

FLORIDA 2026 BALLOT AMENDMENT GUIDE



AMENDMENT

1

STATEWIDE CONSTITUTIONAL AMENDMENT

Budget Stabilization Fund

OFFICIAL BALLOT LANGUAGE

Proposing an amendment to the State Constitution to increase the amount of funds that may be retained in the budget stabilization fund from 10% to 25% of general revenue collections, require the legislature to transfer the lesser of \$750 million or the amount required to reach 25% of the general revenue collections each year unless certain conditions are met, and allow the legislature to withdraw funds for critical state needs.

IN PLAIN LANGUAGE

YES VOTE: Raises the maximum rainy-day fund from 10% to 25%, generally requires annual deposits of up to \$750 million until the fund reaches 25%, and permits withdrawals for critical state needs.

NO VOTE: Keeps the current 10% cap. The new deposit requirement and expanded withdrawal authority would not take effect.

60% APPROVAL REQUIRED

FLORIDA 2026 BALLOT AMENDMENT GUIDE



AMENDMENT

2

STATEWIDE CONSTITUTIONAL AMENDMENT

**Exemption of Tangible Personal Property
on Agricultural Land From Taxation**

OFFICIAL BALLOT LANGUAGE

Proposing an amendment to the State Constitution to exempt tangible personal property habitually located or typically present on land classified as agricultural, used in the production of agricultural products or for agritourism activities, and owned by the landowner or leaseholder of the agricultural land from ad valorem taxation. If approved this amendment would first apply for tax years beginning January 1, 2027.

IN PLAIN LANGUAGE

YES VOTE: Beginning in 2027, exempts qualifying farm and agritourism equipment and other tangible personal property on agricultural land from property taxes.

NO VOTE: The proposed exemption would not take effect. Current tax rules and existing exemptions would remain.

60% APPROVAL REQUIRED

FLORIDA 2026 BALLOT AMENDMENT GUIDE



STATEWIDE CONSTITUTIONAL AMENDMENT

Increased Homestead Exemption; Lower Cap on Increases in Non-Homestead Property Assessments

OFFICIAL BALLOT LANGUAGE

This amendment increases the homestead exemption, for all non-school taxes, to \$150,000 in 2027 and \$250,000 in 2028, and adjusts for inflation thereafter. It requires the Legislature to prescribe a uniform procedure for counties and municipalities, for their respective levies, to increase the homestead exemption up to full assessed value, and allows special districts, subject to referendum approval, to do the same.

Persons who are not Florida residents on December 31, 2026, will receive the existing homestead exemption upon qualifying for a homestead exemption, with the increased homestead exemption beginning with the fifth year of exemption, to the extent permitted by the U.S. Constitution.

This amendment reduces the annual cap on assessment increases for non-homestead properties from 10% to 5%.

This amendment requires counties and municipalities to use property taxes solely for public safety, education and schools, infrastructure, natural resources, bond debt service, retirement benefits for employees, and operations and administration.

Other expenditures may be approved by county officers or county or municipal governing bodies unless prohibited by general law, notwithstanding Article VII, Section 9(a) of the Florida Constitution, which allows counties and municipalities to levy property taxes for their respective purposes.

This amendment takes effect January 1, 2027.

IN PLAIN LANGUAGE

YES VOTE: Raises the non-school homestead exemption to \$150,000 in 2027 and \$250,000 in 2028. Those not Florida residents by Dec. 31, 2026 wait until their fifth year of exemption for the increase. It also lowers the non-homestead assessment cap from 10% to 5%.

NO VOTE: Keeps current homestead rules, the 10% non-homestead assessment cap, and current local property-tax authority.

60% APPROVAL REQUIRED

PALM BEACH COUNTY 2026 BALLOT REFERENDUMS GUIDE



LOCAL QUESTIONS

Palm Beach County Referendums

These questions are separate from the statewide amendments. Your exact ballot depends on your address and taxing district.

1

REFERENDUM TO CONTINUE AD VALOREM LEVY FOR SCHOOL SAFETY, TEACHERS, AND OPERATIONAL NEEDS

**4-YEAR
Extension**

YES VOTE: Continues the existing 1.00-mill levy through June 30, 2031, for teacher pay, school safety, mental-health services and educational programs.

NO VOTE: The levy expires June 30, 2027, and this dedicated funding ends.

2

PARKS, SPORTS, RECREATIONAL FACILITIES, AND BOTANICAL GARDENS TO BE FINANCED BY GENERAL OBLIGATION BONDS

UP TO \$280M

YES VOTE: Authorizes up to \$280 million in bonds for county park projects, repaid through property taxes for as long as 20 years.

NO VOTE: The bonds and related property-tax levy are not authorized. Projects must be reduced, delayed or funded another way.

3

LIBRARY DISTRICT EXPANSION AND MODERNIZATION PROGRAM TO BE FINANCED BY GENERAL OBLIGATION BONDS

UP TO \$175M

YES VOTE: Authorizes up to \$175 million in bonds for library facilities and equipment, repaid through Library District property taxes for as long as 20 years.

NO VOTE: The bonds and related property-tax levy are not authorized. Projects must be reduced, delayed or funded another way.

CHECK YOUR PERSONALIZED SAMPLE BALLOT
www.VotePalmBeach.Gov

Local referendums require a majority vote of 50%+ to pass



FLORIDA 2026 BALLOT AMENDMENT QUICK GUIDE



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