

Liberty County, FL

# Liberty County Board of County Commissioners - Workshop

Minutes

Friday, May 29, 2026 at 3:00 pm

**AGENDAS ARE POSTED ON THE BOARD'S WEBSITE AT  
WWW.LIBERTYCOUNTYFL.ORG; ATTACHMENTS ARE PROVIDED TO THE  
BOARD MEMBERS ONLY AND ARE AVAILABLE TO THE PUBLIC UPON  
REQUEST.**

## Meeting Location

Liberty County Courthouse - 10818 NW SR 20; Bristol, Florida 32321

## Zoom Link and Call in Numbers

Topic: Liberty County BOCC - Workshop

Time: May 29, 2026 03:00 PM Eastern Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/88632333664?pwd=6pkNubuuHo5xHqVofsaYmaYPbOVvfC.1>

Meeting chat link

<https://us02web.zoom.us/launch/jc/88632333664>

Meeting ID: 886 3233 3664

Passcode: 885938

One tap mobile

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### 1. Call to Order

#### Minutes:

- Chairman Branch called the meeting to order in person and through Zoom at 3:04 EST. Present at the meeting are Chairman Branch, Vice Chairman Brown, Commissioner Johnson, Commissioner Arnold, Clerk Ford, and Deputy Clerk DeLoach.

### 2. Invocation

#### Minutes:

- Chairman Branch gave the Invocation.

### 3. Pledge of Allegiance

**Minutes:**

- Sheriff Dusty Arnold led the Pledge of Allegiance.

### 4. Audience Concerns

**Minutes:**

- No audience concerns.

## DISCUSSION ITEMS

### 5. Clerk Ford - Property Tax

**Minutes:**

Clerk Ford explained that the proposal would begin January 1, 2027, by increasing the homestead exemption to \$250,000, with future goals of increasing the exemption to \$500,000 and ultimately eliminating property taxes on homesteaded properties. Clerk Ford requested that Property Appraiser Chris Rudd analyze the potential impact on Liberty County. Based on current property values, Rudd estimated the county would collect approximately \$3.7 million in property tax revenue in 2027. Under the proposed \$250,000 homestead exemption, the county would lose nearly \$1.35 million annually, representing approximately 36–37% of property tax revenues. Rudd noted that increasing the exemption from \$250,000 to \$500,000 would have a much smaller impact locally because relatively few homesteaded properties exceed those values. Rudd reviewed examples of how the exemption would apply to residential properties and compared his calculations with estimates provided by the Florida Association of Counties. He stated that local property appraisers throughout the state are projecting significantly larger impacts than those reflected in statewide estimates. Discussion followed regarding anticipated revenue losses in larger counties and the accumulation of reserves related to homestead exemptions.

Participants discussed the apparent conflict between state efforts to increase property valuations and the Governor's proposal to reduce or eliminate taxes on homesteaded properties. Rudd noted that state review agencies routinely encourage higher property valuations while the proposed reforms would significantly reduce the county's taxable base.

A substantial portion of the discussion focused on replacement funding. The proposal contemplates a state trust fund and grant program intended to make fiscally constrained counties whole while funding essential services such as public safety, infrastructure, education, and natural resources. Clerk Ford and Rudd expressed concerns that grant funding often carries restrictions and may not provide the flexibility needed to support day-to-day county operations, payroll, parks, and other recurring expenses. Participants questioned whether replacement funding would remain reliable and unrestricted over the long term.

The group also discussed the possibility of replacing lost property tax revenue with increased sales or consumption taxes. Potential options included a sales tax increase and other consumption-based tax models. Several participants expressed concern that shifting the tax burden toward consumption taxes would disproportionately affect low-income residents, senior citizens, disabled individuals, and young families. Some stated

they would prefer to continue paying property taxes rather than place additional financial strain on vulnerable populations.

Discussion expanded to broader housing and economic conditions. Ken Hosford stated that property taxes have increasingly contributed to housing affordability concerns over several decades. Rudd agreed property taxes can be a factor but emphasized that housing prices, insurance costs, and mortgage expenses currently present the greatest barriers to homeownership in Liberty County. Jim Johnson and Bubba Branch discussed the impact of out-of-area buyers purchasing property at prices beyond what many local residents can afford, contributing to rapidly increasing housing costs.

Hosford provided historical context regarding Liberty County's limited tax base, explaining that large portions of the county consist of federal lands, timberlands, and other non-taxable properties. As a result, only a small percentage of land generates property tax revenue, making the county particularly vulnerable to significant reductions in taxable value.

Participants referenced the county's experience with federal Payment in Lieu of Taxes (PILT) funding as an example of the risks associated with relying on replacement revenue. Hosford and Clerk Ford noted that PILT funding has fluctuated over time and that the county recently experienced a substantial shortfall when expected funding was reduced due to a federal freeze. This experience contributed to concerns regarding the reliability of any future state replacement fund.

The discussion also addressed concerns about potential efforts to consolidate or eliminate small counties. Hosford reviewed constitutional requirements for abolishing counties and explained that such action would require voter approval through a constitutional amendment. Participants discussed the possibility that public attitudes toward small counties could change over time depending on future political and public discourse.

Hosford further discussed broader constitutional principles related to property rights, taxation, local government authority, and individual ownership. He connected the property tax debate to larger questions regarding constitutional protections and the role of government.

Overall, participants expressed general support for providing property tax relief to homeowners but emphasized that Liberty County could not sustain a loss of approximately one-third of its property tax revenue without a dependable replacement funding source. Concerns remained regarding the long-term stability, flexibility, and security of any proposed state funding mechanism. Participants also expressed concern that shifting taxes from property ownership to consumption could place greater financial burdens on lower-income residents.

## 6. Motion to Adjourn

### Minutes:

- Motion to adjourn made by Commissioner Johnson and seconded by Commissioner Arnold. Motion carried.
- Adjourned at 4:10 PM

**Florida Statute 125.001 requires that due public notice be given of all regular meetings of the Board of County Commissioners of a County in the State of Florida. Florida Statute 286.0105**

**requires that notices of any meeting or hearing, if a meeting or hearing is required, must include the following language, "if a person decides to appeal any decision made by the board, agency or commission with respect to any matter considered at such meeting or hearing he will need a record of the proceedings, and that, for such purpose, he may need to insure that a verbatim record of the proceedings is made, which record includes testimony and evidence upon which the appeal is to be based."**

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Contact: Jace Ford (jford@libertyclerk.com 850-643-2215) | Minutes published on 06/02/2026, adopted on 06/04/2026