

THE FLORIDA SENATE  
2017 SUMMARY OF LEGISLATION PASSED  
**Committee on Community Affairs**

**HJR 7105 — Increased Homestead Property Tax Exemption**

by Ways and Means Committee and Reps. La Rosa, Jacquet, and others (SJR 1774 by Senator Lee)

Currently, every person having legal and equitable title to real estate and who maintains a permanent residence on the real estate (homestead property) is eligible for a \$25,000 tax exemption applicable to all ad valorem tax levies, including levies by school districts. An additional \$25,000 exemption applies to homestead property value between \$50,000 and \$75,000. This exemption does not apply to ad valorem taxes levied by school districts.

HJR 7105 proposes an amendment to the Florida Constitution to provide a homestead exemption, for all levies other than school district levies, on the assessed value greater than \$100,000 and up to \$125,000.

The amendment will take effect January 1, 2019, if approved by the electors at the November 2018 general election.

*Vote: Senate 28-10; House 83-35*