



# City of Sanibel

800 Dunlop Road  
Sanibel, FL 33957

## Meeting Agenda - Final City Council

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Tuesday, June 16, 2026

3:00 PM

MacKenzie Hall - 800 Dunlop Road

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### Budget Workshop

PLEASE NOTE THAT THE CITY COUNCIL AGENDA IS SUBJECT TO CHANGE.

A COPY OF THE AGENDA PACKET IS AVAILABLE ON THE CITY'S WEBSITE AT  
[WWW.MYSANIBEL.COM](http://WWW.MYSANIBEL.COM)

“The Rules of Civility for Public Participation” as adopted by City Council can be found on the last page of this agenda. **Reminder: Please turn all cell phones on to vibrate while in MacKenzie Hall.**

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#### 1. CALL TO ORDER

#### 2. PLEDGE OF ALLEGIANCE (Councilmember DeBruce)

#### 3. ROLL CALL

#### 4. BUDGET DISCUSSION

- a. Taxable Values and Florida Tax Reform Discussion

Attachments:      [FL Property Tax Special Session Press Release 06.02.26](#)  
[HB 1F - Save our Homes from Excessive Property Taxes](#)  
[SB 4F - Property Tax Administration](#)

- b. Online Proposed Operating Budget

Attachments:      [Link to Fiscal Year 2027 Proposed Operating Budget](#)  
[Link to Fiscal Year 2027 Proposed Operating Budget by Account Type](#)

- c. Online Proposed Capital Improvement Plan

Attachments:      [Link to 5-Year Capital Improvement Plan](#)

#### 5. PUBLIC COMMENT

#### 6. ADJOURNMENT

IF A PERSON DECIDES, TO APPEAL A DECISION MADE BY THE COUNCIL ON ANY MATTER CONSIDERED AT THIS MEETING/HEARING, SUCH PERSON MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, TO INCLUDE THE TESTIMONY AND EVIDENCE UPON WHICH ANY SUCH APPEAL IS TO BE BASED.

IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT, PERSONS NEEDING A SPECIAL ACCOMMODATION TO PARTICIPATE IN THIS PROCEEDING, TO INCLUDE HEARING IMPAIRMENT, SHOULD CONTACT SCOTTY LYNN KELLY, CITY CLERK, NO LATER THAN ONE DAY PRIOR TO THE PROCEEDINGS AT (239) 472-3700. FOR ADDITIONAL ASSISTANCE IF HEARING IMPAIRED, TELEPHONE THE FLORIDA RELAY SERVICE AT 711.

Citizens may request to receive Sanibel City Council and Planning Commission meeting agenda directly via e-mail. Citizens wishing to receive a copy of the agenda via e-mail may do so by visiting the City's website at [www.mysanibel.com](http://www.mysanibel.com). Additionally, citizens may register to receive City announcements such as press releases.

Prior to requesting the agendas, the website reminds citizens that all e-mail addresses and requests submitted to the City are public information and governed by the applicable Florida Statute.

## **HORIZON – UPCOMING IMPORTANT DATES**

Upcoming Important Dates

[Attachments:](#)      [Horizon Schedule](#)

**“RULES OF CIVILITY FOR PUBLIC PARTICIPATION”**

In recognition that public discourse is essential to the democratic system of government on April 16, 2002, Sanibel City Council adopted a Proclamation embracing civility in public deliberations. These rules were updated February 22, 2007.

Therefore, Sanibel City Council sanctioned these rules for public participation while conducting meetings and workshops:

1. Speakers are permitted to deliver his or her comments without interruption.
2. Speakers and debates should focus on issues, not on persons or personalities.
3. Persons are encouraged to participate in the governmental process.
4. To allow time to hear all points of view, speakers are allotted 3 minutes each time they are recognized.
5. Sidebar discussions while others are speaking are not permitted in Council Chambers. These discussions are to be removed from the chamber so as not to be disruptive to those conducting and following Council business.
6. Only the speaker recognized by the Chairperson has the floor. Speakers should raise their hand to be recognized. Speakers should identify themselves for the record. Speakers should utilize the microphone so that their comments can be recorded.
7. Anyone wishing to speak on an issue is given an opportunity to speak before speakers are recognized for an opportunity to speak a second time on an issue.
8. We seek to understand one another's points of view.
9. Anger, rudeness, ridicule, impatience and lack of respect for others are not acceptable behavior. Demonstrations in support or opposition to a speaker or idea such as clapping, cheering, booing or hissing or intimidating body language are not permitted in Council Chambers or workshop facilities.
10. We should all take initiative to make things better. Our goal is to foster an environment, which encourages a fair discussion and exchange of ideas without fear of personal attacks.



**THE FLORIDA SENATE**  
**SENATOR BEN ALBRITTON**  
*President*

**For Immediate Release**  
June 2, 2026

**Contact: Katie Betta**  
(850) 487-5229

**Senate Passes Historic \$250,000 Property Tax Cut for Florida Homeowners**  
*Proposed Constitutional Amendment Creates \$250,000 Homestead Exemption*

**Tallahassee**—Taking a historic step towards eliminating property taxes for Florida homeowners, the Florida Senate today passed House Joint Resolution (HJR) 1-F, sponsored by Senator Bryan Avila (R-Miami Springs), creating a \$250,000 homestead exemption on non-school levies for Florida homeowners. The Joint Resolution, a priority of Florida Governor Ron DeSantis, proposes a constitutional amendment to increase the current exemption for owner-occupied homestead property to \$250,000 over two years and creates a framework for full exemption over time. The amendment will appear on the November 2026 General Election Ballot for approval by Florida voters.

“Owning your own home has been the American dream since our nation was founded 250 years ago. What better way to celebrate America’s 250<sup>th</sup> anniversary than a massive property tax cut through a \$250,000 homestead exemption for Floridians,” said Senate President Ben Albritton (R-Wauchula). “I’m grateful to Governor DeSantis for leading the conversation on cutting property taxes and putting forward this robust proposal for the consideration of Florida voters this fall. For our part, the Senate has consistently advocated for an amendment that is significant and straightforward – a \$250,000 homestead exemption in honor of America’s 250<sup>th</sup> birthday achieves that goal and then some.”

“Our nation was forged by pioneer patriots who left everything behind and risked their lives for the dream of living in freedom on their own piece of property. We agree with Governor DeSantis that having to continually pay the government for the right to live on your own property flies in the face of that dream,” said Senator Avila. “This amendment takes a historic step, providing meaningful relief for Florida families, while protecting businesses from extreme tax increases and safeguarding local funding for education, law enforcement, infrastructure, and other essential government functions.”

***Reduces the Cost of Homeownership for Floridians***

To ensure property tax relief is directed towards reducing the cost of living for longtime Florida residents, HJR 1-F grants the \$250,000 super homestead exemption for non-school levies to homeowners who are Florida residents on or before December 31, 2026. New Florida residents

## **Senate Passes Historic \$250,000 Property Tax Cut for Florida Homeowners**

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will receive a homestead exemption of \$50,000 for four years, after which they will be eligible for the \$250,000 super homestead exemption.

If passed by Florida voters, beginning on January 1, 2027, homeowners will have access to a \$150,000 homestead exemption. The super exemption increases to \$250,000 on January 1, 2028, and increases by inflation every year thereafter.

### ***Ensures Funding for Education, Public Safety, and Infrastructure***

The amendment does not apply to ad valorem taxes collected by school boards. To ensure funding for critical functions of local government, the amendment requires cities and counties to use remaining property tax revenue for the following:

- Public safety, including law enforcement, fire service, and emergency medical service
- Education and public schools (additional funds beyond operational expenses covered by school board taxes)
- Road and bridge construction and maintenance, stormwater control, and other infrastructure projects
- Natural resource projects, including flood control measures
- Retirement benefits of local government employees
- Bond obligations
- Operations and administration of county officers and commissioners and municipalities, and approved expenditures thereof

### ***Protects Small Businesses***

To ensure local governments do not pass along the cost of homestead property relief on to small businesses, the amendment provides additional tax savings for non-residential property.

Currently, the assessment increase for a non-residential property is limited to 10% annually. The amendment limits the annual assessment increase to 5% beginning January 1, 2027.

### ***Framework for Total Elimination***

Additionally, counties, municipalities, and school districts are required to provide additional ad valorem relief, up to full elimination, through a uniform procedure that will be established by the Legislature. Special districts are authorized to provide up to full elimination of ad valorem taxes by voter approval.

For more information, please visit [www.FLSenate.gov](http://www.FLSenate.gov).

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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

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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.

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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 entirety, 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.

400

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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.

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1  
2 An act relating to property tax administration;  
3 amending s. 200.001, F.S.; revising the definitions of  
4 the terms "maximum total county ad valorem taxes  
5 levied" and "maximum total municipal ad valorem taxes  
6 levied" to conform to changes made by the act;  
7 amending s. 200.065, F.S.; revising limitations on the  
8 maximum millage rate that may be levied by certain  
9 units of government; amending s. 200.068, F.S.;  
10 conforming a provision to changes made by the act;  
11 reenacting ss. 218.12(2), 218.125(2), and 218.136(2),  
12 F.S., relating to appropriations to offset reductions  
13 in ad valorem tax revenue in fiscally constrained  
14 counties, offsets for tax loss associated with certain  
15 constitutional amendments affecting fiscally  
16 constrained counties, and offsets for ad valorem  
17 revenue loss affecting fiscally constrained counties,  
18 respectively, to incorporate the amendments made to s.  
19 200.065, F.S., in references thereto; authorizing the  
20 ballot summary of a specified proposed amendment or  
21 revision of the State Constitution to exceed a  
22 specified word limit; providing for construction of  
23 the act in pari materia with laws enacted during the  
24 2026 Regular Session and 2026 Special Session E of the  
25 Legislature; providing an effective date.

26  
27 Be It Enacted by the Legislature of the State of Florida:  
28

29 Section 1. Paragraphs (l) and (m) of subsection (8) of

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30 section 200.001, Florida Statutes, are amended to read:

31 200.001 Millages; definitions and general provisions.—

32 (8)

33 (1) "Maximum total county ad valorem taxes levied" means  
34 the total taxes levied by a county, municipal service taxing  
35 units of that county, and special districts dependent to that  
36 county at their individual maximum millages, authorized  
37 ~~calculated~~ pursuant to s. 200.065(5) (a) ~~for fiscal years 2009–~~  
38 ~~2010 and thereafter.~~

39 (m) "Maximum total municipal ad valorem taxes levied" means  
40 the total taxes levied by a municipality and special districts  
41 dependent to that municipality at their individual maximum  
42 millages, authorized ~~calculated~~ pursuant to s. 200.065(5) (a) s.  
43 ~~200.065(5) (b) for fiscal years 2009–2010 and thereafter.~~

44 Section 2. Subsection (5) of section 200.065, Florida  
45 Statutes, is amended to read:

46 200.065 Method of fixing millage.—

47 (5) In each fiscal year:

48 (a) The maximum millage rate that a county, municipality,  
49 special district dependent to a county or municipality,  
50 municipal service taxing unit, or independent special district  
51 may levy is the a rolled-back rate computed pursuant to  
52 subsection (1) ~~based on the amount of taxes which would have~~  
53 ~~been levied in the prior year if the maximum millage rate had~~  
54 ~~been applied, adjusted for change in per capita Florida personal~~  
55 ~~income, unless a higher rate was adopted, in which case the~~  
56 ~~maximum is the adopted rate. The maximum millage rate applicable~~  
57 ~~to a county authorized to levy a county public hospital surtax~~  
58 ~~under s. 212.055 and which did so in fiscal year 2007 shall~~

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59 ~~exclude the revenues required to be contributed to the county~~  
60 ~~public general hospital in the current fiscal year for the~~  
61 ~~purposes of making the maximum millage rate calculation, but~~  
62 ~~shall be added back to the maximum millage rate allowed after~~  
63 ~~the roll back has been applied, the total of which shall be~~  
64 ~~considered the maximum millage rate for such a county for~~  
65 ~~purposes of this subsection. The revenue required to be~~  
66 ~~contributed to the county public general hospital for the~~  
67 ~~upcoming fiscal year shall be calculated as 11.873 percent times~~  
68 ~~the millage rate levied for countywide purposes in fiscal year~~  
69 ~~2007 times 95 percent of the preliminary tax roll for the~~  
70 ~~upcoming fiscal year. A higher rate may be adopted only under~~  
71 the following conditions:

72 1. A rate of not more than 110 percent of the rolled-back  
73 ~~rate based on the previous year's maximum millage rate, adjusted~~  
74 ~~for change in per capita Florida personal income, may be adopted~~  
75 if approved by a two-thirds vote of the membership of the  
76 governing body of the county, municipality, or independent  
77 district; or

78 2. A rate in excess of 110 percent may be adopted if  
79 approved by a unanimous vote of the membership of the governing  
80 body of the county, municipality, or independent district or by  
81 a three-fourths vote of the membership of the governing body if  
82 the governing body has nine or more members, or if the rate is  
83 approved by a referendum.

84 (b) The millage rate of a county or municipality, municipal  
85 service taxing unit of that county, and any special district  
86 dependent to that county or municipality may exceed the maximum  
87 millage rate authorized ~~calculated~~ pursuant to this subsection

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88 if the total county ad valorem taxes levied or total municipal  
89 ad valorem taxes levied do not exceed the maximum total county  
90 ad valorem taxes levied or maximum total municipal ad valorem  
91 taxes levied, respectively. Voted millage and taxes levied by a  
92 municipality or independent special district that has levied ad  
93 valorem taxes for less than 5 years are not subject to this  
94 limitation. The millage rate of a county authorized to levy a  
95 county public hospital surtax under s. 212.055 may exceed the  
96 maximum millage rate authorized ~~calculated~~ pursuant to this  
97 subsection to the extent necessary to account for the revenues  
98 required to be contributed to the county public hospital. Total  
99 taxes levied may exceed the maximum calculated pursuant to  
100 subsection (6) as a result of an increase in taxable value above  
101 that certified in subsection (1) if such increase is less than  
102 the percentage amounts contained in subsection (6) or if the  
103 administrative adjustment cannot be made because the value  
104 adjustment board is still in session at the time the tax roll is  
105 extended; otherwise, millage rates subject to this subsection  
106 may be reduced so that total taxes levied do not exceed the  
107 maximum.

108  
109 Any unit of government operating under a home rule charter  
110 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State  
111 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the  
112 State Constitution, which is granted the authority in the State  
113 Constitution to exercise all the powers conferred now or  
114 hereafter by general law upon municipalities and which exercises  
115 such powers in the unincorporated area shall be recognized as a  
116 municipality under this subsection. For a downtown development

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117 authority established before the effective date of the State  
118 Constitution which has a millage that must be approved by a  
119 municipality, the governing body of that municipality shall be  
120 considered the governing body of the downtown development  
121 authority for purposes of this subsection.

122 Section 3. Section 200.068, Florida Statutes, is amended to  
123 read:

124 200.068 Certification of compliance with this chapter.—Not  
125 later than 30 days following adoption of an ordinance or  
126 resolution establishing a property tax levy, each taxing  
127 authority shall certify compliance with the provisions of this  
128 chapter to the Department of Revenue. In addition to a statement  
129 of compliance, such certification shall include a copy of the  
130 ordinance or resolution so adopted; a copy of the certification  
131 of value showing rolled-back millage and proposed millage rates,  
132 as provided to the property appraiser pursuant to s. 200.065(1)  
133 and (2) (b); maximum millage rates authorized ~~calculated~~ pursuant  
134 to s. 200.065(5), ~~together with values and calculations upon~~  
135 ~~which the maximum millage rates are based~~; and a certified copy  
136 of the advertisement, as published pursuant to s. 200.065(3). In  
137 certifying compliance, the governing body of the county shall  
138 also include a certified copy of the notice required under s.  
139 194.037. However, if the value adjustment board completes its  
140 hearings after the deadline for certification under this  
141 section, the county shall submit such copy to the department not  
142 later than 30 days following completion of such hearings.

143 Section 4. For the purpose of incorporating the amendment  
144 made by this act to section 200.065, Florida Statutes, in a  
145 reference thereto, subsection (2) of section 218.12, Florida

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146 Statutes, is reenacted to read:

147       218.12 Appropriations to offset reductions in ad valorem  
148 tax revenue in fiscally constrained counties.—

149       (2) On or before November 15 of each year, each fiscally  
150 constrained county shall apply to the Department of Revenue to  
151 participate in the distribution of the appropriation and provide  
152 documentation supporting the county's estimated reduction in ad  
153 valorem tax revenue in the form and manner prescribed by the  
154 Department of Revenue. The documentation must include an  
155 estimate of the reduction in taxable value directly attributable  
156 to revisions of Art. VII of the State Constitution for all  
157 county taxing jurisdictions within the county and shall be  
158 prepared by the property appraiser in each fiscally constrained  
159 county. The documentation must also include the county millage  
160 rates applicable in all such jurisdictions for both the current  
161 year and the prior year; rolled-back rates, determined as  
162 provided in s. 200.065, for each county taxing jurisdiction; and  
163 maximum millage rates that could have been levied by majority  
164 vote pursuant to s. 200.065(5). For purposes of this section,  
165 each fiscally constrained county's reduction in ad valorem tax  
166 revenue shall be calculated as 95 percent of the estimated  
167 reduction in taxable value times the lesser of the 2007  
168 applicable millage rate or the applicable millage rate for each  
169 county taxing jurisdiction in the current year. If a fiscally  
170 constrained county fails to apply for the distribution, its  
171 share shall revert to the fund from which the appropriation was  
172 made.

173       Section 5. For the purpose of incorporating the amendment  
174 made by this act to section 200.065, Florida Statutes, in a

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175 reference thereto, subsection (2) of section 218.125, Florida  
176 Statutes, is reenacted to read:

177       218.125 Offset for tax loss associated with certain  
178 constitutional amendments affecting fiscally constrained  
179 counties.—

180       (2) On or before November 15 of each year, each fiscally  
181 constrained county shall apply to the Department of Revenue to  
182 participate in the distribution of the appropriation and provide  
183 documentation supporting the county's estimated reduction in ad  
184 valorem tax revenue in the form and manner prescribed by the  
185 Department of Revenue. The documentation must include an  
186 estimate of the reduction in taxable value directly attributable  
187 to revisions of Art. VII of the State Constitution for all  
188 county taxing jurisdictions within the county and shall be  
189 prepared by the property appraiser in each fiscally constrained  
190 county. The documentation must also include the county millage  
191 rates applicable in all such jurisdictions for the current year  
192 and the prior year, rolled-back rates determined as provided in  
193 s. 200.065 for each county taxing jurisdiction, and maximum  
194 millage rates that could have been levied by majority vote  
195 pursuant to s. 200.065(5). For purposes of this section, each  
196 fiscally constrained county's reduction in ad valorem tax  
197 revenue shall be calculated as 95 percent of the estimated  
198 reduction in taxable value multiplied by the lesser of the 2010  
199 applicable millage rate or the applicable millage rate for each  
200 county taxing jurisdiction in the current year. If a fiscally  
201 constrained county fails to apply for the distribution, its  
202 share shall revert to the fund from which the appropriation was  
203 made.

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204 Section 6. For the purpose of incorporating the amendment  
205 made by this act to section 200.065, Florida Statutes, in a  
206 reference thereto, subsection (2) of section 218.136, Florida  
207 Statutes, is reenacted to read:

208 218.136 Offset for ad valorem revenue loss affecting  
209 fiscally constrained counties.—

210 (2) On or before November 15 of each year, each fiscally  
211 constrained county shall apply to the Department of Revenue to  
212 participate in the distribution of the appropriation and provide  
213 documentation supporting the county's estimated reduction in ad  
214 valorem tax revenue in the form and manner prescribed by the  
215 Department of Revenue. The documentation must include an  
216 estimate of the reduction in taxable value directly attributable  
217 to revisions of s. 6(a), Art. VII of the State Constitution  
218 approved in the November 2024 general election for all county  
219 taxing jurisdictions within the county and shall be prepared by  
220 the property appraiser in each fiscally constrained county. The  
221 documentation must also include the county millage rates  
222 applicable in all such jurisdictions for the current year and  
223 the prior year, rolled-back rates determined as provided in s.  
224 200.065 for each county taxing jurisdiction, and maximum millage  
225 rates that could have been levied by majority vote pursuant to  
226 s. 200.065(5). For purposes of this section, each fiscally  
227 constrained county's reduction in ad valorem tax revenue shall  
228 be calculated as 95 percent of the estimated reduction in  
229 taxable value multiplied by the lesser of the 2024 applicable  
230 millage rate or the applicable millage rate for each county  
231 taxing jurisdiction in the current year. If a fiscally  
232 constrained county fails to apply for the distribution, its

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233 share shall revert to the fund from which the appropriation was  
234 made.

235       Section 7. Notwithstanding s. 101.161(3)(a), Florida  
236 Statutes, a ballot summary may exceed 75 words for a joint  
237 resolution proposing an amendment or a revision to ss. 4, 6, and  
238 9, Article VII of the State Constitution which is to be  
239 submitted to the electors at the general election to be held on  
240 November 3, 2026.

241       Section 8. If any law amended by this act was also amended  
242 by a law enacted during the 2026 Regular Session or 2026 Special  
243 Session E of the Legislature, such laws shall be construed as if  
244 they had been enacted during the same session of the Legislature  
245 and full effect shall be given to each if possible.

246       Section 9. This act shall take effect upon becoming a law.

## HORIZON – UPCOMING IMPORTANT DATES

Friday	July 3, 2026	City Hall Closed to Observe Independence Day		
Saturday	July 4, 2026	Independence Day		
Tuesday	July 21, 2026	City Council	MacKenzie Hall	9:00 a.m.
		Set Proposed Millage Rate		
Tuesday	August 18, 2026	City Council	MacKenzie Hall	9:00 a.m.
Tuesday	August 18, 2026	City Council	MacKenzie Hall	5:30 p.m.
		Budget Workshop		
Wednesday	September 2, 2026	Victory Over Japan Day		
Monday	September 7, 2026	City Hall Closed to Observe Labor Day		
Friday @ Sunset to Sunday @ Nightfall	September 11 to September 13, 2026	Rosh Hashanah		
Monday	September 14, 2026	City Council	MacKenzie Hall	9:00 a.m.
Monday	September 14, 2026	City Council	MacKenzie Hall	5:30 p.m.
		First Budget Hearing		
Sunday @ Sunset to Monday @ Nightfall	September 20 to September 21, 2026	Yom Kippur		
Monday	September 28, 2026	City Council	Mackenzie Hall	5:30 p.m.
		Final Budget Hearing		
Tuesday	October 6, 2026	City Council	MacKenzie Hall	9:00 a.m.
Monday	October 12, 2026	City Hall Closed to Observe Columbus Day		
Tuesday	October 20, 2026	City Council	MacKenzie Hall	9:00 a.m.
Tuesday	November 3, 2026	City Council	MacKenzie Hall	9:00 a.m.
Wednesday	November 11, 2026	City Hall Closed to Observe Veterans Day		
Thursday & Friday	November 26 & 27, 2026	City Hall Closed to Observe Thanksgiving		
Tuesday	December 1, 2026	City Council	MacKenzie Hall	9:00 a.m.
Friday @ Sunset to Saturday @ Nightfall	December 4 to December 12, 2026	Chanukah		
Monday	December 7, 2026	Pearl Harbor Day		
Friday	December 25, 2026	Christmas Day		
Friday	December 25, 2026	City Hall Closed to Observe Christmas		
Friday	January 1, 2027	New Year's Day		

Friday

January 1, 2027

City Hall Closed to Observe New Year's