There are **3 Constitutional Amendments** on the ballot this year for Florida voters to vote on. If approved, these would amend the Florida Constitution, not the US Constitution. These amendments are:

1. **Budget Stabilization Fund**
    a. Main link: https://constitutionalinitiatives.dos.fl.gov/Home/InitDetail?account=10&seqnum=108
    b. Ballot Summary:
    Proposing an amendment to the State Constitution to increase the amount of funds that may be retained in the budget stabilization fund from 10% to 25% of general revenue collections, require the legislature to transfer the lesser of $750 million or the amount required to reach 25% of the general revenue collections each year unless certain conditions are met, and allow the legislature to withdraw funds for critical state needs.
    c. Full Text: https://initiativepetitions.dos.fl.gov/InitiativeForms/FulltextPDF/10-108.pdf
    d. Related links lead to:
        i. Bill Analysis: https://www.flsenate.gov/Session/Bill/2025/5019/Analyses/h5019z1.BUC.PDF
        ii. Bill History: https://www.flhouse.gov/Sections/Bills/billsdetail.aspx?BillId=82516&SessionId=105
        iii. Bill (as appeared in Florida Legislature): https://www.flsenate.gov/Session/Bill/2025/5019/BillText/er/PDF
    e. Sponsor: Florida Legislature / House
2. **Exemption Of Tangible Personal Property On Agricultural Land From Taxation**
    a. Main Link: https://constitutionalinitiatives.dos.fl.gov/Home/InitDetail?account=10&seqnum=109
    b. Ballot Summary:
    Proposing an amendment to the State Constitution to exempt tangible personal property habitually located or typically present on land classified as agricultural, used in the production of agricultural products or for agritourism activities, and owned by the landowner or leaseholder of the agricultural land from ad valorem taxation. If approved this amendment would first apply for tax years beginning January 1, 2027.
    c. Full Text: https://initiativepetitions.dos.fl.gov/InitiativeForms/FulltextPDF/10-109.pdf
    d. Related Links lead to:
        i. Bill Analysis: https://www.flsenate.gov/Session/Bill/2025/1215/Analyses/h1215z.WMC.PDF
        ii. Bill History: https://www.flhouse.gov/Sections/Bills/billsdetail.aspx?BillId=81906&SessionId=105
        iii. Bill (as appeared in Florida Legislature): https://www.flsenate.gov/Session/Bill/2025/1215/BillText/er/PDF

e. Sponsor: Florida Legislature / House

3. **Increased Homestead Exemption; Lower Cap On Increases In Non-Homestead Property Assessments**

   a. Main Link: https://constitutionalinitiatives.dos.fl.gov/Home/InitDetail?account=10&seqnum=110

   b. Ballot Summary:
   This amendment increases the homestead exemption, for all non-school taxes, to $150,000 in 2027 and $250,000 in 2028, and adjusts for inflation thereafter. It requires the Legislature to prescribe a uniform procedure for counties and municipalities, for their respective levies, to increase the homestead exemption up to full assessed value, and allows special districts, subject to referendum approval, to do the same.

   Persons who are not Florida residents on December 31, 2026, will receive the existing homestead exemption upon qualifying for a homestead exemption, with the increased homestead exemption beginning with the fifth year of exemption, to the extent permitted by the U.S. Constitution.

   This amendment reduces the annual cap on assessment increases for non-homestead properties from 10% to 5%.

   This amendment requires counties and municipalities to use property taxes solely for public safety, education and schools, infrastructure, natural resources, bond debt service, retirement benefits for employees, and operations and administration. Other expenditures may be approved by county officers or county or municipal governing bodies unless prohibited by general law, notwithstanding Article VII, Section 9(a) of the Florida Constitution, which allows counties and municipalities to levy property taxes for their respective purposes.

   This amendment takes effect January 1, 2027.

   c. Original Ballot Language:
   SAVE OUR HOMES FROM EXCESSIVE PROPERTY TAXES.-This amendment benefits Florida taxpayers by:

   Exempting homestead properties from taxation. Exempts the first $250,000 of a homestead's value from taxation for all levies other than school district levies and requires, through general law, a schedule for full elimination.

   Ensuring funding for core services. Requires local governments to use remaining property taxes solely for core public needs including public safety, education and schools, infrastructure, and natural resources.

   Protecting small businesses. Limits future property tax assessments on businesses.

   Ensuring fairness for Florida residents. Requires any person who establishes Florida

residency after January 1, 2027, to maintain Florida residency for five years prior to receiving the increased homestead exemption.

If approved, the amendment would take effect on January 1, 2027.

d. Full Text: https://initiativepetitions.dos.fl.gov/InitiativeForms/FulltextPDF/10-110.pdf

e. Related Links lead to:

   i. Attorney General Letter (Title & Summary Rewritten): https://initiativepetitions.dos.fl.gov/InitiativeForms/FulltextPDF/10-110_AG.pdf

   ii. Bill Analysis: https://www.flsenate.gov/Session/Bill/2026F/2F/Analyses/2026s00002F.ap.PDF

   iii. Bill History: https://www.flhouse.gov/Sections/Bills/billsdetail.aspx?BillId=84452

   iv. Bill (as appeared in Florida Legislature): https://www.flsenate.gov/Session/Bill/2026F/2F/BillText/c1/PDF

f. Sponsor: Florida Legislature / House

There are **5 Charter Amendments** on the ballot this year for Volusia County voters to vote on. If approved, these would amend the Volusia County Charter, not the US Constitution OR the Florida Constitution. These amendments are:

1. **County Chair Appointed by Elected County Council Members and More Restrictive County Council Term Limits**

   a. Summary: An amendment returning the County to having seven Council Members, with the Council Members selecting a Chair annually from among themselves and imposing additional term-limit restrictions.

   b. Ballot Question: Shall the Volusia County Charter be amended so County Council appoints one of its members as County Chair each year, not to exceed two consecutive, one-year terms as Chair; return the County Council to a seven-member body of five district members and two at-large members; and establish that no County Council Member may appear on the ballot if they would have served eight consecutive years at the end of their current term? YES or NO?

   c. Committee Explanation:
   Prior to the adoption of a Charter amendment in 2002, the County had seven elected Council Members (i.e., 5 district members and 2 at-large members) to serve on the County Council, each with the same powers and duties. At the beginning of each year, the Council itself would vote to appoint one of its members as the Chair for a term of one year to preside over County meetings. The CRC opted to examine going back to this system as it allowed the Council to select a Chair on an annual basis and allowed the Council Members to occupy uniform status while providing opportunities for different Council Members to serve as Chair each year.

   The CRC referred the matter to the Government Structure and Housekeeping Subcommittee, which reviewed the proposal and determined that in addition to having

the Chair elected by the Council, there should be further term limit restrictions placed upon Council Members. Historically, term limit restrictions applied only to a particular Council seat. Therefore, a district Council Member could, after reaching a limit of two terms in that position, run for one of the at-large seats and potentially serve two additional four-year terms. The Subcommittee ultimately decided upon a restriction that would prohibit a Council Member from qualifying for office if, at the end of their current term, such member will have served (or, but for resignation, would have served) on the County Council for eight consecutive years. The Subcommittee approved the proposal as such and returned it to the CRC, which approved the measure for inclusion as a proposal on the 2026 ballot.

d. Full Text of Changes: Pages 8-10 of https://www.volusia.org/file/5943/Compliant-Version-of-Final-Report.pdf

2. Removal of Charter Limitations Regarding Reimbursement of Work-Related Expenses Incurred by County Council Members

a. Summary: An amendment removing Charter restrictions on Council Member reimbursement for work-related expenses.

b. Ballot Question: Shall the Volusia County Charter be amended to remove charter limitations regarding reimbursement of work-related expenses incurred by County Council members? YES or NO?

c. Committee Explanation:
The CRC discussed County Council Member compensation, noting that prior CRCs had attempted to either raise Council Member salaries or allow reimbursement of both in-county and out-of-county expenses. Currently, the County's Charter provides for Council Members to be paid 50% of what is prescribed by state law, with the Chair being allowed 60% of the prescribed amount. While the Charter requires that out-of-county expenses of Council Members be reimbursed or otherwise paid as provided for by law, the Charter outright prohibits Council Members from being reimbursed for in-county expenses.

The CRC reviewed concerns that the combined effect of limited compensation and prohibition against reimbursement for in-county expenses caused Council Members to frequently incur unreimbursed costs to attend meetings and community events, which limited or otherwise discouraged Council Members from participating in such matters.

The CRC referred the issue to the Government Structure and Housekeeping Subcommittee, which conducted further discussion. Ultimately, the Subcommittee approved a proposed Charter amendment that would remove both the Charter's (i) prohibition against the reimbursement of in-county expenses and (ii) express authorization of reimbursement of out-of-county expenses. Removal of the last sentence of § 304 of the Charter would leave the subject of expense reimbursement to be addressed by County ordinance and any applicable County travel and expense policies.

d. Full Text of Changes: Page 11 of https://www.volusia.org/file/5943/Compliant-Version-of-Final-Report.pdf

3. **Amend Charter to Reflect Changes Made to Florida Constitution as to County Constitutional Officers**

    a. Summary: An amendment correcting portions of the Charter overridden or superseded by the 2018 Florida Constitutional Amendment 10.

    b. Ballot Question: Shall the Volusia County Home Rule Charter be amended to repeal provisions which were superseded in 2018 by the voter approved amendment to section 1 of article VIII of the Florida Constitution as to county constitutional officers and replace superseded or obsolete provisions? YES or NO?

    c. Committee Explanation:
    In 2018, voters approved an amendment to the Florida Constitution (Amendment 10) that required all 67 counties in Florida to maintain separate constitutional offices of the Sheriff, Tax Collector, Elections Supervisor, and Clerk of Courts. Prior to the adoption of Amendment 10, Volusia County had, by Charter, uniquely consolidated the offices of the Sheriff, Property Appraiser, and Elections Supervisor under the umbrella of county government as elected county department heads and abolished the office of the Tax Collector.

    Following the effective date of Amendment 10 (i.e. 2021), provisions in the Charter pertaining to or referencing the Sheriff, Property Appraiser, Supervisor of Elections, and Tax Collector were either superseded or made obsolete by Amendment 10's requirements. Since 2021, the County has interpreted its Charter in a manner consistent with general law while disregarding those provisions deemed no longer valid or applicable as a result of Amendment 10; however, the CRC determined that an amendment updating the County's Charter was desirable.

    The CRC referred the matter to the Government Structure and Housekeeping Subcommittee, which concurred and approved a draft amendment and ballot language repealing the obsolete language in the Charter, which the CRC approved as a proposed Charter amendment to be included on the 2026 general election ballot.

    d. Full Text of Changes: Pages 12-16 of
    https://www.volusia.org/file/5943/Compliant-Version-of-Final-Report.pdf

4. **Remove Personnel Administration Provisions from the Charter and Require such be Established by Ordinance**

    a. Summary: An amendment simplifying the portion of the Charter pertaining to personnel administration.

    b. Ballot Question: Shall the Volusia County Charter be amended to remove provisions related to personnel administration from the Charter and require provisions related to personnel administration to be enacted as an ordinance by the County Council? YES or NO?

    c. Committee Explanation:
    The CRC reviewed whether it was necessary to include a detailed section in the Charter pertaining to the qualifications and duties of the human resources director as well as mandatory personnel policies pertaining to the appointment of personnel boards and

referred the matter to its Government Structure and Housekeeping Subcommittee. The Subcommittee also questioned whether it was necessary to have such detailed personnel provisions in the Charter and approved an amendment that would simplify Article X of the Charter by removing provisions governing the personnel board's and human resource director's appointment, qualifications, and powers and duties. The proposed amendment would remove requirements regarding the adoption of and amendments to the County's merit system as well as Charter designated distinctions between classified and unclassified service, ultimately requiring only that the County establish a merit system for County employees and adopt one or more ordinances to implement the system. The CRC approved the Subcommittee's recommended language, thus moving the proposal forward to the ballot.

d. Full Text of Changes: Pages 17-19 of https://www.volusia.org/file/5943/Compliant-Version-of-Final-Report.pdf

5. Conservation Lands Registry

a. Summary: An amendment creating a conservation lands protection registry for which a majority plus one vote of the entire Council is required to add or remove lands from the registry.

b. Ballot Question: Shall the Volusia County Charter be amended to establish a conservation land registry to which land may be added or removed by a majority plus one vote of the entire County Council, with heightened notice requirements for removal, which registry will prohibit property from being conveyed unless the County Council determines the land is no longer needed for conservation purposes; and providing exceptions for public purpose and takings by eminent domain. YES or NO?

c. Committee Explanation:
The CRC discussed methods to better protect conservation lands acquired or otherwise maintained by the County through its Volusia Forever program. Members referred the matter to an Environmental & Conservation Subcommittee for further consideration. Both the CRC and Subcommittee received presentations from County staff on the current protections for such lands under the County's Volusia Forever program.

Ultimately, the Subcommittee approved a proposal, later approved by the CRC, that would create a registry of conservation lands to which the County Council could add or remove lands by resolution approved by a majority plus one vote of the entire County Council (i.e., 5 of 7 members voting to approve or disapprove either the addition or subtraction of such lands from the registry). Once on the registry, such county conservation lands could not be sold or otherwise transferred from the ownership of the County unless approved by at least five affirmative votes.

The proposed amendment included exceptions allowing such lands to be used for public purposes by the County itself or allowing for land taken by entities having the power of eminent domain where the County would not have a legal defense to such takings.

Upon the Subcommittee's presentation of the amendment to the CRC for final approval, the CRC voted to further amend the proposal so that removal of a property from the

conservation land registry would, in addition to the majority plus one vote, also require notice of the sale posted on the County's website 30 days prior to delisting together with a statement as to why the land was no longer needed for conservation purposes.

If adopted, this Charter amendment would further protect conservation lands from being transferred outside County ownership and control.

d. Full Text of Changes: Pages 20-21 of https://www.volusia.org/file/5943/Compliant-Version-of-Final-Report.pdf

Restore Freedom with Katherine Henry, P.C.