

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

CASE NO. 2026-CA-001254

SAVE OUR VOTERS FROM MISLEADING
BALLOT LANGUAGE, INC.,
a Florida not-for-profit corporation;
THOMAS F. CAMPENNI; and
MICHAEL W. DAVEY,

Plaintiffs,

v.

CORY BYRD, as Secretary of
State, State of Florida and JAMES UTHMEIER,
as Attorney General, State of Florida,

Defendants.

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AMENDED COMPLAINT FOR DECLARATORY RELIEF

Plaintiffs, SAVE OUR VOTERS FROM MISLEADING BALLOT LANGUAGE, INC. (“SAVE OUR VOTERS”), a Florida not-for-profit corporation, THOMAS F. CAMPENNI, an individual Florida registered voter, and MICHAEL W. DAVEY, an individual Florida registered voter (collectively, “Plaintiffs”), bring this Amended Complaint for declaratory relief (“Complaint”) against Defendants, CORY BYRD, as Secretary of State (“SECRETARY BYRD”) and JAMES UTHMEIER, as Attorney General (“GENERAL UTHMEIER”) (collectively, “Defendants”), to declare that the ballot title and summary (“Ballot Statement”)

concerning the Constitutional amendment proposed in HJR 1F (“Proposed Constitutional Amendment”) is biased, misleading and improper.

OVERVIEW

1. The Complaint concerns the Ballot Statement for the Proposed Constitutional Amendment. The Ballot Statement suffers from multiple serious defects.

2. First, the Ballot Statement is neither objective nor neutral. The ballot title of the Proposed Constitutional Amendment is **"SAVE OUR HOMES FROM EXCESSIVE PROPERTY TAXES."** That is not a neutral description of the amendment. It is a politically biased campaign slogan. Moreover, the ballot summary does not merely describe the Proposed Constitutional Amendment – it endorses it. The ballot summary expressly tells voters that the amendment **"benefits Florida taxpayers."** Whether the amendment benefits 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 does, not to advocate for its adoption.

3. Second, the Proposed Constitutional Amendment contains a highly misleading and inaccurate ballot summary that misrepresents the Proposed Constitutional Amendment in several material respects, including:

- a. The summary states that the Proposed Constitutional Amendment is **"Ensuring funding for core services"** and **"requires local governments to use the remaining property taxes solely for core public needs."** Yet the Proposed Constitutional Amendment does not guarantee funding for police, fire protection, schools, infrastructure, or any other core public services nor does it create any new limits on how property taxes may be used. In fact, by substantially reducing the local property tax base, the Proposed Constitutional Amendment is likely to decrease the revenues available to local governments to fund core services. The Proposed Constitutional Amendment cannot fairly be described as "ensuring funding" when it does no such thing.
- b. The summary also claims that the Proposed Constitutional Amendment is **"Protecting small businesses."** Yet nowhere in the Proposed Constitutional Amendment are small businesses mentioned or given any special protection. Instead, the Proposed Constitutional Amendment broadly limits future assessment increases on all categories of nonhomestead property, and provides no protection to small businesses, or other nonhomestead property, from the expected higher taxes resulting from increases in millage rates necessary to offset (at least partially) the loss of tax base caused by the amendment.
- c. 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 the "full elimination." Rather, it requires the Legislature to establish procedures through which local governments may choose to grant additional exemptions in the future "up to" the full assessed valuation.

- d. The ballot summary concludes by boldly declaring that the Proposed Constitutional 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 and 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.
- e. The ballot summary also misleadingly suggests the Proposed Constitutional Amendment would be “**Exempting the first \$250,000 of a homestead’s value from taxation**,” when, in fact, the Proposed Constitutional Amendment would only exempt the first \$150,000 of value in the first year following adoption.

4. Plaintiffs recognize the great importance of property tax reform, and understand the Legislature’s zeal to enact changes as quickly as possible. However, on an issue as important as this, voters are entitled to a fair, clear, accurate and non-misleading ballot statement to assist them in making this critical decision.

I. JURISDICTION, VENUE, AND CONDITIONS PRECEDENT

5. The Court has jurisdiction to grant declaratory relief. *See* Sections 86.011, Florida Statutes; *Armstrong v. Harris*, 773 So.2d 7 (Fla. 2000) (the

Secretary of State can be enjoined from placing a misleading summary on a ballot);
see also § 101.161, Fla. Stat.

6. Venue is proper pursuant to Section 47.011, Florida Statutes, in Leon County, Florida.

7. All conditions precedent to the bringing of this action have been met, satisfied, or waived.

II. THE PARTIES

8. SAVE OUR VOTERS is a Florida not-for-profit social welfare corporation whose members are registered Florida voters throughout Florida who share SAVE OUR VOTERS' mission to ensure that Florida referendum voters are provided with neutral and accurate ballot questions. SAVE OUR VOTERS has standing to bring this action because (1) its members, as registered Florida voters, have standing to bring this action in their own right; (2) the interests SAVE OUR VOTERS seeks to protect herein are germane to the organization's purpose; and (3) neither the claim asserted herein nor the relief requested requires the participation of individual members in the lawsuit. SAVE OUR VOTERS accordingly has standing to bring this action.

9. THOMAS F. CAMPENNI is an individual who resides in Stuart, Florida. He is a registered elector and voter in Martin County, Florida. As a voter, THOMAS F. CAMPENNI has standing to challenge the biased and misleading

Ballot Statement contained in the Proposed Constitutional Amendment and to bring this action. THOMAS F. CAMPENNI previously served as the Mayor and a Commissioner of the City of Stuart, Florida, Florida, but brings this action solely in his individual capacity as a voter and does not assert standing based upon his public office.

10. MICHAEL W. DAVEY is an individual who resides in Key Biscayne, Florida. He is a registered elector and voter in Miami-Dade County, Florida. As a voter, MICHAEL W. DAVEY has standing to challenge the biased and misleading Ballot Statement contained in the Proposed Constitutional Amendment and to bring this action. MICHAEL W. DAVEY previously served as a Council Member and Mayor of the Village of Key Biscayne, Florida, but brings this action solely in his individual capacity as a voter and does not assert standing based upon his former public office.

11. SECRETARY BYRD, as head of the Department of State, is responsible for the operation of the Division of Elections. *See* §§ 15.13; 20.10, Fla. Stat. SECRETARY BYRD has the ministerial duty of furnishing to the Supervisor of Elections of each county the designated number, ballot title, and substance of each proposed constitutional amendment that is to appear on the ballot.

12. GENERAL UTHMEIER, as Attorney General, has been delegated the authority, pursuant to Section 101.161(3)(c)2, Florida Statutes, to draft ballot statements when a Court determines that the ballot statements enacted by joint resolutions of the Florida Legislature are defective.

III. THE NATURE OF THE RELIEF SOUGHT

13. Pursuant to the Florida Declaratory Judgment Act and Section 101.161, Florida Statutes, Plaintiffs seek a declaration that the ballot title and ballot summary for the Proposed Constitutional Amendment are biased, misleading and inaccurate.

IV. BACKGROUND

14. On May 27, 2026, Governor Ron Desantis called a special session of the Legislature regarding property tax reform to begin on June 1, 2026.

15. On June 2, 2026, the House and the Senate each passed HJR 1F. HJR 1F did not require approval by the Governor to take effect. Art. XI, Sect. I, Fla. Const.

DECLARATION THAT THE BALLOT STATEMENT IS DEFECTIVE

16. The Ballot Statement set forth in HJR 1F is biased, misleading and inaccurate.

17. Florida law provides that ballot statements must be neutral and must not be misleading or inaccurate.

18. The text of the Ballot Statement to be addressed by the Court reads, in full:

**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.

19. The Ballot Statement, however, does not comply with the requirements of the law.

THE LEGAL REQUIREMENTS FOR BALLOT STATEMENTS

20. The Florida Supreme Court has repeatedly held that ballot titles and summaries that are presented to the voters must be fair and objective, and cannot be inaccurate or misleading. *See, e.g., Askew v. Firestone*, 421 So.2d 151, 155 (Fla.1982) (“the ballot [must] be fair and advise the voter sufficiently to enable him intelligently to cast his ballot.”) (quoting *Hill v. Milander*, 72 So.2d 796, 798 (Fla.1954)). Otherwise “voter approval would be a nullity.” *Roberts v. Doyle*, 43 So.3d 654, 657 (Fla. 2010) (quoting *Armstrong v. Harris*, 773 So.2d 7, 12) Fla. 2000)).

21. These requirements “function[] as a kind of ‘truth in packaging’ law for the ballot,” and “appl[y] “across-the-board to *all* proposed constitutional amendments, including those proposed by the Legislature.” *Armstrong*, 773 So.2d at 13, 16.

22. The Florida Supreme Court has held that the constitutional amendment process relies on an accurate, objective ballot summary for its legitimacy. Voters deciding whether to approve a proposed amendment to our constitution never see the actual text of the proposed amendment. *See* § 101.161(1), Fla. Stat. They vote based *only* on the ballot title and summary. Therefore, an accurate, objective and neutral

summary of the proposed amendment is in *sine qua non* of the ... process of amending our constitution.

In re Advisory Opinion to the Atty. Gen. re Additional Homestead Exemption, 880 So.2d 646, 653-54 (Fla. 2004) (emphasis in original) (referring to the citizen initiative process).

23. Thus, the ballot title and summary must (1) “fairly inform the voter,” (2) not, “as written, mislead[] the public,” and (3) be factually “accurate and informative.” *See, e.g., Roberts* at 659.

**THE BALLOT STATEMENT IS BIASED AND
THUS DOES NOT FAIRLY INFORM THE VOTER**

24. The title of the Proposed Constitutional Amendment is **"SAVE OUR HOMES FROM EXCESSIVE PROPERTY TAXES."** HJR 1F at p. 19.

25. The measure has nothing to do with “Save Our Homes,” which is an existing, well-known reference to the cap on increases of annual assessed value of homestead properties that was approved by the voters in 1992, and fails to reflect what the proposal would do or the manner in which it is commonly referred. The title is neither fair nor neutral, but instead is more akin to a politically biased campaign slogan.

26. The ballot title’s lack of neutrality and fairness shows up clearly when compared to prior ballot titles that have been submitted by the Legislature for other

proposed constitutional amendments to the State's property tax system (some of which have appeared on ballots and passed, and some of which have not):

- AD VALOREM PROPERTY TAXATION: ASSESSMENTS, EXEMPTIONS, LIMITATIONS, AND HOMESTEADS. (2007, SJR 4-B) (removed from ballot)
- PROPERTY TAX LIMIT FOR NONHOMESTEAD PROPERTY; ADDITIONAL HOMESTEAD EXEMPTION FOR NEW HOMESTEAD OWNERS (2010, HJR 532) (removed from ballot)
- HOMESTEAD AD VALOREM TAX CREDIT FOR DEPLOYED MILITARY PERSONNEL (2010, HJR 833) (on ballot, passed)
- PROPERTY TAX LIMITATIONS; PROPERTY VALUE DECLINE; REDUCTION FOR NONHOMESTEAD ASSESSMENT INCREASES; DELAY OF SCHEDULED REPEAL (2012, HJR 381) (on ballot, failed)
- VETERANS DISABLED DUE TO COMBAT INJURY; HOMESTEAD PROPERTY TAX DISCOUNT (2012, SJR 592) (on ballot, passed)
- HOMESTEAD PROPERTY TAX EXEMPTION FOR SURVIVING SPOUSE OF MILITARY VETERAN OR FIRST RESPONDER (2012, HJR 93) (on ballot, passed)
- ADDITIONAL HOMESTEAD EXEMPTION; LOW-INCOME SENIORS WHO MAINTAIN LONG-TERM RESIDENCY ON PROPERTY; EQUAL TO ASSESSED VALUE (2012, HJR 169) (on ballot, passed)
- TANGIBLE PERSONAL PROPERTY TAX EXEMPTION. (2012, HJR 1003) (on ballot, failed)
- HOMESTEAD TAX EXEMPTION FOR CERTAIN SENIOR, LOW-INCOME, LONG-TERM RESIDENTS; DETERMINATION OF JUST VALUE (2016, HJR 25) (on ballot, passed)

- SOLAR DEVICES OR RENEWABLE ENERGY SOURCE DEVICES; EXEMPTION FROM CERTAIN TAXATION AND ASSESSMENT (2016, HJR 193) (on ballot, passed)
- INCREASE HOMESTEAD PROPERTY TAX EXEMPTION (2018, HJR 7105) (on ballot, failed)
- AD VALOREM TAX DISCOUNT FOR SPOUSES OF CERTAIN DECEASED VETERANS WHO HAD PERMANENT, COMBAT-RELATED DISABILITIES (2020 HJR 877) (on ballot, passed)

27. These prior ballot titles demonstrate what a title is supposed to look like – neutral statements of what the measure is and is referred to. In contrast, the ballot title in the current proposal is not neutral and instead uses language (“**SAVE OUR HOMES**” and “**EXCESSIVE PROPERTY TAXES**”) that is biased and leads a voter to vote for approval.

28. The use of the term “save” constitutes political rhetoric designed to elicit an emotional response and is thus improper. The Supreme Court addressed this precise issue when faced with the proposed ballot title “SAVE OUR EVERGLADES,” which it rejected. *See In re Advisory Opinion to the Attorney General - 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.”).

29. In contrast, the ballot title for the citizens' initiative that placed the provision into the Constitution that capped the annual increases in assessments on homestead properties that is now commonly referred to as "Save Our Homes" (and was proposed by Save Our Homes, Inc.), 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 (and the voters approved). *In re Advisory Opinion to the Attorney General--Homestead Valuation Limitation*, 581 So.2d 586, 588 (1991).

30. The use of the term "**EXCESSIVE PROPERTY TAXES**" is also improper in that it also elicits an emotional response and constitutes a political judgment as to what is "excessive."

31. The ballot summary is similarly biased and unfair. The joint resolution is required to include a "ballot summary that describes the chief purpose of the amendment or revision in clear and unambiguous language" and, of course, must be "fair." Section 101.161(3)(a), Florida Statutes; *Armstrong*, 773 So.2d at 15. The summary here does neither. Instead the summary tells voters why they should vote "yes" by stating that "**This amendment benefits Florida taxpayers by:**" and then lists the purported benefits. That is not a description of the chief purpose, nor is it fair or impartial – by giving only one side, it is clearly biased.

32. The statement that the amendment “**benefits Florida taxpayers,**” by itself, constitutes advocacy rather than fact. It sets forth a clear position in favor of the proposal and is thus unfair.

33. The statements that follow -- “**Ensuring funding for core services,**” “**Protecting small businesses,**” and “**Ensuring fairness for Florida residents**” -- constitute political taglines encouraging voters to approve the measure. They do not advise the voter what the measure does.

34. The Florida Supreme Court has routinely forbidden the type of political rhetoric found within the ballot summary. *See, e.g., Evans v. Firestone*, 457 So. 2d 1351, 1355 (Fla. 1984) (finding the phrase “thus avoiding unnecessary costs” was an improper “editorial comment,” and holding: “the ballot summary is no place for subjective evaluation of special impact. The ballot summary should tell the voter the legal effect of the amendment, and no more. The political motivation behind a given change must be propounded outside the voting booth.”); *Florida Dep’t of State v. Mangat*, 43 So.3d 642, 646 (Fla. 2010) (removing proposed health care constitutional amendment question from the ballot when the first sentence of the ballot summary referenced existing “mandates that don’t work” because the referenced language “is the type of political rhetoric that this Court has condemned”); *Advisory Op. to the Att’y Gen. re Tax Limitation*, 644 So.

2d 486, 490 (Fla. 1994) (stating that the ballot summary must be accurate and informative and "objective and free from political rhetoric").

35. As stated by the Florida Supreme Court, "Government should never appear to be 'shading' a ballot summary to favor one position or another." *People Against Tax Revenue Mismanagement, Inc. vs. County of Leon*, 583 So.2d 1373, 1376 (Fla. 1991). In that case, the Florida Supreme Court ruled that use of the campaign slogan "TAKE CHARGE ... IT'S YOUR FUTURE" was not sufficiently biased to justify overturning a referendum that had already been completed (finding that "this particular language lacks neutrality only implicitly" because "[s]ome voters might 'take charge' by voting yes; others easily might 'take charge' by voting no"), yet confirmed that even the "slight lack of neutrality" in the ballot summary in that case "should not be encouraged in ballot language." *Id.* The lack of neutrality regarding the Proposed Constitutional Amendment here is neither "slight" nor "implicit" – it is an explicit, in-the-voter's face statement right at the beginning of the ballot statement telling the voters why they should vote "yes." That is neither fair, objective nor neutral.

36. The purpose of a ballot summary is to explain what an amendment does "fairly," "objectively" and "neutrally"; not to introduce the measure to the voters by announcing at the outset that the measure "benefits" them and then give political taglines telling them why they should vote "yes."

**THE BALLOT STATEMENT IS
FACTUALLY INACCURATE AND MISLEADING**

a. The Ballot Summary falsely states that the Proposed Constitutional Amendment is “Ensuring funding for core services.”

37. The ballot summary for the Proposed Constitutional Amendment expressly provides that it is **“Ensuring funding for core services”** and **“Requires local governments to use remaining property taxes solely for core public needs including public safety, education and schools, infrastructure, and natural resources.”** See HJR 1F at p. 20.

38. This statement is factually untrue and highly misleading. In fact, if adopted, the Proposed Constitutional Amendment will *not* **“Ensure funding for core services”** in any way whatsoever. Rather, by substantially reducing the local property tax base, the Proposed Constitutional Amendment will decrease the revenues available to local governments to fund *all* services, including core services.

39. Moreover, the Proposed Constitutional Amendment would not **“Require[] local governments to use remaining property taxes solely for core public needs”**. Although that may have been the result of the Governor’s original proposal, the final version adopted by the House and Senate added an additional, very broad catch-all category of allowable uses of ad valorem taxes, allowing local governments to use their remaining property taxes for “expenditures approved by

such county officers or county or municipal governing bodies, except those expenditures prohibited by general law.” See HJR 1F at p. 18. As a result, the Proposed Constitutional Amendment does not actually add any new restrictions on how local governments can use their remaining property taxes: both before and after the Proposed Amendment, local governments may spend property taxes on any expenditures that are not prohibited by general law. There is simply no provision in the new Constitutional amendment that **“Requires local governments to use remaining property taxes solely for core public needs.”**

b. The Ballot Summary falsely states that the Proposed Constitutional Amendment is "protecting small businesses"

40. The ballot summary expressly represents that the Proposed Constitutional Amendment is “[p]rotecting small businesses,” and “[l]imits future property tax assessments on businesses.”

41. This portion of the ballot summary is also factually untrue and highly misleading. The statement is untrue because, while the Proposed Constitutional Amendment would broadly limit the amount of increase in taxable *valuations* for nonhomestead property, HJR 1F at p. 7, potential changes (and likely increases) in ad valorem millage *rates* belie any assurance that the amount of taxes assessed on small businesses (and all other nonhomestead properties) would be “limited.”

42. The ballot summary is also inaccurate and highly misleading because the Proposed Constitutional Amendment would not treat “small businesses” differently in any way from any other nonhomestead property (i.e., “large” businesses, industrial property, office buildings or residential property not subject to a homestead exemption, like vacation homes). Indeed, “small businesses” are not referenced in the Proposed Constitutional Amendment at all.

43. Finally, this portion of the ballot summary is misleading because (a) it doesn’t actually “limit assessment” but rather limits *increases* in assessments to nonhomestead property to 5% per year, and (b) does not disclose that there is already a limit in increases to nonhomestead property assessments of 10%.

c. **The Ballot Summary falsely states that the Proposed Constitutional Amendment "requires, through general law, a schedule for full elimination" of homestead property taxes.**

44. The ballot summary expressly represents that the Proposed Constitutional Amendment exempts the first \$250,000 of a homestead’s value from taxation “**and *requires, through general law, a schedule for full elimination.***” HJR 1F at p. 19 (emphasis added)

45. The Proposed Constitutional Amendment, however, requires no such thing. Instead, it provides only that “[t]he legislature shall, by general law, prescribe a uniform procedure for counties and municipalities, for their respective

levies, to increase the amount of assessed valuation exempt from taxation ..., up to all remaining assessed valuation.” HJR 1F at p. 12.

46. A “uniform procedure” is not the same as a “schedule.” A “schedule” suggests that there would be a timetable for something to happen; a “uniform procedure” just creates a mechanism for counties and municipalities to do so, if they so choose. Thus, the Proposed Constitutional Amendment merely provides that counties and municipalities will be authorized, in the future, to increase (or decide not to increase) the amount of the homestead exemption by following the “uniform procedure”, not that the “**full elimination**” would be “**require[d]**”. In any event, even if the referenced language could be read as suggesting that the legislature will, in the future, mandate counties and municipalities to increase the amount of the homestead exemption for their respective tax levies, that mandate would be “**up to** all remaining assessed valuation,” and thus not necessarily the full amount. The statement in the ballot summary that the Proposed Constitutional Amendment “**requires, through general law, a schedule for full elimination**” of taxation on homestead property is categorically false and would mislead voters to believe that passage would mean that there would be a schedule/timetable for the full elimination of property taxes on homestead property. Moreover, the language “**Exempting homestead properties from taxation**,” also suggests that homestead properties would be fully exempted, which is not accurate.

d. **The Ballot Summary Falsely States that the Proposed Constitutional Amendment is “Ensuring fairness for Florida Residents.”**

47. The ballot summary expressly represents that the Proposed Constitutional Amendment would be **“Ensuring fairness for Florida residents.”** HJR 1F at p. 20.

48. In fact, the Proposed Constitutional Amendment would, for the first time, make the amount of the homestead exemption dependent upon whether the homeowner resided in Florida on December 31, 2026, thereby creating two classes of Florida residents, each of which would be treated differently if they purchased a home in the future.

49. The current Florida Constitution “ensures fairness” by treating all homestead property owners the same. The Proposed Constitutional Amendment, which would begin taxing homeowners *differently* based upon whether they resided in Florida on December 31, 2026, is the literal *opposite* of “fairness.”

50. The Ballot Summary also materially misdescribes the five-year limitation on the increased homestead exemption. It states that the Proposed Constitutional Amendment **"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."** HJR 1F at p. 20. That is not what the amendment provides.

51. First, the Ballot Summary identifies the wrong class of persons subject to the five-year limitation. Under the actual text of the amendment, the five-year limitation does not apply to every person who establishes Florida residency after January 1, 2027 as stated in the Ballot Summary. Rather, it applies only to persons who had not maintained a permanent residence in Florida as of December 31, 2026. HJR 1F at pp. 9-10, ll. 214-230. For example, assume that a person maintained a permanent residence in Florida on December 31, 2026, subsequently moved outside of Florida, and then returned to Florida and established residency here in 2030. Under the Ballot Summary language, the person would be subject to the five-year limitation. But under the actual text of the amendment, that person would not be subject to the five-year limitation because he or she maintained a permanent residence in Florida as of December 31, 2026.

52. Second, the Ballot Summary misstates when a person becomes eligible for the increased exemption. It states that a person becomes eligible after he or she “**maintain[s] Florida residency for five years**”. The text of the amendment, however, does not measure eligibility by years of Florida residency. Instead, the Ballot Summary addresses only new Florida residents who immediately purchase homes and qualify for the homestead exemption and ignores the possibility of a new resident first renting a home. For example, a person who

first establishes Florida residency in 2028, rents a home for five years, and then purchases a home qualifying for a homestead exemption in 2033 would, based upon the language in the Ballot Summary, immediately receive the increased exemption (because he or she would have maintained Florida residency for five years). The text of the actual amendment provides otherwise. Such a person, following purchase of a home after renting for five years, initially receives only the existing homestead exemption and does not become eligible for the increased homestead exemption until the fifth year of receiving that exemption.

53. The Proposed Amendment also does not ensure fairness to Florida residents who rent their homes, who are likely to see higher costs as landlords pass along higher property taxes resulting from increased millage rates, while Florida residents who own their home are treated to the benefit of a higher exemption.

54. Moreover, the current Save Our Homes protection has created what some view as inequities in that the owners of identical, neighboring properties pay substantially different taxes depending upon when (and if) the properties received a homestead exemption. This new proposal will exacerbate that discrepancy.

e. **The Ballot Title misleadingly suggests that the Proposed Constitutional Amendment would reduce property taxes on all homes.**

55. The ballot title says it will “**SAVE OUR HOMES FROM EXCESSIVE PROPERTY TAXES.**” This 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, however, is not necessarily the case.

56. 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, and most likely would 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.

57. 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. 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. 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. . . . 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 (emphasis in original).

58. Thus, the suggestion in the ballot title that homes will be “saved” from “excessive property taxes” is misleading and, for many voters, not true.

f. **The Ballot Summary misleadingly suggests that the Proposed Constitutional Amendment would immediately be “exempting the first \$250,000 of a homestead’s value from taxation”.**

59. The ballot summary states that the Proposed Constitutional Amendment would be “**Exempting the first \$250,000 of a homestead’s value from taxation.**” HJR 1F at p. 19.

60. In fact, the Proposed Constitutional Amendment would exempt only \$150,000 of the value of homestead property owned by qualifying owners for calendar year 2027. The \$250,000 exemption would take effect for calendar year 2028. HJR 1F at p. 9. No mention of this delayed implementation is mentioned in the ballot summary.

61. A proposed constitutional amendment that would change the amount of the homestead exemption, but whose Ballot Statement does not contain the effective date, is misleading, and must be stricken from the ballot. *Roberts*, 43 So.3d at 660.

ELEMENTS OF ACTION FOR DECLARATORY JUDGMENT

62. All elements necessary to support a cause of action for declaratory relief are present.

- a. There is a bona fide, actual, present need for a declaration that the proposed Ballot Statement is not neutral or objective, and is in fact misleading and materially false.
- b. The declaration sought deals with a present controversy as to an ascertainable set of facts.
- c. Constitutionally provided rights and privileges of Florida voters and homeowners are dependent upon the law applicable to the facts.
- d. Plaintiffs have an actual, present, adverse and antagonistic interest in the subject matter of this Complaint.
- e. The antagonistic and adverse interests are all before this Court.

- f. The relief sought is not merely the giving of legal advice or providing the answer to a question propounded from curiosity, but stem from an actual controversy.

SPECIFIC RELIEF SOUGHT

63. Section 101.161(3)(c)2, Florida Statutes, provides that the Attorney General shall prepare and submit a revised ballot title or summary that “corrects the deficiencies identified by the Court” within 10 days of any judicial determination.

64. Plaintiffs respectfully request that the Court declare that the Ballot Statement is unfair, biased, misleading and inaccurate, and direct the Attorney General to correct the following specific deficiencies as follows:

- a. The Ballot Title is unfair, biased, misleading and inaccurate and should be replaced with a title that is neutral and states what the amendment actually does and is referred to. Based upon ballot titles from prior property tax measures, a possible replacement title could be “INCREASED HOMESTEAD EXEMPTION; LOWER CAP ON INCREASES IN NONHOMESTEAD PROPERTY ASSESSMENTS”.
- b. The phrase at the beginning of the Ballot Summary “**This amendment benefits Florida taxpayers by:**” is unfair and biased and should be replaced with a simple statement: “This amendment ...”.
- c. The political tagline “**Exempting homestead properties from taxation**” is unfair and biased and should be deleted.
- d. The statement “**Exempts the first \$250,000 of a homestead’s value from taxation**” is inaccurate and should be clarified that

exemption is \$150,000 in 2027 and \$250,000 in 2028, and is adjusted for inflation. Possible language would be: “increases homestead exemption for non-school taxes to \$150,000 in 2027 and \$250,000 in 2028, and adjusts for inflation thereafter”.

- e. The statement “**requires, through general law, a schedule for full elimination**” is misleading and inaccurate and should be corrected to be accurate. Possible language would be: “requires the Legislature to prescribe a uniform procedure for counties and municipalities, for their respective levies, to increase exemption up to full value”.
- f. The political tagline “**Ensuring funding for core services**” is unfair and biased and should be deleted.
- g. The statement “**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 and should be deleted because the actual constitutional amendment does not change the manner in which local government may use property taxes.
- h. The political tagline “**Protecting small businesses**” is unfair and biased and should be deleted.
- i. The statement “**Limits future property tax assessments on businesses**” is inaccurate and misleading and should be rewritten to be accurate. Possible language would be: “reduces annual cap on assessment increases for nonhomestead properties from 10% to 5%.”
- j. The political tagline “**Ensuring fairness for Florida residents**” is unfair and biased and should be deleted.
- k. The statement “**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 inaccurate and should be rewritten to be accurate. Possible language would be: “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.”

65. Collectively, a possible fair and accurate ballot summary could read:

CONSTITUTIONAL AMENDMENT
ARTICLE VII, SECTIONS 4, 6, AND 9
ARTICLE XII

INCREASED HOMESTEAD EXEMPTION; LOWER CAP ON
INCREASES IN NONHOMESTEAD PROPERTY
ASSESSMENTS—

This amendment: increases homestead exemption for non-school taxes to \$150,000 in 2027 and \$250,000 in 2028, and adjusts for inflation thereafter; 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; requires the Legislature to prescribe a uniform procedure for counties and municipalities, for their respective levies, to increase exemption up to full value; reduces annual cap on assessment increases for nonhomestead properties from 10% to 5%. Effective January 1, 2027.

WHEREFORE, SAVE OUR VOTERS, THOMAS F. CAMPENNI and
MICHAEL W. DAVEY seek a declaration that the Ballot Statement is biased,
misleading and inaccurate, an order directing GENERAL UTHMEIER to redraft
the Ballot Statement in a manner that will correct all deficiencies and will be

neutral, objective and accurate, and for such other relief as the Court deems appropriate, including, but not limited to, injunctive relief.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished to all counsel and parties via the Florida Courts E-Filing Portal on June 29, 2026.

Respectfully submitted,

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