Advocate. Expert. Collective Voice.

FLORIDA nonprofit alliance

Florida's State Association For Nonprofits

Amendment 3 – What You Should Know

October 8, 2026

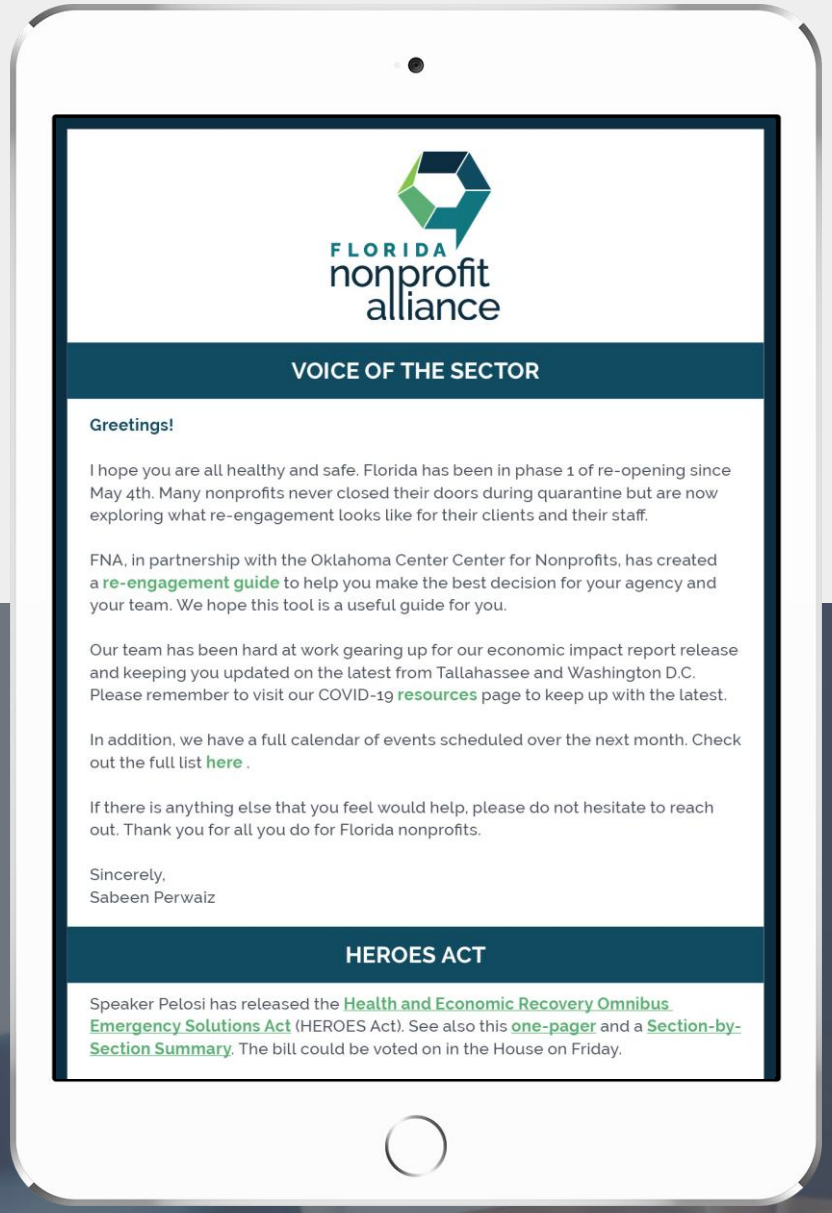
Our Mission:

To advance Florida's nonprofits as their advocate and collective voice.

Our Vision:

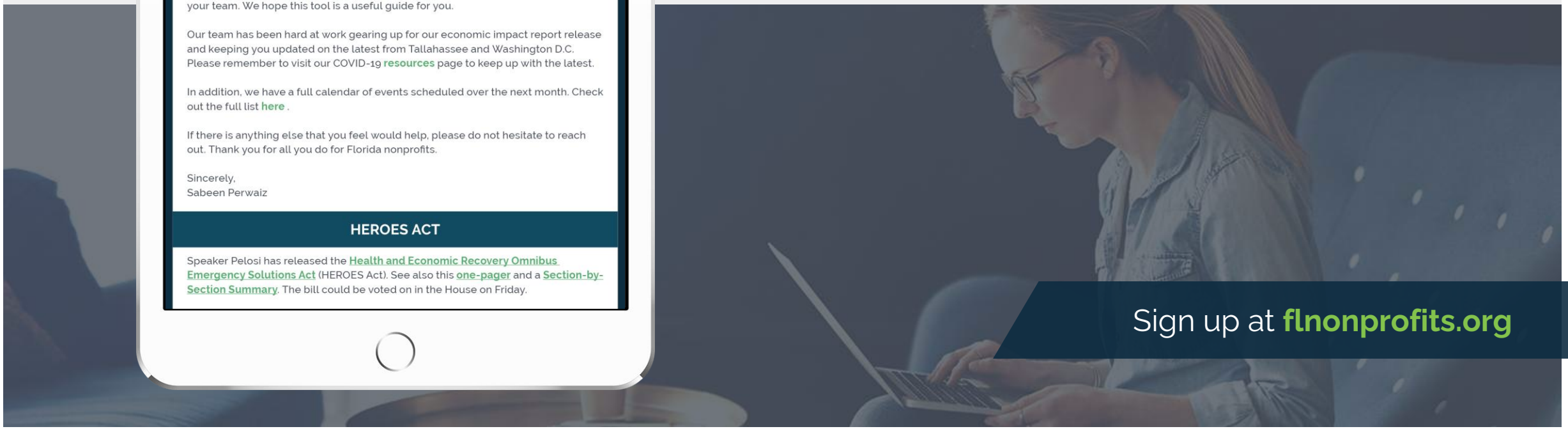
A better Florida through an elevated and protected nonprofit sector.

Other statewide organizations for nonprofits in the U.S.



Newsletters

View sample here



Sign up at **flnonprofits.org**

Advocacy:

- Education
- Information
- Guides

Research:

- Compensation & Benefits research
- Economic Impact data
- Annual Nonprofits Survey
- Individual Giving Research

Resources:

- Property Tax information
- Legal Compliance checklist
- Nonprofits and Overhead resource page

Amendment 3 and the Effects on the Nonprofit Sector

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What Property Taxes Are Used For

- Law enforcement
- Corrections
- Fire protection
- Emergency management
- Libraries
- Parks
- Public health services
- Children Services Councils
- Grants and contracts with nonprofits
- Infrastructure
- Environmental management
- Elections administration
- Personnel costs

Summary of Proposed Amendment

- Creates new homestead exemption
  - Raises from $50K to $150K in 2027
  - Increases to $250K in 2028
  - Allows future adjustments for inflation without voter approval
- Exempts school taxes
  - Police not exempted and not protected from budget cuts
- Reduces the assessment cap on non-homestead properties from 10% to 5%
- Requires 5-year residency before new residents qualify for the expanded exemption.
- Lowers the default maximum millage rate
- Constitutionally restricts ad valorum spending to 7 categories
  - Public safety, education and public schools, infrastructure, natural resources, local bonds/debt service payments, retirement benefits, operations and administration of county officers and commissioners and approved expenditures, except those prohibited by general law

Survey Results

- Click here to view

PROPOSED PROPERTY TAX AMENDMENT
NONPROFIT IMPACT SURVEY

Florida Nonprofit Alliance surveyed nonprofit organizations to better understand how the proposed property tax amendment could affect their organizations and the communities they serve.
83 organizations from across the state responded.

92%

ANTICIPATE AN IMPACT

76 of 83 respondents said the proposed amendment could affect their organization or the communities they serve.
5 were unsure. Only 2 said they did not anticipate an impact.

WHO COULD BE AFFECTED

Respondents identified the following groups as potentially affected. Numbers reflect the number of respondents who selected each group.

58 Children and youth
52 Families
51 Individuals with low incomes
48 Other nonprofit organizations
45 The broader community

WHAT'S AT STAKE

When asked to describe what community-based services would be most significantly affected, respondents cited:

Children's mental health & early intervention
Arts & cultural programs
After-school & summer programs
Services for people with disabilities
Homelessness prevention & shelter
Health care
Sexual assault & crime-victim services

Many respondents cited concerns that reductions in funding to nonprofit and community-based services would simply shift demand to more expensive crisis-response systems.

*"Reducing funding for children's mental health services **does not eliminate the need for those services.** It simply shifts costs to schools, emergency rooms, law enforcement, and juvenile justice systems."*
-Tykes & Teens, Inc., Stuart, Florida

LOCAL GOVERNMENT FUNDING

69% of respondents currently receive funding from one or more Florida local governments. Among those organizations:

91% said local government funding is highly important to carrying out their mission.

49% receive at least 25% of their annual revenue from local government sources.

28% receive at least half of their annual revenue from local government sources.

Respondents most commonly reported using this funding to support programs and services, personnel and staffing, general operations, facilities, and other organizational needs.

IMPACTS TO FUNDING AND SERVICES

Among organizations anticipating potential impacts:

77% anticipate reductions in local government funding or in-kind services.

60% anticipate increased need among the people and communities they serve.

51% anticipate increased demand for their programs or services.

86% anticipate greater competition for other fundraising sources.

OPERATIONAL CHALLENGES

If the amendment were to take effect, respondents would consider a range of potential operational changes:

65% may cut programs or services, or turn clients away
54% may reduce staffing
51% may delay program expansion
48% may draw on financial reseves
32% may leave positions vacant

Examples of Impact

- Child care and early learning
- Afterschool and youth programs
- Protecting families and kids
- Domestic violence and victim services
- Animal protection and control
- Mental Health crisis and support
- Housing and homelessness
- Seniors and people with disabilities
- Safe streets and transportation
- Arts and culture

The Message Framework

UMBRELLA MESSAGE

If Amendment 3 passes, the loss in local revenue would put critical services at risk and harm the communities nonprofits serve.

Fewer Services

Fewer affordable options for childcare and healthcare. Longer waits at medical clinics. Fewer places for domestic violence victims to turn.

Less Funding, More Need

More people will need assistance at the exact moment nonprofits will be unable to provide it.

Immediate Impact

Floridians will feel it almost right away. Governments and nonprofits are already planning cuts.

Ballot Referenda Work

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Legal Lobbying

- 501(c)(3) organizations can advocate in a nonpartisan way
- 501(c)(3) public charities can take a stand (lobby) on a ballot measure in a nonpartisan way
    - Lobbying expenses, including staff time, must be tracked
- 501(c)(3) organizations cannot create or contribute to Political Action Committees (PACs)
    - PACs are not the same as political committees
- For more information, view the recording of Advocacy 101 – Election Edition

Nonprofits Are Trusted Messengers

- **57% of Americans report high trust in nonprofit organizations**. **Trust in nonprofits is higher than in any other sector**, including small businesses, the military, philanthropy, government, or the media.
- Nonprofits are also perceived as **more competent and ethical** than foundations, corporations, media, or government.
- **8 in 10 voters (81%) trust nonprofits to engage in policy work** that cuts through the mess of politics and serve their community in a nonpartisan way — including at least 78% of Republicans, Democrats, and Independents.

Options for Involvement

- Choose not to engage as an organization
  - With this option, you can still plan to get involved as an individual by voting and educating other voters.
- Continue to learn about the proposed amendment and evaluate participation later
- Participate with voter engagement strategies
- Participate as an organization with an advocacy strategy
- Participate as an organization with a lobbying strategy

How Should We Decide?

- Evaluate how property tax changes could affect your organization
- Ask yourself if your organization is prepared to engage in an advocacy or lobbying strategy or campaign
- Involve your Board in the final decision
- Start planning your campaign
    - Remember: your audience is registered or potential voters

FNA Web Pages

Proposed Property Tax Amendment Resource Center

Information and educational resources related to the proposed property tax amendment

Overview

On November 3, 2026, Florida voters will decide whether to approve a proposed constitutional amendment that would expand the state's homestead exemption for owner-occupied properties.

If approved by at least 60% of voters, homeowners would become eligible for a $150,000 homestead exemption on non-school property taxes beginning January 1, 2027. The exemption would increase to $250,000 on January 1, 2028, with annual inflation adjustments thereafter.

The measure was placed on the ballot during a special legislative session in June and will appear before voters as "Save Our Homes From Excessive Property Taxes."

Impacts to Florida Nonprofits

For nonprofit organizations, the potential effects are significant. Many nonprofits receive grants, contracts, or other support from local governments, while others rely on publicly funded services and infrastructure to deliver programs. Changes to local revenue may therefore have both direct and indirect negative effects on nonprofit organizations, community partners, and the individuals they serve.

For example,

- A city may directly fund an animal shelter. Without that funding, animals without homes will have no place to go, adoption services will decrease or be eliminated, and without spay/neuter programs, animal populations will increase.
- An afterschool program, supported through ad valorum taxes, may have to close, leaving working parents with no reliable childcare. That could endanger the child, the employment of the parent, and the financial security of the

General Education

Nonprofit-Specific Information

Proposed Property Tax Amendment Resources for Nonprofits

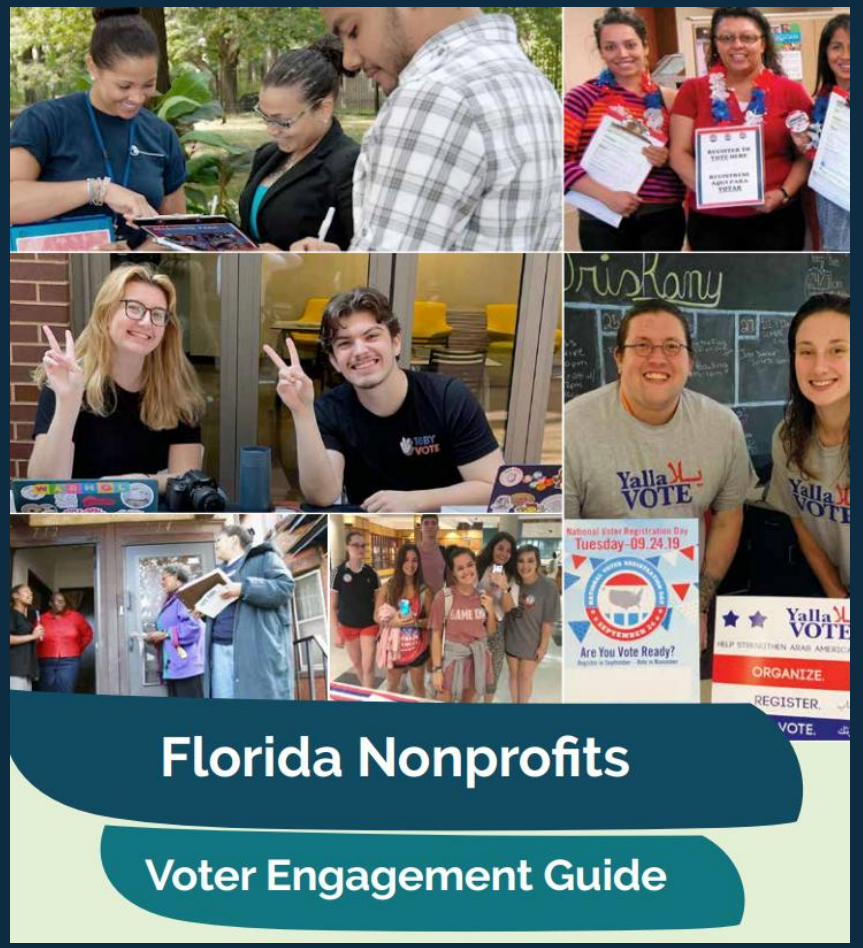
*Looking for background information on the proposed constitutional amendment? Visit FNA's public **Property Tax Resource Center** for an overview of the measure, impact data, and other public resources.*

Nonprofit leaders are often among the most trusted voices in their communities. As conversations about Florida's property tax amendment continue, organizations may receive questions from board members, staff, volunteers, funders, community partners, and the people they serve.

It is legal, ethical, and appropriate for public charities to engage in advocacy, lobbying, and public policy work. According to the Independent Sector:

- **57% of Americans report high trust in nonprofit organizations**. **Trust in nonprofits is higher than in any other sector**, including small businesses, the military, philanthropy, government, or the media.
- Nonprofits are also perceived as **more competent and ethical** than foundations, corporations, media, or government.
- **8 in 10 voters (81%) trust nonprofits to engage in policy work** that cuts through the

Nonprofit Voter Engagement Guide



Amendment 3 Messaging Toolkit

- Messaging Framework
- Communications Strategy Memo
- Op-Ed Template
- Social Media templates
- Translations in Spanish and Haitian Creole

Effective Messaging

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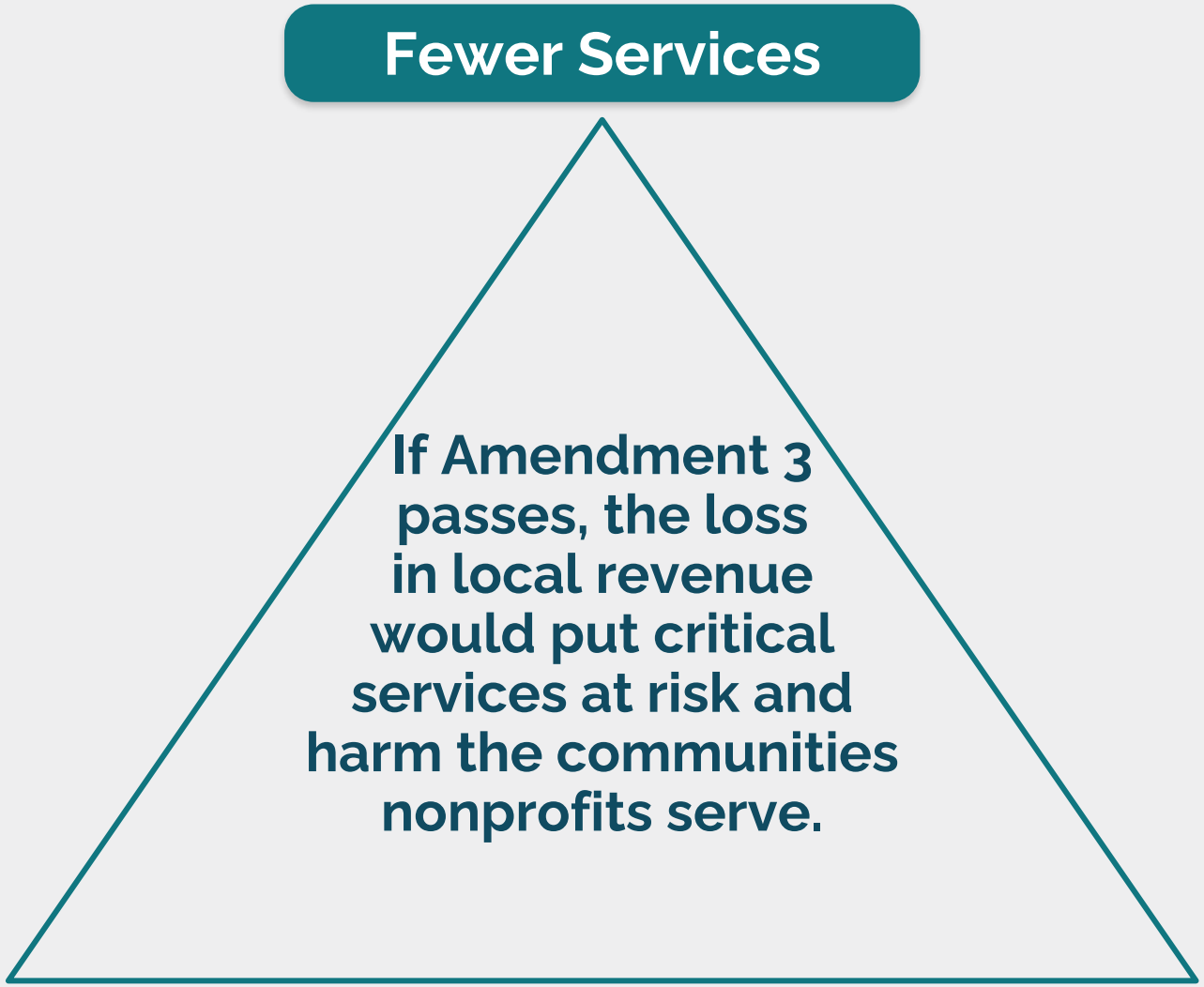
The Message Triangle *for Florida nonprofits*



Pillar 1: *Fewer Services*

Key Message: Floridians who rely on nonprofits for affordable healthcare and medication, after-school care and summer camps, disability services and other services will have fewer places to turn.

Talking Points

- If Amendment 3 passes, the [people we serve] won't have the same access to [service we provide].
- It is not just us.
  - Domestic violence survivors will have fewer safe places to turn and less support as they navigate the medical and legal systems.
  - Families in crisis won't have access to early intervention services, leaving more children at risk of abuse.
  - Families and children struggling with mental health challenges won't have the same care options.
  - People with disabilities will have fewer opportunities for home- and community-based care.
  - Animal shelters will have fewer resources to care for cats and dogs.

Pillar 2: *Less Funding, More Need*

Key Message: Amendment 3 would increase the number of people needing assistance while dramatically reducing the resources available to help.

Talking Points

- Less government funding for a program means more people in need, and nonprofits cannot fill the growing gap.
    - It is a one-two punch: less money and more people relying on services.
    - Families in need of low-cost healthcare will go to clinics trying to serve more people with less funding.
    - Veterans using services previously provided by local government will turn to nonprofits for assistance.
    - Families stretching their budgets for childcare could begin to require additional support, such as food assistance.
    - People in crisis will struggle with wait times on hotlines and psychiatric care facilities.
    - Animal shelters will be forced to care for fewer cats and dogs.
    - Fewer services for unhoused residents, increasing demands on police and corrections at the same time those budgets are also under pressure.

Pillar 3: *Immediate Impact*

Key Message: Floridians will feel the effects almost immediately, as cities and counties finalize their budgets now. Local governments and nonprofits are already planning cuts to public safety, libraries, healthcare, children's services and more.

Talking Points

- At our nonprofit, we have already discussed [customize] if the measure passes.
- Cuts aren't contingent on Amendment 3's passing. Local governments are already setting their budgets.
- St. Petersburg is weighing a fire assessment to pay for public safety if it loses property tax funding.
- Miami-Dade County could cancel afterschool programs, cut police patrols and scale back hospital services.

Lead With This… Not That

Lead with what happens to people, before any policy or budget language.

Lead with this	Not that
What happens to people. “Families will lose access to affordable healthcare.” “Survivors of domestic violence will find fewer shelter beds.” “Kids will lose afterschool programs.”	**Abstract fiscal or policy language.** “Reduced local government revenue.” “Budget shortfalls.” “Funding mechanisms.”
The effect on Floridians. Real people in real communities.	**The effect on nonprofits.** The sector, the org, the balance sheet.

Put the Message to Work

- Know your audience. Lead with what matters most to them and adapt the framework accordingly.
- Make it your own. Internalize the umbrella message and three pillars, then deliver them naturally in your own voice.
- Make it relevant. Connect the pillars, adapt to the setting and ground the message in specific, local facts your audience will recognize.

See the companion messaging document for nonprofit-specific talking points.

Talking with Board Members

- I wanted to quickly talk with you about Amendment 3, a proposal on the ballot this year that would change property tax.
- Amendment 3 would create a one-two punch for nonprofits.
  - With less funding, state and local agencies will cut services for people with disabilities, low-income Floridians, domestic violence survivors and [insert your group or others as needed], so more people will rely on nonprofits for help.
  - At the same time, we'll have fewer resources, leaving us stretched and trying to serve more people with less funding.
  - Here, we expect to see [insert detail].
  - Private philanthropy will not be able to close the gap.
- We're already making plans about what to do if Amendment 3 passes. There are no good options. We're considering [insert options].
- Please let me know if you have questions about Amendment 3 and its effect on nonprofits.

Talking with Donors

- I wanted to quickly talk with you about Amendment 3, a proposal on the ballot this year that would change property tax.
- As a supporter of XX nonprofit, you know we're committed to providing high-quality service to as many people as possible [customize].
- Amendment 3 will make that more challenging by creating a one-two punch for organizations like ours.
  - With less funding, state and local agencies will cut services for people with disabilities, low-income Floridians, domestic violence survivors and [insert your group or others as needed], so more people will rely on nonprofits for help.
  - At the same time, we'll have fewer resources, leaving us stretched and trying to serve more people with less funding.
  - Here, we expect to see [insert detail].
- We appreciate the funding you and other donors provide, but we know private philanthropy cannot fill this gap.
- We're already making plans about what to do if Amendment 3 passes. There are no good options. We're considering [insert options].

Talking with Clients

- I wanted to quickly talk with you about Amendment 3, a proposal on the ballot this year that would change property tax.
- I know we're all struggling with higher costs right now but there are real costs to passing Amendment 3.
  - Towns and cities will need to increase taxes and fees, reduce services or do a combination of both to make up the shortfall.
  - And organizations like ours will receive less funding, making it harder for us to [insert service] for [insert description of clients]. *i.e. making it harder for us to help sexual assault survivors navigate the legal system.*
- Making it even more difficult, we expect more people will need [insert service] because local governments will no longer offer the same support. It'll really stretch our ability to help.
  - It's not just us. Other nonprofits are saying the same things. They're warning that if Amendment 3 passes, they'll need to consider reducing services.
- We're already making plans about what to do if Amendment 3 passes. There are no good options. We're considering [insert options].
- Deciding how to vote is a tough decision. I'm here to answer questions you may have.

Talking with Community Members

- I wanted to quickly talk with you about Amendment 3, a proposal on the ballot this year that would change property tax.
- I know we're all struggling with higher costs right now, but there are real costs to passing Amendment 3.
  - We'll experience service cuts and higher local taxes and fees or a combination of both.
- As you know, I work at [nonprofit], and we're concerned about a coming one-two punch.
  - Towns and cities will need to increase taxes and fees, reduce services or do a combination of both to make up the shortfall.
  - And organizations like ours will receive less funding, making it harder for us to [insert service] for [insert description of clients]. *i.e. making it harder for us to help sexual assault survivors navigate the legal system.*
- Friends who work at different nonprofits are warning of the same thing.

Appendix *Example Talking Points*

- Specific, ready-to-use talking points for each nonprofit are collected in the companion document.
- **Open the appendix.** See the linked document for the full set of example talking points, organized by organization and audience.

Four Ways to Activate the Message

- **MOBILIZE**
  Give your staff, board, volunteers and supporters the information and tools to talk about Amendment 3.
- **PERSUADE**
  Reach people outside your organization with clear examples of what the amendment could mean where they live. Encourage them to look past the ballot title and to understand the trade-offs.
- **VALIDATE**
  Use your organization's experience, data and local examples to show that the potential impacts are real and far-reaching.
- **AMPLIFY**
  Use your communications channels, partners and local media to make sure those stories reach beyond your organization.

Use Your Existing Infrastructure

You don't need to build a new campaign infrastructure. Bring the message into the communications workflow you already have.

Public
- Media interviews
- Letters to the editor
- Op-eds
- Speaking opportunities

Digital
- Website or resource page
- Email newsletter
- Social media
- CEO/staff LinkedIn

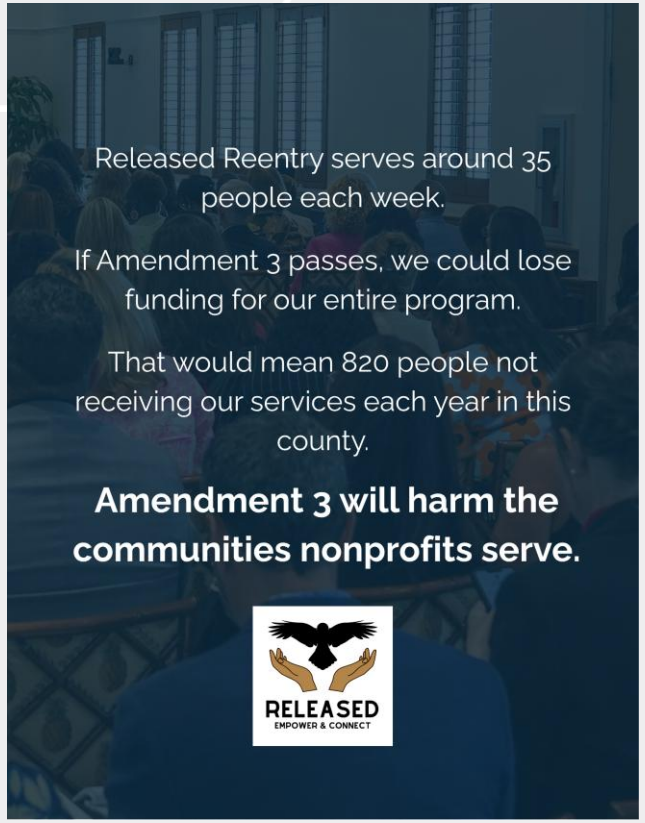
Organizational
- Board materials
- Staff meetings
- Volunteer communications
- Donor updates

Community
- Presentations
- Community meetings
- Partner communications
- Events

Social Media Best Practices

Don't simply repeat the statewide message. Show what it means where you live.

- **START WITH THE SHARED MESSAGE**
  Use the toolkit's message pillars and customizable graphics.
- **ADD YOUR LOCAL PERSPECTIVE**
  What service do you provide? Who relies on it? What could change?
- **MAKE IT SPECIFIC**
  Use a local statistic, funding amount, program example or anticipated impact.
- **END WITH A CALL TO ACTION (CTA)**
  Link to your website, FNA's Amendment 3 resources or voter information.



The customizable graphics are the starting point, not the entire post. The most valuable thing you can add is the part FNA can't write for you: what this actually looks like in your community.

Next Steps

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What To Do Now

- Use the discussion guide to decide if your organization should get involved
- Practice your messaging using your own voice and local examples
- Develop a strategy for communicating (individual or as an organization)
- Consider voter engagement activities
- Contact FNA with questions or resources you need
- **Let FNA know if you are looking for a speaker on the topic**
- Election: November 3rd!
  - Request mail in ballot by October 22nd
  - Early voting (mandatory) October 24-31 (may be longer in some counties

Questions

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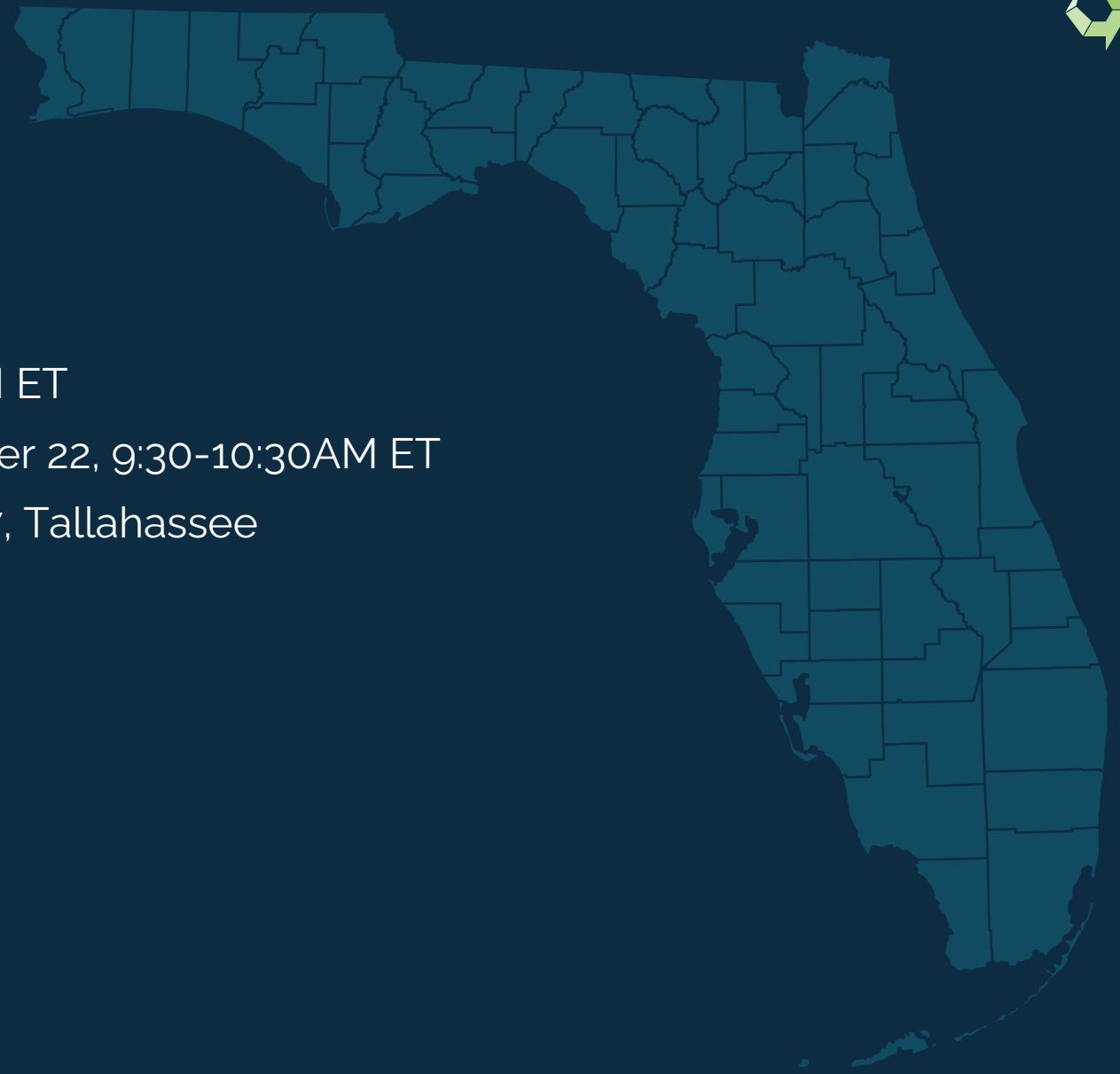
Upcoming Events



- Advocacy 101 – October 9, 9:30-11AM ET
- Consultant Connection – October 15, 1-2PM ET
- Learn About Florida Nonprofit Day – October 22, 9:30-10:30AM ET
- Florida Nonprofit Day – February 1-2, 22027, Tallahassee

Thank you

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Resources:

- Property Tax Resource Page
- Property Tax Page for Nonprofits
- Messaging Toolkit

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