FACERS Technical Fact Sheet

August 14, 2026

Florida Association of County Engineers and Road Superintendents

Amendment 3: What County Engineers and Road Superintendents Need the Public to Know

Technical Fact Sheet — For Public Education

FACERS supports a NO vote on Amendment 3 because of concerns that substantial reductions in recurring local ad valorem revenue could constrain the long-term planning, maintenance and delivery of county and municipal roads, bridges, stormwater systems and other critical infrastructure.

Amendment 3 in Brief

Amendment 3 would amend Florida's Constitution to change:

- Homestead exemptions;
- Assessment-growth limitations;
- County and municipal use of ad valorem revenue; and
- Certain local government authority concerning future exemptions.

If approved by 60 percent of voters, it would take effect January 1, 2027.

Property-Tax Changes

Provision	Current	Proposed
Basic homestead exemption	$25,000	Existing structure modified

Provision	Current	Proposed
Additional 2026 non-school exemption	$26,411	Replaced by proposed exemption
Qualifying existing Florida residents — 2027	Current system	$150,000 non-school exemption
Qualifying existing Florida residents — 2028	Current system	$250,000 non-school exemption
Non-homestead assessment-growth limit	10%	5%

The Florida Department of Revenue confirms the 2026 additional homestead exemption is $26,411.

The Legislature's bill summary confirms the proposed $150,000/$250,000 non-school exemption structure and 10%-to-5% assessment change.

What Is Ad Valorem Revenue?

Ad valorem revenue comes from property taxes based on taxable property value.

It is one of several revenue sources available to local governments.

It is different from non-ad valorem assessments, which are generally imposed for specific services or benefits and calculated on a basis other than property value.

Infrastructure Identified in Amendment 3

The amendment expressly identifies infrastructure expenditures including:

Roads

- Construction
- Maintenance

Bridges

- Construction
- Maintenance

Stormwater

- Stormwater control

Natural resources

- Flood-control measures

The amendment also addresses local bonds and existing debt obligations.

Fiscal Impact

The Legislature's EDR conducts formal revenue-impact analyses of proposed legislation.

The July 10, 2026 impact conference provides the current fiscal reference for Amendment 3.

Key takeaway:

Amendment 3 could produce a substantial and recurring reduction in local non-school ad valorem revenue.

The statewide estimate should not be equated with a statewide reduction in road or bridge spending.

Instead, it indicates a significant change in the pool of recurring local revenue from which counties and municipalities make budget and capital decisions.

Why County and Municipal Engineers Care

County and municipal infrastructure programs require predictable planning.

Examples include:

Pavement Management

- Resurfacing;
- Rehabilitation;
- Preventative maintenance; and
- Reconstruction.

Bridge Management

- Inspection;
- Maintenance;
- Rehabilitation; and
- Replacement.

Drainage

- Culvert replacement;
- Drainage improvements;
- Stormwater facilities; and
- Flood mitigation.

Transportation

- Intersection improvements;
- Traffic signals;
- Safety improvements;
- Multimodal facilities; and
- Capacity improvements.

What Happens When Revenue Changes?

Possible local responses can include:

- Project reprioritization;
- Delayed construction;
- Deferred maintenance;
- Longer replacement cycles;
- Reduced project scope;
- Increased reliance on grants;
- Greater reliance on other local revenues; or
- Reallocation among competing needs.

The actual response will differ from county/municipality to county/municipality.

What This Does NOT Mean

Amendment 3 does not automatically mean:

- A specific road project will be cancelled;
- A particular bridge will become unsafe;

- Every county/municipality will lose the same amount;
- All property-tax revenue currently funds roads; or
- Water and wastewater systems are universally funded through property taxes.

Those conclusions would go beyond what the fiscal analysis establishes.

The professional concern is more fundamental:

Reduced recurring revenue can reduce local flexibility for long-term infrastructure planning and maintenance.

TRIM: Local Accountability

Florida's TRIM system provides taxpayers with information concerning property taxes and requires taxing authorities to follow statutory notice and public-hearing requirements.

TRIM is designed to make the local property-tax and budget process transparent and provide opportunities for public participation.

Questions for Voters

Before voting on Amendment 3, consider:

1. How much revenue would my county/municipality potentially lose?
2. What is that revenue currently used for?
3. How much does my county/municipality spend on transportation infrastructure?
4. What are the county's/municipality's road and bridge maintenance needs?
5. What stormwater projects are planned?
6. What other revenues could replace lost property-tax revenue?
7. Would project timing or maintenance schedules change?
8. What could deferred maintenance cost in the future?

Bottom Line

Florida's roads, bridges and drainage systems require continuous investment.

Property-tax policy can affect the recurring resources available to local governments.

Understanding that relationship is important to making an informed decision about Amendment 3.

FACERS supports a NO vote on Amendment 3 because of concerns that substantial reductions in recurring local ad valorem revenue could constrain the long-term planning, maintenance and delivery of county and municipal roads, bridges, stormwater systems and other critical infrastructure.