

RESOLUTION 2026-005

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CORAL SPRINGS, FLORIDA OPPOSING HOUSE JOINT RESOLUTION 203 IN THE 2026 FLORIDA LEGISLATIVE SESSION WHICH PROVIDES FOR A PHASED OUT ELIMINATION OF NON-SCHOOL AD VALOREM TAX REVENUE AND SIGNIFICANTLY ERODES LOCAL GOVERNMENT HOME RULE AUTHORITY; AUTHORIZING AND DIRECTING THE CITY CLERK TO TRANSMIT THIS RESOLUTION TO THE APPROPRIATE PARTIES; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, in the current Florida Legislative session, many bills have been filed which seek to erode a municipality's ad valorem taxing power and eliminate or decrease ad valorem tax revenue, and further decrease Home Rule authority; and

WHEREAS, House Joint Resolution 203 has been filed by Representative Miller. This Joint Resolution provides for a phased out elimination of non-school ad valorem taxation by providing for an additional \$100,000 homestead exemption beginning in 2028 until non-school ad valorem taxation is fully eliminated in 2037; and

WHEREAS, the Joint Resolution also prohibits local governments from reducing first responder funding below the amount budgeted in local fiscal year 2025-2026 or 2026-2027, whichever was greater; and

WHEREAS, if the new phased out elimination of non-school ad valorem taxation is passed by the Legislature, it will be submitted for the voters for approval (ballot measure); and

WHEREAS, the City of Coral Springs currently receives 48.23% of its revenue from property taxation; and

WHEREAS, local governments heavily rely on property tax revenue in order to provide essential services, such as first responder police and fire services; and

WHEREAS, the combined percent of General Fund Public Safety Expenses in the City of Coral Springs equals 101.41% of the revenue from property taxation (\$93,680,944 expenses to \$92,375,673 of ad valorem); and

WHEREAS, if the ballot measure passes, the City of Coral Springs would lose approximately \$14,577,659 per year in property tax revenue; and,

WHEREAS, the ballot measure proposes to phase out property taxes over a 10-year period; however, the City of Coral Springs would experience a substantial phase-out by Year 3. Specifically, the measure would eliminate ad valorem taxes for the vast majority of homesteaded properties in Year 3, resulting in an estimated loss of approximately \$45 million in property tax revenue over the three year period alone; and

WHEREAS, the Joint Resolution does not provide for any alternative source(s) for municipal revenue to offset the loss in property taxes; and

WHEREAS, the ballot measure would have devastating effects on municipal budgets statewide, forcing cities to cut services and/or personnel and could ultimately bankrupt cities; and

WHEREAS, large scale reductions in property tax revenue would also require foregoing critical infrastructure maintenance and delaying funding for recurring capital projects, extending life of items well beyond useful life and could ultimately lead to cities not being able to maintain critical infrastructure or take on any capital projects, which would be extremely detrimental to safety and critical services; and

WHEREAS, this loss is only compounded by the Bill's prohibition on reducing first responder police and fire services, which forces cities to reduce services solely from other areas and from general employee personnel expenses, which is a further degradation of Home Rule authority; and

WHEREAS, the City Commission therefore believes it is in the best interest of the citizens of the community to strongly oppose House Joint Resolution 203 which would significantly decrease the City's ad valorem taxing revenue;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF CORAL SPRINGS, FLORIDA:

SECTION 1. The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and correct and are hereby made a part of this Resolution.

SECTION 2. The City Commission of the City of Coral Springs hereby strongly opposes House Joint Resolution 203 which would significantly decrease the City's ad valorem tax revenue and ultimately eliminate the City's ad valorem tax revenue and further limit the City's Home Rule authority.

SECTION 3. Authorizing and directing the City Clerk to forward this Resolution to the Florida Legislature, the Broward League of Cities, Governor Ron DeSantis, the media, and all interested persons.

SECTION 4. This Resolution shall become effective upon passage.

PASSED AND ADOPTED this 4 day of February, 2026.



ATTEST

GEORGIA ELLIOTT, CMC, CITY CLERK

SCOTT BROOK, MAYOR

Unanimous ☒
Motion / 2nd

Yes No

—	—	MAYOR BROOK	—	—
—	—	VICE MAYOR METAYER BOWEN	<u>Absent</u>	—
—	<input checked="" type="checkbox"/>	COMMISSIONER CERRA	—	—
—	—	COMMISSIONER MCHUGH	—	—
<input checked="" type="checkbox"/>	—	COMMISSIONER SIMMONS	—	—