



**MONICA CEPERO**, County Administrator

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June 1, 2026

Governor Ron DeSantis  
Office of the Governor  
Tallahassee, Florida 32399

Senate President Ben Albritton  
Florida Senate  
Tallahassee, Florida 32399

House Speaker Daniel Perez  
Florida House of Representatives  
Tallahassee, Florida 32399

**RE: Property Tax Constitutional Amendment Broward County Impact**

Dear Governor DeSantis, President Albritton, and Speaker Perez,

As County Administrator of Broward County, the second most populous county in Florida, home to over two million residents, 31 municipalities, and 21 million annual visitors, I write to express serious concerns regarding the proposed constitutional amendment to significantly expand the homestead exemption and restrict allowable uses of property tax revenue statewide. While we share the goal of making Florida more affordable for working families, this proposal poses a direct threat to the local services our residents depend on every day.

Based on the property taxes collected in FY26 our projected fiscal impact would be:

- YEAR 1: Loss of \$250.2 million
- YEAR 2: Loss of \$452.7 million

These revenues fund the services Broward residents rely on every day: law enforcement, fire rescue, E-911, detention facilities, parks and libraries, veterans and elderly services, the Medical Examiner's Office, animal care, mosquito control, homeless and substance abuse services, affordable housing, services for victims of domestic violence and sexual assault, and economic and small business development. Property taxes also secure bond obligations supporting infrastructure, such as roads, bridges, and other critical facilities, including projects already approved and underway. Significant revenue reductions could also impact bond covenants, impair the County's credit rating, and limit our ability to respond to emergencies, including the hurricanes this region faces every year.

The proposal also raises concerns about allowable uses. By constitutionally restricting allowable uses of property tax revenue to broadly defined "core services," it could require cuts to important quality-of-life programs such as human services, economic and small business development, and cultural programming and preserve the overall quality of life of the south Florida region that residents have long relied on.

Broward County Board of County Commissioners

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[www.broward.org](http://www.broward.org)

This proposal is not a tax cut; it is a tax shift. As homestead properties are exempted, the burden moves to renters and commercial property owners, who will pass increased costs to tenants and consumers. Commercial properties in Florida already pay more than 60% of their property tax bills toward school taxes, and that share will only grow as the exemption expands. For nearly 40% of Floridians who rent and cannot afford to buy, this proposal risks higher rents. For small businesses already facing rising insurance and operating costs, it would present another financial burden.

Separately, we urge careful consideration of the long-term structure of this proposal. The resolution does not provide the two-year relief described above; it constitutionally mandates that the Legislature establish a schedule to eliminate property taxes on homesteaded properties entirely. The two-year figures above are a floor, not a ceiling. As revenue declines and spending authority narrows to state-defined core services, fiscal and policy control over local government would diminish permanently, leaving counties and municipalities dependent on state appropriations to fund even basic services for their residents.

Broward County remains committed to working collaboratively with the Governor and Legislature on responsible approaches to affordability, including meaningful property insurance reform and strategies that lower everyday costs. We respectfully urge the Legislature to engage local governments in a substantive dialogue and ensure that any property tax reform preserves essential services, promotes and protects fiscal responsibility and stability, and maintains the home rule authority that makes local government responsive and accountable to the people it serves.

Sincerely,



Monica Cepero  
Broward County Administrator

Cc: Broward County Board of County Commissioners  
Broward County Legislative Delegation  
Andrew J. Meyers, County Attorney  
Robert Melton, County Auditor