

CHAPTER 2026-240

Committee Substitute for Senate Bill No. 4-F

An act relating to property tax administration; amending s. 200.001, F.S.; revising the definitions of the terms “maximum total county ad valorem taxes levied” and “maximum total municipal ad valorem taxes levied” to conform to changes made by the act; amending s. 200.065, F.S.; revising limitations on the maximum millage rate that may be levied by certain units of government; amending s. 200.068, F.S.; conforming a provision to changes made by the act; reenacting ss. 218.12(2), 218.125(2), and 218.136(2), F.S., relating to appropriations to offset reductions in ad valorem tax revenue in fiscally constrained counties, offsets for tax loss associated with certain constitutional amendments affecting fiscally constrained counties, and offsets for ad valorem revenue loss affecting fiscally constrained counties, respectively, to incorporate the amendments made to s. 200.065, F.S., in references thereto; authorizing the ballot summary of a specified proposed amendment or revision of the State Constitution to exceed a specified word limit; providing for construction of the act in pari materia with laws enacted during the 2026 Regular Session and 2026 Special Session E of the Legislature; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Paragraphs (l) and (m) of subsection (8) of section 200.001, Florida Statutes, are amended to read:

200.001 Millages; definitions and general provisions.—

(8)

(l) “Maximum total county ad valorem taxes levied” means the total taxes levied by a county, municipal service taxing units of that county, and special districts dependent to that county at their individual maximum millages, authorized ~~calculated~~ pursuant to s. 200.065(5)(a) ~~for fiscal years 2009-2010 and thereafter.~~

(m) “Maximum total municipal ad valorem taxes levied” means the total taxes levied by a municipality and special districts dependent to that municipality at their individual maximum millages, authorized ~~calculated~~ pursuant to ~~s. 200.065(5)(a)~~ ~~s. 200.065(5)(b)~~ ~~for fiscal years 2009-2010 and thereafter.~~

Section 2. Subsection (5) of section 200.065, Florida Statutes, is amended to read:

200.065 Method of fixing millage.—

(5) In each fiscal year:

(a) ~~The maximum millage rate that a county, municipality, special district dependent to a county or municipality, municipal service taxing unit, or independent special district may levy is the a rolled-back rate computed pursuant to subsection (1) based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for change in per capita Florida personal income, unless a higher rate was adopted, in which case the maximum is the adopted rate. The maximum millage rate applicable to a county authorized to levy a county public hospital surtax under s. 212.055 and which did so in fiscal year 2007 shall exclude the revenues required to be contributed to the county public general hospital in the current fiscal year for the purposes of making the maximum millage rate calculation, but shall be added back to the maximum millage rate allowed after the roll back has been applied, the total of which shall be considered the maximum millage rate for such a county for purposes of this subsection. The revenue required to be contributed to the county public general hospital for the upcoming fiscal year shall be calculated as 11.873 percent times the millage rate levied for countywide purposes in fiscal year 2007 times 95 percent of the preliminary tax roll for the upcoming fiscal year. A higher rate may be adopted only under the following conditions:~~

1. ~~A rate of not more than 110 percent of the rolled-back rate based on the previous year's maximum millage rate, adjusted for change in per capita Florida personal income, may be adopted if approved by a two-thirds vote of the membership of the governing body of the county, municipality, or independent district; or~~

2. ~~A rate in excess of 110 percent may be adopted if approved by a unanimous vote of the membership of the governing body of the county, municipality, or independent district or by a three-fourths vote of the membership of the governing body if the governing body has nine or more members, or if the rate is approved by a referendum.~~

(b) ~~The millage rate of a county or municipality, municipal service taxing unit of that county, and any special district dependent to that county or municipality may exceed the maximum millage rate authorized ealeulated pursuant to this subsection if the total county ad valorem taxes levied or total municipal ad valorem taxes levied do not exceed the maximum total county ad valorem taxes levied or maximum total municipal ad valorem taxes levied, respectively. Voted millage and taxes levied by a municipality or independent special district that has levied ad valorem taxes for less than 5 years are not subject to this limitation. The millage rate of a county authorized to levy a county public hospital surtax under s. 212.055 may exceed the maximum millage rate authorized ealeulated pursuant to this subsection to the extent necessary to account for the revenues required to be contributed to the county public hospital. Total taxes levied may exceed the maximum calculated pursuant to subsection (6) as a result of an increase in taxable value above that certified in subsection (1) if such increase is less than the percentage amounts contained in subsection (6) or if the administrative adjustment cannot be made because the value adjustment board is~~

still in session at the time the tax roll is extended; otherwise, millage rates subject to this subsection may be reduced so that total taxes levied do not exceed the maximum.

Any unit of government operating under a home rule charter adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State Constitution of 1885, as preserved by s. 6(e), Art. VIII of the State Constitution, which is granted the authority in the State Constitution to exercise all the powers conferred now or hereafter by general law upon municipalities and which exercises such powers in the unincorporated area shall be recognized as a municipality under this subsection. For a downtown development authority established before the effective date of the State Constitution which has a millage that must be approved by a municipality, the governing body of that municipality shall be considered the governing body of the downtown development authority for purposes of this subsection.

Section 3. Section 200.068, Florida Statutes, is amended to read:

200.068 Certification of compliance with this chapter.—Not later than 30 days following adoption of an ordinance or resolution establishing a property tax levy, each taxing authority shall certify compliance with the provisions of this chapter to the Department of Revenue. In addition to a statement of compliance, such certification shall include a copy of the ordinance or resolution so adopted; a copy of the certification of value showing rolled-back millage and proposed millage rates, as provided to the property appraiser pursuant to s. 200.065(1) and (2)(b); maximum millage rates authorized calculated pursuant to s. 200.065(5), together with values and calculations upon which the maximum millage rates are based; and a certified copy of the advertisement, as published pursuant to s. 200.065(3). In certifying compliance, the governing body of the county shall also include a certified copy of the notice required under s. 194.037. However, if the value adjustment board completes its hearings after the deadline for certification under this section, the county shall submit such copy to the department not later than 30 days following completion of such hearings.

Section 4. For the purpose of incorporating the amendment made by this act to section 200.065, Florida Statutes, in a reference thereto, subsection (2) of section 218.12, Florida Statutes, is reenacted to read:

218.12 Appropriations to offset reductions in ad valorem tax revenue in fiscally constrained counties.—

(2) On or before November 15 of each year, each fiscally constrained county shall apply to the Department of Revenue to participate in the distribution of the appropriation and provide documentation supporting the county's estimated reduction in ad valorem tax revenue in the form and manner prescribed by the Department of Revenue. The documentation must include an estimate of the reduction in taxable value directly attributable to revisions of Art. VII of the State Constitution for all county taxing jurisdictions within the county and shall be prepared by the property

appraiser in each fiscally constrained county. The documentation must also include the county millage rates applicable in all such jurisdictions for both the current year and the prior year; rolled-back rates, determined as provided in s. 200.065, for each county taxing jurisdiction; and maximum millage rates that could have been levied by majority vote pursuant to s. 200.065(5). For purposes of this section, each fiscally constrained county's reduction in ad valorem tax revenue shall be calculated as 95 percent of the estimated reduction in taxable value times the lesser of the 2007 applicable millage rate or the applicable millage rate for each county taxing jurisdiction in the current year. If a fiscally constrained county fails to apply for the distribution, its share shall revert to the fund from which the appropriation was made.

Section 5. For the purpose of incorporating the amendment made by this act to section 200.065, Florida Statutes, in a reference thereto, subsection (2) of section 218.125, Florida Statutes, is reenacted to read:

218.125 Offset for tax loss associated with certain constitutional amendments affecting fiscally constrained counties.—

(2) On or before November 15 of each year, each fiscally constrained county shall apply to the Department of Revenue to participate in the distribution of the appropriation and provide documentation supporting the county's estimated reduction in ad valorem tax revenue in the form and manner prescribed by the Department of Revenue. The documentation must include an estimate of the reduction in taxable value directly attributable to revisions of Art. VII of the State Constitution for all county taxing jurisdictions within the county and shall be prepared by the property appraiser in each fiscally constrained county. The documentation must also include the county millage rates applicable in all such jurisdictions for the current year and the prior year, rolled-back rates determined as provided in s. 200.065 for each county taxing jurisdiction, and maximum millage rates that could have been levied by majority vote pursuant to s. 200.065(5). For purposes of this section, each fiscally constrained county's reduction in ad valorem tax revenue shall be calculated as 95 percent of the estimated reduction in taxable value multiplied by the lesser of the 2010 applicable millage rate or the applicable millage rate for each county taxing jurisdiction in the current year. If a fiscally constrained county fails to apply for the distribution, its share shall revert to the fund from which the appropriation was made.

Section 6. For the purpose of incorporating the amendment made by this act to section 200.065, Florida Statutes, in a reference thereto, subsection (2) of section 218.136, Florida Statutes, is reenacted to read:

218.136 Offset for ad valorem revenue loss affecting fiscally constrained counties.—

(2) On or before November 15 of each year, each fiscally constrained county shall apply to the Department of Revenue to participate in the

distribution of the appropriation and provide documentation supporting the county's estimated reduction in ad valorem tax revenue in the form and manner prescribed by the Department of Revenue. The documentation must include an estimate of the reduction in taxable value directly attributable to revisions of s. 6(a), Art. VII of the State Constitution approved in the November 2024 general election for all county taxing jurisdictions within the county and shall be prepared by the property appraiser in each fiscally constrained county. The documentation must also include the county millage rates applicable in all such jurisdictions for the current year and the prior year, rolled-back rates determined as provided in s. 200.065 for each county taxing jurisdiction, and maximum millage rates that could have been levied by majority vote pursuant to s. 200.065(5). For purposes of this section, each fiscally constrained county's reduction in ad valorem tax revenue shall be calculated as 95 percent of the estimated reduction in taxable value multiplied by the lesser of the 2024 applicable millage rate or the applicable millage rate for each county taxing jurisdiction in the current year. If a fiscally constrained county fails to apply for the distribution, its share shall revert to the fund from which the appropriation was made.

Section 7. Notwithstanding s. 101.161(3)(a), Florida Statutes, a ballot summary may exceed 75 words for a joint resolution proposing an amendment or a revision to ss. 4, 6, and 9, Article VII of the State Constitution which is to be submitted to the electors at the general election to be held on November 3, 2026.

Section 8. If any law amended by this act was also amended by a law enacted during the 2026 Regular Session or 2026 Special Session E of the Legislature, such laws shall be construed as if they had been enacted during the same session of the Legislature and full effect shall be given to each if possible.

Section 9. This act shall take effect upon becoming a law.

Approved by the Governor June 24, 2026.

Filed in Office Secretary of State June 24, 2026.