



Vote NO on Amendment 3: Protect Home Rule and Our Local Communities

The Democratic Party of Lee County opposes Amendment 3, the proposed constitutional amendment that would drastically and recklessly change Florida's property-tax system.

We recognize that rapidly rising housing costs and property taxes are real concerns for Florida homeowners. But we believe these problems should be addressed through thoughtful tax reform that protects homeowners **without undermining the independence of local government.**

Amendment 3 threatens the ability of Florida's cities and counties to govern themselves, fund essential services, and respond to the needs of their own communities.

Property taxes are not primarily taxes collected by Tallahassee. They are **local revenues used to pay for local services.** They help counties and municipalities provide law enforcement and fire protection, roads and infrastructure, parks and recreation, libraries, environmental protection, and many other services Floridians rely on every day.

Amendment 3 would significantly reduce that locally controlled source of revenue. It would increase the homestead exemption to \$150,000 in 2027 and \$250,000 in 2028, with a mechanism for further reductions in homestead property taxation. It would also lower the annual assessment-growth cap on non-homestead property from 10 percent to 5 percent.

State economists estimate that the amendment would ultimately reduce local property-tax revenues by approximately **\$12 billion every year.**

Florida built local government around property taxes because we have no state income tax. You can dislike the system, but you cannot remove the load-bearing wall without explaining what keeps the roof from collapsing.

Locally, here in Lee County, our options for replacing the lost revenue are limited:

- We can't arbitrarily raise the sales tax. State law strictly caps any local option sales surtaxes and, where caps have not been met, requires approval in a local referendum.
- Our Tourist Development Tax (the "Bed Tax") is completely capped in Lee County. We would be unable to increase this tax to make up the shortfall.

But Amendment 3 goes beyond cutting property taxes. It also changes the relationship between state and local government.

Florida has a longstanding principle of **home rule**: communities should have substantial authority to make decisions for themselves through their locally elected governments. Amendment 3 moves Florida in the opposite direction.

It would add new restrictions to the Florida Constitution on how counties and municipalities may use the property-tax dollars they continue to collect. Decisions that have traditionally been made locally — by county commissioners and city councils accountable to the voters who elected them — would increasingly be subject to rules established at the state level.

At the same time, Amendment 3 provides no dedicated state funding to replace the billions of dollars in local revenue that would disappear.

That leaves communities with difficult choices. They could cut services. They could increase other taxes, fees and special assessments. Or, where those options are insufficient, they could increasingly turn to Tallahassee for financial assistance.

And that is the deeper danger to home rule.

When a community raises its own revenue, its elected officials answer directly to its residents for how that money is spent. But when communities become dependent upon appropriations from the state, decisions about local priorities can increasingly migrate from city halls and county commission chambers to the Florida Legislature.

A community should not have to ask Tallahassee whether it can keep its library open, maintain its parks, protect its environment or provide the level of public safety its residents believe they need.

Florida is extraordinarily diverse. The needs of Fort Myers and Lee County are not identical to those of Miami, Tallahassee, Jacksonville or a small rural county. **Home rule recognizes that the people who live in a community are best positioned to decide what that community needs and what services they are willing to pay for.**

Amendment 3 offers an appealing promise of lower property taxes, but the lost revenue does not make the cost of providing police protection, fire and emergency services, roads, parks, libraries and other community services disappear.

Someone will still have to pay for them.

The question is whether those decisions will continue to be made locally — by communities accountable to their own voters — or whether Florida will become increasingly centralized with local governments looking to Tallahassee for the resources necessary to meet local needs.

We believe in home rule. We believe communities should control their own futures. And we believe local voters, not state government, should have the strongest voice in determining the services their communities provide.

We support thoughtful tax reform that protects homeowners **without undermining the independence of local government. This is what David Jolly will deliver when he becomes Florida's next governor and replaces the corrupt regime in Tallahassee.**

For these reasons, we urge Floridians to vote NO on Amendment 3.

For more information about the negative impact of passing Amendment 3 on Lee County, we suggest voters visit www.FloridaTaxWatch.org. As an independent, nonpartisan, nonprofit taxpayer research institute and government watchdog, Florida TaxWatch provides high-quality, independent research and analysis of issues related to state and local government taxation, expenditures, policies, and programs. Florida TaxWatch works to improve the productivity and accountability of Florida government. Its research recommends productivity enhancements and explains the statewide impact of fiscal and economic policies and practices on citizens and businesses.