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Fiscal Impact Estimates for Broward County & Coconut Creek

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In response to several requests from delegation members concerning the impact of the Florida House of Representatives proposed constitutional amendments, my office is providing the estimated projected fiscal impact of HJR 201, HJR 203, HJR 205, HJR 209, and HJR 211 on Broward County.

The projected fiscal impacts are calculated as if the amendments were implemented using the 2025 tax roll data. Tax roll data changes each year, and the proposed amendments would not be effective until the 2027 tax year.

This data analysis is provided for informational purposes only and does not represent an official position on the proposed amendments.



Important to Note:

- **The estimates provided are based solely on the plain wording of the proposed amendments as if they were in effect for the 2025 tax year.**
- The proposals do not impact school funding and prohibit a city or county from reducing police budgets.
- The Florida House of Representatives has indicated that implementing bills will not be filed and heard until after the November 2026 elections. This is significant as implementing bills could address important issues and budgetary impacts.

HJR 203: Elimination of Non-School Property Tax for Homesteads

(Amended & Passed by Florida House of Representatives)

Proposes an amendment to the State Constitution to make homestead property exempt from all ad valorem taxation other than school district levies. Prohibits local governments from reducing total funding for law enforcement, firefighters, & other first responders.

Effective date would be January 1, 2027

| | Broward County |
|--|-------------------------------------|
| Number of Homesteaded Properties | 424,899 |
| Average Savings for Property Owner | \$3,387 |
| Median Savings for Property Owner | \$2,421 |
| Total Taxes Levied | \$1,804,017,327 |
| Total Taxes Levied if HJR 203 in Effect for 2025 | <u>\$1,179,209,687</u> |
| Total Tax Dollar Impact of HJR 203 | (\$624,807,640) (34.6% decrease) |

These projections are being calculated as if the amendment was in effect for the 2025 tax year based on the plain wording of the amendment and no implementing bill language which could affect the savings estimate.

HJR 203: Elimination of Non-School Property Tax for Homesteads

(Amended & Passed by Florida House of Representatives)

Proposes an amendment to the State Constitution to make homestead property exempt from all ad valorem taxation other than school district levies. Prohibits local governments from reducing total funding for law enforcement, firefighters, & other first responders.

Effective date would be January 1, 2027

| | Coconut Creek |
|--|------------------------------------|
| Number of Homesteaded Properties | 13,590 |
| Average Savings for Property Owner | \$2,472 |
| Median Savings for Property Owner | \$2,134 |
| Total Taxes Levied | \$44,603,265 |
| Total Taxes Levied if HJR 203 in Effect for 2025 | <u>\$28,830,316</u> |
| Total Tax Dollar Impact of HJR 203 | (\$15,772,949) (35.4% decrease) |

These projections are being calculated as if the amendment was in effect for the 2025 tax year based on the plain wording of the amendment and no implementing bill language which could affect the savings estimate.

HJR 203: Estimates if Non-School Taxes are Eliminated for Homesteaded Properties

| Taxing Authority | # Homesteads | Avg Savings | Med Savings | 2025 Real Property Taxable Value | Taxable Value Impact | 2025 Real Property Taxable Value (HJR 201) | Total Millage | Total Tax Impact | % Total Tax Impact |
|-------------------|--------------|-------------|-------------|----------------------------------|----------------------|--|---------------|------------------|--------------------|
| COUNTY COMMISSION | 424,899 | \$3,387 | \$2,421 | 306,532,970,166 | (110,277,037,656) | 196,255,932,510 | 5.6658 | (624,807,640.00) | -34.6% |
| COCONUT CREEK | 13,590 | \$2,472 | \$2,134 | 6,265,837,666 | (2,286,332,286) | 3,979,505,380 | 6.8988 | (15,772,949.00) | -35.4% |
| COOPER CITY | 9,156 | \$3,954 | \$3,379 | 4,638,350,918 | (2,913,490,498) | 1,724,860,420 | 5.8450 | (17,029,352.00) | -61.7% |
| CORAL SPRINGS | 25,871 | \$3,838 | \$3,563 | 15,716,242,824 | (7,189,329,724) | 8,526,913,100 | 6.1891 | (44,495,481.00) | -44.6% |
| DANIA BEACH | 5,726 | \$2,075 | \$1,485 | 6,499,380,044 | (944,791,294) | 5,554,588,750 | 6.0983 | (5,761,621.00) | -11.9% |
| DAVIE | 20,970 | \$4,283 | \$3,124 | 15,470,337,950 | (6,855,312,640) | 8,615,025,310 | 5.7975 | (39,743,675.00) | -42.6% |
| DEERFIELD BEACH | 18,092 | \$2,225 | \$1,449 | 11,594,484,660 | (2,885,379,660) | 8,709,105,000 | 6.1729 | (17,811,160.00) | -23.7% |
| FORT LAUDERDALE | 38,787 | \$5,675 | \$2,929 | 61,975,838,430 | (18,359,984,580) | 43,615,853,850 | 4.3499 | (79,864,096.00) | -28.9% |
| HALLANDALE BEACH | 8,201 | \$2,754 | \$1,605 | 9,087,942,334 | (1,558,432,584) | 7,529,509,750 | 7.7338 | (12,052,606.00) | -16.8% |
| HILLSBORO BEACH | 798 | \$11,492 | \$3,526 | 1,990,979,422 | (815,783,852) | 1,175,195,570 | 3.5000 | (2,855,243.00) | -40.7% |
| HOLLYWOOD | 31,379 | \$3,336 | \$2,292 | 25,633,986,256 | (7,269,301,036) | 18,364,685,220 | 7.9606 | (57,867,998.00) | -26.6% |
| LAUD. BY THESEA | 2,221 | \$5,536 | \$3,930 | 3,800,199,996 | (1,055,442,956) | 2,744,757,040 | 3.9000 | (4,116,228.00) | -27.6% |
| LAUDERDALE LAKES | 6,091 | \$1,340 | \$757 | 2,048,652,850 | (485,635,790) | 1,563,017,060 | 9.0910 | (4,414,915.00) | -22.8% |
| LAUDERHILL | 12,924 | \$1,737 | \$1,061 | 4,696,307,884 | (1,377,587,364) | 3,318,720,520 | 8.6210 | (11,876,181.00) | -28.1% |
| LAZY LAKE | 7 | \$7,755 | \$7,486 | 11,364,746 | (3,853,366) | 7,511,380 | 6.5000 | (25,047.00) | -33.4% |
| LIGHTHOUSE POINT | 3,591 | \$8,287 | \$4,472 | 4,057,840,094 | (2,397,030,514) | 1,660,809,580 | 4.6699 | (11,193,893.00) | -58.6% |
| MARGATE | 15,316 | \$1,910 | \$1,455 | 5,133,854,750 | (1,930,872,490) | 3,202,982,260 | 7.5378 | (14,554,531.00) | -36.3% |
| MIRAMAR | 27,740 | \$3,311 | \$2,958 | 15,585,860,234 | (6,763,975,414) | 8,821,884,820 | 7.1172 | (48,140,566.00) | -42.0% |
| NORTH LAUDERDALE | 7,070 | \$1,736 | \$1,246 | 2,593,293,778 | (815,894,918) | 1,777,398,860 | 7.4000 | (6,037,622.00) | -30.3% |
| OAKLAND PARK | 9,786 | \$2,415 | \$1,697 | 6,064,947,750 | (1,705,705,390) | 4,359,242,360 | 6.2089 | (10,590,554.00) | -27.3% |
| PARKLAND | 10,053 | \$7,766 | \$6,913 | 8,643,785,328 | (6,555,729,728) | 2,088,055,600 | 4.2979 | (28,175,871.00) | -75.2% |
| PEMBROKE PARK | 213 | \$1,169 | \$507 | 1,174,606,132 | (16,700,212) | 1,157,905,920 | 8.5000 | (141,952.00) | -1.3% |
| PEMBROKE PINES | 41,367 | \$2,676 | \$2,412 | 19,410,461,624 | (8,910,255,274) | 10,500,206,350 | 5.9552 | (53,062,352.00) | -44.6% |
| PLANTATION | 21,983 | \$3,719 | \$2,938 | 14,266,842,682 | (6,017,120,162) | 8,249,722,520 | 5.9710 | (35,928,225.00) | -40.8% |
| POMPANO BEACH | 22,711 | \$2,976 | \$1,948 | 22,102,183,432 | (4,854,319,802) | 17,247,863,630 | 5.6608 | (27,479,333.00) | -21.0% |
| POMPANO BEACH EMS | 22,711 | \$2,976 | \$1,948 | 22,102,183,432 | (4,854,319,802) | 17,247,863,630 | 0.5000 | (2,427,160.00) | -21.0% |
| SEA RANCH LAKES | 173 | \$21,152 | \$14,427 | 389,006,444 | (266,381,154) | 122,625,290 | 6.0000 | (1,598,287.00) | -68.0% |
| SUNRISE | 23,330 | \$1,909 | \$1,487 | 11,130,025,378 | (3,175,737,358) | 7,954,288,020 | 6.3562 | (20,185,622.00) | -27.4% |
| SOUTHWEST RANCHES | 2,168 | \$8,056 | \$5,284 | 2,691,452,832 | (1,675,050,882) | 1,016,401,950 | 3.9000 | (6,532,698.00) | -60.5% |
| TAMARAC | 22,250 | \$1,833 | \$1,398 | 6,634,207,814 | (2,796,927,844) | 3,837,279,970 | 7.0000 | (19,578,495.00) | -40.3% |
| WEST PARK | 2,913 | \$1,850 | \$1,187 | 1,126,292,452 | (374,888,912) | 751,403,540 | 7.9000 | (2,961,622.00) | -32.4% |
| WESTON | 14,899 | \$4,967 | \$4,060 | 12,747,432,706 | (6,874,276,616) | 5,873,156,090 | 3.3464 | (23,004,079.00) | -53.0% |
| WILTON MANORS | 3,247 | \$4,232 | \$3,326 | 2,436,019,220 | (980,048,540) | 1,455,970,680 | 6.3931 | (6,265,548.00) | -39.5% |
| UNINCORPORATED | 2,276 | \$1,736 | \$1,116 | 1,061,198,938 | (305,198,768) | 756,000,170 | 2.3353 | (712,731.00) | -20.5% |
| COUNTY FIRE | | | | 1,061,198,938 | (305,198,768) | 756,000,170 | 2.6191 | (799,346.00) | -20.5% |

These projections are being calculated as if the amendment was in effect for the 2025 tax year based on the plain wording of the amendment and no implementing bill language which could affect the savings estimate.

HJR 203: Estimates if Non-School Taxes are Eliminated for Homesteaded Properties

| Taxing Authority | # Homesteads | Avg Savings | Med Savings | 2025 Real Property Taxable Value | Taxable Value Impact | 2025 Real Property Taxable Value (HJR 201) | Total Millage | Total Tax Impact | % Total Tax Impact |
|---|--------------|-------------|-------------|----------------------------------|----------------------|--|---------------|------------------|--------------------|
| | | | | | | | | - | |
| FORT LAUD. DDA | | | | 3,195,315,700 | - | 3,195,315,700 | 0.9679 | - | 0.0% |
| N. BROWARD HOSPITAL | | | | 213,986,567,214 | (77,029,339,414) | 136,957,227,800 | 1.2391 | (95,447,054.00) | -34.7% |
| S. BROWARD HOSPITAL | | | | 93,900,107,358 | (34,567,790,288) | 59,332,317,070 | 0.0805 | (2,782,707.00) | -35.3% |
| HILLSBORO INLET | | | | 29,721,935,006 | (10,787,858,046) | 18,934,076,960 | 0.1250 | (1,348,482.00) | -36.3% |
| WATER MANAGEMENT 2 | | | | 6,760,730,348 | (1,533,056,438) | 5,227,673,910 | 0.1223 | (187,493.00) | -21.8% |
| CENTRAL BROWARD | | | | 3,863,654,510 | (1,641,540,810) | 2,222,113,700 | 0.8900 | (1,460,971.00) | -42.5% |
| COCOMAR | | | | 7,320,871,530 | (2,494,890,060) | 4,825,981,470 | 0.1363 | (340,054.00) | -33.7% |
| TINDALL HAMMOCK | | | | 1,232,607,520 | - | 1,232,607,520 | 1.3307 | - | 0.0% |
| WATER MANAGEMENT 3 | | | | 4,526,508,714 | (338,218,324) | 4,188,290,390 | 0.1325 | (44,814.00) | -7.0% |
| WATER MANAGEMENT 4A | | | | 1,190,395,538 | (5,950,828) | 1,184,444,710 | 0.0121 | (72.00) | -0.5% |
| WATER MANAGEMENT 4B | | | | 1,347,282,680 | (211,865,730) | 1,135,416,950 | 0.0318 | (6,737.00) | -15.3% |
| WATER MANAGEMENT 4C | | | | 3,055,611,906 | (520,027,406) | 2,535,584,500 | 0.1276 | (66,355.00) | -16.3% |
| COUNTY STREET LIGHT | | | | 882,382,300 | (258,980,120) | 623,402,180 | 0.3743 | (96,936.00) | -29.3% |
| THREE ISLANDS | | | | 949,113,236 | (251,938,476) | 697,174,760 | 0.4584 | (115,489.00) | -26.5% |
| SUNRISE KEY | | | | 232,466,244 | (111,284,364) | 121,181,880 | 1.0000 | (111,284.00) | -47.9% |
| GOLDEN ISLES | | | | 639,770,672 | (285,849,792) | 353,920,880 | 1.0934 | (312,548.00) | -44.7% |
| PLANTATION GATEWAY 7 | | | | 517,304,880 | (25,036,140) | 492,268,740 | 1.7108 | (42,832.00) | -4.8% |
| PLANTATION MIDTOWN | | | | 2,346,689,506 | (39,287,326) | 2,307,402,180 | 0.9707 | (38,136.00) | -1.6% |
| LAUDERHILL WINDERMERE/TREE GARDENS SAFENEIGHBORHOOD | | | | 40,895,258 | (1,565,788) | 39,329,470 | 2.0000 | (3,132.00) | -3.8% |
| LAUDERHILL HABITAT SAFENEIGHBORHOOD | | | | 34,048,940 | (694,210) | 33,354,730 | 1.0000 | (694.00) | -2.0% |
| LAUDERHILL ISLES OF INVERRARY SAFE NEIGHBORHOOD | | | | 12,200,850 | (4,041,310) | 8,159,540 | 2.0000 | (8,083.00) | -33.1% |
| LAUDERHILL MANORS OF INVERRARY SAFE NEIGHBORHOOD | | | | 65,739,844 | (13,805,724) | 51,934,120 | - | - | |
| FLA INLAND NAV. | | | | 307,886,674,572 | (111,597,129,702) | 196,289,544,870 | 0.0270 | (3,013,123.00) | -34.9% |
| CHILDREN'S SERVICES | | | | 307,886,674,572 | (111,597,129,702) | 196,289,544,870 | 0.4500 | (50,218,708.00) | -34.9% |
| SFWMD - DISTRICT | | | | 307,886,674,572 | (111,597,129,702) | 196,289,544,870 | 0.0948 | (10,579,408.00) | -34.9% |
| SFWMD - BASIN | | | | 307,886,674,572 | (111,597,129,702) | 196,289,544,870 | 0.1026 | (11,449,866.00) | -34.9% |
| SFWMD - EVERGLADES | | | | 307,886,674,572 | (111,597,129,702) | 196,289,544,870 | 0.0327 | (3,649,226.00) | -34.9% |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

These projections are being calculated as if the amendment was in effect for the 2025 tax year based on the plain wording of the amendment and no implementing bill language which could affect the savings estimate.

HJR 205: Elimination of Non-School Property Tax for Homesteaded Property for Persons Age 65 or Older

Proposes an amendment to the State Constitution to exempt homesteaded property from all levies other than school district levies for persons who have attained age 65. Prohibits counties and municipalities from reducing total funding for law enforcement.

| | Broward County |
|--|----------------------------------|
| Number of Homesteaded Properties | 163,590 |
| Average Savings for Property Owner | \$2,260 |
| Median Savings for Property Owner | \$1,128 |
| Total Taxes Levied | \$1,804,017,327 |
| Total Taxes Levied if HJR 205 in Effect for 2025 | <u>\$1,642,234,696</u> |
| Total Tax Dollar Impact of HJR 205 | (\$161,782,631) (9% decrease) |

These projections are being calculated as if the amendment was in effect for the 2025 tax year based on the plain wording of the amendment and no implementing bill language which could affect the savings estimate.

HJR 205: Elimination of Non-School Property Tax for Homesteaded Property for Persons Age 65 or Older

Proposes an amendment to the State Constitution to exempt homesteaded property from all levies other than school district levies for persons who have attained age 65. Prohibits counties and municipalities from reducing total funding for law enforcement.

| | Coconut Creek |
|--|----------------------------------|
| Number of Homesteaded Properties | 5,442 |
| Average Savings for Property Owner | \$1,270 |
| Median Savings for Property Owner | \$ 675 |
| Total Taxes Levied | \$44,603,265 |
| Total Taxes Levied if HJR 205 in Effect for 2025 | <u>\$41,348,555</u> |
| Total Tax Dollar Impact of HJR 205 | (\$3,254,710) (7.3% decrease) |

These projections are being calculated as if the amendment was in effect for the 2025 tax year based on the plain wording of the amendment and no implementing bill language which could affect the savings estimate.

HJR 209: Property Insurance Relief Homestead Exemption of Non-School Property Tax

Proposes an amendment to the State Constitution to increase by \$200,000 the exemption for homesteaded property from all ad valorem taxation other than school district levies for homesteaded properties with property insurance. Prohibits local governments from reducing total funding for law enforcement, firefighters, and other first responders.

| | Broward County |
|--|-------------------------------------|
| Number of Homesteaded Properties | 424,899 |
| Average Savings for Property Owner | \$1,830 |
| Median Savings for Property Owner | \$2,217 |
| Total Taxes Levied | \$1,804,017,327 |
| Total Taxes Levied if HJR 209 in Effect for 2025 | <u>\$1,474,650,361</u> |
| Total Tax Dollar Impact of HJR 209 | (\$329,366,966) (18.3% decrease) |

** Estimates assume all Homesteaded properties have the required insurance**

These projections are being calculated as if the amendment was in effect for the 2025 tax year based on the plain wording of the amendment and no implementing bill language which could affect the savings estimate.

HJR 209: Property Insurance Relief Homestead Exemption of Non-School Property Tax

Proposes an amendment to the State Constitution to increase by \$200,000 the exemption for homesteaded property from all ad valorem taxation other than school district levies for homesteaded properties with property insurance. Prohibits local governments from reducing total funding for law enforcement, firefighters, and other first responders.

| | Coconut Creek |
|--|------------------------------------|
| Number of Homesteaded Properties | 13,590 |
| Average Savings for Property Owner | \$1,861 |
| Median Savings for Property Owner | \$2,134 |
| Total Taxes Levied | \$44,603,265 |
| Total Taxes Levied if HJR 209 in Effect for 2025 | <u>\$32,738,253</u> |
| Total Tax Dollar Impact of HJR 209 | (\$11,865,012) (26.6% decrease) |

** Estimates assume all Homesteaded properties have the required insurance**

These projections are being calculated as if the amendment was in effect for the 2025 tax year based on the plain wording of the amendment and no implementing bill language which could affect the savings estimate.

HJR 211: Accrued Save-Our-Homes Property Tax Benefit for Non-School Property Tax

Proposes an amendment to the State Constitution to increase the maximum value of the accrued Save Our Homes benefit which may be transferred to a new homesteaded property for all levies other than school district levies. Prohibits counties and municipalities from reducing total funding for law enforcement.

| | Broward County |
|--|------------------------|
| Number of Properties with New 2025 Portability Applications | 5,464 |
| Number of Properties with Portability in Excess of \$500,000 in 2025 | 317 |
| Average Savings for Property Owner | \$463 |
| Total Taxes Levied | \$1,804,017,327 |
| Total Taxes Levied if HJR 211 in Effect for 2025 | <u>\$1,802,913,960</u> |
| Total Tax Dollar Impact of HJR 211 | (\$1,103,367) |

These projections are being calculated as if the amendment was in effect for the 2025 tax year based on the plain wording of the amendment and no implementing bill language which could affect the savings estimate.

HJR 211: Accrued Save-Our-Homes Property Tax Benefit for Non-School Property Tax

Proposes an amendment to the State Constitution to increase the maximum value of the accrued Save Our Homes benefit which may be transferred to a new homesteaded property for all levies other than school district levies. Prohibits counties and municipalities from reducing total funding for law enforcement.

| | Coconut Creek |
|--|---------------------|
| Number of Properties with New 2025 Portability Applications | 184 |
| Number of Properties with Portability in Excess of \$500,000 in 2025 | 1 |
| Average Savings for Property Owner | \$190 |
| Total Taxes Levied | \$44,603,265 |
| Total Taxes Levied if HJR 211 in Effect for 2025 | <u>\$44,586,916</u> |
| Total Tax Dollar Impact of HJR 211 | (\$16,349) |

These projections are being calculated as if the amendment was in effect for the 2025 tax year based on the plain wording of the amendment and no implementing bill language which could affect the savings estimate.

HJR 213: Modification of Limitations on Property Assessment Increases

Proposes amendment to State Constitution to modify limitations on assessment increases for both homestead and non-homestead property. Prohibits counties and municipalities from reducing total funding for law enforcement.

- Provides that changes in assessments for individual properties will only occur once every three years for ad valorem taxes.
- Increases in assessments for Homesteaded properties will be limited to 3% or the change in inflation over the 3-year period.
- Increases in assessments of non-Homesteaded properties will be limited to 15% every third year, instead of 10% each year.
- This change would apply to all ad valorem taxes **OTHER** than school taxes.

These projections are being calculated as if the amendment was in effect for the 2025 tax year based on the plain wording of the amendment and no implementing bill language which could affect the savings estimate.