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2022 Florida Sterling Award Recipient

Amendment 3: What to Expect in 2026 and Beyond



Please note, your 2026 property taxes are STILL DUE.

For Homestead Property Owners

The portion of a home's value exempt from non-school property taxes rises from **$50,000** to **$150,000 in 2027**, then to **$250,000 in 2028**.

What happens next: a timeline

- **Nov 3, 2026** — Election Day; voters decided
- **Jan 1, 2027** — Amendment takes effect
- **November 2027** — Initial impacts begin for eligible Homestead properties.
- **2028 tax year** — Continued implementation
- **2029+** — Exemption is adjusted for inflation annually.

- Property owners that are already Florida residents and have a homestead exemption on file do not need to file anything new because the larger exemption applies automatically.
- New residents establishing homestead for the first time apply through the Alachua County Property Appraiser's Office at **352-374-5230**. There may be a waiting period based on when Florida residency was established to comply with the law's new five (5) year waiting period.
- The amendment does not change the existing Save Our Homes assessment cap for homesteaded property. The assessed value would continue to be limited to an annual increase of 3% or the change in the Consumer Price Index (CPI), whichever is lower. Portability also remains unchanged.

For Non-Homestead Property Owners

(such as second homes, rental property, and commercial property)

The annual cap on assessed value growth drops from 10% to 5%.



For All Property Owners

The amendment directs the Legislature to develop a path toward eventually eliminating non-school property taxes on homesteads, but that is a direction for future legislative action, not an automatic result of the amendment.

IMPORTANT: What Stays the Same

- **School district property taxes** are unaffected with the passage of Amendment 3.
- **Millage rates** (the tax rate applied to assessed value) are set separately each year by the county, cities, school board, library district, Children's Trust, and other local taxing authorities. Amendment 3 does not set or change those rates.
- **Non-ad valorem assessments** including solid waste collection and disposal, stormwater, fire, Community Development District (CDD), and other local service fees are separate from this amendment. There are flat, per-unit charges, not based on property value, so a homestead exemption or assessment cap does not affect them.
- **Amendment 3 impacts ad valorem taxes,** not non-ad valorem assessments. These assessments are not going away and are not frozen. Each authority can set and raise its own assessment annually to pay for benefits and services so, a property owner's total bill could still increase even if ad valorem taxes fall.
- **The basic formula** of how a tax notice is calculated – assessed value, exemptions, millage, and non-ad valorem assessments – remains the same.