> <li>• Economic Development Case Study/Success Story</li> </ul>
20	Data is the First Impression (VFA to present)
	<ul style="list-style-type: none"> <li>• The Community By-the-Numbers</li> </ul>
	What's Working & What's Not? – County & Region (VFA Led Interactive)
25	<ul style="list-style-type: none"> <li>• What is working?</li> <li>• What is not working?</li> <li>• SWOT Analysis Activity</li> </ul>
10	Break
	Priority Pulse: What Truly Matters to Us? - (VFA Led Interactive)
40	<ul style="list-style-type: none"> <li>• Identify top economic and community development priorities</li> <li>• Assign ownership: regional, county-led, or shared</li> <li>• Identify near-term county actions</li> </ul>
	Next Steps (VFA to Present)
20	<ul style="list-style-type: none"> <li>• How input will be used</li> <li>• What happens next and when</li> </ul>
5	Wrap Up & Adjourn (VFA to Present)

## Facilitated Strategic Planning Session Invitation Sample Email

**Subject:** Northwest Florida FORWARD – County Session & Stakeholder Input

Here in Franklin County, we proudly invest in [Florida's Great Northwest \(FGNW\)](#), the regional economic development organization serving the Florida Panhandle.

FGNW has engaged VisionFirst Advisors to support the development and implementation of [Northwest Florida FORWARD – The Next Generation](#), a regional strategy focused on strengthening economic competitiveness, diversifying industries and supporting long-term growth across Northwest Florida's 13-county region.

As part of this effort, VisionFirst is facilitating county-based sessions to gather stakeholder input, align priorities and identify both regional strategies and county-level actions that can be advanced in the near term.

We would like to invite you to participate in an upcoming county session on **August 27<sup>th</sup> from 9:00 AM EST (will end at 12 PM) at [LOCATION]**. Your perspective as a key stakeholder is important to ensure the plan reflects local priorities and opportunities for action.

The session will focus on identifying key economic and community development priorities, determining where leadership and collaboration are needed most, and outlining next steps to strengthen both county and regional competitiveness.

Please let our team know if you are able to attend. Thank you in advance for your time and participation. We appreciate your continued leadership and partnership in helping shape the future of Northwest Florida.

## Individual Interviews

### SETTING-UP INTERVIEWS

VisionFirst will host three individual or small group interviews on the second day. The interviews should all be scheduled in the same location and each will last 45 minutes. There will be a 15 minute break in between each meeting.

### INTERVIEW SCHEDULE

Please use the excel template provided when scheduling meetings. Send meeting schedule with full names, titles, companies/organizations, bios and any valuable information one week prior to interviews. Also, include any relevant board positions or interests beyond their corporate role.

- Interview 1: 1:30 pm to 2:15 pm central time - Individual or Small Group Interview (3 to 4 people max)
- Interview 2: 2:30 pm to 3:15 pm central time - Individual or Small Group Interview (3 to 4 people max)
- Interview 3: 3:30 pm to 4:15 pm central time - Individual or Small Group Interview (3 to 4 people max)

### SAMPLE EMAIL FOR SCHEDULING INTERVIEWS

**Subject:** Northwest Florida FORWARD – Stakeholder Interview Request

Dear [Recipient's Name],

Florida's Great Northwest (FGNW) has engaged VisionFirst Advisors to support the development and implementation of Northwest Florida FORWARD – The Next Generation, a regional effort focused on strengthening economic competitiveness, industry diversification and long-term growth across the 13-county region.

As part of this process, VisionFirst is conducting targeted stakeholder interviews to gather insight on current conditions, opportunities and priorities that will help shape both the regional strategy and county-level actions.

We would value your perspective and would like to schedule a brief interview with you on **[DATE] at [TIME] [LOCATION]**. Your input will help ensure the plan reflects current realities, aligns with local and regional priorities and identifies practical next steps to support implementation.

Thank you in advance for your time and insight. We appreciate your leadership and partnership in shaping the future of Northwest Florida.

Sincerely,

# The Florida Senate

## 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)

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

Prepared by: [Appropriations Committee](#) (AP)

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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:
  - o Beginning on January 1, 2027, up to \$150,000 of the assessed value.
  - o 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:
  - o 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.
  - o 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:
  - o Provide for public safety, including law enforcement, fire service, and emergency medical service;
  - o Provide funding for education and public schools;
  - o Finance or refinance infrastructure, including expenditures on road and bridge construction and maintenance and stormwater control;
  - o Finance or refinance natural resource projects, including flood control measures;
  - o Issue local bonds for uses consistent with this paragraph and to make debt service payments for existing obligations;
  - o Meet obligations for retirement benefits of local government employees; or
  - o 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*

Disclaimer: The information on this system is unverified. The journals or printed bills of the respective chambers should be consulted for official purposes.

ENROLLED

CS/HJR 1F

2026F Legislature

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House Joint Resolution

A joint resolution proposing amendments to Sections 4, 6, and 9 of Article VII and the creation of a new section in Article XII of the State Constitution to revise the limitation on annual assessment increases for specified real property, to increase the homestead exemption, to provide a limitation on the use of ad valorem taxes levied by counties and municipalities, and to provide an effective date.

Be It Resolved by the Legislature of the State of Florida:

That the following amendments to Sections 4, 6, and 9 of Article VII of the State Constitution and the creation of a new section in Article XII are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 4. Taxation; assessments.—By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided:

(a) Agricultural land, land producing high water recharge to Florida's aquifers, or land used exclusively for

ENROLLED

CS/HJR 1F

2026F Legislature

26 noncommercial recreational purposes may be classified by general  
 27 law and assessed solely on the basis of character or use.

28 (b) As provided by general law and subject to conditions,  
 29 limitations, and reasonable definitions specified therein, land  
 30 used for conservation purposes shall be classified by general  
 31 law and assessed solely on the basis of character or use.

32 (c) Pursuant to general law tangible personal property  
 33 held for sale as stock in trade and livestock may be valued for  
 34 taxation at a specified percentage of its value, may be  
 35 classified for tax purposes, or may be exempted from taxation.

36 (d) All persons entitled to a homestead exemption under  
 37 Section 6 of this Article shall have their homestead assessed at  
 38 just value as of January 1 of the year following the effective  
 39 date of this amendment. This assessment shall change only as  
 40 provided in this subsection.

41 (1) Assessments subject to this subsection shall be  
 42 changed annually on January 1st of each year; but those changes  
 43 in assessments shall not exceed the lower of the following:

44 a. Three percent (3%) of the assessment for the prior  
 45 year.

46 b. The percent change in the Consumer Price Index for all  
 47 urban consumers, U.S. City Average, all items 1967=100, or  
 48 successor reports for the preceding calendar year as initially  
 49 reported by the United States Department of Labor, Bureau of  
 50 Labor Statistics.

ENROLLED

CS/HJR 1F

2026F Legislature

51 (2) No assessment shall exceed just value.

52 (3) After any change of ownership, as provided by general  
 53 law, homestead property shall be assessed at just value as of  
 54 January 1 of the following year, unless the provisions of  
 55 paragraph (8) apply. Thereafter, the homestead shall be assessed  
 56 as provided in this subsection.

57 (4) New homestead property shall be assessed at just value  
 58 as of January 1st of the year following the establishment of the  
 59 homestead, unless the provisions of paragraph (8) apply. That  
 60 assessment shall only change as provided in this subsection.

61 (5) Changes, additions, reductions, or improvements to  
 62 homestead property shall be assessed as provided for by general  
 63 law; provided, however, after the adjustment for any change,  
 64 addition, reduction, or improvement, the property shall be  
 65 assessed as provided in this subsection.

66 (6) In the event of a termination of homestead status, the  
 67 property shall be assessed as provided by general law.

68 (7) The provisions of this amendment are severable. If any  
 69 of the provisions of this amendment shall be held  
 70 unconstitutional by any court of competent jurisdiction, the  
 71 decision of such court shall not affect or impair any remaining  
 72 provisions of this amendment.

73 (8)a. A person who establishes a new homestead as of  
 74 January 1 and who has received a homestead exemption pursuant to  
 75 Section 6 of this Article as of January 1 of any of the three

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76 years immediately preceding the establishment of the new  
 77 homestead is entitled to have the new homestead assessed at less  
 78 than just value. The assessed value of the newly established  
 79 homestead shall be determined as follows:

80 1. If the just value of the new homestead is greater than  
 81 or equal to the just value of the prior homestead as of January  
 82 1 of the year in which the prior homestead was abandoned, the  
 83 assessed value of the new homestead shall be the just value of  
 84 the new homestead minus an amount equal to the lesser of  
 85 \$500,000 or the difference between the just value and the  
 86 assessed value of the prior homestead as of January 1 of the  
 87 year in which the prior homestead was abandoned. Thereafter, the  
 88 homestead shall be assessed as provided in this subsection.

89 2. If the just value of the new homestead is less than the  
 90 just value of the prior homestead as of January 1 of the year in  
 91 which the prior homestead was abandoned, the assessed value of  
 92 the new homestead shall be equal to the just value of the new  
 93 homestead divided by the just value of the prior homestead and  
 94 multiplied by the assessed value of the prior homestead.  
 95 However, if the difference between the just value of the new  
 96 homestead and the assessed value of the new homestead calculated  
 97 pursuant to this sub-subparagraph is greater than \$500,000, the  
 98 assessed value of the new homestead shall be increased so that  
 99 the difference between the just value and the assessed value  
 100 equals \$500,000. Thereafter, the homestead shall be assessed as

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101 provided in this subsection.

102       b. By general law and subject to conditions specified  
 103 therein, the legislature shall provide for application of this  
 104 paragraph to property owned by more than one person.

105       (e) The legislature may, by general law, for assessment  
 106 purposes and subject to the provisions of this subsection, allow  
 107 counties and municipalities to authorize by ordinance that  
 108 historic property may be assessed solely on the basis of  
 109 character or use. Such character or use assessment shall apply  
 110 only to the jurisdiction adopting the ordinance. The  
 111 requirements for eligible properties must be specified by  
 112 general law.

113       (f) A county may, in the manner prescribed by general law,  
 114 provide for a reduction in the assessed value of homestead  
 115 property to the extent of any increase in the assessed value of  
 116 that property which results from the construction or  
 117 reconstruction of the property for the purpose of providing  
 118 living quarters for one or more natural or adoptive grandparents  
 119 or parents of the owner of the property or of the owner's spouse  
 120 if at least one of the grandparents or parents for whom the  
 121 living quarters are provided is 62 years of age or older. Such a  
 122 reduction may not exceed the lesser of the following:

123       (1) The increase in assessed value resulting from  
 124 construction or reconstruction of the property.

125       (2) Twenty percent of the total assessed value of the

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126 | property as improved.

127 |       (g) For all levies other than school district levies,  
 128 | assessments of residential real property, as defined by general  
 129 | law, which contains nine units or fewer and which is not subject  
 130 | to the assessment limitations set forth in subsections (a)  
 131 | through (d) shall change only as provided in this subsection.

132 |       (1) Assessments subject to this subsection shall be  
 133 | changed annually on the date of assessment provided by law; but  
 134 | those changes in assessments shall not exceed the following  
 135 | percentages ~~ten percent (10%)~~ of the assessment for the prior  
 136 | year:

137 |       a. Before January 1, 2027, ten percent (10%).

138 |       b. Beginning January 1, 2027, five percent (5%).

139 |       (2) No assessment shall exceed just value.

140 |       (3) After a change of ownership or control, as defined by  
 141 | general law, including any change of ownership of a legal entity  
 142 | that owns the property, such property shall be assessed at just  
 143 | value as of the next assessment date. Thereafter, such property  
 144 | shall be assessed as provided in this subsection.

145 |       (4) Changes, additions, reductions, or improvements to  
 146 | such property shall be assessed as provided for by general law;  
 147 | however, after the adjustment for any change, addition,  
 148 | reduction, or improvement, the property shall be assessed as  
 149 | provided in this subsection.

150 |       (h) For all levies other than school district levies,

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151 assessments of real property that is not subject to the  
 152 assessment limitations set forth in subsections (a) through (d)  
 153 and (g) shall change only as provided in this subsection.

154 (1) Assessments subject to this subsection shall be  
 155 changed annually on the date of assessment provided by law; but  
 156 those changes in assessments shall not exceed the following  
 157 percentages ~~ten percent (10%)~~ of the assessment for the prior  
 158 year:

159 a. Before January 1, 2027, ten percent (10%).

160 b. Beginning January 1, 2027, five percent (5%).

161 (2) No assessment shall exceed just value.

162 (3) The legislature must provide that such property shall  
 163 be assessed at just value as of the next assessment date after a  
 164 qualifying improvement, as defined by general law, is made to  
 165 such property. Thereafter, such property shall be assessed as  
 166 provided in this subsection.

167 (4) The legislature may provide that such property shall  
 168 be assessed at just value as of the next assessment date after a  
 169 change of ownership or control, as defined by general law,  
 170 including any change of ownership of the legal entity that owns  
 171 the property. Thereafter, such property shall be assessed as  
 172 provided in this subsection.

173 (5) Changes, additions, reductions, or improvements to  
 174 such property shall be assessed as provided for by general law;  
 175 however, after the adjustment for any change, addition,

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176 | reduction, or improvement, the property shall be assessed as  
 177 | provided in this subsection.

178 |       (i) The legislature, by general law and subject to  
 179 | conditions specified therein, may prohibit the consideration of  
 180 | the following in the determination of the assessed value of real  
 181 | property:

182 |           (1) Any change or improvement to real property used for  
 183 | residential purposes made to improve the property's resistance  
 184 | to wind damage.

185 |           (2) The installation of a solar or renewable energy source  
 186 | device.

187 |       (j)

188 |           (1) The assessment of the following working waterfront  
 189 | properties shall be based upon the current use of the property:

190 |           a. Land used predominantly for commercial fishing  
 191 | purposes.

192 |           b. Land that is accessible to the public and used for  
 193 | vessel launches into waters that are navigable.

194 |           c. Marinas and drystacks that are open to the public.

195 |           d. Water-dependent marine manufacturing facilities,  
 196 | commercial fishing facilities, and marine vessel construction  
 197 | and repair facilities and their support activities.

198 |       (2) The assessment benefit provided by this subsection is  
 199 | subject to conditions and limitations and reasonable definitions  
 200 | as specified by the legislature by general law.

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201 SECTION 6. Homestead exemptions.—

202 (a) (1) a. Every person who has the legal or equitable title  
 203 to real estate and maintains thereon the permanent residence of  
 204 the owner, or another legally or naturally dependent upon the  
 205 owner, shall be exempt from taxation thereon, except assessments  
 206 for special benefits, as follows:

207 1.a. For school district levies, up to the assessed  
 208 valuation of twenty-five thousand dollars; and

209 2.b. For all levies other than school district levies,

210 I. Beginning on January 1, 2027, up to the assessed  
 211 valuation of one hundred and fifty thousand dollars.

212 II. Beginning on January 1, 2028, up to the assessed  
 213 valuation of two hundred and fifty thousand dollars.

214 b. Every person who, on or after January 1, 2027, has the  
 215 legal or equitable title to real estate and maintains thereon  
 216 the permanent residence of the owner, or another legally or  
 217 naturally dependent upon the owner, who had not maintained a  
 218 permanent residence in this state as of December 31, 2026, shall  
 219 be exempt from taxation thereon, except assessments for special  
 220 benefits, as follows:

221 1. For school district levies, up to the assessed  
 222 valuation of twenty-five thousand dollars; and

223 2. For all levies other than school district levies, up to  
 224 the assessed valuation of fifty thousand dollars. Unless  
 225 otherwise revised under sub-subparagraph (4)a.2., beginning with

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226 the fifth year of exemption under this subparagraph, such person  
 227 shall be exempt up to the amount of assessed valuation provided  
 228 by sub-sub-subparagraph a.2.II., as adjusted pursuant to  
 229 subparagraph (2)a. The legislature shall, by general law,  
 230 prescribe uniform procedures to administer this subparagraph.

231  
 232 The exemptions provided by this paragraph apply only greater  
 233 than fifty thousand dollars and up to seventy-five thousand  
 234 dollars, upon establishment of right thereto in the manner  
 235 prescribed by law. The real estate may be held by legal or  
 236 equitable title, by the entireties, jointly, in common, as a  
 237 condominium, or indirectly by stock ownership or membership  
 238 representing the owner's or member's proprietary interest in a  
 239 corporation owning a fee or a leasehold initially in excess of  
 240 ninety-eight years. The exemptions ~~exemption~~ shall not apply  
 241 with respect to any assessment roll until such roll is first  
 242 determined to be in compliance with the provisions of section 4  
 243 by a state agency designated by general law. These exemptions  
 244 are ~~This exemption is~~ repealed on the effective date of any  
 245 amendment to this Article which provides for the assessment of  
 246 homestead property at less than just value.

247 (2)a. The ~~twenty-five thousand dollar~~ amount of assessed  
 248 valuation exempt from taxation provided in sub-sub-subparagraph  
 249 (1)a.2.II. subparagraph (a)(1)b. shall be adjusted annually for  
 250 inflation beginning on January 1, 2029, and ~~of~~ each year

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251 thereafter, for inflation using the percent change in the  
 252 Consumer Price Index for All Urban Consumers, U.S. City Average,  
 253 all items 1967=100, or successor reports for the preceding  
 254 calendar year as initially reported by the United States  
 255 Department of Labor, Bureau of Labor Statistics, if such percent  
 256 change is positive.

257 b. The amount of assessed valuation exempt from taxation  
 258 provided in sub-subparagraph (1)b.2. shall be adjusted annually  
 259 for inflation beginning on January 1, 2028, and each year  
 260 thereafter, using the percent change in the Consumer Price Index  
 261 for All Urban Consumers, U.S. City Average, all items 1967=100,  
 262 or successor reports for the preceding calendar year as  
 263 initially reported by the United States Department of Labor,  
 264 Bureau of Labor Statistics, if such percent change is positive.

265 (3) Except for the exemptions provided in sub-  
 266 subparagraphs (1)a.2. and b.2. and paragraph (4), the amount of  
 267 assessed valuation exempt from taxation for which every person  
 268 who has the legal or equitable title to real estate and  
 269 maintains thereon the permanent residence of the owner, or  
 270 another person legally or naturally dependent upon the owner, is  
 271 eligible, and which applies solely to levies other than school  
 272 district levies, that is added to this constitution after  
 273 January 1, 2025, shall be adjusted annually on January 1 of each  
 274 year for inflation using the percent change in the Consumer  
 275 Price Index for All Urban Consumers, U.S. City Average, all

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276 items 1967=100, or successor reports for the preceding calendar  
 277 year as initially reported by the United States Department of  
 278 Labor, Bureau of Labor Statistics, if such percent change is  
 279 positive, beginning the year following the effective date of  
 280 such exemption.

281 (4)a.1. The legislature shall, by general law, prescribe a  
 282 uniform procedure for counties and municipalities, for their  
 283 respective levies, to increase the amount of assessed valuation  
 284 exempt from taxation under paragraph (1), up to all remaining  
 285 assessed valuation.

286 2. Beginning on or after January 1, 2030, a county or  
 287 municipality, by two-thirds vote of the membership of the  
 288 governing body, may determine that a reduction of the five-year  
 289 requirement provided under sub-subparagraph (1)b.2. is warranted  
 290 for a critical local need.

291 b.1. A special district may, upon approval by referendum  
 292 by the electors of the district, increase the amount of assessed  
 293 valuation exempt from taxation under sub-subparagraphs (1)a.2.  
 294 and b.2., for its respective levy, up to all remaining assessed  
 295 valuation. By general law, the legislature shall provide the  
 296 manner in which a referendum may be called; the frequency with  
 297 which such referendum may be held, which may not be more than  
 298 once in a 12-month period; a ballot statement and question of  
 299 such referendum; and other requirements for the referendum not  
 300 inconsistent with this paragraph. The approved exemption

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301 increase shall take effect on and first apply beginning on the  
 302 January 1 immediately succeeding approval by referendum.

303 2. A special district may adjust the amount of assessed  
 304 valuation exempt from taxation as approved under sub-  
 305 subparagraph 1. annually on January 1 of each year for inflation  
 306 using the percent change in the Consumer Price Index for All  
 307 Urban Consumers, U.S. City Average, all items 1967=100, or  
 308 successor reports for the preceding calendar year as initially  
 309 reported by the United States Department of Labor, Bureau of  
 310 Labor Statistics, if such percent change is positive.

311 (b) Not more than one exemption shall be allowed any  
 312 individual or family unit or with respect to any residential  
 313 unit. No exemption shall exceed the value of the real estate  
 314 assessable to the owner or, in case of ownership through stock  
 315 or membership in a corporation, the value of the proportion  
 316 which the interest in the corporation bears to the assessed  
 317 value of the property.

318 (c) By general law and subject to conditions specified  
 319 therein, the Legislature may provide to renters, who are  
 320 permanent residents, ad valorem tax relief on all ad valorem tax  
 321 levies. Such ad valorem tax relief shall be in the form and  
 322 amount established by general law.

323 (d) The legislature may, by general law, allow counties or  
 324 municipalities, for the purpose of their respective tax levies  
 325 and subject to the provisions of general law, to grant either or

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326 both of the following additional homestead tax exemptions:

327       (1) An exemption not exceeding fifty thousand dollars to a  
 328 person who has the legal or equitable title to real estate and  
 329 maintains thereon the permanent residence of the owner, who has  
 330 attained age sixty-five, and whose household income, as defined  
 331 by general law, does not exceed twenty thousand dollars; or

332       (2) An exemption equal to the assessed value of the  
 333 property to a person who has the legal or equitable title to  
 334 real estate with a just value less than two hundred and fifty  
 335 thousand dollars, as determined in the first tax year that the  
 336 owner applies and is eligible for the exemption, and who has  
 337 maintained thereon the permanent residence of the owner for not  
 338 less than twenty-five years, who has attained age sixty-five,  
 339 and whose household income does not exceed the income limitation  
 340 prescribed in paragraph (1).

341  
 342 The general law must allow counties and municipalities to grant  
 343 these additional exemptions, within the limits prescribed in  
 344 this subsection, by ordinance adopted in the manner prescribed  
 345 by general law, and must provide for the periodic adjustment of  
 346 the income limitation prescribed in this subsection for changes  
 347 in the cost of living.

348       (e)

349       (1) Each veteran who is age 65 or older who is partially  
 350 or totally permanently disabled shall receive a discount from

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351 the amount of the ad valorem tax otherwise owed on homestead  
 352 property the veteran owns and resides in if the disability was  
 353 combat related and the veteran was honorably discharged upon  
 354 separation from military service. The discount shall be in a  
 355 percentage equal to the percentage of the veteran's permanent,  
 356 service-connected disability as determined by the United States  
 357 Department of Veterans Affairs. To qualify for the discount  
 358 granted by this paragraph, an applicant must submit to the  
 359 county property appraiser, by March 1, an official letter from  
 360 the United States Department of Veterans Affairs stating the  
 361 percentage of the veteran's service-connected disability and  
 362 such evidence that reasonably identifies the disability as  
 363 combat related and a copy of the veteran's honorable discharge.  
 364 If the property appraiser denies the request for a discount, the  
 365 appraiser must notify the applicant in writing of the reasons  
 366 for the denial, and the veteran may reapply. The Legislature  
 367 may, by general law, waive the annual application requirement in  
 368 subsequent years.

369 (2) If a veteran who receives the discount described in  
 370 paragraph (1) predeceases his or her spouse, and if, upon the  
 371 death of the veteran, the surviving spouse holds the legal or  
 372 beneficial title to the homestead property and permanently  
 373 resides thereon, the discount carries over to the surviving  
 374 spouse until he or she remarries or sells or otherwise disposes  
 375 of the homestead property. If the surviving spouse sells or

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376 otherwise disposes of the property, a discount not to exceed the  
 377 dollar amount granted from the most recent ad valorem tax roll  
 378 may be transferred to the surviving spouse's new homestead  
 379 property, if used as his or her permanent residence and he or  
 380 she has not remarried.

381 (3) This subsection is self-executing and does not require  
 382 implementing legislation.

383 (f) By general law and subject to conditions and  
 384 limitations specified therein, the Legislature may provide ad  
 385 valorem tax relief equal to the total amount or a portion of the  
 386 ad valorem tax otherwise owed on homestead property to:

387 (1) The surviving spouse of a veteran who died from  
 388 service-connected causes while on active duty as a member of the  
 389 United States Armed Forces.

390 (2) The surviving spouse of a first responder who died in  
 391 the line of duty.

392 (3) A first responder who is totally and permanently  
 393 disabled as a result of an injury or injuries sustained in the  
 394 line of duty. Causal connection between a disability and service  
 395 in the line of duty shall not be presumed but must be determined  
 396 as provided by general law. For purposes of this paragraph, the  
 397 term "disability" does not include a chronic condition or  
 398 chronic disease, unless the injury sustained in the line of duty  
 399 was the sole cause of the chronic condition or chronic disease.

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401 As used in this subsection and as further defined by general  
 402 law, the term "first responder" means a law enforcement officer,  
 403 a correctional officer, a firefighter, an emergency medical  
 404 technician, or a paramedic, and the term "in the line of duty"  
 405 means arising out of and in the actual performance of duty  
 406 required by employment as a first responder.

407 SECTION 9. Local taxes.—

408 (a) (1) Counties, school districts, and municipalities  
 409 shall, and special districts may, be authorized by law to levy  
 410 ad valorem taxes and may be authorized by general law to levy  
 411 other taxes, for their respective purposes, except ad valorem  
 412 taxes on intangible personal property and taxes prohibited by  
 413 this constitution.

414 (2) Ad valorem taxes levied by counties and municipalities  
 415 shall be used only to:

416 a. Provide for public safety, including law enforcement,  
 417 fire service, and emergency medical service;

418 b. Provide funding for education and public schools;

419 c. Finance or refinance infrastructure, including  
 420 expenditures on road and bridge construction and maintenance and  
 421 stormwater control;

422 d. Finance or refinance natural resource projects,  
 423 including flood control measures;

424 e. Issue local bonds for uses consistent with this  
 425 paragraph and to make debt service payments for existing

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426 obligations;

427 f. Meet obligations for retirement benefits of local  
 428 government employees; or

429 g. Fund the operations and administration of county  
 430 officers and commissioners established under Article VIII and  
 431 municipalities, and the expenditures approved by such county  
 432 officers or county or municipal governing bodies, except those  
 433 expenditures prohibited by general law.

434 (b) Ad valorem taxes, exclusive of taxes levied for the  
 435 payment of bonds and taxes levied for periods not longer than  
 436 two years when authorized by vote of the electors who are the  
 437 owners of freeholds therein not wholly exempt from taxation,  
 438 shall not be levied in excess of the following millages upon the  
 439 assessed value of real estate and tangible personal property:  
 440 for all county purposes, ten mills; for all municipal purposes,  
 441 ten mills; for all school purposes, ten mills; for water  
 442 management purposes for the northwest portion of the state lying  
 443 west of the line between ranges two and three east, 0.05 mill;  
 444 for water management purposes for the remaining portions of the  
 445 state, 1.0 mill; and for all other special districts a millage  
 446 authorized by law approved by vote of the electors who are  
 447 owners of freeholds therein not wholly exempt from taxation. A  
 448 county furnishing municipal services may, to the extent  
 449 authorized by law, levy additional taxes within the limits fixed  
 450 for municipal purposes.

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ARTICLE XII

SCHEDULE

Limitation on the assessment of real property, homestead property exemptions, and local government revenue.—This section and the amendments to Sections 4 and 6 of Article VII, relating to a limitation on the assessed value of real property, an increase to the homestead property tax exemption, and the creation of a new homestead exemption beginning January 1, 2027, and the amendment to Section 9 of Article VII, relating to the uses of certain revenues by counties and municipalities, shall take effect January 1, 2027.

BE IT FURTHER RESOLVED that the following statement be placed on the ballot:

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTIONS 4, 6, AND 9

ARTICLE XII

SAVE OUR HOMES FROM EXCESSIVE PROPERTY TAXES.—This amendment benefits Florida taxpayers by:

Exempting homestead properties from taxation. Exempts the first \$250,000 of a homestead's value from taxation for all levies other than school district levies and requires, through general law, a schedule for full elimination.

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476           Ensuring funding for core services. Requires local  
477 governments to use remaining property taxes solely for core  
478 public needs including public safety, education and schools,  
479 infrastructure, and natural resources.

480

481           Protecting small businesses. Limits future property tax  
482 assessments on businesses.

483

484           Ensuring fairness for Florida residents. Requires any  
485 person who establishes Florida residency after January 1, 2027,  
486 to maintain Florida residency for five years prior to receiving  
487 the increased homestead exemption.

488

489           If approved, the amendment would take effect on January 1,  
490 2027.