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.

PROPERTY TAX REVENUES

FUND LOCAL SERVICES

- **Public Safety** (Police, Fire, EMS)
- **Infrastructure & Roads Maintenance**
- **Parks, Recreation & Community Programs**
- **Stormwater & Drainage Systems**
- **Planning, Permitting & Code Compliance**
- **General Government Operations**

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.