

By Senator DiCeglie

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A bill to be entitled

An act relating to disclosure of estimated ad valorem taxes; amending s. 689.261, F.S.; defining the terms "listing platform" and "property"; requiring that certain property listings include estimated ad valorem taxes; prohibiting the use of the current owner's ad valorem assessment or taxes to calculate the estimated ad valorem taxes under certain circumstances; requiring listing platforms to calculate and display the estimated ad valorem taxes using specified methods; prohibiting the listing platform from displaying the current owner's ad valorem taxes if such ad valorem taxes are not estimated using a tax estimator or buyer payment calculator; requiring listing platforms to instead include a link to the county property appraiser's homepage and tax estimator; requiring the Department of Revenue to maintain on its website a table of links to each county's property appraiser's homepage and tax estimator; providing conditions for when the previous year's ad valorem taxes may be displayed as part of a property's historical tax information; providing immunity for specified parties for any inaccuracies in the estimated ad valorem taxes on a property listed on a listing platform; prohibiting printed listing materials from including specified information; requiring the department to develop a formula that may be used by listing platforms to calculate the estimated ad valorem taxes; requiring each county

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property appraiser to provide to the department any information needed to develop such formula; requiring the department, by a specified date, to annually publish on its website the formula and information collected; requiring the department to annually develop a countywide aggregate millage rate for each county for use by listing platforms as an alternative method of satisfying the requirements of the act; requiring the department to require each county property appraiser to provide to the department any information needed to develop the countywide aggregate millage rate; requiring the department, by a specified date, to annually publish on its website the countywide aggregate average millage rate for each county; authorizing the department to adopt rules; providing an effective date.

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

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

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

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

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

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

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59 (b) Any property visible on a listing platform must include
60 the estimated ad valorem taxes for such property.

61 1. If the ad valorem taxes are estimated using a tax
62 estimator or buyer payment calculator, the current owner's ad
63 valorem assessment or taxes may not be used to calculate the
64 estimated ad valorem taxes. The listing platform must calculate
65 and display the estimated ad valorem taxes using one of the
66 following methods:

67 a. The ad valorem taxes that would be due if the purchaser
68 were taxed on the listing price of the property at current
69 millage rates using the data and formula published under
70 subparagraph (d)1. The use of such data and formula constitutes
71 a reasonable estimate of ad valorem taxes. The listing platform
72 must include a disclaimer on the same website or application as
73 the estimated ad valorem taxes that the millage rates of
74 applicable taxing authorities may vary within a county and that
75 the estimated ad valorem taxes do not include all applicable
76 non-ad valorem assessments or exemptions, discounts, and other
77 tax benefits, including, but not limited to, transfer of the
78 homestead assessment difference under s. 4, Art. VII of the
79 State Constitution. The current owner's and any previous years'
80 ad valorem taxes on the property may be displayed only as part
81 of historical tax information.

82 b. The ad valorem taxes that would be due if the purchaser
83 were taxed on the listing price of the property at the
84 countywide aggregate average millage rate using the data
85 published under subparagraph (d)2. The platform shall include a
86 link to the property appraiser's tax estimator for the county in
87 which the property is located, if available, or to such property

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88 appraiser's homepage. The Department of Revenue must maintain a
89 table of links to each property appraiser's homepage and tax
90 estimator, if available, on its website. The listing platform
91 must include a disclaimer on the same website or application as
92 the estimated ad valorem taxes that the millage rates of
93 applicable taxing authorities may vary within a county and that
94 the estimated ad valorem taxes do not include all applicable
95 non-ad valorem assessments or exemptions, discounts, and other
96 tax benefits, including, but not limited to, transfer of the
97 homestead assessment difference under s. 4, Art. VII of the
98 State Constitution. The current owner's and any previous years'
99 ad valorem taxes on the property may be displayed only as part
100 of historical tax information.

101 2. If ad valorem taxes are not estimated using a tax
102 estimator or buyer payment calculator as provided in
103 subparagraph 1., the listing platform may not display the
104 current owner's ad valorem taxes and must include a link to the
105 property appraiser's tax estimator for the county in which the
106 property is located, if available, or to such property
107 appraiser's homepage. The department shall maintain a table of
108 links to each county property appraiser's homepage and tax
109 estimator, if available, on its website. The previous year's ad
110 valorem taxes on the property may not be displayed as part of
111 historical tax information.

112 3. There is complete immunity for claims against a listing
113 platform or licensee under chapter 475 for any inaccuracy in the
114 estimated ad valorem taxes on a property listed on the listing
115 platform.

116 (c) The current owner's ad valorem taxes may not be

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117 included in any printed listing materials concerning a property.

118 (d)1. The department shall develop a formula that may be
119 used by a listing platform to calculate the estimated ad valorem
120 taxes required under this subsection. Each county property
121 appraiser shall provide the department with any information
122 needed to develop the formula, including, at a minimum, the
123 county name, tax district code, school district millage rate,
124 and summary millage rate for all other applicable taxing
125 authorities. Beginning December 15, 2026, and annually
126 thereafter, the department shall publish on its website the
127 formula and the information collected from each property
128 appraiser under this subparagraph.

129 2. The department shall annually develop a countywide
130 aggregate average millage rate for each county which may be used
131 by a listing platform as an alternative method of meeting the
132 requirements of this subsection. The department shall require
133 each county property appraiser to provide the department with
134 any information needed to develop the countywide aggregate
135 average millage rate. Beginning December 15, 2026, and annually
136 thereafter, the department shall publish on its website the
137 countywide aggregate average millage rate and the information
138 collected from each property appraiser under this subparagraph.

139 (e) The department may adopt rules to implement paragraph

140 (d).

141 Section 2. This act shall take effect July 1, 2026.