Office of Tax Collector
Trust & Confidence

AMENDMENT 3 & YOUR TAX BILL

1 2026 Property Taxes Are Still Due

Your November 2026 tax bill is for the 2026 tax year, and is not affected by the passage of Amendment 3.

2 Changes Take Effect Starting in 2027

Changes to property taxes due to Amendment 3 begin January 1, 2027. The first tax bills to reflect the changes will be mailed in November 2027.

3 Amendment 3 Will Not Eliminate All Property Taxes

You will still get a property tax bill. School taxes and non-ad valorem assessments stay on the bill even when the others (ad valorem) are reduced or eliminated.

4 Existing Homestead Exemptions Will Increases in Phases

Qualifying and existing Homestead properties will see an exemption of up to $150,000 in 2027, $250,000 in 2028.

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Not all property taxes are eliminated.

The increased Homestead Exemption applies to non-school property taxes. School property taxes will continue as well as the non-ad valorem assessments, which are separate charges not based on property value (fire assessment fee, etc.)

What property qualifies for the increased Homestead exemption?

Homesteaded Property



Eligible existing homeowners will receive a larger exemption from non-school property taxes.

- **For qualifying existing homesteaded properties, the exemption will increase to as much as $150,000 in 2027 and $250,000 in 2028, with inflation adjustments beginning in 2029. An exemption reduces the taxable value of a property.**
- **While the amount of your ad valorem taxes will decrease due to the expanded Homestead Exemption, your ad valorem taxes may not be eliminated entirely.**
- **People establishing Florida residency on or after January 1, 2027, generally become eligible for the increased exemption beginning with their fifth year of exemption.**

Non-Homesteaded + Rental Property



There are different provisions for non-homesteaded properties.

- **Properties that do not qualify for a homestead exemption, including properties used solely as rentals, will not receive the increased homestead exemption.**
- **Amendment 3 reduces the annual assessment-increase cap for qualifying non-homesteaded property from 10% to 5%; the cap limits annual growth in assessed value but does not cap the total property tax bill.**

Other Changes Under Amendment 3

Amendment 3 also establishes how counties and municipalities may use property tax revenue. Millage rates will continue to be raised and/or lowered by the authorities responsible for levying taxes.