



# Understanding Local Impact of the November Property Tax Amendment

Leon County Government has a proud history of meeting our community's greatest needs, being a responsible fiscal steward of taxpayer dollars, and working every day to make our community a special place to live, work and play – all of which depend on a stable, locally controlled source of funding.

On June 2, 2026, the Florida Legislature passed a proposed constitutional amendment to significantly increase Florida's homestead exemption, along with related changes to property tax administration. The amendment will appear on the November 2026 general election ballot and requires approval by at least 60 percent of voters to take effect, beginning with the 2027 tax year. This document summarizes the projected financial impact on Leon County and describes how property tax revenue currently supports County services. Property taxes are the County's primary recurring revenue source for providing critical local services, and a substantial share is committed to obligations required by the Florida Constitution and state law for the County to provide state-mandated services. The figures below outline the estimated revenue reduction and the services that revenue supports.

## WHAT IS THE ESTIMATED IMPACT?

Once fully phased in (FY 2029), the proposed homestead exemption increase to \$250,000, with a statutory schedule toward full elimination, together with the companion 5 percent cap on non-homestead assessment growth, is estimated to reduce Leon County property tax revenue by approximately **\$70.7 million per year**.

## WHY IS THAT SIGNIFICANT?

Leon County's FY 2026 total property tax revenue is **\$235,449,214**, derived from two individual revenue streams:

Revenue Stream	FY26
Countywide property taxes	\$215,967,846
Emergency Medical Services MSTU (property tax)	\$19,481,368
<b>Total Property Tax Revenue</b>	<b>\$235,449,214</b>

Within the \$215.97M Countywide property tax stream, obligations break down as follows:

<b>Category</b>	<b>FY26</b>	<b>Share of Countywide</b>
Mandatory (constitutional officers, state mandates, interlocal payments)	\$161,263,240	74.67%
Non-mandatory (emergency management, libraries, primary health care, mosquito control, capital, others)	\$26,337,257	12.19%
Support functions (facilities, IT, administrative services, budget office)	\$28,367,349	13.13%
<b>Subtotal — Countywide property tax</b>	<b>\$215,967,846</b>	<b>100.00%</b>

## **WHAT GETS FUNDED BEFORE MANY COUNTY SERVICES?**

The following obligations are funded from property tax revenue before discretionary County services. Each is required by the Florida Constitution, state law, or interlocal agreement.

<b>Category</b>	<b>FY26</b>
Sheriff — Law Enforcement & Corrections	\$111,869,717
Other Constitutional Offices (Tax Collector, Supervisor of Elections, Property Appraiser, Clerk)	\$21,879,725
Consolidated Dispatch Agency & 800 MHz Radio (Interlocal)	\$5,995,615
Charter Offices (BOCC, County Administration, County Attorney)	\$4,881,265
Medicaid & Indigent Burials	\$4,748,592
Community Redevelopment (Interlocal)	\$3,787,638
Risk Allocations (Property & Liability Insurance)	\$1,794,010
Planning & Economic Development (Interlocal)	\$1,785,404
Juvenile Detention	\$1,046,487
Medical Examiner	\$995,707
Court Administration & Article V Programs	\$831,766
Baker Act & Marchman Act	\$781,876
Other State-Mandated (Financial, Auditing, Legal Notices)	\$593,760

Category	FY26
Health Department	\$237,749
Tubercular Care & Child Protection Exams	\$33,929
<b>Subtotal — Mandatory Funding Obligations</b>	<b>\$161,263,240</b>

## WHAT WOULD REMAIN WHEN FULLY IMPLEMENTED?

Once fully phased in over two years, Leon County would lose about \$70.7 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 \$3.5 million to fund everything else the County provides, including disaster response, emergency medical services, parks, solid waste, transportation, stormwater maintenance, building and permitting, animal control, and veterans services, and more.

Total Property Tax Revenue	\$235,449,214
<i>Less: Mandatory Funding Obligations</i>	<i>-\$161,263,240</i>
<b>County Services Funded Exclusively by Property Taxes</b>	<b>\$74,185,974</b>
<i>Less: Estimated Property Tax Revenue Loss</i>	<i>-\$70,694,200</i>
<b>Remaining to Fund All County Services</b>	<b>\$3,491,774</b>

## WHAT DOES THIS REMAINDER FUND?

After mandatory obligations are met, the remaining property tax revenue supports the following County services:

Service	
Emergency Medical Services (EMS MSTU)	\$19,481,368
Facilities Management	\$13,169,128
Information Technology	\$11,048,933
Capital Improvement	\$9,123,183
Library Services	\$6,968,391
Administrative Services (HR, Purchasing, Real Estate, CMR, Strategic Initiatives)	\$3,420,697

<b>Service</b>	
Other Criminal Justice (Probation, Diversion)	\$2,593,090
Community Human Services & Emergency Assistance	\$2,056,797
Primary Health Care	\$1,751,764
Housing Services	\$841,495
Mosquito Control	\$799,189
Sustainability / Cooperative Extension	\$795,291
Office of Management & Budget	\$728,591
Other Non-Operating (Memberships, Professional Services, Aid to Private Organizations)	\$613,854
Veterans Services	\$404,902
Volunteer Services & Summer Youth Employment	\$200,806
Budgeted Reserves	\$188,495
<b>Subtotal — All Other County Services</b>	<b>\$74,185,974</b>
<i>Less: Estimated Property Tax Revenue Loss</i>	<b><i>-\$70,694,200</i></b>
<b>Remaining to Fund All County Services</b>	<b>\$3,491,774</b>

Beyond the services funded directly by property tax revenue listed above, a reduction of this magnitude would force the County to severely reduce or eliminate additional programs and services, including:

- Emergency Management and Disaster Response Coordination
- County Parks
- Probation and Pretrial Services
- Rural Waste Service Centers
- Solid Waste Operations, including Landfill and Yard Waste Services
- Transportation, Right-of-Way and Stormwater Maintenance
- Building and Permitting, including potential increases in fees
- Environmental Compliance and Code Compliance
- And many more

## **STRUCTURAL DIFFERENCES AMONG COUNTIES**

Counties differ in tax base and revenue structure. Leon County is home to the state capital and

three public higher-education institutions (Florida State University, Florida A&M University, and Tallahassee State College), as well as substantial state agency facilities. Property owned by the State of Florida and these institutions is exempt from property taxes but continues to require County services, including public safety and emergency response.

## **SUMMARY**

Property taxes are Leon County's primary recurring source of revenue for providing critical local services. A large share is committed to obligations required by the Constitution and state law before any discretionary service is funded. The County has held the countywide millage rate flat for 14 years, charges no impact fees, and relies minimally on fee revenue. A revenue reduction of the magnitude estimated here could not be absorbed without severely affecting services. The final legislation does not include a state trust fund or other dedicated replacement revenue to offset these losses.

**Remove \$70.7 million from Leon County's budget**, and what remains is almost exactly what it takes to fund our state mandates and constitutional officers, and nothing more. That leaves only \$3.5 million to support everything else the County does: disaster response, emergency medical services, parks, solid waste, transportation, stormwater maintenance, building and permitting, animal control, veterans services, and more.