IN THE CIRCUIT COURT OF THE SECOND JUDICIAL CIRCUIT
IN AND FOR LEON COUNTY, FLORIDA

SAVE OUR VOTERS FROM MISLEADING BALLOT LANGUAGE, INC., ET AL.,
Plaintiffs,

vs.

CORD BYRD, as Secretary of State, State of Florida, and JAMES UTHMEIER, as Attorney General, State of Florida,
Defendants.
_____________________________________/

Case No. 2026 CA 1254
Case No. 2026 CA 1381
Case No. 2026 CA 1405

FINAL ORDER GRANTING SUMMARY JUDGMENT AND DECLARATORY AND INJUNCTIVE RELIEF AS TO HOUSE JOINT RESOLUTION 1F (PROPOSED CONSTITUTIONAL AMENDMENT ON PROPERTY TAX)

This cause came before the Court for final hearing on July 29, 2026 on plaintiffs' complaints for declaratory and injunctive relief, and plaintiffs' and defendants' subsequently filed motions for summary judgment, and the Court having reviewed the papers filed in support and opposition, heard the argument of counsel, and being otherwise advised in the premises, finds

Plaintiffs challenge the legal sufficiency of House Joint Resolution 1F, which is a proposed amendment to Sections 4, 6, and 9 of Article VII, and a new section in Article XII, of the State Constitution. The general subject is property taxation and the ballot statement (title and summary) is to be placed on the general election ballot in November.

To be clear, plaintiffs are not asking this Court to strike the proposed amendment from the ballot. That is not an option. The authority of the Court in this instance is expressly circumscribed. If the Court finds that the proposed ballot language is legally defective, the only authorized remedy is to order the Attorney General to prepare and submit to the Department of State a revised ballot title and summary that correct the deficiencies identified by the court.[1]

Nor does the Court assess or address the substantive merit or wisdom of the proposed amendment. Deciding whether the proposed amendment is a good idea or not is the exclusive domain of the voters. The ballot title and summary simply must pass muster under longstanding Florida law that demands fairness and accuracy in its description before placement on the ballot.

Specifically, Section 5, Article XI of the Constitution and Section 101.161, Florida Statutes, require this Court to review the proposed ballot title and summary to determine whether their language fairly informs the voter of the chief purpose of the amendment and does not mislead. They fail both prerequisites and must be rewritten.

[1] The Court acknowledges the important deference due to our Legislature. "[H]owever, [the deference] is not boundless, for the constitution imposes strict minimum requirements that apply across-the-board to all constitutional amendments, including those arising in the Legislature." *Armstrong v. Harris*, 773 So. 2d 7, 14 (Fla. 2000).

Procedural History

On June 2, 2026, the Florida Legislature passed House Joint Resolution 1F that included the following proposed ballot statement for constitutional amendment:

> CONSTITUTIONAL AMENDMENT
> ARTICLE VII, SECTIONS 4,6, AND 9
> ARTICLE XII
> SAVE OUR HOMES FROM EXCESSIVE PROPERTY TAXES.-This amendment benefits Florida taxpayers by:
>
> Exempting homestead properties from taxation. Exempts the first $250,000 of a homestead's value from taxation for all levies other than school district levies and requires, through general law, a schedule for full elimination.
>
> Ensuring funding for core services. Requires local governments to use remaining property taxes solely for core public needs including public safety, education and schools, infrastructure, and natural resources.
>
> Protecting small businesses. Limits future property tax assessments on businesses.
>
> Ensuring fairness for Florida residents. Requires any person who establishes Florida residency after January 1, 2027, to maintain Florida residency for five years prior to receiving the increased homestead exemption.
>
> If approved, the amendment would take effect on January 1, 2027.

See HJR 1F, at pp. 19-20.

On June 16, 2026, the Legislature filed the proposed ballot statement with the Secretary of State.

On June 29, 2026, plaintiffs Save Our Voters, Campenni, and Davey filed an amended complaint for declaratory relief, challenging the legal sufficiency of the proposed ballot language. On June 30, 2026, plaintiff Stoddard filed a substantially identical complaint. On July 2, 2026, plaintiffs Brandes and Lawson filed a substantially similar complaint. The three cases were consolidated into Case Number 2026 CA 1254.

Defendants filed their answers to the complaints on July 10, 2026.

The parties filed competing motions for summary judgment, having agreed that there are no disputed material facts, only contested application of the law to the facts. The Court agreed that final summary judgment was the proper disposition of the case.

The Court granted the joint request by all parties to have an expedited scheduling order and final hearing on motions for summary judgment on July 29, 2026.

The final hearing was conducted live at the Leon County Courthouse on July 29, 2026, at which counsel requested and were given until 5:00 p.m., Monday, August 3, 2026, to submit their proposed orders. This order follows.

Standing, Jurisdiction, and Venue

All of the plaintiffs in the three consolidated cases have standing to pursue the relief being requested. *City of Hialeah v. Delgado*, 963 So. 2d 754, 755 (Fla. 3d DCA 2007) (citing *Sancho v. Smith*, 830 So. 2d 856, 864 (Fla. 1st DCA 2002)); *NAACP, Inc. v. Fla. Bd. of Regents*, 863 So. 2d 294, 295 (Fla. 2003). The Court has jurisdiction and the proper venue is Leon County.

Florida Law Governing Ballot Language for Constitutional Amendments

We begin with the controlling Florida statute which currently reads:

> Each joint resolution that proposes a constitutional amendment or revision shall include one or more ballot statements set forth in order of priority. Each ballot statement shall consist of a ballot title, by which the measure is commonly referred to or spoken of, not exceeding 15 words in length, and a ballot summary that describes the chief purpose of the amendment or revision in clear and unambiguous language….

Fla. Stat. § 101.161(3)(a) (2025).

But it is the unyielding constitutional imperatives that flesh out the parameters of the Court's review.

The seminal Florida Supreme Court case *Armstrong v. Harris*, 773 So. 2d 7, 11 (Fla. 2000), starts its analysis with a section titled "The Accuracy Requirement." Referring to Section 5(a) of Article XI of Florida's Constitution ("A proposed amendment to or revision of this constitution, or any part of it, shall be submitted to the electors at the next general election….”), the court held that, "Implicit in this provision is the requirement that the proposed amendment be accurately represented on the ballot; otherwise, voter approval would be a nullity." *Id*. at 12

In *Armstrong*, the Florida Supreme Court describes the accuracy requirement as a "truth in packaging" law for the ballot. *Armstrong*, 773 So. 2d at 7. A ballot title and summary cannot "fly under false colors" or "hide the ball" as to the amendment's true effect. *Id*. This requirement is a constitutional baseline that cannot be relaxed to advocate or persuade:

> The accuracy requirement in article XI, section 5, imposes a strict minimum standard for ballot clarity. This requirement plays no favorites—it applies across-the-board to all constitutional amendments .... The purpose of this requirement is above reproach—it is to ensure that each voter will cast a ballot based on the full truth. To function effectively—and to remain viable—a constitutional democracy must require no less.

Detzner v. League of Women Voters of Fla., 256 So. 3d 803, 808 (Fla. 2018) (citing *Armstrong*, 773 So. 2d at 21).

Nor can the proposed ballot language fail to inform voters of the material effects of the amendment. *See, e.g., Wadhams v. Bd. of Cnty. Comm'rs of Sarasota Cnty.*, 567 So. 2d 414, 416 (Fla. 1990); *Dep't of State v. Fla. Greyhound Ass'n, Inc.*, 253 So. 3d 513, 520 (Fla. 2018) ("Ballot language may be clearly and conclusively defective either in an affirmative sense, because it misleads the voters as to the material effects of the amendment, or in a negative sense by failing to inform the voters of those material effects."); *Advisory Op. to Att'y Gen. re*

Prohibits Possession of Defined Assault Weapons (Assault Weapons), 296 So. 3d 376, 381 (Fla. 2020).

"In determining whether a ballot title and summary comply with section 101.161, this Court consider[s] two questions: (1) whether the ballot title and summary, in clear and unambiguous language, fairly inform the voters of the chief purpose of the amendment; and (2) whether the language of the ballot title and summary, as written, will be affirmatively misleading to voters. [A]n accurate, objective, and neutral summary of the proposed amendment is the *sine qua non* of the citizen-driven process of amending our constitution." *Advisory Op. to Att'y Gen. re Adult Use of Marijuana*, 315 So. 3d 1176, 1180 (Fla. 2021) (citations and internal quotations omitted). Proposed ballot statements must be "an accurate, objective, and neutral summary of the proposed amendment." *Id*. at 1180.

The Florida Supreme Court's opinion in *Florida Dept. of State v. Mangat*, 43 So. 3d 642 (Fla. 2010) is instructive. In *Mangat*, the Supreme Court agreed with the circuit court's determination that the ballot summary for the proposed amendment did not meet the statutory or constitutional requirements for accuracy. *Id*. at 648. The proposed ballot statement talked about doctor – patient relationships and waiting lists that did not have a corresponding factual match in the full wording of the amendment itself. *Id*. It also highlighted the improper use of "political rhetoric." *Id*. The court held:

> The first two statements that the circuit court found misleading are classic examples of a ballot summary “flying under false colors” as the amendment does not address “waiting lists” or “the doctor-patient relationship” at all. These statements do not give fair notice of the purpose and effect of the amendment. Even if the amendment is approved by the voters, it will not create a constitutional right to access health care services without a waiting list and will not affect the doctor-patient relationship.
>
> While the third statement about “mandates that don't work” might arguably have a relationship to the amendment which is intended to prevent mandated participation in any health care system, neither the amendment nor the summary identifies what mandates are at issue, explains how the mandates do not work, or specifies for whom they do not work. Thus, this statement is ambiguous. It appears to be a reference to the federal health care mandate, which is the type of political rhetoric that this Court has condemned in other cases. See In re Advisory Op. to the Att'y Gen. re Additional Homestead Tax Exemption, 880 So.2d 646, 653 (Fla.2004) (concluding that use of the phrase “provides property tax relief” in the ballot summary “constitutes political rhetoric that invites an emotional response from the voter by materially misstating the substance of the amendment”)….

Id.

The standard to be applied when determining whether a proposed constitutional amendment is invalid is whether the record shows that the proposal is clearly and conclusively defective. *Armstrong*, 773 So. 2d at 11.

The remedy for a defective ballot statement in a joint resolution is as follows:

> The court, including any appellate court, shall accord an action described in subparagraph 1. priority over other pending cases and render a decision as expeditiously as possible. If the court finds that all ballot statements embodied in a joint resolution are defective and further appeals are declined, abandoned, or exhausted, unless otherwise provided in the joint resolution, the Attorney General shall, within 10 days, prepare and submit to the

> Department of State a revised ballot title or ballot summary that corrects the deficiencies identified by the court, and the Department of State shall furnish a designating number and the revised ballot title or ballot summary to the supervisor of elections of each county for placement on the ballot. The revised ballot summary may exceed 75 words in length. The court shall retain jurisdiction over challenges to a revised ballot title or ballot summary prepared by the Attorney General, and any challenge to a revised ballot title or ballot summary must be filed within 10 days after a revised ballot title or ballot summary is submitted to the Department of State.

Fla. Stat. § 101.161(3)(c)2 (2025).

The Proposed Ballot Title

The ballot title is: "Save Our Homes From Excessive Property Taxes."

The title is more akin to a political slogan. It is not fair or neutral. It advocates a policy position: to stop excessive property taxes.

The use of the term "save" is rhetoric designed to elicit an emotional response and is improper. The Florida Supreme Court addressed this precise issue when faced with the proposed ballot title "Save Our Everglades," which it rejected. *In re Advisory Op. to the Att'y Gen.-Save Our Everglades*, 636 So. 2d 1336, 1341 (Fla. 1994) ("The title of the present initiative – 'SAVE OUR EVERGLADES' -- is misleading. It implies that the Everglades is lost, or in danger of being lost, to the citizens of our State, and needs to be 'saved' via the proposed amendment. Yet, nothing in the text of the proposed amendment hints at this peril.").

The use of the phrase "Save Our Homes" is also misleading. Indeed, the proposed amendment has nothing to do with "Save Our Homes," which is an existing, well-known and popular cap on increases to annual assessed values of homestead properties found in Article VII, Section 4(d)(1) of the Florida Constitution, that was approved by the voters in 1992. The proposed amendment here does not impact Article VII, Section 4(d)(1) at all, and thus the reference to “Save Our Homes” misleads voters into believing they are being asked to reaffirm a popular constitutional provision completely unrelated to the amendment.

It is important to note that the 1992 citizens' initiative was proposed by a citizen group called "Save Our Homes, Inc.” The ballot title did not include the words “Save Our Homes.” Rather, the ballot title was the neutral “Homestead Valuation Limitation,” which the Supreme Court allowed on the ballot. *In re Advisory Op. to the Att’y Gen.--Homestead Valuation Limitation*, 581 So. 2d 586, 588 (1991).

Additionally, the ballot title suggests to voters that the proposed measure would prevent increases in the amount of property taxes that would need to be paid for their homes so that such taxes do not become ‘excessive.” That premise, however, is not necessarily the case. If a voter rents his or her home, the property tax to be paid on the home would not benefit from the increased homestead exemption and would not be subject to a lower tax but instead would most likely be subject to a higher property tax (as a result of the likely increase in millage rate) that could be viewed as “excessive.” That higher tax would be paid by the landlord and passed on to the voter tenant in the form of higher rent.

Even if a voter owns his or her home and it is a primary residence, the voter still may not be “saved” from higher “excessive property taxes” because the benefit from the higher exemption for a particular homestead property (particularly homes with high taxable values) could be offset by a higher millage rate (or by special assessments).

This precise issue was addressed by the Florida Supreme Court in *In re Advisory Opinion to the Atty. Gen. re Additional Homestead Tax Exemption,* 880 So. 2d 646 (Fla. 2004). There, a political committee proposed a constitutional amendment that would have increased the homestead exemption from $25,000 to $50,000. *Id*. at 647. The ballot summary stated that the amendment, “provides property tax relief to Florida homeowners by increasing the homestead exemption.” *Id*. The Supreme Court struck it from the ballot, ruling:

> The amount a homeowner pays in property tax, therefore, is a function of two factors: the assessed value of the property and the millage rate applied to the property. This amendment affects only the first factor: the property's valuation. It does not, as we stated above, affect a taxing authority's power to determine the millage rate. Local government entities that have not reached the constitutional ten mill cap may still raise millage rates to account for the decreased revenue resulting from this amendment. See § 200.065, Fla. Stat. (2003) (providing taxing authorities the power to adopt “rolled back rate” to provide the same ad valorem tax revenues as the prior year).
>
> Many local taxing authorities remain under the constitutional millage cap. For example, only fifteen counties currently are at the cap of ten mills.5 That

> leaves fifty-two counties—the vast majority—the option of increasing the millage rate to account for the proposed homestead exemption. Therefore, even if this amendment is passed, “tax relief” is far from a *fait accompli*.
>
> Of course, whether any local taxing authorities will raise millage rates in response to the amendment is not the issue. As counsel stated at oral argument, an increase in the millage rate is entirely speculative. Equally speculative is that authorities will not raise the rates. We simply do not know one way or the other. Yet the summary states that the amendment will “provide[ ] property tax relief.” The fact that the power to raise rates belongs to the local taxing authorities, however, and that this amendment does not affect that power renders the ballot summary misleading.

Id. at 652-53 (footnote omitted).

Simply put, the proposed ballot title does not state the basic legal purpose of the amendment; it endorses it and diverts voters from its actual effect.[2]

The Proposed Ballot Summary

The ballot summary tells voters that the amendment "benefits Florida taxpayers.” Whether the amendment would “benefit” taxpayers is the central policy question voters are being asked to decide. The ballot summary then sets forth three political taglines – “Ensuring funding for core services,” “Protecting small businesses,” and “Ensuring fairness for Florida residents” -- giving reasons why voters should vote for the proposal. But the purpose of a ballot summary is to explain what an amendment would do, not to advocate for its adoption.

[2] *See* Plaintiff Save Our Voters’ Motion for Summary Judgment at 11-12 for 12 examples of *neutrally* worded ballot titles.

The summary states that the amendment is "Ensuring funding for core services" because it "requires local governments to use remaining property taxes solely for core public needs." Yet the proposed amendment does not "ensure" funding for police, fire protection, schools, infrastructure, or any other "core" public service, nor does it create any new restrictions on how property tax revenues may be expended. In fact, by substantially reducing the local property tax base, the proposed amendment is likely to decrease the revenues available to local governments to fund core services. The amendment cannot fairly or accurately be described as "ensuring funding."[3]

The summary also claims that the proposed amendment is "Protecting small businesses." However, nowhere in the proposed amendment are small businesses mentioned or given any special "protection." Instead, the proposed amendment broadly limits future assessment increases on all categories of non-homestead property, and provides no protection to small businesses, or other non-homestead property, from the expected higher taxes resulting from increases in millage rates necessary to offset (at least partially) the loss of a tax base caused by the amendment.

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[3] The legislative analysis of the amendment states: LOCAL GOVERNMENT: If the constitutional amendment proposed by the joint resolution is approved by the voters, the Revenue Estimating Conference estimated that the cash impacts on local non-school property tax revenues would be -$4.95 billion in fiscal year (FY) 2027-28 (with the $150,000 exemption in place) and -$8.78 billion in FY 2028-29 (with the $250,000 exemption in place). The recurring impact in all years is estimated to be -$11.86 billion on local non-school property tax revenues, which represents the cash impact in FY 3031-32. *Florida House of Representatives Final Bill Analysis*, House Joint Resolution 1F, (June 16, 2026).

The ballot summary goes beyond the proposed amended constitutional text by telling voters that the amendment will ultimately lead to the full elimination of non-school property taxes on homestead property ("requires, through general law, a schedule for full elimination"). But the actual proposed constitutional language does not require "full elimination." Rather, it would require the Legislature to establish procedures through which local governments may choose to grant additional exemptions in the future "up to" the full assessed valuation.

The ballot summary concludes by declaring that the proposed amendment is "Ensuring fairness for Florida residents," when in fact the proposed amendment would discriminate against Florida residents who rent their homes (single family or multi-family) by providing tax relief only to owners of homestead properties, thereby increasing the burdens on renters who will likely pay more when their landlords pass on the increased property taxes resulting from higher millage rates. It also discriminates against Florida residents who establish (or re-establish) residency after December 31, 2026, by forcing them to wait five years before obtaining the higher $250,000 homestead exemption. The Ballot Summary also materially misdescribes the five-year limitation on the increased homestead exemption, identifying the wrong class of persons subject to the five-year limitation and misstating when a person becomes eligible for the increased exemption.

The ballot summary also misleadingly suggests the proposed amendment "exempts the first $250,000 of a homestead's value from taxation," when, in fact, it would only exempt the first $150,000 of value in the first year following adoption.

Finally, the ballot statement defectively omits at least one material fact.

Under the current Constitution, cities and counties enjoy broad home rule power to determine how to spend ad valorem tax dollars, *see* Art. VIII, §§ 1(a), 1(f)-(g), 2(b), Fla. Const.; *see also* Ch. 166, Fla. Stat. (codifying home rule powers for cities); § 125.01, Fla. Stat. (same for counties), and they "shall" be able to levy property taxes "for their respective purposes," *see* Art. VII, § 9(a), Fla. Const.

The amendment purports to change the constitutional baseline of city and county power by placing in the Constitution for the first time the Legislature's right to control ad valorem tax spending. But a proposal must identify "major change[s] in the function of government." See *Advisory Op. to the Atry Gen. re Tax Limitation (Tax Limitation 1)*, 644 So. 2d 486, 495 (Fla. 1994). And it must "identify[] the articles or sections of the constitution substantially affected." *See* i*d*. at 490; *see also Advisory Op. to the Att'y Gen. re 1.35% Prop. Tax Cap, Unless Voter Approved*, 2 So. 3d 968, 976 (Fla. 2009). The present statement does neither.

In summary, voters are entitled to a fair, clear, accurate and non-misleading ballot statement to assist them in making their critical determination. The present ballot language would deprive the voters of the opportunity to make a meaningful decision.

At a minimum, the wording that is defective and must not be used includes (in bold):

> The structure of the ballot summary, first stating that "**This amendment benefits Florida taxpayers by:**" and then listing the purported benefits through four taglines. The taglines are political rhetoric, not neutral, not explanation. That structure should not be used, and the words "benefits Florida taxpayers by" and each of the four taglines should not be used in the corrected ballot summary, including: "**Exempting homestead properties from taxation**", "**Ensuring funding for core services,**" "**Protecting small businesses**" and "**Ensuring fairness for Florida residents.**"
>
> The phrases "**Exempting homestead properties from taxation**" and "**requires, through general law, a schedule for full elimination**" are factually inaccurate. The tagline should be removed, and the description should be identical to or closely track the actual language in the text (*e.g.*, "requires the Legislature to prescribe a uniform procedure for counties and municipalities, for their respective levies, to increase exemption up to full value, and allows special districts, subject to referendum approval, to also do so").
>
> The statement "**Exempts the first $250,000 of a homestead's value from taxation**" coupled with "**If approved, the amendment would take effect on January 1, 2027**" is inaccurate and should be clarified that the exemption is $150,000 in 2027 and $250,000 in 2028, and is adjusted for inflation (*e.g.*, "increases homestead exemption for non-school taxes to $150,000 in 2027 and $250,000 in 2028, and adjusts for inflation thereafter").
>
> The statement after the tagline "Ensuring funding for core services" "**Requires local governments to use remaining property taxes solely for core public needs including public safety, education and schools, infrastructure, and natural resources**" is misleading and inaccurate. The statement is misleading and inaccurate because it does not reference the catch-all provision, or give the voter notice that this may constitute a change

in law. The statement should be corrected to closely track the text of the Proposed Constitutional Amendment (*e.g.*, "Requires local governments to use remaining property taxes solely for public safety, education and schools, infrastructure, natural resources, bond debt service, retirement benefits for employees, operations and administration and, except as prohibited by general law, other expenditures approved by county officers or county or municipal governing bodies").

The statement after the tagline "Protecting small businesses" "**Limits future property tax assessments on businesses**" are inaccurate and misleading. The tagline should be deleted and there should be no reference to "small businesses." The statement should be rewritten to be accurate and consistent with the proposed amendment (*e.g.*, "reduces annual cap on assessment increases for non-homestead properties from 10% to 5%").

The statement after the tagline "Ensuring fairness for Florida residents" "**Requires any person who establishes Florida residency after January 1, 2027, to maintain Florida residency for five years prior to receiving the increased homestead exemption**" is misleading and inaccurate. The tagline is biased because it includes political rhetoric and the subjective term "fairness" and should be deleted. The statement is factually inaccurate. It should be revised to track the text of the Proposed Constitutional Amendment and to describe the residency distinction neutrally rather than as ensuring "fairness" (*e.g.*, "provides that persons who were not Florida residents on December 31, 2026, receive the existing homestead exemption upon qualifying for a homestead exemption, with the increased homestead exemption beginning with the fifth year of exemption, to the extent permitted by the U.S. Constitution.")

Accordingly, it is ORDERED and ADJUDGED that

1. The Court declares that the title and summary of the present ballot statement are clearly and conclusively defective.

2. Plaintiffs' motions for summary judgment are GRANTED.

3. Defendants' motions for summary judgment are DENIED.

4. The Secretary of State is ENJOINED from placing the subject ballot statement in its current form on the general election ballot.

5. The Attorney General shall, within 10 days, prepare and submit to the Department of State a revised ballot title or ballot summary that corrects the deficiencies identified by the Court in this order.

6. The Department of State shall furnish a designating number and the revised ballot title or ballot summary to the supervisor of elections of each county for placement on the ballot.

7. The Court retains jurisdiction over any challenge to a revised ballot title or ballot summary prepared by the Attorney General, and any challenge to a revised ballot title or ballot summary must be filed within 10 days after a revised ballot title or ballot summary is submitted to the Department of State.

8. Final Judgment is entered in favor of plaintiffs. This order is intended to be a final order for purposes of any appeal.

Done in Tallahassee, Leon County, Florida.

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David Frank, Circuit Juc
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