

PROPOSED FLORIDA PROPERTY TAX AMENDMENT

What Property Owners Need to Know

Florida voters will decide this proposed constitutional amendment on **November 3, 2026**.



AMENDMENT THREE AT A GLANCE



Increases the Homestead Exemption to **\$150,000** beginning Jan. 1, 2027



Increases the Homestead Exemption to **\$250,000** beginning Jan. 1, 2028



Homestead exemption amounts **will be indexed** to inflation beginning January 1, 2029



Reduces the annual assessment growth cap from **10% to 5%** for non-homesteaded residential and non-residential properties



The Amendment **WILL NOT** eliminate all property taxes



The Amendment **WILL NOT** eliminate school taxes

HOW PROPERTY TAXES WORK



TAXING AUTHORITIES

- Local elected officials set tax rate
- Adopts budgets for county, city, school district and other services



PROPERTY APPRAISER

- Determines Property Value
- Administers Exemptions



TAX COLLECTOR

- Mails tax bills
- Collects property taxes
- Distributes the revenue to the appropriate taxing authorities

ADDITIONAL INFORMATION



If you currently have a homestead exemption, you do **not need to do anything**. The increased exemption would be automatically applied if the amendment is approved by voters.



New Florida residents establishing a homestead on or after January 1, 2027, would receive a \$50,000 non-school exemption for their first five years. After five years, they would become eligible for the full enhanced exemption available to existing Florida residents. To receive the Homestead Exemption, you must apply and qualify.



In order for the Amendment to pass, it must be approved by **60% of voters**.

PROPERTY TAX REVENUE HELPS FUND ESSENTIAL LOCAL SERVICES



Law
Enforcement



Fire
Rescue



Parks &
Recreation



Libraries



Emergency
Medical Services



Roads &
Infrastructure



Public
Transportation



Community
Services



Local
Government
Services

CONTACT THE PALM BEACH COUNTY PROPERTY APPRAISER'S OFFICE FOR QUESTIONS

Downtown West Palm Beach

301 North Olive Avenue, 1st Floor
West Palm Beach, FL 33401
561.355.2866

Mid West County

200 Civic Center Way, Suite 200
Royal Palm Beach, FL 33411
561.784.1220

North County

3188 PGA Boulevard, 2nd Floor
Palm Beach Gardens, FL 33410
561.624.6521

Belle Glade

2976 State Road 15
Belle Glade, FL 33430
561.996.4890

South County

14925 Cumberland Drive
Delray Beach, FL 33446
561.276.1250

www.PBCPAO.gov

Current Florida property tax laws remain in effect unless Florida voters approve this amendment on Nov. 3, 2026



For informational purposes only. The Property Appraiser's Office does not support or oppose any ballot measure.