

Florida Amendment 2, Permanent Cap on Nonhomestead Parcel Assessment Increases Amendment (2018)

Florida Amendment 2: Permanent Cap on Nonhomestead Parcel Assessment Increases Amendment

Election date

November 6, 2018

Topic

[Taxes](#) and [Property](#)

Status

On the ballot

Type

[Constitutional amendment](#)

Origin

[State legislature](#)

Florida Amendment 2, the **Permanent Cap on Nonhomestead Parcel Assessment Increases Amendment**, is on the [ballot](#) in [Florida](#) as a [legislatively referred constitutional amendment](#) on [November 6, 2018](#).^[1]

A **"yes"** vote supports this amendment to make permanent the cap of 10 percent on annual nonhomestead parcel assessment increases set to expire on January 1, 2019.

A **"no"** vote opposes this amendment to make permanent the cap of 10 percent on annual nonhomestead parcel assessment increases set to expire on January 1, 2019.

Overview

[What would Florida Amendment 2 do?](#)

Amendment 2 would make permanent the cap of 10 percent on annual nonhomestead parcel assessment increases set to expire on January 1, 2019. The cap does not apply to school district taxes. Voters approved the cap in 2008, when 64 percent voted to pass [Amendment 1](#).^[2]

Properties considered *nonhomestead parcels* include nonhomestead residential properties, such as second homes and rental apartments, and nonresidential property, such as commercial property and vacant land.^{[3][4][5]}

Who is behind the campaigns for and against Amendment 2?

How current is this campaign finance information?

One ballot measure committee, Amendment 2 is for Everybody, was registered in support of the measure. The committee had raised \$1.06 million and spent about \$890,000. No committees had registered in opposition to Amendment 2.^[6]

The top contributor to the support campaign was the Florida Association of Realtors, which contributed \$1.06 million.^[6]

Text of the measure

Ballot title

The following is the ballot title:^[1]

“ LIMITATIONS ON PROPERTY TAX ASSESSMENTS.^[7] ”

Ballot summary

The ballot summary is as follows:^[1]

“ Proposing an amendment to the State Constitution to permanently retain provisions currently in effect, which limit property tax assessment increases on specified nonhomestead real property, except for school district taxes, to 10 percent each year. If approved, the amendment removes the scheduled repeal of such provisions in 2019 and shall take effect January 1, 2019.^[7] ”

Constitutional changes

See also: [Article XII, Florida Constitution](#)

The proposed amendment would amend [Section 27 of Article XII](#) of the [Florida Constitution](#).

Support

Amendment 2 is for Everybody is leading the campaign in support of the measure.^[8]

Supporters

- [Florida Association of Realtors](#)^[9]

Opposition

As of July 19, 2018, Ballotpedia had not identified opposition to this ballot measure. If you are aware of any opponents or opposing arguments, please send an e-mail with a link to editor@ballotpedia.org.

Campaign finance

See also: [Campaign finance requirements for Florida ballot measures](#)

The campaign finance information on this page is according to the [most recent scheduled reports](#), which covered through July 13, 2018. The [deadline](#) for the next scheduled reports is July 27, 2018.

Total campaign contributions:	
Support:	\$1,060,100.00
Opposition:	\$0.00

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The top contributor to the support campaign was the Florida Association of Realtors, which contributed \$1.06 million.^[6]

Ballotpedia had not identified any committees registered in opposition to the measure. If you are aware of a committee registered to oppose this measure, please email editor@ballotpedia.org.

Support

The contribution and expenditure totals for the committee in support of the initiative were current as of the most recent reports available.^[6]

Committees in support of Amendment 2			Totals in support	
Supporting committees	Cash contributions	In-kind services	Total raised	
Amendment 2 is for Everybody	\$1,060,100.00	\$0.00	\$1,060,100.00	
Total	\$1,060,100.00	\$0.00	Total spent:	\$889,641.69

Donors

The following was the donor who contributed the most to the support committee:^[6]

Donor	Cash	In-kind	Total
Florida Association of Realtors	\$1,060,000.00	\$0.00	\$1,060,000.00

Opposition

Ballotpedia had not identified any committees registered in opposition to the measure. If you are aware of a committee registered to oppose this measure, please email editor@ballotpedia.org.

Methodology

Ballotpedia calculates campaign finance based on the political committees registered to support or oppose a measure and independent expenditures, when relevant and available. When a committee is registered to support or oppose multiple measures it is impossible to distinguish between funds used for one measure and funds used for the other.

In calculating campaign finance for supporting and opposing committees, Ballotpedia does not count donations or expenditures from one [ballot measure committee](#) to another since that would amount to counting the same money twice. This method is used to give the most accurate information concerning how much funding was actually provided to and spent by the opposing and supporting campaigns.

Ballotpedia subtracts out committee-to-committee contributions—both cash donations and in-kind contributions. Because of this, it is possible for certain committees to have negative contributions. Negative contributions mean that a committee has provided more contributions to other committees than it has received. If expenditures exceed contributions, it means the committee has accrued unpaid bills, has unpaid or unforgiven loans, or has contributed a certain amount of in-kind services to another committee.

Ballotpedia provides information about all reported in-kind donations. In-kind contributions are also counted toward total expenditures since, with in-kind gifts, the contribution and services or goods are provided simultaneously. Ballotpedia does this to provide the most accurate information about the cash-on-hand of supporting and opposing campaigns.

Background

Amendment 1 of 2008

See also: [Florida Save Our Homes, Amendment 1 \(January 2008\)](#)

In 2008, voters approved [Amendment 1](#), a constitutional amendment that, among other provisions, created a cap of 10 percent on annual nonhomestead parcel assessment increases. Amendment 1 set the cap to expire on January 1, 2019.

The [Florida State Legislature](#) referred Amendment 1 to the ballot. On October 29, 2017, the [Florida House of Representatives](#) passed the amendment 97 to 18, and the [Florida State Senate](#) passed the amendment 35 to 4.^[1]