



NEIL COMBEE POLK COUNTY PROPERTY APPRAISER

FLORIDA CS/HJR 1F (2026F) - SAVE OUR HOMES FROM EXCESSIVE PROPERTY TAXES

INFORMATION FOR PROPERTY OWNERS

The Florida Legislature has proposed a constitutional amendment. If approved by at least **60%** of Florida voters in the **November 2026 General Election**, the amendment will become effective on **January 1, 2027**.

IMPORTANT: This amendment has **NOT** been approved. Florida's 67 Property Appraisers do not support or oppose any constitutional amendment, ballot measure, candidate, or political campaign.



Current Florida property tax laws remain in effect unless Florida voters approve the amendment in the November 2026 General Election.



HOMESTEAD EXEMPTION CHANGES



\$150,000

Homestead Exemption
(Non-School taxes only)



\$250,000

Homestead Exemption
(Non-School taxes only)



SCHOOL TAX EXEMPTION

Remains at

\$25,000

The increase in exemption applies to all levies **except** school district levies.



NEW HOMESTEAD RESIDENTS (AFTER JANUARY 1, 2027)

For individuals who were not Homesteaded in 2026.



\$25,000

School Exemption



\$51,411

Non-School Exemption



Enhanced Exemption Eligibility

- Residency established after Jan. 1, 2027, would qualify for expanded exemption **after 5 years**
- Eligibility is determined by the amendment and implementing law.
- See full language for residency



ADDITIONAL PROPERTY TAX CHANGES

Limits annual increases in assessed value for non-homestead property.

10% → 5%

Effective January 1, 2027, if approved by voters.

Common property types affected:

- Commercial Property
- Rental Property
- Secondary residential property

NOVEMBER 2026 BALLOT



VOTE REQUIRED

Florida voters must approve the amendment by **60%** for it to take effect.



WHAT WOULD THIS AMENDMENT DO:

- ✓ Increases homestead exemption for non-school taxes
- ✓ Updates the non-homestead assessment cap



WHAT WOULD THIS AMENDMENT NOT DO:

- ✗ Eliminate Property Taxes
- ✗ Eliminate Save Our Homes
- ✗ Eliminate Special Assessment Fees (e.g. CDD fees & Street Lighting)



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