FACERS Educational Statement

August 14, 2026

Florida Association of County Engineers and Road Superintendents

Public Education Statement: Amendment 3, County and Municipal Revenue and Infrastructure

Purpose

The Florida Association of County Engineers and Road Superintendents (FACERS) represents professionals responsible for planning, designing, constructing, maintaining and managing county and municipal transportation and public works infrastructure.

County/Municipal engineers and road superintendents are responsible for assets that Floridians use every day — including roads, bridges, drainage systems, stormwater infrastructure and transportation facilities.

As voters consider Amendment 3, FACERS believes the public should understand how proposed changes to Florida's property-tax structure could affect local fiscal capacity and long-term infrastructure planning.

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.

The County/Municipal Infrastructure Responsibility

A county/municipal road is not a one-time investment.

It requires:

- Routine maintenance;

- Pavement management;
- Resurfacing;
- Rehabilitation;
- Drainage maintenance;
- Safety improvements; and
- Eventually, reconstruction or replacement.

The same principle applies to bridges.

Bridges require inspection, preventative maintenance, rehabilitation and replacement.

Stormwater systems require continuing maintenance and improvements as communities grow and development changes drainage patterns.

What Would Amendment 3 Change?

Amendment 3 would:

- Reduce the specified annual assessment-growth limitation for non-homestead residential and non-residential property from **10 percent to 5 percent**;
- Increase the non-school homestead exemption for qualifying existing Florida residents to **$150,000 in 2027** and **$250,000 in 2028**;
- Provide different treatment for individuals establishing Florida permanent residence after December 31, 2026;
- Establish a process for counties and municipalities to increase the exemption;
- Allow certain special districts to increase the exemption through referendum; and
- Limit the constitutionally authorized uses of county and municipal ad valorem revenues.

Why Does This Matter to Counties and Municipalities?

County and municipal infrastructure programs require long-range financial planning.

A typical transportation project may involve:

1. Planning;
2. Engineering;

3. Environmental review;
4. Right-of-way acquisition;
5. Design;
6. Permitting;
7. Procurement;
8. Construction; and
9. Long-term maintenance.

Those activities may span several years.

Changes to recurring revenue can therefore affect decisions well beyond the current budget year.

Roads and Bridges

Florida's roads and bridges support:

- Residents;
- Businesses;
- Emergency responders;
- School transportation;
- Tourism;
- Freight movement; and
- Economic development.

Maintenance is an important component of protecting those assets.

When appropriate maintenance is deferred, an asset can deteriorate and eventually require a more expensive intervention.

Stormwater and Drainage

Stormwater infrastructure is particularly important in Florida.

Drainage systems protect roadways and bridges while helping communities manage rainfall and flooding.

Stormwater projects may include:

- Drainage improvements;
- Culverts;
- Retention and detention facilities;
- Conveyance systems;
- Outfall improvements;
- Flood-control projects; and
- Resiliency improvements.

Amendment 3 specifically identifies stormwater control and flood-control measures among the permissible infrastructure and natural-resource uses of county and municipal ad valorem revenues.

Fiscal Impact

The Legislature's Office of Economic and Demographic Research has estimated that Amendment 3 would result in a **substantial statewide reduction in local non-school property-tax revenue**.

The July 10, 2026 EDR impact-conference results are the appropriate current fiscal reference.

These statewide figures should not be interpreted as a dollar-for-dollar reduction in county infrastructure spending.

Individual counties will experience different effects.

The key county/municipal-engineering issue is whether a significant reduction in recurring revenue could affect long-term infrastructure programming and maintenance decisions.

A County/Municipal Engineering Perspective

County and municipal engineers and road superintendents frequently work to maximize the useful life of public assets.

The objective is not simply to build infrastructure.

It is to **maintain infrastructure so that taxpayers receive the greatest possible value from their investment.**

That requires stable planning, appropriate maintenance and timely rehabilitation.

Infrastructure needs do not disappear when revenue changes.

What Should Voters Ask?

FACERS encourages voters to ask:

- What is my county's/municipal's property-tax revenue used for?
- What infrastructure is supported by that revenue?
- What would my county's/municipal's revenue impact be?
- What other revenue sources could replace lost recurring property-tax revenue?
- Would transportation projects be delayed or reprioritized?
- Could maintenance cycles be extended?
- Could deferred maintenance increase future costs?
- How would the county balance infrastructure against other essential responsibilities?

Public Accountability

Florida's TRIM process requires local taxing authorities to provide taxpayers with information about proposed property taxes and to follow statutory notice and public-hearing requirements.

This process provides an existing mechanism for public review of local millage and budget decisions.

FACERS' Role

FACERS does not seek to tell voters how to evaluate property-tax policy.

Our purpose is to ensure that the infrastructure implications are understood.

Florida's roads, bridges and drainage systems require long-term stewardship.

The public deserves to understand the connection between:

Local revenue → infrastructure planning → infrastructure maintenance → public safety and community resilience.

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.