

1 A bill to be entitled
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.; requiring the property
8 appraiser to include a notice regarding a
9 constitutional amendment or revision in certain
10 notices relating to millage rates; revising
11 limitations on the maximum millage rate that may be
12 levied by certain units of government; amending s.
13 200.069, F.S.; requiring that the notice of proposed
14 property taxes include a notice regarding a
15 constitutional amendment or revision submitted to the
16 voters at the November 2026 general election;
17 requiring the Department of Revenue to establish the
18 uniform notice for use by the property appraiser;
19 prohibiting the property appraiser from revising,
20 editing, or modifying the notice; specifying
21 requirements for the notice; amending s. 200.068,
22 F.S.; conforming a provision to changes made by the
23 act; reenacting ss. 218.12(2), 218.125(2), and
24 218.136(2), F.S., relating to appropriations to offset
25 reductions in ad valorem tax revenue in fiscally

26 | constrained counties, offsets for tax loss associated
 27 | with certain constitutional amendments affecting
 28 | fiscally constrained counties, and offsets for ad
 29 | valorem revenue loss affecting fiscally constrained
 30 | counties, respectively, to incorporate the amendments
 31 | made to s. 200.065, F.S., in references thereto;
 32 | providing a directive to the Division of Law Revision;
 33 | providing for the expiration and reversion of
 34 | specified statutory text; requiring the Department of
 35 | Revenue to establish a publicly accessible website
 36 | relating to a specified constitutional amendment or
 37 | revision submitted to the voters at the November 2026
 38 | general election; specifying requirements for the
 39 | website; providing construction; providing for
 40 | expiration; authorizing the ballot summary of a
 41 | specified proposed amendment or revision of the State
 42 | Constitution to exceed a specified word limit;
 43 | providing for construction of the act in pari materia
 44 | with laws enacted during the 2026 Regular Session and
 45 | 2026 Special Session E of the Legislature; providing
 46 | an appropriation; providing an effective date.

47 |

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

49 |

50 | **Section 1. Paragraphs (l) and (m) of subsection (8) of**

51 **section 200.001, Florida Statutes, are amended to read:**

52 200.001 Millages; definitions and general provisions.—

53 (8)

54 (1) "Maximum total county ad valorem taxes levied" means
 55 the total taxes levied by a county, municipal service taxing
 56 units of that county, and special districts dependent to that
 57 county at their individual maximum millages, authorized
 58 ~~calculated~~ pursuant to s. 200.065(5) (a) ~~for fiscal years 2009-~~
 59 ~~2010 and thereafter.~~

60 (m) "Maximum total municipal ad valorem taxes levied"
 61 means the total taxes levied by a municipality and special
 62 districts dependent to that municipality at their individual
 63 maximum millages, authorized ~~calculated~~ pursuant to s.
 64 200.065(5) (a) ~~s. 200.065(5) (b)~~ ~~for fiscal years 2009-2010 and~~
 65 ~~thereafter.~~

66 **Section 2. Paragraphs (b) and (d) of subsection (2) and**
 67 **subsection (5) of section 200.065, Florida Statutes, are**
 68 **amended, and paragraph (c) is added to subsection (14) of that**
 69 **section, to read:**

70 200.065 Method of fixing millage.—

71 (2) No millage shall be levied until a resolution or
 72 ordinance has been approved by the governing board of the taxing
 73 authority which resolution or ordinance must be approved by the
 74 taxing authority according to the following procedure:

75 (b)1. Within 35 days of certification of value pursuant to

76 subsection (1), each taxing authority shall advise the property
77 appraiser of its proposed millage rate, of its rolled-back rate
78 computed pursuant to subsection (1), and of the date, time, and
79 place at which a public hearing will be held to consider the
80 proposed millage rate and the tentative budget. The property
81 appraiser shall utilize this information in preparing the notice
82 of proposed property taxes pursuant to s. 200.069. The deadline
83 for mailing the notice shall be the later of 55 days after
84 certification of value pursuant to subsection (1) or 10 days
85 after either the date the tax roll is approved or the interim
86 roll procedures under s. 193.1145 are instituted. However, for
87 counties for which a state of emergency was declared by
88 executive order or proclamation of the Governor pursuant to
89 chapter 252, if mailing is not possible during the state of
90 emergency, the property appraiser may post the notice on the
91 county's website. If the deadline for mailing the notice of
92 proposed property taxes is 10 days after the date the tax roll
93 is approved or the interim roll procedures are instituted, all
94 subsequent deadlines provided in this section shall be extended.
95 In addition, the deadline for mailing the notice may be extended
96 for 30 days in counties for which a state of emergency was
97 declared by executive order or proclamation of the Governor
98 pursuant to chapter 252, and property appraisers may use
99 alternate methods of distribution only when mailing the notice
100 is not possible. In such event, however, property appraisers

101 must work with county tax collectors to ensure the timely
102 assessment and collection of taxes. The number of days by which
103 the deadlines shall be extended shall equal the number of days
104 by which the deadline for mailing the notice of proposed taxes
105 is extended beyond 55 days after certification. If any taxing
106 authority fails to provide the information required in this
107 paragraph to the property appraiser in a timely fashion, the
108 taxing authority shall be prohibited from levying a millage rate
109 greater than the rolled-back rate computed pursuant to
110 subsection (1) for the upcoming fiscal year, which rate shall be
111 computed by the property appraiser and used in preparing the
112 notice of proposed property taxes. Each multicounty taxing
113 authority that levies taxes in any county that has extended the
114 deadline for mailing the notice due to a declared state of
115 emergency and that has noticed hearings in other counties must
116 advertise the hearing at which it intends to adopt a tentative
117 budget and millage rate in a newspaper of general paid
118 circulation within each county not less than 2 days or more than
119 5 days before the hearing.

120 2. When mailing notices required pursuant to this
121 paragraph, the property appraiser must include the notice
122 required pursuant to s. 200.069(10) if a joint resolution
123 proposing an amendment or a revision to ss. 4, 6, and 9, Art.
124 VII of the State Constitution is to be submitted to the electors
125 at the next general election.

126 (d) Within 15 days after the meeting adopting the
127 tentative budget, the taxing authority shall advertise in a
128 newspaper of general circulation in the county as provided in
129 subsection (3), its intent to finally adopt a millage rate and
130 budget. A public hearing to finalize the budget and adopt a
131 millage rate shall be held not less than 2 days nor more than 5
132 days after the day that the advertisement is first published. In
133 the event of a need to postpone or recess the final meeting due
134 to a declared state of emergency, the taxing authority may
135 postpone or recess the hearing for up to 7 days and shall post a
136 prominent notice at the place of the original hearing showing
137 the date, time, and place where the hearing will be reconvened.
138 The posted notice shall measure not less than 8.5 by 11 inches.
139 The taxing authority shall make every reasonable effort to
140 provide reasonable notification of the continued hearing to the
141 taxpayers. The information must also be posted on the taxing
142 authority's website. During the hearing, the governing body of
143 the taxing authority shall amend the adopted tentative budget as
144 it sees fit, adopt a final budget, and adopt a resolution or
145 ordinance stating the millage rate to be levied. The resolution
146 or ordinance shall state the percent, if any, by which the
147 millage rate to be levied exceeds the rolled-back rate computed
148 pursuant to subsection (1), which shall be characterized as the
149 percentage increase in property taxes adopted by the governing
150 body. The adoption of the budget and the millage-levy resolution

151 or ordinance shall be by separate votes. For each taxing
152 authority levying millage, the name of the taxing authority, the
153 rolled-back rate, the percentage increase, and the millage rate
154 to be levied shall be publicly announced before the adoption of
155 the millage-levy resolution or ordinance. In no event may the
156 millage rate adopted pursuant to this paragraph exceed the
157 millage rate tentatively adopted pursuant to paragraph (c).

158 1. If the rate tentatively adopted pursuant to paragraph
159 (c) exceeds the proposed rate provided to the property appraiser
160 pursuant to paragraph (b), or as subsequently adjusted pursuant
161 to subsection (11), each taxpayer within the jurisdiction of the
162 taxing authority shall be sent notice by first-class mail of his
163 or her taxes under the tentatively adopted millage rate and his
164 or her taxes under the previously proposed rate. The notice must
165 be prepared by the property appraiser, at the expense of the
166 taxing authority, and must generally conform to the requirements
167 of s. 200.069. If such additional notice is necessary, its
168 mailing must precede the hearing held pursuant to this paragraph
169 by not less than 10 days and not more than 15 days.

170 2. When mailing notices required pursuant to subparagraph
171 1., the property appraiser must include the notice required
172 pursuant to s. 200.069(10) if a joint resolution proposing an
173 amendment or a revision to ss. 4, 6, and 9, Art. VII of the
174 State Constitution is to be submitted to the electors at the
175 next general election.

176 (5) In each fiscal year:

177 (a) The maximum millage rate that a county, municipality,
178 special district dependent to a county or municipality,
179 municipal service taxing unit, or independent special district
180 may levy is the a rolled-back rate computed pursuant to
181 subsection (1) ~~based on the amount of taxes which would have~~
182 ~~been levied in the prior year if the maximum millage rate had~~
183 ~~been applied, adjusted for change in per capita Florida personal~~
184 ~~income, unless a higher rate was adopted, in which case the~~
185 ~~maximum is the adopted rate. The maximum millage rate applicable~~
186 ~~to a county authorized to levy a county public hospital surtax~~
187 ~~under s. 212.055 and which did so in fiscal year 2007 shall~~
188 ~~exclude the revenues required to be contributed to the county~~
189 ~~public general hospital in the current fiscal year for the~~
190 ~~purposes of making the maximum millage rate calculation, but~~
191 ~~shall be added back to the maximum millage rate allowed after~~
192 ~~the roll back has been applied, the total of which shall be~~
193 ~~considered the maximum millage rate for such a county for~~
194 ~~purposes of this subsection. The revenue required to be~~
195 ~~contributed to the county public general hospital for the~~
196 ~~upcoming fiscal year shall be calculated as 11.873 percent times~~
197 ~~the millage rate levied for countywide purposes in fiscal year~~
198 ~~2007 times 95 percent of the preliminary tax roll for the~~
199 ~~upcoming fiscal year. A higher rate may be adopted only under~~
200 the following conditions:

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

207 2. A rate in excess of 110 percent may be adopted if
208 approved by a unanimous vote of the membership of the governing
209 body of the county, municipality, or independent district or by
210 a three-fourths vote of the membership of the governing body if
211 the governing body has nine or more members, or if the rate is
212 approved by a referendum.

213 (b) The millage rate of a county or municipality,
214 municipal service taxing unit of that county, and any special
215 district dependent to that county or municipality may exceed the
216 maximum millage rate authorized ~~calculated~~ pursuant to this
217 subsection if the total county ad valorem taxes levied or total
218 municipal ad valorem taxes levied do not exceed the maximum
219 total county ad valorem taxes levied or maximum total municipal
220 ad valorem taxes levied, respectively. Voted millage and taxes
221 levied by a municipality or independent special district that
222 has levied ad valorem taxes for less than 5 years are not
223 subject to this limitation. The millage rate of a county
224 authorized to levy a county public hospital surtax under s.
225 212.055 may exceed the maximum millage rate authorized

226 ~~calculated~~ pursuant to this subsection to the extent necessary
227 to account for the revenues required to be contributed to the
228 county public hospital. Total taxes levied may exceed the
229 maximum calculated pursuant to subsection (6) as a result of an
230 increase in taxable value above that certified in subsection (1)
231 if such increase is less than the percentage amounts contained
232 in subsection (6) or if the administrative adjustment cannot be
233 made because the value adjustment board is still in session at
234 the time the tax roll is extended; otherwise, millage rates
235 subject to this subsection may be reduced so that total taxes
236 levied do not exceed the maximum.

237
238 Any unit of government operating under a home rule charter
239 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
240 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the
241 State Constitution, which is granted the authority in the State
242 Constitution to exercise all the powers conferred now or
243 hereafter by general law upon municipalities and which exercises
244 such powers in the unincorporated area shall be recognized as a
245 municipality under this subsection. For a downtown development
246 authority established before the effective date of the State
247 Constitution which has a millage that must be approved by a
248 municipality, the governing body of that municipality shall be
249 considered the governing body of the downtown development
250 authority for purposes of this subsection.

251 (14)
 252 (c) When mailing notices required pursuant to this
 253 subsection, the property appraiser must include the notice
 254 required pursuant to s. 200.069(10) if a joint resolution
 255 proposing an amendment or a revision to ss. 4, 6, and 9, Art.
 256 VII of the State Constitution is to be submitted to the electors
 257 at the next general election.

258 **Section 3. Section 200.069, Florida Statutes, is amended**
 259 **to read:**

260 200.069 Notice of proposed property taxes and non-ad
 261 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
 262 appraiser, in the name of the taxing authorities and local
 263 governing boards levying non-ad valorem assessments within his
 264 or her jurisdiction and at the expense of the county, shall
 265 prepare and deliver by first-class mail to each taxpayer to be
 266 listed on the current year's assessment roll a notice of
 267 proposed property taxes, which notice shall contain the elements
 268 and use the format provided in the following form.
 269 Notwithstanding the provisions of s. 195.022, no county officer
 270 shall use a form other than that provided herein. The Department
 271 of Revenue may adjust the spacing and placement on the form of
 272 the elements listed in this section as it considers necessary
 273 based on changes in conditions necessitated by various taxing
 274 authorities. If the elements are in the order listed, the
 275 placement of the listed columns may be varied at the discretion

276 and expense of the property appraiser, and the property
 277 appraiser may use printing technology and devices to complete
 278 the form, the spacing, and the placement of the information in
 279 the columns. Except for the notice required under subsection
 280 (10) ~~In addition,~~ the property appraiser may not include in the
 281 mailing of the notice of ad valorem taxes and non-ad valorem
 282 assessments additional information or items unless such
 283 information or items explain a component of the notice or
 284 provide information directly related to the assessment and
 285 taxation of the property. Except for the notice required under
 286 subsection (10), a county officer may use a form other than that
 287 provided by the department for purposes of this part, but only
 288 if his or her office pays the related expenses and he or she
 289 obtains prior written permission from the executive director of
 290 the department; however, a county officer may not use a form the
 291 substantive content of which is at variance with the form
 292 prescribed by the department. The county officer may continue to
 293 use such an approved form until the law that specifies the form
 294 is amended or repealed or until the officer receives written
 295 disapproval from the executive director.

296 (1) The first page of the notice shall read:

297
 298 NOTICE OF PROPOSED PROPERTY TAXES
 299 DO NOT PAY—THIS IS NOT A BILL
 300

301 The taxing authorities which levy property taxes against
 302 your property will soon hold PUBLIC HEARINGS to adopt budgets
 303 and tax rates for the next year.

304 The purpose of these PUBLIC HEARINGS is to receive opinions
 305 from the general public and to answer questions on the proposed
 306 tax change and budget PRIOR TO TAKING FINAL ACTION.

307 Each taxing authority may AMEND OR ALTER its proposals at
 308 the hearing.

309
 310 (2) (a) The notice shall include a brief legal description
 311 of the property, the name and mailing address of the owner of
 312 record, and the tax information applicable to the specific
 313 parcel in question. The information shall be in columnar form.
 314 There shall be seven column headings which shall read: "Taxing
 315 Authority," "Your Property Taxes Last Year," "Last Year's
 316 Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget
 317 Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is
 318 Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget
 319 Change Is Adopted," and "A Public Hearing on the Proposed Taxes
 320 and Budget Will Be Held:."

321 (b) As used in this section, the term "last year's
 322 adjusted tax rate" means the rolled-back rate calculated
 323 pursuant to s. 200.065(1).

324 (3) There shall be under each column heading an entry for
 325 the county; the school district levy required pursuant to s.

326 1011.60(6); other operating school levies; the municipality or
327 municipal service taxing unit or units in which the parcel lies,
328 if any; the water management district levying pursuant to s.
329 373.503; the independent special districts in which the parcel
330 lies, if any; and for all voted levies for debt service
331 applicable to the parcel, if any.

332 (4) For each entry listed in subsection (3), there shall
333 appear on the notice the following:

334 (a) In the first column, a brief, commonly used name for
335 the taxing authority or its governing body. The entry in the
336 first column for the levy required pursuant to s. 1011.60(6)
337 shall be "By State Law." The entry for other operating school
338 district levies shall be "By Local Board." Both school levy
339 entries shall be indented and preceded by the notation "Public
340 Schools:". For each voted levy for debt service, the entry shall
341 be "Voter Approved Debt Payments."

342 (b) In the second column, the gross amount of ad valorem
343 taxes levied against the parcel in the previous year. If the
344 parcel did not exist in the previous year, the second column
345 shall be blank.

346 (c) In the third column, last year's adjusted tax rate or,
347 in the case of voted levies for debt service, the tax rate
348 previously authorized by referendum.

349 (d) In the fourth column, the gross amount of ad valorem
350 taxes which will apply to the parcel in the current year if each

351 taxing authority levies last year's adjusted tax rate or, in the
352 case of voted levies for debt service, the amount previously
353 authorized by referendum.

354 (e) In the fifth column, the tax rate that each taxing
355 authority must levy against the parcel to fund the proposed
356 budget or, in the case of voted levies for debt service, the tax
357 rate previously authorized by referendum.

358 (f) In the sixth column, the gross amount of ad valorem
359 taxes that must be levied in the current year if the proposed
360 budget is adopted.

361 (g) In the seventh column, the date, the time, and a brief
362 description of the location of the public hearing required
363 pursuant to s. 200.065(2)(c).

364 (5) Following the entries for each taxing authority, a
365 final entry shall show: in the first column, the words "Total
366 Property Taxes:" and in the second, fourth, and sixth columns,
367 the sum of the entries for each of the individual taxing
368 authorities. The second, fourth, and sixth columns shall,
369 immediately below said entries, be labeled Column 1, Column 2,
370 and Column 3, respectively. Below these labels shall appear, in
371 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

372 (6) (a) The second page of the notice shall state the
373 parcel's market value and for each taxing authority that levies
374 an ad valorem tax against the parcel:

375 1. The assessed value, value of exemptions, and taxable

376 value for the previous year and the current year.

377 2. Each assessment reduction and exemption applicable to
 378 the property, including the value of the assessment reduction or
 379 exemption and tax levies to which they apply.

380 (b) The reverse side of the second page shall contain
 381 definitions and explanations for the values included on the
 382 front side.

383 (7) The following statement shall appear after the values
 384 listed on the front of the second page:

385
 386 If you feel that the market value of your property is
 387 inaccurate or does not reflect fair market value, or if you are
 388 entitled to an exemption or classification that is not reflected
 389 above, contact your county property appraiser at ...(phone
 390 number)... or ...(location)....

391 If the property appraiser's office is unable to resolve the
 392 matter as to market value, classification, or an exemption, you
 393 may file a petition for adjustment with the Value Adjustment
 394 Board. Petition forms are available from the county property
 395 appraiser and must be filed ON OR BEFORE ...(date)....

396 (8) The reverse side of the first page of the form shall
 397 read:

398
 399 EXPLANATION
 400

401 *COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"

402 This column shows the taxes that applied last year to your
403 property. These amounts were based on budgets adopted last year
404 and your property's previous taxable value.

405 *COLUMN 2—"YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED"

406 This column shows what your taxes will be this year IF EACH
407 TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These
408 amounts are based on last year's budgets and your current
409 assessment.

410 *COLUMN 3—"YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"

411 This column shows what your taxes will be this year under the
412 BUDGET ACTUALLY PROPOSED by each local taxing authority. The
413 proposal is NOT final and may be amended at the public hearings
414 shown on the front side of this notice. The difference between
415 columns 2 and 3 is the tax change proposed by each local taxing
416 authority and is NOT the result of higher assessments.

417

418 *Note: Amounts shown on this form do NOT reflect early payment
419 discounts you may have received or may be eligible to receive.
420 (Discounts are a maximum of 4 percent of the amounts shown on
421 this form.)

422 (9) The bottom portion of the notice shall further read in
423 bold, conspicuous print:

424

425 "Your final tax bill may contain non-ad valorem

426 assessments which may not be reflected on this notice
 427 such as assessments for roads, fire, garbage,
 428 lighting, drainage, water, sewer, or other
 429 governmental services and facilities which may be
 430 levied by your county, city, or any special district."

431
 432 (10) Pursuant to s. 200.065(2)(b)2., (2)(d)2., and
 433 (14)(c), and in addition to the notice prescribed by subsections
 434 (1)-(9), if a joint resolution proposing an amendment or a
 435 revision to ss. 4, 6, and 9, Art. VII of the State Constitution
 436 is to be submitted to the electors at the November 2026 general
 437 election, the Department of Revenue shall establish the uniform
 438 notice of proposed constitutional amendment or revision as
 439 specified in this subsection which the property appraiser shall
 440 prepare and deliver by first-class mail to each taxpayer to be
 441 listed on the current year's assessment roll. The notice must
 442 contain the elements and use the format provided in the
 443 following form and must be provided by the property appraiser as
 444 a separate physical document. The property appraiser may not
 445 revise, edit, or modify the notice.

446 (a) The notice must read:

447
 448 NOTICE OF PROPOSED CONSTITUTIONAL AMENDMENT
 449 RELATED TO PROPERTY TAXES

450

451 The Florida Legislature has proposed an amendment to the
452 Florida Constitution to be submitted to the electors of this
453 state for approval or rejection at the next general election on
454 November 3, 2026.

455
456 The following title and summary will be placed on the
457 ballot:

458
459 (Insert ballot title and summary as it will appear on the
460 ballot)

461
462 If approved by the voters, the amendment will take effect
463 on (insert effective date of proposed amendment) and will first
464 apply to the (insert tax year) tax year.

465
466 The State of Florida has created a website to allow
467 taxpayers to calculate the estimated ad valorem tax savings that
468 the proposed amendment may have had on each homestead property
469 as if it had been in effect for the 2025 tax year. To view the
470 website, visit the following website address: (insert website
471 address to website created pursuant to this act) or scan the QR
472 code on this notice.

473
474 This notice is not advocating for the passage or defeat of
475 the proposed constitutional amendment. This notice has been

476 mailed to all property taxpayers in this state pursuant to
477 sections 200.065 and 200.069, Florida Statutes.

478
479 (b) The notice prescribed in this subsection:

480 1. Must be printed on standard letter size paper of 8.5
481 inches in width and 11 inches in length, with a font size of at
482 least 12 points for all text required by this subsection;

483 2. Must include a quick response code that links to the
484 website created pursuant to this act;

485 3. Must be in the official language of the state, and, in
486 counties subject to multi-language ballot requirements, include
487 a translation to the required language on the back side of the
488 notice;

489 4. May include a graphic image not to exceed 3 inches in
490 width and 1.5 inches in length; and

491 5. May not include any information not expressly
492 authorized by this section.

493
494 (11) (a) ~~(10) (a)~~ If requested by the local governing board
495 levying non-ad valorem assessments and agreed to by the property
496 appraiser, the notice specified in this section may contain a
497 notice of proposed or adopted non-ad valorem assessments. If so
498 agreed, the notice shall be titled:

499

500 NOTICE OF PROPOSED PROPERTY TAXES

501 AND PROPOSED OR ADOPTED
502 NON-AD VALOREM ASSESSMENTS
503 DO NOT PAY—THIS IS NOT A BILL
504

505 There must be a clear partition between the notice of proposed
506 property taxes and the notice of proposed or adopted non-ad
507 valorem assessments. The partition must be a bold, horizontal
508 line approximately 1/8-inch thick. By rule, the department shall
509 provide a format for the form of the notice of proposed or
510 adopted non-ad valorem assessments which meets the following
511 minimum requirements:

512 1. There must be subheading for columns listing the
513 levying local governing board, with corresponding assessment
514 rates expressed in dollars and cents per unit of assessment, and
515 the associated assessment amount.

516 2. The purpose of each assessment must also be listed in
517 the column listing the levying local governing board if the
518 purpose is not clearly indicated by the name of the board.

519 3. Each non-ad valorem assessment for each levying local
520 governing board must be listed separately.

521 4. If a county has too many municipal service benefit
522 units or assessments to be listed separately, it shall combine
523 them by function.

524 5. A brief statement outlining the responsibility of the
525 tax collector and each levying local governing board as to any

526 non-ad valorem assessment must be provided on the form,
 527 accompanied by directions as to which office to contact for
 528 particular questions or problems.

529 (b) If the notice includes all adopted non-ad valorem
 530 assessments, the provisions contained in subsection (9) shall
 531 not be placed on the notice.

532 **Section 4. Section 200.068, Florida Statutes, is amended**
 533 **to read:**

534 200.068 Certification of compliance with this chapter.—Not
 535 later than 30 days following adoption of an ordinance or
 536 resolution establishing a property tax levy, each taxing
 537 authority shall certify compliance with the provisions of this
 538 chapter to the Department of Revenue. In addition to a statement
 539 of compliance, such certification shall include a copy of the
 540 ordinance or resolution so adopted; a copy of the certification
 541 of value showing rolled-back millage and proposed millage rates,
 542 as provided to the property appraiser pursuant to s. 200.065(1)
 543 and (2) (b); maximum millage rates authorized ~~calculated~~ pursuant
 544 to s. 200.065(5), ~~together with values and calculations upon~~
 545 ~~which the maximum millage rates are based~~; and a certified copy
 546 of the advertisement, as published pursuant to s. 200.065(3). In
 547 certifying compliance, the governing body of the county shall
 548 also include a certified copy of the notice required under s.
 549 194.037. However, if the value adjustment board completes its
 550 hearings after the deadline for certification under this

551 section, the county shall submit such copy to the department not
552 later than 30 days following completion of such hearings.

553 **Section 5. For the purpose of incorporating the amendment**
554 **made by this act to section 200.065, Florida Statutes, in a**
555 **reference thereto, subsection (2) of section 218.12, Florida**
556 **Statutes, is reenacted to read:**

557 218.12 Appropriations to offset reductions in ad valorem
558 tax revenue in fiscally constrained counties.—

559 (2) On or before November 15 of each year, each fiscally
560 constrained county shall apply to the Department of Revenue to
561 participate in the distribution of the appropriation and provide
562 documentation supporting the county's estimated reduction in ad
563 valorem tax revenue in the form and manner prescribed by the
564 Department of Revenue. The documentation must include an
565 estimate of the reduction in taxable value directly attributable
566 to revisions of Art. VII of the State Constitution for all
567 county taxing jurisdictions within the county and shall be
568 prepared by the property appraiser in each fiscally constrained
569 county. The documentation must also include the county millage
570 rates applicable in all such jurisdictions for both the current
571 year and the prior year; rolled-back rates, determined as
572 provided in s. 200.065, for each county taxing jurisdiction; and
573 maximum millage rates that could have been levied by majority
574 vote pursuant to s. 200.065(5). For purposes of this section,
575 each fiscally constrained county's reduction in ad valorem tax

576 revenue shall be calculated as 95 percent of the estimated
577 reduction in taxable value times the lesser of the 2007
578 applicable millage rate or the applicable millage rate for each
579 county taxing jurisdiction in the current year. If a fiscally
580 constrained county fails to apply for the distribution, its
581 share shall revert to the fund from which the appropriation was
582 made.

583 **Section 6. For the purpose of incorporating the amendment**
584 **made by this act to section 200.065, Florida Statutes, in a**
585 **reference thereto, subsection (2) of section 218.125, Florida**
586 **Statutes, is reenacted to read:**

587 218.125 Offset for tax loss associated with certain
588 constitutional amendments affecting fiscally constrained
589 counties.—

590 (2) On or before November 15 of each year, each fiscally
591 constrained county shall apply to the Department of Revenue to
592 participate in the distribution of the appropriation and provide
593 documentation supporting the county's estimated reduction in ad
594 valorem tax revenue in the form and manner prescribed by the
595 Department of Revenue. The documentation must include an
596 estimate of the reduction in taxable value directly attributable
597 to revisions of Art. VII of the State Constitution for all
598 county taxing jurisdictions within the county and shall be
599 prepared by the property appraiser in each fiscally constrained
600 county. The documentation must also include the county millage

601 rates applicable in all such jurisdictions for the current year
602 and the prior year, rolled-back rates determined as provided in
603 s. 200.065 for each county taxing jurisdiction, and maximum
604 millage rates that could have been levied by majority vote
605 pursuant to s. 200.065(5). For purposes of this section, each
606 fiscally constrained county's reduction in ad valorem tax
607 revenue shall be calculated as 95 percent of the estimated
608 reduction in taxable value multiplied by the lesser of the 2010
609 applicable millage rate or the applicable millage rate for each
610 county taxing jurisdiction in the current year. If a fiscally
611 constrained county fails to apply for the distribution, its
612 share shall revert to the fund from which the appropriation was
613 made.

614 **Section 7. For the purpose of incorporating the amendment**
615 **made by this act to section 200.065, Florida Statutes, in a**
616 **reference thereto, subsection (2) of section 218.136, Florida**
617 **Statutes, is reenacted to read:**

618 218.136 Offset for ad valorem revenue loss affecting
619 fiscally constrained counties.—

620 (2) On or before November 15 of each year, each fiscally
621 constrained county shall apply to the Department of Revenue to
622 participate in the distribution of the appropriation and provide
623 documentation supporting the county's estimated reduction in ad
624 valorem tax revenue in the form and manner prescribed by the
625 Department of Revenue. The documentation must include an

626 estimate of the reduction in taxable value directly attributable
627 to revisions of s. 6(a), Art. VII of the State Constitution
628 approved in the November 2024 general election for all county
629 taxing jurisdictions within the county and shall be prepared by
630 the property appraiser in each fiscally constrained county. The
631 documentation must also include the county millage rates
632 applicable in all such jurisdictions for the current year and
633 the prior year, rolled-back rates determined as provided in s.
634 200.065 for each county taxing jurisdiction, and maximum millage
635 rates that could have been levied by majority vote pursuant to
636 s. 200.065(5). For purposes of this section, each fiscally
637 constrained county's reduction in ad valorem tax revenue shall
638 be calculated as 95 percent of the estimated reduction in
639 taxable value multiplied by the lesser of the 2024 applicable
640 millage rate or the applicable millage rate for each county
641 taxing jurisdiction in the current year. If a fiscally
642 constrained county fails to apply for the distribution, its
643 share shall revert to the fund from which the appropriation was
644 made.

645 **Section 8.** The Division of Law Revision is directed to
646 replace the phrase "this act" wherever it occurs in s. 200.069,
647 Florida Statutes, as amended by this act, with the assigned
648 chapter number of this act.

649 **Section 9.** The amendments to ss. 200.065(2) and (14) and
650 200.069, Florida Statutes, made by this act expire December 31,

651 2026, and the text of those sections shall revert to that in
652 existence on the day before the date on which this act became a
653 law, except that any amendments to such text enacted other than
654 by this act shall be preserved and continue to operate to the
655 extent that such amendments are not dependent upon the portions
656 of text which expire pursuant to this section.

657 **Section 10.** (1) If a joint resolution proposing an
658 amendment or a revision to ss. 4, 6, and 9, Article VII of the
659 State Constitution is to be submitted to the electors at the
660 November 2026 general election, the Department of Revenue shall,
661 within 10 days after the effective date of this act, provide a
662 publicly accessible website for informing property tax payers of
663 the estimated ad valorem tax savings that could result from the
664 proposed constitutional amendment or revision on properties
665 eligible for an exemption pursuant to s. 6(a), Article VII of
666 the State Constitution, as if the proposed amendment had been in
667 effect for the 2025 tax year. The website must be in the
668 official language of the state; however, the website must be
669 capable of translation to other languages and must be compliant
670 with federal regulations promulgated under Title II of the
671 Americans with Disabilities Act. The website must provide:

672 (a) The ballot title and summary as they will appear on
673 the ballot, and the full text of the amendment or revision to
674 ss. 4, 6, and 9, Article VII of the State Constitution.

675 (b) An interactive tool that, for an individual property

676 eligible for an exemption pursuant to s. 6(a), Article VII of
677 the State Constitution:

678 1. Specifies the ad valorem taxes that were due for the
679 2025 tax year.

680 2. Calculates an estimate of the ad valorem taxes that
681 would be due for the 2025 tax year as if the proposed
682 constitutional amendment were in effect for that tax year.

683 (c) Notice that an owner of a parcel who is exempt from
684 public disclosure under s. 119.07(1), Florida Statutes, and s.
685 24(a), Article I of the State Constitution may contact the
686 Department of Revenue to obtain an estimate not available on the
687 website.

688 (d) The following statement in bold font with a font size
689 greater than or equal to 16 pixels on a standard screen:

691 This website is not advocating for the passage or defeat of
692 a proposed constitutional amendment. This website was created by
693 the State of Florida pursuant to (insert the assigned chapter
694 number of this act).

695 The estimated impact produced by the calculator may not
696 include all non-ad valorem assessments.

697
698 (2) This section may not be construed to allow the
699 unauthorized disclosure of the location or the owners of parcels
700 which are exempt from disclosure under s. 119.07(1), Florida

701 Statutes, and s. 24(a), Article I of the State Constitution.

702 (3) The website provided under this section constitutes
703 posting factual information on a government website as
704 authorized under ss. 106.113 and 106.151, Florida Statutes.

705 (4) This section expires January 1, 2029.

706 **Section 11.** Notwithstanding s. 101.161(3)(a), Florida
707 Statutes, a ballot summary may exceed 75 words for a joint
708 resolution proposing an amendment or a revision to ss. 4, 6, and
709 9, Article VII of the State Constitution which is to be
710 submitted to the electors at the general election to be held on
711 November 3, 2026.

712 **Section 12.** If any law amended by this act was also
713 amended by a law enacted during the 2026 Regular Session or 2026
714 Special Session E of the Legislature, such laws shall be
715 construed as if they had been enacted during the same session of
716 the Legislature and full effect shall be given to each if
717 possible.

718 **Section 13.** For the 2026-2027 fiscal year, the
719 nonrecurring sum of \$5.5 million from the General Revenue Fund
720 is appropriated to the Department of Revenue to reimburse each
721 county for the expense associated with printing and mailing the
722 additional insert required by s. 200.069(10), Florida Statutes,
723 as amended by this act. The balance of any unexpended funds
724 shall revert on December 31, 2026.

725 **Section 14.** This act shall take effect upon becoming a

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726 | law.