THE FLORIDA SENATE
SENATOR BEN ALBRITTON
President

For Immediate Release | **Contact: Katie Betta**
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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 250th 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 250th 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

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.

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