

By Senator Avila

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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

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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-~~

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59 ~~2010 and thereafter.~~

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

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

69 200.065 Method of fixing millage.-

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

74 (b)1. Within 35 days of certification of value pursuant to
75 subsection (1), each taxing authority shall advise the property
76 appraiser of its proposed millage rate, of its rolled-back rate
77 computed pursuant to subsection (1), and of the date, time, and
78 place at which a public hearing will be held to consider the
79 proposed millage rate and the tentative budget. The property
80 appraiser shall utilize this information in preparing the notice
81 of proposed property taxes pursuant to s. 200.069. The deadline
82 for mailing the notice shall be the later of 55 days after
83 certification of value pursuant to subsection (1) or 10 days
84 after either the date the tax roll is approved or the interim
85 roll procedures under s. 193.1145 are instituted. However, for
86 counties for which a state of emergency was declared by
87 executive order or proclamation of the Governor pursuant to

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88 chapter 252, if mailing is not possible during the state of
89 emergency, the property appraiser may post the notice on the
90 county's website. If the deadline for mailing the notice of
91 proposed property taxes is 10 days after the date the tax roll
92 is approved or the interim roll procedures are instituted, all
93 subsequent deadlines provided in this section shall be extended.
94 In addition, the deadline for mailing the notice may be extended
95 for 30 days in counties for which a state of emergency was
96 declared by executive order or proclamation of the Governor
97 pursuant to chapter 252, and property appraisers may use
98 alternate methods of distribution only when mailing the notice
99 is not possible. In such event, however, property appraisers
100 must work with county tax collectors to ensure the timely
101 assessment and collection of taxes. The number of days by which
102 the deadlines shall be extended shall equal the number of days
103 by which the deadline for mailing the notice of proposed taxes
104 is extended beyond 55 days after certification. If any taxing
105 authority fails to provide the information required in this
106 paragraph to the property appraiser in a timely fashion, the
107 taxing authority shall be prohibited from levying a millage rate
108 greater than the rolled-back rate computed pursuant to
109 subsection (1) for the upcoming fiscal year, which rate shall be
110 computed by the property appraiser and used in preparing the
111 notice of proposed property taxes. Each multicounty taxing
112 authority that levies taxes in any county that has extended the
113 deadline for mailing the notice due to a declared state of
114 emergency and that has noticed hearings in other counties must
115 advertise the hearing at which it intends to adopt a tentative
116 budget and millage rate in a newspaper of general paid

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117 circulation within each county not less than 2 days or more than
118 5 days before the hearing.

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

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

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146 millage rate to be levied exceeds the rolled-back rate computed
147 pursuant to subsection (1), which shall be characterized as the
148 percentage increase in property taxes adopted by the governing
149 body. The adoption of the budget and the millage-levy resolution
150 or ordinance shall be by separate votes. For each taxing
151 authority levying millage, the name of the taxing authority, the
152 rolled-back rate, the percentage increase, and the millage rate
153 to be levied shall be publicly announced before the adoption of
154 the millage-levy resolution or ordinance. In no event may the
155 millage rate adopted pursuant to this paragraph exceed the
156 millage rate tentatively adopted pursuant to paragraph (c).

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

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

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175 (5) In each fiscal year:

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

200 1. A rate of not more than 110 percent of the rolled-back
201 rate ~~based on the previous year's maximum millage rate, adjusted~~
202 ~~for change in per capita Florida personal income,~~ may be adopted
203 if approved by a two-thirds vote of the membership of the

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204 governing body of the county, municipality, or independent
205 district; or

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

212 (b) The millage rate of a county or municipality, municipal
213 service taxing unit of that county, and any special district
214 dependent to that county or municipality may exceed the maximum
215 millage rate authorized ~~calculated~~ pursuant to this subsection
216 if the total county ad valorem taxes levied or total municipal
217 ad valorem taxes levied do not exceed the maximum total county
218 ad valorem taxes levied or maximum total municipal ad valorem
219 taxes levied, respectively. Voted millage and taxes levied by a
220 municipality or independent special district that has levied ad
221 valorem taxes for less than 5 years are not subject to this
222 limitation. The millage rate of a county authorized to levy a
223 county public hospital surtax under s. 212.055 may exceed the
224 maximum millage rate authorized ~~calculated~~ pursuant to this
225 subsection to the extent necessary to account for the revenues
226 required to be contributed to the county public hospital. Total
227 taxes levied may exceed the maximum calculated pursuant to
228 subsection (6) as a result of an increase in taxable value above
229 that certified in subsection (1) if such increase is less than
230 the percentage amounts contained in subsection (6) or if the
231 administrative adjustment cannot be made because the value
232 adjustment board is still in session at the time the tax roll is

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233 extended; otherwise, millage rates subject to this subsection
234 may be reduced so that total taxes levied do not exceed the
235 maximum.

236
237 Any unit of government operating under a home rule charter
238 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
239 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the
240 State Constitution, which is granted the authority in the State
241 Constitution to exercise all the powers conferred now or
242 hereafter by general law upon municipalities and which exercises
243 such powers in the unincorporated area shall be recognized as a
244 municipality under this subsection. For a downtown development
245 authority established before the effective date of the State
246 Constitution which has a millage that must be approved by a
247 municipality, the governing body of that municipality shall be
248 considered the governing body of the downtown development
249 authority for purposes of this subsection.

250 (14)

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

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

259 200.069 Notice of proposed property taxes and non-ad
260 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
261 appraiser, in the name of the taxing authorities and local

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262 governing boards levying non-ad valorem assessments within his
263 or her jurisdiction and at the expense of the county, shall
264 prepare and deliver by first-class mail to each taxpayer to be
265 listed on the current year's assessment roll a notice of
266 proposed property taxes, which notice shall contain the elements
267 and use the format provided in the following form.

268 Notwithstanding the provisions of s. 195.022, no county officer
269 shall use a form other than that provided herein. The Department
270 of Revenue may adjust the spacing and placement on the form of
271 the elements listed in this section as it considers necessary
272 based on changes in conditions necessitated by various taxing
273 authorities. If the elements are in the order listed, the
274 placement of the listed columns may be varied at the discretion
275 and expense of the property appraiser, and the property
276 appraiser may use printing technology and devices to complete
277 the form, the spacing, and the placement of the information in
278 the columns. Except for the notice required under subsection
279 (10) ~~In addition~~, the property appraiser may not include in the
280 mailing of the notice of ad valorem taxes and non-ad valorem
281 assessments additional information or items unless such
282 information or items explain a component of the notice or
283 provide information directly related to the assessment and
284 taxation of the property. Except for the notice required under
285 subsection (10), a county officer may use a form other than that
286 provided by the department for purposes of this part, but only
287 if his or her office pays the related expenses and he or she
288 obtains prior written permission from the executive director of
289 the department; however, a county officer may not use a form the
290 substantive content of which is at variance with the form

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291 prescribed by the department. The county officer may continue to
292 use such an approved form until the law that specifies the form
293 is amended or repealed or until the officer receives written
294 disapproval from the executive director.

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

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

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

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

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

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

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

323 (3) There shall be under each column heading an entry for
324 the county; the school district levy required pursuant to s.
325 1011.60(6); other operating school levies; the municipality or
326 municipal service taxing unit or units in which the parcel lies,
327 if any; the water management district levying pursuant to s.
328 373.503; the independent special districts in which the parcel
329 lies, if any; and for all voted levies for debt service
330 applicable to the parcel, if any.

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

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

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

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

348 (d) In the fourth column, the gross amount of ad valorem

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349 taxes which will apply to the parcel in the current year if each
350 taxing authority levies last year's adjusted tax rate or, in the
351 case of voted levies for debt service, the amount previously
352 authorized by referendum.

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

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

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

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

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

374 1. The assessed value, value of exemptions, and taxable
375 value for the previous year and the current year.

376 2. Each assessment reduction and exemption applicable to
377 the property, including the value of the assessment reduction or

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378 exemption and tax levies to which they apply.

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

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

384

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

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

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

397

398 EXPLANATION

399

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

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

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

405 This column shows what your taxes will be this year IF EACH
 406 TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These

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407 amounts are based on last year's budgets and your current
408 assessment.

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

416

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

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

423

424 "Your final tax bill may contain non-ad valorem
425 assessments which may not be reflected on this notice
426 such as assessments for roads, fire, garbage,
427 lighting, drainage, water, sewer, or other
428 governmental services and facilities which may be
429 levied by your county, city, or any special district."

430

431 (10) Pursuant to s. 200.065(2)(b)2., (2)(d)2., and (14)(c),
432 and in addition to the notice prescribed by subsections (1)-(9),
433 if a joint resolution proposing an amendment or a revision to
434 ss. 4, 6, and 9, Art. VII of the State Constitution is to be
435 submitted to the electors at the November 2026 general election,

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436 the Department of Revenue shall establish the uniform notice of
437 proposed constitutional amendment or revision as specified in
438 this subsection which the property appraiser shall prepare and
439 deliver by first-class mail to each taxpayer to be listed on the
440 current year's assessment roll. The notice must contain the
441 elements and use the format provided in the following form and
442 must be provided by the property appraiser as a separate
443 physical document. The property appraiser may not revise, edit,
444 or modify the notice.

445 (a) The notice must read:

446
447 NOTICE OF PROPOSED CONSTITUTIONAL AMENDMENT
448 RELATED TO PROPERTY TAXES
449

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

454
455 The following title and summary will be placed on the
456 ballot:

457
458 (Insert ballot title and summary as it will appear on the
459 ballot)

460
461 If approved by the voters, the amendment will take effect
462 on (insert effective date of proposed amendment) and will first
463 apply to the (insert tax year) tax year.
464

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

472
473 This notice is not advocating for the passage or defeat of
474 the proposed constitutional amendment. This notice has been
475 mailed to all property taxpayers in this state pursuant to
476 sections 200.065 and 200.069, Florida Statutes.

477
478 (b) The notice prescribed in this subsection:

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

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

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

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

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

492
493 (11) (a) ~~(10) (a)~~ If requested by the local governing board

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494 levying non-ad valorem assessments and agreed to by the property
495 appraiser, the notice specified in this section may contain a
496 notice of proposed or adopted non-ad valorem assessments. If so
497 agreed, the notice shall be titled:

498
499 NOTICE OF PROPOSED PROPERTY TAXES
500 AND PROPOSED OR ADOPTED
501 NON-AD VALOREM ASSESSMENTS
502 DO NOT PAY--THIS IS NOT A BILL
503

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

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

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

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

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

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523 5. A brief statement outlining the responsibility of the
524 tax collector and each levying local governing board as to any
525 non-ad valorem assessment must be provided on the form,
526 accompanied by directions as to which office to contact for
527 particular questions or problems.

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

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

533 200.068 Certification of compliance with this chapter.—Not
534 later than 30 days following adoption of an ordinance or
535 resolution establishing a property tax levy, each taxing
536 authority shall certify compliance with the provisions of this
537 chapter to the Department of Revenue. In addition to a statement
538 of compliance, such certification shall include a copy of the
539 ordinance or resolution so adopted; a copy of the certification
540 of value showing rolled-back millage and proposed millage rates,
541 as provided to the property appraiser pursuant to s. 200.065(1)
542 and (2) (b); maximum millage rates authorized ~~calculated~~ pursuant
543 to s. 200.065(5), ~~together with values and calculations upon~~
544 ~~which the maximum millage rates are based~~; and a certified copy
545 of the advertisement, as published pursuant to s. 200.065(3). In
546 certifying compliance, the governing body of the county shall
547 also include a certified copy of the notice required under s.
548 194.037. However, if the value adjustment board completes its
549 hearings after the deadline for certification under this
550 section, the county shall submit such copy to the department not
551 later than 30 days following completion of such hearings.

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

556 218.12 Appropriations to offset reductions in ad valorem
557 tax revenue in fiscally constrained counties.—

558 (2) On or before November 15 of each year, each fiscally
559 constrained county shall apply to the Department of Revenue to
560 participate in the distribution of the appropriation and provide
561 documentation supporting the county's estimated reduction in ad
562 valorem tax revenue in the form and manner prescribed by the
563 Department of Revenue. The documentation must include an
564 estimate of the reduction in taxable value directly attributable
565 to revisions of Art. VII of the State Constitution for all
566 county taxing jurisdictions within the county and shall be
567 prepared by the property appraiser in each fiscally constrained
568 county. The documentation must also include the county millage
569 rates applicable in all such jurisdictions for both the current
570 year and the prior year; rolled-back rates, determined as
571 provided in s. 200.065, for each county taxing jurisdiction; and
572 maximum millage rates that could have been levied by majority
573 vote pursuant to s. 200.065(5). For purposes of this section,
574 each fiscally constrained county's reduction in ad valorem tax
575 revenue shall be calculated as 95 percent of the estimated
576 reduction in taxable value times the lesser of the 2007
577 applicable millage rate or the applicable millage rate for each
578 county taxing jurisdiction in the current year. If a fiscally
579 constrained county fails to apply for the distribution, its
580 share shall revert to the fund from which the appropriation was

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581 made.

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

586 218.125 Offset for tax loss associated with certain
587 constitutional amendments affecting fiscally constrained
588 counties.—

589 (2) On or before November 15 of each year, each fiscally
590 constrained county shall apply to the Department of Revenue to
591 participate in the distribution of the appropriation and provide
592 documentation supporting the county's estimated reduction in ad
593 valorem tax revenue in the form and manner prescribed by the
594 Department of Revenue. The documentation must include an
595 estimate of the reduction in taxable value directly attributable
596 to revisions of Art. VII of the State Constitution for all
597 county taxing jurisdictions within the county and shall be
598 prepared by the property appraiser in each fiscally constrained
599 county. The documentation must also include the county millage
600 rates applicable in all such jurisdictions for the current year
601 and the prior year, rolled-back rates determined as provided in
602 s. 200.065 for each county taxing jurisdiction, and maximum
603 millage rates that could have been levied by majority vote
604 pursuant to s. 200.065(5). For purposes of this section, each
605 fiscally constrained county's reduction in ad valorem tax
606 revenue shall be calculated as 95 percent of the estimated
607 reduction in taxable value multiplied by the lesser of the 2010
608 applicable millage rate or the applicable millage rate for each
609 county taxing jurisdiction in the current year. If a fiscally

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610 constrained county fails to apply for the distribution, its
611 share shall revert to the fund from which the appropriation was
612 made.

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

617 218.136 Offset for ad valorem revenue loss affecting
618 fiscally constrained counties.—

619 (2) On or before November 15 of each year, each fiscally
620 constrained county shall apply to the Department of Revenue to
621 participate in the distribution of the appropriation and provide
622 documentation supporting the county's estimated reduction in ad
623 valorem tax revenue in the form and manner prescribed by the
624 Department of Revenue. The documentation must include an
625 estimate of the reduction in taxable value directly attributable
626 to revisions of s. 6(a), Art. VII of the State Constitution
627 approved in the November 2024 general election for all county
628 taxing jurisdictions within the county and shall be prepared by
629 the property appraiser in each fiscally constrained county. The
630 documentation must also include the county millage rates
631 applicable in all such jurisdictions for the current year and
632 the prior year, rolled-back rates determined as provided in s.
633 200.065 for each county taxing jurisdiction, and maximum millage
634 rates that could have been levied by majority vote pursuant to
635 s. 200.065(5). For purposes of this section, each fiscally
636 constrained county's reduction in ad valorem tax revenue shall
637 be calculated as 95 percent of the estimated reduction in
638 taxable value multiplied by the lesser of the 2024 applicable

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639 millage rate or the applicable millage rate for each county
640 taxing jurisdiction in the current year. If a fiscally
641 constrained county fails to apply for the distribution, its
642 share shall revert to the fund from which the appropriation was
643 made.

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

648 Section 9. The amendments to ss. 200.065(2) and (14) and
649 200.069, Florida Statutes, made by this act expire December 31,
650 2026, and the text of those sections shall revert to that in
651 existence on the day before the date on which this act became a
652 law, except that any amendments to such text enacted other than
653 by this act shall be preserved and continue to operate to the
654 extent that such amendments are not dependent upon the portions
655 of text which expire pursuant to this section.

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

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668 capable of translation to other languages and must be compliant
669 with federal regulations promulgated under Title II of the
670 Americans with Disabilities Act. The website must provide:

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

674 (b) An interactive tool that, for an individual property
675 eligible for an exemption pursuant to s. 6(a), Article VII of
676 the State Constitution:

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

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

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

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

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

694 The estimated impact produced by the calculator may not
695 include all non-ad valorem assessments.
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697 (2) This section may not be construed to allow the
698 unauthorized disclosure of the location or the owners of parcels
699 which are exempt from disclosure under s. 119.07(1), Florida
700 Statutes, and s. 24(a), Article I of the State Constitution.

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

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

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

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

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

723 Section 14. This act shall take effect upon becoming a law.