---- POOLEMCKINLEY----

FLORIDA PROPERTY TAX RELIEF WEEKLY UPDATE December 12, 2025

KEY DEVELOPMENTS

This week, the Florida House continued to move their property tax proposals through the process. <u>HJR 209</u> passed its final committee of reference and is ready to be heard on the floor when the Florida Legislature convenes for the 2026 Session.

While the Senate continues to review proposals, the Governor stood strong on his position as he released his budget recommendations this week. In his recommendations, Governor DeSantis included \$300 million to offset revenue losses for fiscally constrained counties, which are expected to be more heavily affected by property tax reductions given their limited ability to generate local revenue.

Lastly, this week marked the last of the six interim committee weeks. The 2026 Florida Legislative Session will begin on January 13, 2026.

IN THE NEWS

Ben Albritton on the future of property tax proposals in the Senate: 'We're still measuring'
Jesse Scheckner

Florida Politics

December 8, 2025

With eight proposals on eliminating or cutting property taxes moving through the House and Gov. Ron DeSantis maintaining that none go far enough, many are looking more and more to the Senate for signs of what, if any, change could be coming.

As he's done in months past, Senate President Ben Albritton is advocating for a cautious, unhurried approach.

"Honest to goodness, we're still measuring," Albritton told reporters Monday. "We've looked at the House proposals, and every one of those has a certain amount of cost to it and a certain amount of impact to Floridians."

Albritton said that while the Senate is committed to delivering financial relief to Floridians in the form of property tax cuts or rollbacks, he and others in the chamber are cognizant that many core services at the local level stand to be adversely affected if it's done carelessly.

"Every Floridian ... depends on the fact that if they call 911, somebody comes to their place, somebody comes to help them," he said. "We've got to be thoughtful about that."

Asked whether the Governor has unilateral authority to redistribute funds derived from well-to-do counties like Miami-Dade, Broward, Palm Beach and Orange to 29 fiscally constrained, mostly rural counties — as DeSantis has proposed doing — Albritton's answer was more definitive: "No."

"The Florida Legislature (is) given the power to appropriate. The Governor is certainly the chief executive. He has the ability to veto or be supportive. He has, I would say, the ability and the opportunity to be able to share perspective in his budget request and when he lays out the budget," he said.

"The opportunity to backfill lies in the Legislature."

On the idea of cash-strapped counties asking the state for funding annually that they'd otherwise generate locally, Albritton said it's "certainly a concern."

"Do I love the idea? Of course not," he said. "But I (believe) affordability is a challenge, and providing some relief in the property tax space is a great way to do that, and especially for (homesteaded) Floridians ... that's great."

Albritton pushed back on the idea that eliminating property taxes would lead to a "gold rush" of wealthy transplants to the Sunshine State, stressing that he is "optimistic" about the prospect despite its potentially negative effects.

"But it's not that simple," he said. "And that's one of the things that I'm finding in that here again: Don't take down a fence until you know why it was put up."

Property Tax Proposal Teed Up in House

By Jim Turner

News Service of Florida

Dec 10, 2025

TALLAHASSEE --- A proposed constitutional amendment that would increase the homestead property-tax exemption for residents who have property insurance is ready to go to the full Florida House after the 2026 legislative session starts in January.

The Republican-controlled House Ways & Means Committee voted 10-5 along party lines Wednesday to approve the measure (HJR 209), which was part of eight property-tax proposals that the House released in October.

In opposing the proposal, Democrats argued it could result in cuts to needed services and environmental protections without addressing increased property-insurance costs. But sponsor Demi Busatta, R-Coral Gables, said the proposal was crafted after feedback from across the state.

"Obviously, property insurance has been a big discussion for this body (the House) and something that we've been working on, and it (the proposed constitutional amendment) was just another way to provide an exemption on an issue," Busatta said. "About 16.9 percent of the population, who has a homestead exemption, does not have a property insurance policy."

Currently, homeowners can qualify for homestead tax exemptions from local-government and school-district taxes on the first \$25,000 of the assessed values of their properties and from local-government taxes on the values between \$50,000 and \$75,000.

The proposed exemption linked to insurance coverage would apply to assessed values of homes between \$25,000 and \$250,000, though it would not apply to school taxes. The proposed constitutional amendment also would seek to prevent cuts in law-enforcement funding.

Charles Chapman, legislative consultant for the Florida League of Cities, pointed to concerns about how the proposal would affect municipal services.

"Without a viable revenue replacement plan, cities will be faced with some very tough choices to fund the services which make our communities special to our residents," Chapman said. "In truth, reducing homestead property taxes shifts the tax burden to others."

The state Revenue Estimating Conference projected the proposal would annually cut local government revenue by \$8.6 billion.

"This is a political stunt. This is not policy," Rep. Kelly Skidmore, D-Boca Raton, said. "All of these joint resolutions are about politics, not about saving homeowners money, not about creating economic stability for our counties and our cities."

The House State Affairs Committee last week approved Busatta's proposal, along with three other proposed constitutional amendments aimed at cutting property taxes. That included a proposal (HJR 201) that calls for a straight elimination of non-school homestead property taxes.

The State Affairs Affairs Committee also backed measures to eliminate non-school homestead taxes for homeowners 65 years and older (HJR 205) and allow people to transfer the full value of accumulated "Save Our Homes" benefits to new homes (HJR 211).

Save Our Homes places a 3 percent cap on annual increases in taxable values of homesteaded property.

The proposals are filed for the legislative session that will start Jan. 13. If approved by lawmakers, they would need approval from at least 60 percent of voters in November.

Gov. Ron DeSantis has made a priority of asking voters next year to slash property taxes but has criticized the House slate of proposals. He argues the issue should be handled through a single proposal.

Senate President Ben Albritton, R-Wauchula, said Monday the Senate is reviewing the House proposals.

"Honest to goodness, we're still measuring," Albritton told reporters. "We've looked at the House proposals, and every one of those has a certain amount of cost to it and a certain amount of impact to Floridians."

A concern for senators remains the effects of cuts to core services.

"Every Floridian ... depends on the fact that if they call 911, somebody comes to their place, somebody comes to help them," Albritton said. "We've got to be thoughtful about that."

---- POOLE MCKINLEY----

FLORIDA PROPERTY TAX RELIEF WEEKLY UPDATE November 21, 2025

KEY DEVELOPMENTS

The House Select Committee on Property Taxes met Thursday, November 20. Each proposed property tax measure passed out of the committee on party line votes and will be heard next in their second committee of reference, State Affairs.

No related Senate legislation was filed this week, and Governor DeSantis has not yet released his much-anticipated proposal.

For reference, the House proposals are listed below. The hyperlinks will take you directly to the respective House webpages where you can view full bill text, staff analyses, and other related documents.

HJR 201	Elimination of Non-school Property Tax for Homesteads by Rep. Steele
HJR 203	Phased Out Elimination of Non-school Property Tax for Homesteads by Rep. Miller
HJR 205	Elimination of Non-School Property Tax for Homesteads for Persons Age 65 or Older by Rep. Porras
HJR 207	Assessed Home Value Homestead Exemption of Non-school Property Tax by Rep. Abbott
HJR 209	Property Insurance Relief Homestead Exemption of Non-school Property Tax by Rep. Busatta
HJR 211	Accrued Save-Our-Homes Property Tax Benefit for Non-school Property Tax by Rep. Overdorf
HJR 213	Modification of Limitations on Property Assessment Increases by Rep. Griffitts
HB 215	Ad Valorem Taxation by Rep. Albert

IN THE NEWS

Florida property tax cut proposals start making their way through House in Tallahassee

By CBS Miami Team

November 20, 2025

CBS/News Service of Florida

A series of proposals aimed at eliminating or reducing non-school homestead property taxes advanced out of a Florida House committee on Thursday, as local-government officials warned about having to decrease services because of potentially billions of dollars in lost revenue.

The Republican-dominated House Select Committee on Property Taxes voted along party lines to back seven proposed constitutional amendments that, if approved during the upcoming legislative session, would go before voters in November 2026.

The committee also approved a bill (HB 215) that would require two-thirds votes by local governments to increase tax rates and allow newly married couples to combine accumulated Save Our Homes benefits.

That bill would not have to go before voters.

The committee took up proposals that House Speaker Daniel Perez, R-Miami, released last month. The proposals came as Gov. Ron DeSantis has made a priority of asking voters in 2026 to slash property taxes — though DeSantis has been critical of the House proposals.

In announcing the proposals, Perez said they are designed to shield funding for schools and law enforcement. But local governments rely on property taxes to fund a wide range of services.

Committee Chairman Toby Overdorf, R-Palm City, argued that local-government property taxes are growing at an "unsustainable rate" and causing an "undue financial burden" on citizens and businesses.

"It is time to put money back in the hands of Floridians," Overdorf said.

Overdorf added that lawmakers "should not be afraid" to let voters decide the issues, despite a potential "significant" impact that would require local governments to adjust how they operate.

Charles Chapman, a legislative consultant for the Florida League of Cities, said lost revenue would affect bond ratings, making borrowing for infrastructure more expensive.

"Cities will be faced with some very tough choices to fund the services which make our communities special to our residents," Chapman said. "In truth, reducing homestead property taxes shifts the tax burdens to others. Property tax reform does not actually yield inyour-pocket cash savings to the taxpayer, it simply rearranges the furniture and how things are actually funded."

The proposals, for example, call for eliminating all non-school homestead property taxes (HJR 201) and eliminating such taxes for seniors (HJR 205).

DeSantis has been critical of the House proposals, at least in part, because he wants to put a single ballot measure before voters.

DeSantis hasn't offered a detailed plan but has suggested the state could cover lost property-tax revenues for "fiscally constrained" rural counties that have small tax bases.

Democrats raised concerns Thursday about the effects on businesses and renters of cutting homestead property taxes because of potential tax shifts. Also, Democrats said making up lost revenue could result in higher fees on services or a need to increase sales taxes.

"Can you imagine what will happen when the first kid rolls up to a park and is told, 'You can't play here unless you have the fee to pay for it?'" House Minority Leader Fentrice Driskell, D-Tampa, said. After the meeting, Driskell echoed a comment by DeSantis that the series of House proposals is intended to "confuse voters."

Rep. Judson Sapp, R- Green Cove Springs, said he's heard overwhelming support for cutting property taxes from people who "don't want to pay rent to the government."

But Rep. Mike Gottlieb, D-Davie, said voters "don't understand" the impacts would weaken infrastructure and result in higher rents and less law enforcement.

"This sounds good on the surface level, we are providing some kind of relief," Gottlieb said. "But the relief goes to the 1 percenters. The relief goes to the people that own a home, have a homestead. It doesn't go to the people trying to get into a home."

Port St. Lucie Vice Mayor Jolien Caraballo told the committee that "broad property tax reform could unintentionally dismantle the very services that make communities like ours safe, livable and resilient."

"If property taxes were eliminated tomorrow, we would not be able to fund our police department at the same level as it stands today and keep all our other departments going," Caraballo said.

The measures must still go before the House State Affairs Committee and the House Ways & Means Committee before they could go to the House floor during the legislative session that will start Jan. 13.

The Senate has not proposed similar measures.

Jay Collins says Governor still doesn't have a property tax cut proposal ready to launch

A.G. Gancarski November 18, 2025 Florida Politics

Expect the Governor's plan 'at the appropriate time,' whenever that is.

Gov. Ron DeSantis has said for months that eliminating property taxes is very important to him. But he hasn't rolled out specific plans for a constitutional amendment, even though the 2026 Legislative Session begins in weeks.

Lt. Gov. Jay Collins says that's because what DeSantis wants isn't yet ready to roll out.

"DeSantis will roll out his proposal when he's ready and at the appropriate time, and those facts and details will be laid out," Collins said in Jacksonville.

Collins, a former state Senator from Tampa who was appointed as a replacement for former Lt. Gov. Jeanette Nuñez, said two weeks ago DeSantis was "being diligent and dotting the I's, crossing the t's, and making sure that all the second-, third-, and fourth-order effects are thought about and taken care of."

Apparently, the diligence continues.

House Speaker Daniel Perez last month unveiled eight potential constitutional amendments that, if OK'd in the Legislature in the coming Session, would go directly to voters for possible approval in the 2026 election. A House committee will mull those provisions in a meeting Thursday.

But Collins says they are nonstarters as voters and lawmakers would be flummoxed.

"Guys, it's very confusing. When a bill like that goes forward and you have multiple proposals, it confuses the Legislature, it confuses the people on the ballot. Let's do one," he said.

He also suggested that multiple proposals are arguably un-American.

"The last I checked, this is the United States. This is the state of Florida, and we don't back away from what's hard. Aim for what's at the top of the ladder. Aim for the precipice. Everybody I talk to believes in the American dream. Part of that American dream, that experience is owning your own home, and having it free and clear of the government," he said.

"Getting rid of property tax on homesteaded properties, that's what our people want."