



# Leon County

## Board of County Commissioners

301 South Monroe Street, Tallahassee, Florida 32301  
(850) 606-5300 www.leoncountyfl.gov

### Commissioners

CHRISTIAN CABAN  
District 2  
Chairman

DAVID T. O'KEEFE  
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CAROLYN D. CUMMINGS  
At-Large

NICK MADDOX  
At-Large

VINCENT S. LONG  
County Administrator

CHASITY H. O'STEEN  
County Attorney

May 28, 2026

The Honorable Allison Tant  
Florida House of Representatives  
329 The Capitol  
402 South Monroe Street  
Tallahassee, FL 32399-1300

The Honorable Jason Shoaf  
Florida House of Representatives  
222 The Capitol  
402 South Monroe Street  
Tallahassee, FL 32399-1300

The Honorable Gallop Franklin II  
Florida House of Representatives  
1001 The Capitol  
402 South Monroe Street  
Tallahassee, FL 32399-1300

The Honorable Corey Simon  
Florida Senate  
302 Senate Building  
404 South Monroe Street  
Tallahassee, FL 32399-1100

DELIVERED VIA E-MAIL

### **Re: Urgent - Governor's Property Tax Reform Proposal Will Reduce Leon County's Tax Base by 36%, Insufficient Funds for State-Mandated Functions**

Dear Members of the Leon County Legislative Delegation:

Yesterday, Governor DeSantis called for a special session of the Florida Legislature to begin Monday, June 1<sup>st</sup> to consider a constitutional amendment that would significantly reduce property tax revenues which Leon County relies on to provide essential services to the citizens we serve. This letter provides an initial assessment of the severe impacts of the proposed constitutional amendment and seeks your urgent attention to this critical issue.

The Governor's announcement included several provisions that would negatively impact Leon County revenues beginning in fiscal year 2028. The proposed \$250,000 homestead exemption and 5% cap on the assessable value increase for non-homestead properties would result in a **loss of approximately \$84 million of property tax revenue** in the first two years. This reflects a **36% reduction to the County's tax base**. To be clear, this would leave Leon County with \$151 million in property tax revenue which is **insufficient to cover just the costs of our State-mandated functions and constitutional officers ALONE!**

Approximately \$159 million (68%) of the County's total property tax collections support State-mandated services including funding for the Sheriff (48%), other Constitutional Officers (9%), and state mandated payments in FY 2026 - and these costs are anticipated to continue to increase annually. Without a dramatic increase in other taxes and fees, the proposed constitutional amendment would require the County to **cut ALL other property tax supported services such as libraries, parks, animal control, veterans affairs (to name a few), and all other community support services the County provides to serve our citizens.**

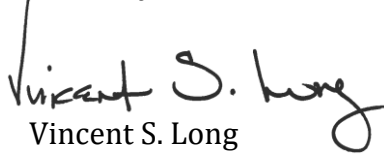
Based on the proposed constitutional amendment, the revenue loss will be severe. Further, the intent to create a State trust fund to ensure local governments (presumably only the fiscally constrained jurisdictions) have sufficient revenue to pay for essential services is a fundamental shift to the financial structure of local governments whereby local residents provide the revenue necessary to support local services. Instead, a State trust fund supported by state taxpayers will financially support select communities throughout Florida.

Leon County has deliberately exercised fiscal constraint by mitigating any tax and fee increases until such time as all other approaches have been exhausted. This includes maintaining a budget per capita at one of the lowest rates of any county in Florida, judiciously adding only the most critical positions to the budget, leveraging millions in state and federal grants, and paying down outstanding debt without an increase to the Countywide millage rate in 15 years, no impact fees on new development, and very little reliance on fee-based revenues. The County's strategic investments are prioritized to address our most pressing issues of the day, as well as our long-term goals for the community, and utilize property tax revenue to provide high quality essential services for libraries, parks and community centers, veterans affairs, primary healthcare, animal control, and many other important community support services.

To further restrict the autonomy of local governments and the ability to deliver essential services, the Legislature's current tax package (Conference Committee Amendment for HB 7031E) includes a provision that will require a unanimous vote should Leon County seek to enact a new municipal service taxing unit. If this were in place 23 years ago, Leon County would not have been able to meet an urgent community need when the local ambulance provider discontinued service. Today, Leon County Emergency Medical Services is a nationally recognized leader in the industry supported by emergency transport revenues and a municipal services taxing unit.

Thank you for your urgent attention to this critical issue. As you deliberate on the proposed constitutional amendment next week, please consider this initial assessment of the severe financial and service impacts to local governments and the citizens we directly serve every day.

Sincerely,

A handwritten signature in black ink that reads "Vincent S. Long". The signature is written in a cursive style with a large, sweeping initial "V".

Vincent S. Long  
County Administrator

cc: The Honorable Leon County Board of County Commissioners  
Chasity H. O'Steen, County Attorney  
The Honorable Governor Ron DeSantis  
The Honorable Ben Albritton, President of the Florida Senate  
The Honorable Daniel Perez, Speaker of the House of Representatives  
Ginger Delegal, Executive Director, Florida Association of Counties  
Davin Suggs, Legislative Director, Florida Association of Counties  
Brian Bautista, The Southern Group  
Nicole Kelly, The Southern Group