

## Leon County Property Tax Amendment FAQs

**1. What is actually being proposed?** The property tax amendment, titled "Save Our Homes from Excessive Property Taxes," would amend the Florida Constitution to raise the homestead exemption from \$50,000 to \$150,000 effective Jan. 1, 2027, then to \$250,000 on Jan. 1, 2028, with a path toward full elimination over time. The \$150,000 exemption first affects the FY28 budget (2027 tax year); the full \$250,000 is in place by FY29 (2028 tax year). The amendment would also cut the annual assessment cap on non-homestead property from 10% to 5%. Now that the proposal has passed the Legislature, it will go to voters on the November 2026 ballot. If approved, it would take effect with the 2027 tax year.

**2. What is a homestead property?** A homestead property is a homeowner's primary residence that qualifies for Florida's homestead exemption benefits and Save Our Homes provisions. Vacation homes, rental properties, and investment properties generally do not qualify.

**3. How much would the homestead exemption increase?** The proposed amendment would increase the exemption from the current \$50,000 to \$250,000 over two years. The proposal would also direct the Legislature to set a schedule toward fully eliminating the homestead property tax.

**4. How much would this cost Leon County?** Once fully phased in by FY 2029, the \$250,000 homestead exemption and the companion 5% non-homestead cap are together estimated to reduce Leon County property tax revenue by approximately \$70 million per year, based on the Leon County Property Appraiser's parcel-level analysis.

**5. If property tax elimination passes on the ballot, what would it mean for Leon County services?** Once fully phased in over two years (FY 2029), Leon County would lose about \$70 million a year in property tax revenue. To put that in perspective: of the roughly \$165 million we would still collect, about \$161 million is already committed to state mandates and constitutional officers. That leaves only about \$4.5 million to fund everything else the County provides, including public safety, disaster response, emergency medical services, parks, solid waste, transportation, stormwater maintenance, building and permitting, animal control, veterans services, and more.

**6. How would this affect my County services?** Your property tax bill may be lower, but so would the services that those property taxes support. A reduced tax bill does not reduce the need for a deputy to answer a call, an ambulance to respond, or a library to stay open, and those services would have fewer resources. So, the real question is: "what would these savings *really* cost you?"

**7. Won't the state provide support to local governments to offset these impacts?** The final proposal, as approved by the Legislature, does not include any state funding support for local

governments to offset these revenue losses. Any potential funding support would be subject to future state legislatures – and there is no guarantee Leon County would receive any future funding.

**8. Hasn't Leon County been very fiscally responsible? Can you find more efficiencies?** Leon County has deliberately exercised fiscal restraint, holding the countywide millage rate flat for 14 years, charging no impact fees, and relying minimally on fee revenue, while maintaining one of the lowest per-capita budgets of any county in Florida. There is no easy budgetary method to absorb a reduction of this magnitude. As the state capital, home to FSU, FAMU, Tallahassee State College and major state facilities, all tax-exempt, Leon also provides services to substantial property that contributes nothing to the tax roll, which a one-size-fits-all formula does not account for.

**9. Why wouldn't there be universal support for savings for taxpayers?** This proposal is a tax shift, not a tax cut. Eliminating property taxes doesn't eliminate the cost of government — it shifts the burden onto renters and small businesses through higher fees, new taxes, or reduced services.

**10. When would this take effect?** Initial exemptions would start with the 2027 tax year so the FY28 budget would be severely impacted by the loss of tax revenue. Tough conversations regarding the elimination of services and/or reductions in service levels would start well beforehand.

**11. Would second homes and investment properties qualify for the additional homestead exemption?** No. The proposal primarily targets homesteaded primary residences. However, it includes provisions to reduce annual assessment growth caps on non-homestead properties from 10% to 5%, potentially slowing future tax increases on those properties.

**12. Why is this proposal important to Leon County Government?** Property taxes are one of the primary revenue sources supporting county operations, including public safety, emergency management, infrastructure, parks, libraries, environmental programs, and constitutional offices. Significant reductions in property tax collections could require changes to county budgets, service levels, fees, or alternative revenue sources.

**13. Would the proposal eliminate all property taxes in Leon County?** No, but the impact is still severe. The proposal applies to homestead (non-school) property taxes; other properties keep generating revenue. Still, it would eliminate nearly **\$70 million** a year, leaving only about **\$4.5 million** once state mandates and constitutional officers are funded, and severely affecting all other County services.

**14. Would the Leon County EMS Municipal Service Taxing Unit (MSTU) be impacted?** Yes. The proposal would severely reduce funding for services funded by the MSTU. Property taxes are what fund the EMS MSTU. Because MSTUs often don't have funding from other sources, services may be required to merge or face reductions in service levels. This could mean fewer ambulances and slower response times.

**15. How would local governments like Leon County make up the difference from lost property tax revenue?** The state has not identified a dependable, recurring replacement source. Lack of funding would also push local governments to consider severe cuts to non-core services or raising other fees and taxes.

**16. Could residents see new fees even if property taxes decrease?** Yes. If local governments lose property tax revenue, they may evaluate alternative sources or increases in funding mechanisms that could include solid waste fees, stormwater fees, fire service assessments, impact fees, or permit and licensing fees, among others. Residents may experience increases in fees and reductions in services, rather than an equivalent reduction in overall local government costs.

**17. What are other ways Leon County may respond if revenues decline?** This will require significant service level reductions and/or tax and fee increases. Potential responses could include service level reductions, hiring freezes, delayed capital projects, increased user fees, special assessments, seeking additional state funding, operational efficiencies and cost reductions.

**18. Can this policy be reversed if it doesn't work out?** This policy decision by the Florida Legislature, if approved, can't be easily reversed. Reestablishing this critical revenue source would require another constitutional amendment which would be subject to statewide voter approval.

**19. What happens next?** The proposal will now be placed on the statewide ballot in November 2026 and must receive 60% voter approval to take effect. If approved, implementation would occur over multiple years.

**20. If the amendment passes, would I still pay property taxes as a homeowner?** Yes. The exemption applies only to non-school property taxes, and for most homeowners the school portion is the single largest part of the bill. Even with the larger exemption, you would still receive a property tax bill and could still face foreclosure for nonpayment. The amendment raises the homestead exemption; it does not, by itself, end a homeowner's tax bill.

**21. Does this change my school taxes?** No. The amendment applies only to non-school levies. School district property taxes are not affected, which is part of why a homeowner's bill would not disappear.

**22. What would this mean for renters?** Renters would not receive a direct reduction, because the homestead exemption applies to owner-occupied primary residences. Renters could still be affected indirectly, through any new fees local governments adopt to replace lost revenue, through reduced services, and potentially through changes to rents as property costs shift. About half of Leon County households, and a majority within the City of Tallahassee, are renters.

**23. Where does the \$70 million estimate come from?** From the Leon County Property Appraiser, who analyzed the County's actual tax roll parcel by parcel. It reflects Leon County's specific property data rather than a statewide formula, which makes it the most precise figure available for local planning.

**24. Is the County telling me to vote no on the property tax amendment?** No. The Leon County Government's role is to provide neutral, factual information so residents can make an informed decision, and state law restricts local governments from using public resources to advocate for or against a ballot measure. Individual elected officials may share their own opinions.

**25. Could this affect the County's credit rating or its ability to recover from a hurricane?** Potentially. Leon County maintains low debt and a strong credit rating, which let it borrow affordably for major projects and disaster recovery. A large, permanent loss of its primary revenue source could pressure that standing over time and raise future borrowing costs, including the borrowing the County would rely on to rebuild after a storm.

**26. Isn't the County just trying to protect its own budget?** It's a fair question. The honest answer is that about 75 cents of every County property-tax dollar is already committed by law, to the Sheriff, the constitutional officers, the courts and Medicaid, before any discretionary service. The County has also held its millage flat for 14 years and charges no impact fees. The concern isn't the budget in the abstract; it's whether we can keep delivering the services and quality of life residents count on every day.