D·R·HORTON
America's Builder



Florida voters approved Amendment 3, which increases the homestead exemption for eligible homeowners.*

This could mean:

- Lower annual property taxes
- More purchasing power
- Another reason to own, not rent

The New Exemption:

2027	2028	2029+
$150,000 Homestead Exemption	$250,000 Homestead Exemption	Adjusted Annually for Inflation

This increase applies to non-school property taxes.

Qualifying homeowners who establish Florida residency **by December 31st, 2026,** may be eligible for an expanded property tax exemption beginning in 2027.

D.R. Horton is an Equal Housing Opportunity Builder. *With the passage of Amendment 3, effective 1/1/2027, the homestead exemption for all non-school taxes will be increased to $150,000 in 2027 and $250,000 in 2028. Starting in 2029, the exemption amount will be indexed to inflation. The homestead exemption allows a homeowner who uses their home as their primary residence to exempt a portion of the home's assessed value from property taxes. The increased homestead exemption is available only to individuals who are permanent residents of Florida as of 12/31/2026. New Florida residents after 12/31/2026 will receive a $50,000 homestead exemption, indexed to inflation from 2028, until the fifth year of permanent residency, at which time the permanent resident will qualify for the full exemption. The homestead exemption is available only for homes used as primary residences. Second homes and rental properties do not qualify for the homestead exemption; however, as of 1/1/2027, such homes will be subject to a lower cap on annual assessment increases (down from 10% to 5% for non-school taxes). For school taxes, the homestead exemption for primary residences remains at $25,000, and school taxes are levied on the full market values of second and rental homes. To claim the homestead exemption for 2027, you must own and live in the home as your permanent residence as of 12/31/2026, and you must apply for the exemption with your county tax appraiser by 3/1/2027. Amendment 3 does not restrict local taxing authorities from changing the millage (tax) rate for property taxes, and Amendment 3 does not reduce special assessments or lower any applicable HOA dues. Property taxes are subject to change under Florida law, and it is possible that litigation will be filed challenging the passage of Amendment 3. D.R. Horton does not provide financial or tax advice, and D.R. Horton cannot, and does not, guarantee the closing date of any particular home. D.R. Horton is not making any representations, guarantees or warranties to you regarding the tax benefits, timing, or potential savings amount, if any, you may receive from the implementation of Amendment 3. Consult with the tax or legal professional of your choice for your particular situation, and confirm your eligibility, if any, with your county tax appraiser. Images are representational only and will vary from the homes as built. © 2026 D.R. Horton, Inc. All rights reserved. Certified Residential Contractor License #CRC057592