THE IMPACT OF AMENDMENT 3

ON THE MATH OF THE CITY OF LAUDERDALE LAKES

A FACTUAL LOOK AT HOW AMENDMENT 3 COULD AFFECT LOCAL REVENUES AND SERVICES

Amendment 3, if approved by 60% of Florida voters, would expand the homestead property tax exemption and create a framework to reduce or eliminate the non-school portion of property taxes on homesteaded property over time.

THE MATH BEHIND AMENDMENT 3

Municipal property tax revenue is based on taxable property value and the municipality's adopted millage rate.

Increase In Homestead Exemption → Lower Taxable Value on Homesteaded Property → Less Property Tax Revenue for Cities → Potential Impact On Local Services

WHERE MUNICIPAL REVENUES COME FROM

Property taxes make up the largest single source of revenue for most cities.

- Charges for services
- Intergovernmental revenues
- Fees and other legally available revenues
- Property taxes
- Sales and use taxes
- Franchise Fees

ℹ A reduction in property tax revenue cannot be fully offset by other revenue sources without difficult choices.

THE IMPACT ON MUNICIPAL BUDGETS

Because each municipality has a different tax base, population, and service demands, impacts will vary. However, cities may face difficult decisions such as:

- Reducing staffing levels
- Delaying infrastructure and facility projects
- Cutting programs and services
- Deferring maintenance and repairs
- Relying on reserves (one-time funds)
- Increasing fees or other revenue sources

LAUDERDALE LAKES AT A GLANCE

ANNUAL PROPERTY TAX REVENUE

$19.9 million

PERCENTAGE SHARE OF THAT REVENUE SPENT ON PUBLIC SAFETY

84%

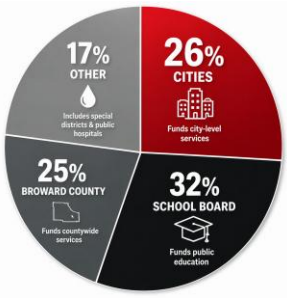
PROJECTED ANNUAL REVENUE LOSS IN YEAR ONE IF AMENDMENT 3 PASSES

$3.4 million

PROJECTED ANNUAL REVENUE LOSS IN YEAR TWO IF AMENDMENT 3 PASSES

$5.2 million

WHO RECEIVES BROWARD COUNTY PROPERTY TAXES?



KEY FACT

Approximately 26¢

of every Broward property-tax dollar funds city-level services.

"Other" includes: Children's Services Council, Public Hospital Districts, South Florida Water Management District, Florida Inland Navigation District and Other Special Taxing Districts

Countywide FY25 tax levy distribution- Educational Overview

Source: Broward County FY26 Budget Brochure; shares based on FY25 tax levies.

SERVICES AT RISK

PUBLIC SAFETY
Police, fire, EMS, emergency response

INFRASTRUCTURE
Roads, sidewalks, drainage, utilities

PARKS & RECREATION
Parks, trails, recreation centers, programs

CULTURAL SERVICES
Libraries, museums, arts programs

TRANSPORTATION
Shuttle services, trollies, paratransit

OTHER SERVICES
Golf courses, beaches, pools, special events

EDUCATIONAL PURPOSE ONLY

Factual, nonpartisan educational material. Local figures should be verified against the municipality's adopted budget, taxable-value data, and applicable official fiscal estimates.

THE IMPACT OF AMENDMENT 3

ON BUSINESSES & THE SERVICES THEY RECEIVE FROM MUNICIPAL GOVERNMENTS

A FACTUAL LOOK AT HOW AMENDMENT 3 COULD AFFECT ESSENTIAL BUSINESS SERVICES

Amendment 3, if approved by 60% of Florida voters, would expand the homestead property tax exemption and create a framework to reduce or eliminate the non-school portion of property taxes on homesteaded property over time.

WHY IT MATTERS TO BUSINESSES

Businesses rely on local governments for the services, approvals, and support they need to start, operate, invest, expand, and create jobs. These services are funded primarily by local property taxes.

State economists estimate Amendment 3 could reduce local government property tax revenues by approximately $5 BILLION in Fiscal Year 2027-28, with larger reductions in future years as the proposal is fully implemented.

THE FINANCIAL IMPACT

Because every Florida city has a different tax base, population, and service demands, the impact of Amendment 3 will vary from one municipality to another. Cities may face difficult choices, such as:

- Reducing staff or limiting service hours
- Delaying technology upgrades and system improvements
- Postponing facility maintenance and system improvements
- Slowing economic development and business support
- Increasing fees or redirecting limited resources

These decisions could affect the speed, quality, and availability of services businesses depend on every day.

BUSINESS SERVICES AT RISK

A reduction in local funding could affect the capacity, timeliness, and quality of the following business services:

PERMITTING
Processes and reviews permits for new construction, renovations, signage, and operational activities.

INSPECTIONS
Ensures buildings and properties meet code, safety, and environmental standards.

LICENSING
Issues and renews local business tax receipts, licenses, and land use applications.

BUILDING & ZONING APPROVALS
Reviews and approves site plans, zoning requests, variances, and land use applications.

CERTIFICATES OF USE
Verifies that a business or property can legally operate for its intended use.

ECONOMIC DEVELOPMENT
Recruits new businesses, supports expansion, and promotes investment and job creation.

BUSINESS ADVISORY SERVICES
Provides guidance, resources, training, and connections to help businesses succeed.

Reduced revenue may lead to longer wait times, fewer staff available, slower reviews, and less one-on-one support.

HOW REDUCED REVENUES CAN IMPACT BUSINESSES

LONGER REVIEW TIMES
Delays in permitting, inspections, and approvals can slow projects and increase costs.

HIGHER COSTS
Delays and inefficiencies can increase operating costs and make it more expensive to do business.

LESS COMPETITIVE
Communities with limited resources may struggle to compete for new investment and jobs.

SLOWED GROWTH
Fewer resources for economic development can mean fewer opportunities for business expansion and retention.

IMPACT ON JOBS
Reduced business activity can lead to fewer jobs and slower economic growth locally.

THE BOTTOM LINE

Strong business services are essential to a strong local economy. Amendment 3 could reduce the local funding that supports the municipal services businesses depend on to invest, grow, and create jobs in our communities.

KEY FACT

Amendment 3 does not create new revenue for cities, counties, or other local governments.

It reduces the amount of property tax revenue available to fund local services.

EDUCATIONAL PURPOSE ONLY

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THE IMPACT OF AMENDMENT 3 ON MUNICIPAL CHILDREN & FAMILY SERVICES

A FACTUAL LOOK AT HOW AMENDMENT 3 COULD AFFECT PROGRAMS AND SERVICES FAMILIES RELY ON EVERY DAY

Amendment 3, if approved by 60% of Florida voters, would expand the homestead property tax exemption and create a framework to reduce or eliminate the non-school portion of property taxes on homesteaded property over time.

WHY IT MATTERS TO OUR COMMUNITY

Municipal children and family services strengthen our community by supporting youth development, family stability, senior wellness, and lifelong learning. These programs create safe environments, build skills, and help residents of all ages thrive.

State economists estimate Amendment 3 could reduce local government property tax revenues by approximately **$5 BILLION** in Fiscal Year 2027-28, with larger reductions in future years as the proposal is fully implemented.

THE FINANCIAL IMPACT

Because every Florida city has a different tax base, population, and service demands, the impact of Amendment 3 will vary from one municipality to another.

Cities may face difficult choices, such as:

- **Reducing or eliminating programs for children and families**
- **Delaying facility repairs or upgrades**
- **Cutting staff or limiting program hours**
- **Reducing partnerships with community organizations**
- **Seeking alternative funding sources**

These decisions could affect the availability and quality of services families rely on every day.

LAUDERDALE LAKES AT A GLANCE

NUMBER OF BEFORE/AFTER SCHOOL PROGRAMS

1

NUMBER OF YOUTH DEVELOPMENT PROGRAMS

3

NUMBER OF SPORTS PROGRAMS

6

NUMBER OF SENIOR PROGRAMS

2

NUMBER OF ADULT LEARNING PROGRAMS

2

CHILDREN & FAMILY SERVICES THAT COULD BE IMPACTED

BEFORE / AFTER SCHOOL PROGRAMS

Provide safe spaces, homework help, and enrichment activities while parents work.

YOUTH DEVELOPMENT PROGRAMS

Build life skills, leadership, and character through mentoring, clubs, and educational activities.

SPORTS PROGRAMS

Promote physical health, teamwork, and discipline through organized sports and recreational leagues.

SENIOR PROGRAMS

Support healthy aging, social connection, wellness, and independence.

ADULT LEARNING PROGRAMS

Offer job training, GED preparation, digital literacy, and lifelong learning opportunities.

THE BOTTOM LINE

Children and family services are investments in a stronger, safer, and more connected community. If local revenues decline, cities may be forced to scale back the programs and services residents depend on for opportunity, growth, and well-being.

KEY FACT

Amendment 3 does not create new revenue for cities, counties, or other local governments.

It reduces the amount of property tax revenue available to fund local services.

EDUCATIONAL PURPOSE ONLY

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THE IMPACT OF AMENDMENT 3 ON MUNICIPAL INFRASTRUCTURE

A FACTUAL LOOK AT HOW AMENDMENT 3 COULD AFFECT THE INFRASTRUCUTRE SERVICES YOUR CITY PROVIDES EVERY DAY

Amendment 3, if approved by 60% of Florida voters, would expand the homestead property tax exemption and create a framework to reduce or eliminate the non-school portion of property taxes on homesteaded property over time.

WHY INFRASTRUCTURE MATTERS

Infrastructure is the foundation of strong, safe, and resilient communities. Local property tax revenue helps cities build, maintain, and improve the systems residents depend on every day – roads, sidewalks, water and sewer systems, stormwater management, and more.

State economists estimate Amendment 3 could reduce local government property tax revenues by approximately $5 BILLION in Fiscal Year 2027-28, with larger reductions in future years as the proposal is fully implemented.

THE FINANCIAL IMPACT

Because every Florida city has a different tax base, population, and service demands, the impact of Amendment 3 will vary from one municipality to another. Cities may face difficult choices, such as:

- Delaying critical infrastructure maintenance
- Postponing repairs and replacements
- Reducing planned capital improvement projects
- Slowing the pace of infrastructure expansion
- Seeking alternative funding sources

These decisions could affect the quality, safety, and reliability of infrastructures services over time.

LAUDERDALE LAKES AT A GLANCE

NUMBER OF PUMP STATIONS
0

MILES OF SIDEWALKS
84

MILES OF ROADS
43

MILES OF SEWER LINES
N/A

STORMWATER CAPACITY
11 miles of canal and 77,000 linear ft. of drainage pipes

INFRASTRUCTURE SERVICES AT RISK

ROADWAY MAINTENANCE
Resurfacing, pothole repairs, and improving road conditions for safety and mobility.

STORMWATER MANAGEMENT
Pump stations, drainage systems, canals, and flood control that protect homes and businesses.

WATER & SEWER SYSTEMS
Maintaining and upgrading lines, lift stations, and treatment facilities for safe, reliable service.

SIDEWALKS & ACCESSIBILITY
Keeping sidewalks, curb ramps, and paths safe, accessible, and in good condition.

FACILITIES & PUBLIC ASSETS
Maintaining public buildings, equipment, lighting, and other essential assets.

THE BOTTOM LINE

Infrastructure investments made today prevent costlier problems tomorrow. If local revenues decline, cities may be forced to delay maintenance and improvements – leading to higher long-term costs and reduced quality of life.

KEY FACT

Amendment 3 does not create new revenue for cities, counties, or other local governments.

It reduces the amount of property tax revenue available to fund local services.

EDUCATIONAL PURPOSE ONLY
Factual, nonpartisan educational material. Local figures should be verified against the municipality's adopted budget, taxable-value data, and applicable official fiscal estimates.

THE IMPACT OF AMENDMENT 3 ON MUNICIPAL LEISURE SERVICES

A FACTUAL LOOK AT HOW AMENDMENT 3 COULD AFFECT LEISURE ACTIVITIES AND QUALITY- OF- LIFE SERVICES YOUR CITY PROVIDES

Amendment 3, if approved by **60%** of Florida voters, would expand the homestead property tax exemption and create a framework to reduce or eliminate the non-school portion of property taxes on homesteaded property over time.

WHY LEISURE SERVICES MATTER

Leisure services enhance the quality of life in our communities by promoting health, wellness, social connection, and economic vitality. They include parks, recreation programs, cultural experiences, community events, and transportation options that bring residents together and make our cities great places to live, work, and visit.

State economists estimate Amendment 3 could reduce local government property tax revenues by approximately $5 BILLION in Fiscal Year 2027-28, with larger reductions in future years as the proposal is fully implemented.

THE FINANCIAL IMPACT

Because every Florida city has a different tax base, population, and service demands, the impact of Amendment 3 will vary from one municipality to another.

Cities may face difficult choices, such as:

- Reducing recreation programs and activities
- Delaying park and facility maintenance
- Scaling back cultural and community events
- Postponing improvements to parks and recreation facilities
- Reducing transportation and mobility services
- Seeking alternative funding sources

These decisions could affect the availability and quality of leisure services residents and visitors depend on every day.

LAUDERDALE LAKES AT A GLANCE

NUMBER OF PARKS AND TRAILS
7

NUMBER OF RECREATION CENTERS
3

NUMBER OF RECREATIONAL PROGRAMS
15+

NUMBER OF CULTURAL ACTIVITIES/CENTERS
10+

NUMBER OF TRANSPORTATION SERVICES
2

NUMBER OF FESTIVALS/GOLF COURSES/ATTRACTIONS
8

LEISURE SERVICES THAT COULD BE IMPACTED

PARKS & TRAILS
Maintenance of parks, playgrounds, sports fields, green spaces, and walking/biking trails.

RECREATION PROGRAMS
Youth sports, senior activities, after-school programs, fitness classes, camps, and aquatics.

CULTURAL ARTS
Support for museums, theaters, art programs, community festivals, and cultural events.

TRANSPORTATION
Funding for community shuttles, trolley services, paratransit, and mobility options.

TOURISM & ATTRACTIONS
Support for visitor attractions, waterfronts, beaches, and special events that drive local economies.

GOLF COURSES / ATTRACTIONS
Maintenance of city-owned golf courses and leisure attractions that support recreation and tourism.

THE BOTTOM LINE

Leisure services are more than amenities – they are essential to community well-being, economic vitality, and quality of life. Amendment 3 would reduce a major source of local funding, requiring cities to carefully evaluate how to continue providing these important services residents depend on.

KEY FACT

Amendment 3 does not create new revenue for cities, counties, or other local governments.

It reduces the amount of property tax revenue available to fund local services.

EDUCATIONAL PURPOSE ONLY

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THE IMPACT OF AMENDMENT 3 ON PUBLIC HEALTH

A FACTUAL LOOK AT HOW AMENDMENT 3 COULD AFFECT ESSENTIAL PUBLIC HEALTH SERVICES

Amendment 3, if approved by **60%** of Florida voters, would expand the homestead property tax exemption and create a framework to reduce or eliminate the non-school portion of property taxes on homesteaded property over time.

WHY IT MATTERS TO PUBLIC HEALTH

Local property taxes are a primary source of funding for many public health services that protect our residents and improve our quality of life. A revenue reduction could greatly impact the ability to provide these critical public health services.

State economists estimate Amendment 3 could reduce local government property tax revenues by approximately $5 BILLION in Fiscal Year 2027-28, with larger reductions in future years as the proposal is fully implemented.

THE POTENTIAL FINANCIAL IMPACT

Because every Florida city has a different tax base, population, and service demands, the impact of Amendment 3 will vary from one municipality to another. Cities may face difficult choices, such as:

- Reducing the frequency or scope of public health services
- Delaying equipment purchases or facility improvements
- Reducing outreach and education programs
- Seeking alternative funding sources to maintain services
- Adjusting service levels to match available resources

PUBLIC HEALTH SERVICES AT RISK

MOSQUITO SPRAYING
Helps control mosquito populations and reduce the risk of mosquito-borne illnesses such as West Nile and Zika virus and Dengue fever.

ANIMAL CONTROL
Enforces animal-related laws, protects public safety, responds to bites and animal cruelty, and provides shelter and adoption services.

COMMUNITY HEALTH PROGRAMS
Includes immunizations, health education, chronic disease prevention, maternal and child health, and wellness initiatives.

MENTAL HEALTH PROGRAMS
Supports counseling, crisis intervention, and outreach programs that improve mental well-being and connect residents to resources.

HOMELESS SERVICES
Provides outreach, emergency shelter, case management, and connections to housing and support services.

The availability, frequency, and responsiveness of these services may be affected if local revenues decline. Each city will evaluate the impact during its annual budget process.

WHY STRONG PUBLIC HEALTH SERVICES MATTER

PROTECT PUBLIC HEALTH
Prevents the spread of disease and reduces health risks in our communities.

REDUCE LONG-TERM COSTS
Investing in prevention helps avoid higher medical and social costs in the future.

SUPPORT A STRONG COMMUNITY
Healthy residents are more productive, children do better in school, and our community thrives.

SERVE OUR MOST VULNERABLE
Programs for mental health, homeless services, and animal welfare protect those most in need.

IMPROVE QUALITY OF LIFE
Clean, safe, and healthy communities are more attractive places to live, work, and visit.

THE BOTTOM LINE

Public health services are essential to a safe, healthy, and resilient community. Amendment 3 would reduce a major source of local funding, requiring cities to carefully evaluate how to continue providing these important services residents rely on.

KEY FACT

Amendment 3 does not create new revenue for cities, counties, or other local governments.

It reduces the amount of property tax revenue available to fund local services.

EDUCATIONAL PURPOSE ONLY

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THE IMPACT OF AMENDMENT 3 ON PUBLIC SAFETY

A FACTUAL LOOK AT HOW AMENDMENT 3 COULD AFFECT PUBLIC SAFETY SERVICES YOUR CITY PROVIDES

Amendment 3, if approved by 60% of Florida voters, would expand the homestead property tax exemption and create a framework to reduce or eliminate the non-school portion of property taxes on homesteaded property over time.

WHY IT MATTERS TO PUBLIC SAFETY

Property taxes are a primary source of local funding for the police, fire, emergency medical services and emergency management services that protect our communities. A reduction in this revenue can affect a city's ability to maintain staffing levels, equipment, facilities, and response capability.

THE FINANCIAL IMPACT

State economists estimate Amendment 3 could reduce local government property tax revenues by approximately **$5 BILLION** in Fiscal Year 2027-28, with larger reductions in future years as the proposal is fully implemented .

Because each city has a different tax base, population, and service demands, the impact will vary from one municipality to another.

LAUDERDALE LAKES AT A GLANCE

NUMBER OF OFFICERS ON PATROL	43
NUMBER OF FIREFIGHTERS/EMS	43
NUMBER OF FIRE STATIONS	1
NUMBER OF EMS UNITS	2
AVERAGE RESPONSE TIME (MINUTES)	6:3

POTENTIAL IMPACTS ON PUBLIC SAFETY SERVICES

If Amendment 3 reduces the property tax revenue available to cities, communities may face difficult choices that could impact public safety services, including:

STAFFING LEVELS

Hiring freezes, slower recruitment, and potential reductions in sworn and civilian personnel.

RESPONSE CAPACITY

Fewer resources available to deploy, longer response times, and strained emergency coverage.

EQUIPMENT & TRAINING

Delayed replacement of equipment and vehicles; reduced training opportunities for first responders.

FACILITIES & STATIONS

Postponed maintenance, renovations, and construction of police, fire, and EMS facilities.

PROGRAMS & PREVENTION

Reduced funding for community policing, fire prevention, and youth engagement programs.

THE BOTTOM LINE

Strong public safety services depend on stable local funding. Amendment 3 would reduce a major source of that funding, requiring cities to evaluate how to continue providing the level of public safety services our residents expect.

KEY FACT

Amendment 3 does not create new revenue for cities, counties, or other local governments.

It reduces the amount of property tax revenue available to fund local services.

EDUCATIONAL PURPOSE ONLY

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UNDERSTANDING FLORIDA'S PROPOSED AMENDMENT 3

A CITY-CENTRIC FACT SHEET

Amendment 3 is a proposed amendment to the Florida Constitution that will appear on the November 2026 statewide ballot. If approved by at least **60%** of Florida voters, it would substantially expand the homestead property tax exemption for qualifying primary residences beginning in 2027 and establish a framework that could further reduce or eliminate the non-school portion of property taxes on homesteaded property over time.

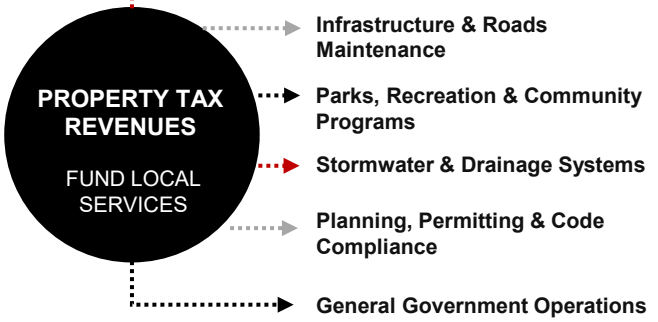
WHAT IS AMENDMENT 3

Amendment 3 would:

- Increase the homestead property tax exemption for qualifying primary residences
- Provide for future reductions or eliminations of the non-school portion of property taxes on homesteaded property, subject to statutory limitations
- Require a **60%** vote of the people for approval because it is a constitutional amendment

HOW CITIES ARE FUNDED

Florida cities rely heavily on ad valorem (property tax) revenues to provide the essential services residents use every day.



Each city adopts its annual budget based on the revenues available to provide these services.

WHY THIS MATTERS

Property taxes are a primary local funding source that helps cities maintain the infrastructure, public safety, and quality-of-life services residents expect.

Amendment 3 would change how that revenue is generated, requiring municipalities to evaluate future budgets and long-term financial planning.

THE POTENTIAL IMPACT ON CITIES

If Amendment 3 is approved, the taxable value of many homesteaded properties would decrease, reducing a significant source of municipal revenue.

State economists estimate the proposal could reduce local government property tax revenues by approximately

$ 5 BILLION

In Fiscal Year 2027-28, with larger reductions in future years as the proposal is fully implemented.

Because every Florida city has a different tax base, population, and service demands, the financial impact will vary from one municipality to another.

Local governments will evaluate the effects during their annual budget process and determine how to continue providing essential public services based on available revenues.

SERVICES AT RISK

PUBLIC SAFETY
Police protection, fire services, and emergency response

INFRASTRUCTURE
Road maintenance, sidewalks, lighting, and traffic safety

PARKS & RECREATION
Parks, trails, sports fields, and community programs

STORMWATER
Drainage systems and flood control maintenance

COMMUNITY SERVICES
Libraries, senior services, youth programs, and neighborhood support

GENERAL OPERATIONS
Planning, permitting, code enforcement, and city administration

KEY FACT

Amendment 3 does not create new revenue for cities, counties, or other local governments.

It reduces the amount of property tax revenue available to fund local services.

EDUCATIONAL PURPOSE ONLY

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