FLORIDA POLICY INSTITUTE

What Amendment 3 Will Mean to to Liberty County Residents

An analysis by Florida Policy Institute - powered by ITEP

Billions in funding lost statewide.

$1.5M in funding at risk for Liberty County over the first 2 years under Amendment 3.

Amendment 3 will reduce funding for local public services by $46 billion over 5 years*. In the first two years alone, $1.5M in funding will be at risk for the residents of Liberty County.

In Florida, local governments like schools, counties, municipalities, and special districts collect property taxes that fund critical public services. Amendment 3 puts these funds at risk. Below you can look at cuts to counties, municipalities, or special districts. Keep in mind, the impact will likely be greater as funding for some services falls within multiple categories.

Funding at risk for Liberty County under Amendment 3

FY 2028 IMPACT	FY 2029 IMPACT	OVER FIRST 2 YEARS
-$657,200	**-$857,100**	**-$1,514,300**

County and Municipal Operations	FY 2028 Impact	FY 2029 Impact	Over 2 Years
County Operating	-$580.5K	-$760.6K	**-$1.3M**
Municipal Operating	-$75.5K	-$94.9K	**-$170.4K**

In addition to government operations, counties are required by the state constitution to provide funding for public safety (funding sheriffs and their departments), public health services (including the medical examiner), infrastructure, environmental management, elections administration, and staffing costs, often overlapping with special districts.

In addition to government operations, municipalities typically spend funds on various services, such as public safety, quality of life services like hospitals and health programs, parks and recreation, libraries, and public works, often overlapping with special districts.

Special Districts	FY 2028 Impact	FY 2029 Impact	Over 2 Years
Conservation & Water Management	-$1.2K	-$1.6K	**-$2.8K**

Special districts are a limited form of local government with a narrow scope of services (e.g., a library special district, a mosquito control special district, etc.) across a specific geography that may receive additional funding from a county or municipality.

Why the real impact may be larger

It is important to note that funding often overlaps across categories. Special districts have a narrow scope of services and can collect property taxes to fund their activities. Counties and municipalities also collect property taxes and can provide funding for these same services either through a special district or on their own. For example, some communities will have a special library district while others rely on a county or municipality to fund library services.

As another example, some Children's Services and Trusts are funded by a county and not independently. While these programs would not appear as standalone special districts, they are folded into the county's budget.

See the full report

https://amendment3.floridapolicyinstitute.org/liberty

Endnotes

* Revenue Estimating Conference, "Ad Valorem: Homestead Exemption Increases; Assessment Increase Limitation 10% to 5%. CS/HJR 1F," Florida Office of Economic and Demographic Research, July 10, 2026, https://edr.state.fl.us/content/revenues/reports/tax-handbook/taxhandbook.pdf.

The state fiscal year starts July 1 and ends June 30. For this reason, a fiscal year overlaps with two calendar years. The next fiscal year begins July 1, 2027, and ends June 30, 2028.

Amounts are rounded to the nearest $100. Line items where the 'Over 2 Years' amount has an absolute value of less than $1000 are included in totals, but not shown individually. Items may not sum exactly to totals due to rounding and suppression of small line items. To maintain consistency with the official state estimation methodology for this potential mid-year policy change, these values do not include the significant impact for the second half of fiscal year 2027.