

March 19, 2026

Legislative Alert: Oppose State's Proposed Use of Surplus PILOT Funds for Reappraisals Program





An issue currently under discussion in the House and Senate Appropriations Committees would use surplus funds from the **Payment in Lieu of Taxes (PILOT) Special Fund** to pay for the statewide reappraisal program – a purpose beyond its original obligation. **VLCT is urging municipal leaders to weigh in now.**

Quick Facts / Talking Points

- The PILOT Special Fund currently has a **surplus of more than \$15 million** raised by the 25% of Local Option Tax revenues that are deposited into the PILOT Fund each year.
- The **FY26 Budget Adjustment Act** appropriated **\$3.41 million from the PILOT surplus** to pay for the state's per-parcel reappraisal and equalization payments.
- **FY27 budget proposals under consideration** would appropriate **an additional \$3.41 million** from the PILOT surplus for the same purpose.
- These reappraisal and equalization payments **would otherwise be paid from the General Fund.**



- Local Option Taxes are locally approved and locally raised revenues. Voters did not approve their use to offset state costs.
- **See [Ted Brady's recent letter](#)** to the four legislative committees responsible for appropriations and finance.

We encourage you, as municipal leaders, to **oppose the use of PILOT surplus funds for the state's reappraisal and equalization payments in the FY27 State budget.**

Please Act Now and Communicate Your Municipality's Position to:

- Your Representative and Senator on the [House](#) and [Senate](#) Appropriations Committees
- [Governor Scott](#)

VLCT Advocacy staff, [Josh Hanford](#) and [Samantha Sheehan](#), are available to assist with identifying contacts or drafting messages.

Guidelines for Requesting Consideration from a Legislator

- Give credit and say thanks
- Be concise and offer solutions
- Make your conversation personal
- Give the local angle
- Be an *accurate* resource



- Don't be a stranger: cultivate the larger relationship of which this is only a part

Also, know that while email leaves a record that can be stored and referred to later, legislators receive so many emails every day that many go unread despite legislators' best efforts. So **if you send an email, follow up with a phone call to remind the legislator of your message.**

Attachments

[Ted Brady's March 18 L to Four Legislative Committees](#)

