



DANIELLA LEVINE CAVA
MAYOR
MIAMI-DADE COUNTY

June 1, 2026

Dear President Albritton and Speaker Perez,

As Mayor of Miami-Dade County, representing 34 municipalities and nearly three million residents, I write to express my serious concerns regarding recent proposals by Governor DeSantis and the Florida Senate to significantly reduce and ultimately eliminate property taxes on homestead properties. These proposals pose a direct threat to local services and employees, renters and businesses, and the fiscal solvency of cities and counties across Florida.

Property taxes fund the essential services our residents rely on every day. In Miami-Dade County, property tax revenues support police and fire rescue services, public schools, parks and recreation programs, libraries, transit operations, road maintenance, stormwater management, corrections, animal services, medical examiner operations, disaster response coordination, social services, nonprofits, and more. They also secure and repay infrastructure bonds that build and maintain roads, bridges, public buildings, water and sewer systems, and other capital improvements.

Eliminating or reducing property taxes without a clear, stable, and equivalent replacement revenue source as currently proposed would destabilize cities and counties and force immediate, severe consequences. In Miami-Dade County alone, where approximately \$3.3 billion in property tax revenue supports the County's annual budget, the projected fiscal impact of the Senate's proposals in the first two years include:

- \$385,801,830 total revenue loss in 2027
- \$696,738,227 total revenue loss in 2028

That scale of loss would deeply impact critical government operations and result in significant service reductions. The consequences would extend beyond Miami-Dade, affecting communities across the state.

While the proposal requires local governments to use remaining property tax revenue for core public needs like public safety, education, infrastructure, and natural resources, the significant reduction in available property taxes would still jeopardize the ability of local governments to adequately fund and maintain these essential services. Further, the proposal's funding restrictions would force cuts to other essential quality-of-life services that residents have elected local leaders to protect, including the following for FY 2027-2028:



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- Jackson Health System – \$389,078,550
- Animal Services – \$33,028,695
- Libraries – \$134,540,280
- Parks – \$136,540,280
- Transit – \$298,397,138
- Social Services – \$71,977,815
- Cultural Affairs – \$15,443,820

Local governments would be left with impossible choices: cutting services, increasing fees, or raising millage rates on rental and commercial properties.

The impacts would not be theoretical. They would be felt in the closure of libraries; reductions in bus routes and service hours, affecting thousands of commuters and economic productivity; cuts to road maintenance causing potholes, cracked pavement, closed roads, worse traffic and impacting the public's safety; park closures and elimination of recreational programming; corrections staffing reductions leading to overcrowded inmate housing; reduced disaster response coordination; downsizing of animal services; and reductions in personnel and contracted services at the Medical Examiner's Office.

Local hospitals would also be affected. Jackson Health System could lose up to \$350 million annually in operating revenue including Maintenance of Effort funding, putting services for our most vulnerable residents—including older adults—at risk.

Additionally, local governments provide substantial support to the functioning of Florida's judicial system. Property tax revenues help fund court facilities, courthouse security, technology, and other operational support necessary for the administration of justice. Significant reductions in local revenue would strain these resources, potentially impacting court operations, case processing, and the safety and accessibility of judicial facilities.

Property taxes are also pledged to secure existing debt obligations. Eliminating or significantly reducing these revenues could jeopardize bond covenants, impair credit ratings, and threaten ongoing infrastructure projects already approved and underway. Reduced financial stability and creditworthiness would limit local governments' ability to respond to emergencies and future needs – from hurricanes to economic downturns.

Importantly, eliminating or reducing property taxes is not a true tax cut – it is a tax shift.



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Miami-Dade County has a significant number of business owners and renters who call Florida home. When homestead properties are exempted or significantly reduced, the tax burden shifts to renters and business owners. Despite the cap reduction on increases in non-homestead property values, landlords and commercial property owners facing higher millage rates or new fee structures will pass those costs down to tenants and consumers. For small businesses already struggling with rising insurance premiums and payroll costs, this proposal does not provide relief – it imposes yet another financial burden, one that ultimately impacts working families and seniors through higher prices and rents.

The ripple effects would extend beyond government operations. Workforce reductions, hiring freezes, layoffs, and cuts to municipal spending would reduce economic activity that supports local contractors, nonprofits, small businesses, and community partners. Collective bargaining agreements and pension stability could be impacted, potentially forcing widespread layoffs across unionized workforces. As a central driver of Florida's economy, Miami-Dade County depends on property tax-funded services to support residents, businesses, and millions of visitors each year, making any significant reduction in local government revenues a threat to economic activity, tourism, and quality of life throughout the state.

Hardworking families and seniors deserve real solutions to Florida's affordability challenges – particularly meaningful property insurance reform and strategies that lower everyday costs. But eliminating property taxes would simply saddle residents with higher fees, increased rents, and privatized services that are currently public, affordable, and working for residents.

This is about protecting our communities and maintaining local control. Local governments are closest to the people. We are directly accountable to our residents for delivering services efficiently and responsibly. Sweeping constitutional changes that dismantle local revenue structures undermine that accountability and erode home rule.

We respectfully urge the Legislature to work collaboratively with counties and municipalities on balanced, responsible approaches that preserve essential services, maintain fiscal stability, and protect the communities we all serve. We stand ready to work with you toward real solutions that strengthen Florida's cities and counties.

Sincerely,

A handwritten signature in cursive script that reads "Daniella Levine Cava".

Daniella Levine Cava