

1                   A bill to be entitled  
2       An act relating to disclosure of estimated ad valorem  
3       taxes; amending s. 689.261, F.S.; defining the terms  
4       "listing platform" and "property"; requiring certain  
5       listings to include estimated ad valorem taxes;  
6       prohibiting the current owner's ad valorem taxes from  
7       being displayed or used for certain purposes;  
8       providing an exception; providing requirements for  
9       listing platforms, the Department of Revenue, and  
10      property appraisers; providing protection from  
11      liability for specified parties who take certain  
12      actions; providing construction; prohibiting certain  
13      materials from including specified information;  
14      requiring, beginning on a specified date, the  
15      department to annually publish a formula, countywide  
16      aggregate millage rate, and certain information on its  
17      website; authorizing the department to adopt rules;  
18      providing an effective date.

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20   Be It Enacted by the Legislature of the State of Florida:

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22       **Section 1. Subsection (3) is added to section 689.261,**  
23   **Florida Statutes, to read:**

24       689.261 Sale of residential property; disclosure of  
25   estimated ad valorem taxes to prospective purchaser.—

26        (3) (a) As used in this subsection, the term:

27        1. "Listing platform" means any public-facing online real  
28 property listing platform, including, but not limited to,  
29 websites, web applications, and mobile applications.

30        2. "Property" means residential real property located  
31 within this state.

32        (b) Property visible on a listing platform must include  
33 the estimated ad valorem taxes for such property.

34        1. If the ad valorem taxes are estimated using a tax  
35 estimator or buyer payment calculator, the current owner's ad  
36 valorem assessment or taxes may not be used to calculate the  
37 estimated ad valorem taxes. The listing platform must calculate  
38 and display the estimated ad valorem taxes by showing the ad  
39 valorem taxes that would be due if the purchaser were taxed on  
40 the listing price of the property at either:

41        a. The current millage rates using the data and formula  
42 published under subparagraph (d)1.; or

43        b. The countywide aggregate average millage rate using the  
44 data published under subparagraph (d)2.

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46 The use of the data and formulas provided in this subparagraph  
47 constitutes a reasonable estimate of ad valorem taxes. The  
48 listing platform must include a disclaimer on the same website  
49 or application as the estimated ad valorem taxes that the  
50 millage rates of applicable taxing authorities may vary within a

51 county and that the estimated ad valorem taxes do not include  
52 all applicable non-ad valorem assessments or exemptions,  
53 discounts, and other tax benefits, including, but not limited  
54 to, transfer of the homestead assessment difference under s. 4,  
55 Art. VII of the State Constitution. The ad valorem taxes of the  
56 current owner of the property and for any previous year may only  
57 be displayed as part of historical tax information.

58 3. If ad valorem taxes are not estimated using a tax  
59 estimator or buyer payment calculator as provided in sub-  
60 paragraph 2., the listing platform shall include a link to the  
61 property appraiser's tax estimator for the county in which the  
62 property is located, if available, or to such property  
63 appraiser's home page. The ad valorem taxes of the current owner  
64 of the property and for any previous year may not be displayed  
65 as part of historical tax information. The Department of Revenue  
66 must maintain a table of links to each property appraiser's home  
67 page and tax estimator, if available, on its website.

68 4. There shall be no liability on the part of, and no  
69 cause of action of any nature shall arise against a listing  
70 platform or licensee under chapter 475 for the accuracy of the  
71 estimated ad valorem taxes of a property listed on a listing  
72 platform.

73 (c) The current owner's ad valorem taxes may not be  
74 included within any printed listing materials concerning a  
75 property.

76        (d) The Department of Revenue shall annually develop a:

77        1. Formula that may be used by a listing platform to  
78 calculate the estimated ad valorem taxes required under sub-  
79 subparagraph (b)1.a. The department shall require each property  
80 appraiser to provide the department with any information needed  
81 to develop the formula, including, at a minimum, the county  
82 name, tax district code, summary school millage rate, and  
83 summary millage rate for all other applicable taxing  
84 authorities.

85        2. Countywide aggregate average millage rate for each  
86 county that may be used by a listing platform as required under  
87 sub-subparagraph (b)1.b.

88  
89 The department shall require each property appraiser to provide  
90 the department with any information needed to develop formula  
91 under this subparagraph 1., and the countywide aggregate average  
92 millage rate under this subparagraph 2. Beginning December 15,  
93 2026, and annually thereafter, the department shall publish the  
94 information, formula, and countywide aggregate average millage  
95 rate for each county collected pursuant to this paragraph on its  
96 website.

97        (e) The Department of Revenue may adopt rules to implement  
98 paragraph (d).

99        **Section 2.** This act shall take effect February 1, 2027.