

Tab 1	SB 120 by Avila; (Identical to H 00471) Homestead Assessments						
340208	A	S	RCS	CA, Avila	Delete L.30:	02/15 02:50 PM	
Tab 2	SJR 122 by Avila; (Identical to H 00469) Revised Limitation on Increases of Homestead Property Tax Assessments						
Tab 3	SB 124 by Avila; (Identical to H 00161) Homestead Exemptions for Persons Age 65 and Older						
612214	A	S	RCS	CA, Avila	Delete L.31:	02/15 02:51 PM	
Tab 4	SJR 126 by Avila; (Identical to H 00159) Homestead Tax Exemption for Certain Senior, Low-income, Long-term Residents						

**The Florida Senate**  
**COMMITTEE MEETING EXPANDED AGENDA**

**COMMUNITY AFFAIRS**  
**Senator Calatayud, Chair**  
**Senator Osgood, Vice Chair**

**MEETING DATE:** Wednesday, February 15, 2023

**TIME:** 11:00 a.m.—1:00 p.m.

**PLACE:** James E. "Jim" King, Jr Committee Room, 401 Senate Building

**MEMBERS:** Senator Calatayud, Chair; Senator Osgood, Vice Chair; Senators Baxley, Berman, Bradley, Brodeur, Gruters, Martin, and Pizzo

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	<b>SB 120</b> Avila (Identical H 471, Compare HJR 469, Linked SJR 122)	Homestead Assessments; Revising the limitation on annual increases of homestead property tax assessments, etc.  CA 02/15/2023 Fav/CS FT AP	Fav/CS Yeas 6 Nays 3
2	<b>SJR 122</b> Avila (Identical HJR 469, Compare H 471, Linked S 120)	Revised Limitation on Increases of Homestead Property Tax Assessments; Proposing amendments to the State Constitution to revise the limitation on annual increases of homestead property tax assessments and to provide an effective date, etc.  CA 02/15/2023 Favorable FT AP	Favorable Yeas 8 Nays 1
3	<b>SB 124</b> Avila (Identical H 161, Compare HJR 159, Linked SJR 126)	Homestead Exemptions for Persons Age 65 and Older; Increasing the just value limit of real estate eligible for the homestead tax exemption that may be adopted by counties or municipalities for certain persons age 65 and older, etc.  CA 02/15/2023 Fav/CS FT AP	Fav/CS Yeas 9 Nays 0
4	<b>SJR 126</b> Avila (Identical HJR 159, Compare H 161, Linked S 124)	Homestead Tax Exemption for Certain Senior, Low-income, Long-term Residents; Proposing amendments to the State Constitution to increase the just value limit of real estate eligible for the homestead tax exemption that may be granted by counties or municipalities to certain senior, low-income, long-term residents, and to provide an effective date, etc.  CA 02/15/2023 Favorable FT AP	Favorable Yeas 9 Nays 0
5	Other Related Meeting Documents		

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

---

Prepared By: The Professional Staff of the Committee on Community Affairs

---

BILL: CS/SB 120

INTRODUCER: Community Affairs Committee and Senator Avila

SUBJECT: Homestead Assessments

DATE: February 15, 2023

REVISED: 2/16/23

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Hackett	Ryon	CA	Fav/CS
2.			FT	
3.			AP	

---

**Please see Section IX. for Additional Information:**

COMMITTEE SUBSTITUTE - Technical Changes

---

**I. Summary:**

CS/SB 120 is linked to SJR 122, which proposes an amendment to the Florida Constitution to reduce the maximum increase in assessments on homestead properties from three to two percent of the previous year's assessment. The bill implements the amendment in the associated statutory provision.

The bill will take effect on the effective date of the amendment proposed by SJR 122 or a similar joint resolution having substantially the same specific intent and purpose. If approved by the electors in the next general election in November 2024, the proposed amendment (SJR 122) and this bill will take effect on January 1, 2025.

**II. Present Situation:**

**General Overview of Property Taxation**

The ad valorem tax or "property tax" is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of property as of

January 1 of each year.<sup>1</sup> The property appraiser annually determines the assessed or “just value”<sup>2</sup> of property within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”<sup>3</sup> Tax bills are mailed in November of each year based on the previous January 1 valuation and payment is due by March 31.

The Florida Constitution prohibits the state from levying ad valorem taxes<sup>4</sup> and limits the Legislature’s authority to provide for property valuations at less than just value, unless expressly authorized.<sup>5</sup>

The just valuation standard generally requires the property appraiser to consider the highest and best use of property;<sup>6</sup> however, the Florida Constitution authorizes certain types of property to be valued based on their current use (classified use assessments), which often result in lower assessments. Properties that receive classified use treatment in Florida include: agricultural land, land producing high water recharge to Florida’s aquifers, and land used exclusively for noncommercial recreational purposes;<sup>7</sup> land used for conservation purposes;<sup>8</sup> historic properties when authorized by the county or municipality;<sup>9</sup> and certain working waterfront property.<sup>10</sup>

## **Property Tax Exemptions for Homesteads**

### ***Statewide Homestead Exemption***

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.<sup>11</sup> An additional \$25,000 exemption applies to homestead property value between \$50,000 and \$75,000.<sup>12</sup> This exemption does not apply to ad valorem taxes levied by school districts.

---

<sup>1</sup> Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

<sup>2</sup> Property must be valued at “just value” for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. art. VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm’s-length transaction. *See Walter v. Shuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *Southern Bell Tel. & Tel. Co. v. Dade County*, 275 So. 2d 4 (Fla. 1973).

<sup>3</sup> *See* s. 192.001(2) and (16), F.S.

<sup>4</sup> FLA. CONST. art. VII, s. 1(a).

<sup>5</sup> *See* FLA. CONST. art. VII, s. 4.

<sup>6</sup> Section 193.011(2), F.S.

<sup>7</sup> FLA. CONST. art. VII, s. 4(a).

<sup>8</sup> FLA. CONST. art. VII, s. 4(b).

<sup>9</sup> FLA. CONST. art. VII, s. 4(e).

<sup>10</sup> FLA. CONST. art. VII, s. 4(j).

<sup>11</sup> FLA. CONST. art. VII, s. 6(a) and s. 196.031, F.S.

<sup>12</sup> Section 196.031(1)(b), F.S.

### ***Additional Homestead Exemptions***

The Florida Constitution authorizes additional homestead exemptions, either directly through legislation or through statutory permission for local governments to enact:

- An exemption not exceeding \$50,000 in home value for any low-income senior.<sup>13</sup>
- An exemption of the entire assessed value of a low-income senior's homestead with a just value less than \$250,000 if he or she has maintained that homestead for not less than 25 years.<sup>14, 15</sup>
- A veteran or first responder<sup>16</sup> with a total and permanent service-connected disability is entitled to a complete exemption for property owned and used as a homestead.<sup>17</sup>
- A veteran with a total service-connected disability that confines him or her to a wheelchair is entitled to a complete exemption for property owned and used as a homestead. Upon the veteran's death, the exemption carries over to the veteran's unremarried surviving spouse.<sup>18</sup>
- A veteran disabled to a degree of 10 percent or more by misfortune or during wartime service is entitled to an exemption for any property up to \$5,000. Upon the death of the veteran, the exemption carries over to the veteran's unremarried surviving spouse.<sup>19</sup>
- The unremarried surviving spouse of a veteran or first responder who died while on active duty is entitled to a complete exemption for property owned and used as a homestead if the veteran was a permanent resident of Florida on the day he or she died.<sup>20</sup>
- Certain combat-disabled veterans are entitled to a discount on their homestead property taxes.<sup>21</sup>

### **Limitation on Annual Increases in Assessments for Homestead Properties**

The Florida Constitution<sup>22</sup> provides that, for those entitled to a homestead exemption, the assessed value of the homestead shall be changed annually on January 1<sup>st</sup> of each year, but those changes in assessments shall not exceed the lesser of three percent of the prior year's assessment or the percent change in the Consumer Price Index<sup>23</sup> for the preceding calendar year.<sup>24</sup>

<sup>13</sup> Implementing FLA. CONST. art. VII, s. 6(d)(1).

<sup>14</sup> Implementing FLA. CONST. art. VII, s. 6(d)(2).

<sup>15</sup> Taxpayers who initially receive the exemption are denied the exemption in a later year if the just value of their homestead exceeds \$250,000.

<sup>16</sup> "First responder" in this context means a law enforcement officer or correctional officer as defined in s. 943.10, a firefighter as defined in s. 633.102, or an emergency medical technician or paramedic as defined in s. 401.23 who is a full-time paid employee, part-time paid employee, or unpaid volunteer. Section 196.081(6)(c)1., F.S.

<sup>17</sup> Sections 196.081 and 196.102, F.S.

<sup>18</sup> Section 196.091(1) and (3), F.S.

<sup>19</sup> Section 196.24, F.S.

<sup>20</sup> Section 196.081(4), (6) F.S.

<sup>21</sup> Section 196.082, F.S.

<sup>22</sup> As amended by Constitutional Amendment 10 (1992), commonly referred to as the "Save Our Homes" initiative.

<sup>23</sup> Specifically the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports.

<sup>24</sup> FLA. CONST. art. VII, s. 4(d)(1), implemented by section 193.155, F.S.

### III. Effect of Proposed Changes:

**Section 1** amends s. 193.155, F.S., to provide that change in a homestead property's valuation upon annual reassessment shall not exceed the lower of the consumer price index and two, rather than three, percent of the previously assessed value of the property.

**Section 2** provides that the bill will take effect on the effective date of the constitutional amendment proposed by SJR 122.

### IV. Constitutional Issues:

#### A. Municipality/County Mandates Restrictions:

Article VII, s. 18(b) of the Florida Constitution provides that, except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. However, the mandates requirements do not apply to laws having an insignificant impact.<sup>25, 26</sup>

The mandates provision of Art. VII, s. 18 of the Florida Constitution may apply because the bill reduces local governments' authority to raise revenue by reducing ad valorem tax bases compared to the tax bases that would exist under current law. This bill does not appear to qualify under any exemption or exception, however, as a bill implementing a constitutional amendment (SJR 122), it may be considered to have no direct effect or be an exempt re-authorization of existing authority. If the bill does qualify as a mandate, final passage must be approved by two-thirds of the membership of each house of the Legislature.

#### B. Public Records/Open Meetings Issues:

None.

#### C. Trust Funds Restrictions:

None.

#### D. State Tax or Fee Increases:

None.

---

<sup>25</sup> FLA. CONST. art. VII, s. 18(d).

<sup>26</sup> An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year times \$0.10. The Florida Demographic Estimating Conference adopted estimations that the 2021 population will be 21,893,919, which makes the threshold for insignificant fiscal impact \$2.19 million. Executive Summary, Demographic Estimating Conference, Nov. 13, 2020, *available at* <http://edr.state.fl.us/content/conferences/population/demographicsummary.pdf> (last visited January 20, 2022).

**E. Other Constitutional Issues:**

None identified.

**V. Fiscal Impact Statement:**

**A. Tax/Fee Issues:**

The bill implements the constitutional amendment proposed by the related joint resolution (SJR 122). Beginning in Fiscal Year 2025-2026 and assuming that the voters approve the constitutional amendment, the constitutional amendment will reduce local property tax in any year that the relevant Consumer Price Index exceeds 2 percent. The Revenue Estimating Conference concluded that the fiscal impact is indeterminate because it is unknown when the Consumer Price Index will exceed 2 percent. However, the Revenue Estimating Conference concluded that if the constitutional amendment had been in place in 2022 – a year in which the Save Our Homes limit was 3 percent – the constitutional amendment would have reduced local property taxes by \$150 million, statewide.

**B. Private Sector Impact:**

If the proposed amendment (SJR 122) is approved by 60 percent of voters in November 2024, homeowners with homestead exemptions will enjoy a reduced limit on rises in their homestead assessment. This will result in an indeterminate positive fiscal impact as homeowners take advantage of ad valorem tax savings.

**C. Government Sector Impact:**

If the proposed amendment (SJR 122) is approved by 60 percent of voters in November 2024, homeowners with homestead exemptions will enjoy a reduced limit on rises in their homestead assessment. This will result in an indeterminate negative fiscal impact on local governments as their ability to raise assessments on homestead property will be reduced.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends section 193.155 of the Florida Statutes.

**IX. Additional Information:**

- A. **Committee Substitute – Statement of Changes:**  
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

**CS by Community Affairs on February 15, 2023:**  
The CS makes a technical change to insert the corresponding SJR number.

- B. **Amendments:**  
  
None.

---

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

---





340208

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/15/2023	.	
	.	
	.	
	.	

---

The Committee on Community Affairs (Avila) recommended the following:

**Senate Amendment**

Delete line 30  
and insert:  
of the amendment to the State Constitution proposed by SJR 122

By Senator Avila

39-00246-23

2023120\_\_

1 A bill to be entitled  
2 An act relating to homestead assessments; amending s.  
3 193.155, F.S.; revising the limitation on annual  
4 increases of homestead property tax assessments;  
5 providing a contingent effective date.  
6

7 Be It Enacted by the Legislature of the State of Florida:  
8

9 Section 1. Subsection (1) of section 193.155, Florida  
10 Statutes, is amended to read:

11 193.155 Homestead assessments.—Homestead property shall be  
12 assessed at just value as of January 1, 1994. Property receiving  
13 the homestead exemption after January 1, 1994, shall be assessed  
14 at just value as of January 1 of the year in which the property  
15 receives the exemption unless the provisions of subsection (8)  
16 apply.

17 (1) Beginning in 1995, or the year following the year the  
18 property receives homestead exemption, whichever is later, the  
19 property shall be reassessed annually on January 1. Any change  
20 resulting from such reassessment shall not exceed the lower of  
21 the following:

22 (a) Two ~~Three~~ percent of the assessed value of the property  
23 for the prior year; or

24 (b) The percentage change in the Consumer Price Index for  
25 All Urban Consumers, U.S. City Average, all items 1967=100, or  
26 successor reports for the preceding calendar year as initially  
27 reported by the United States Department of Labor, Bureau of  
28 Labor Statistics.

29 Section 2. This act shall take effect on the effective date

39-00246-23

2023120\_\_

30 of the amendment to the State Constitution proposed by SJR \_\_\_\_\_  
31 or a similar joint resolution having substantially the same  
32 specific intent and purpose, if such amendment to the State  
33 Constitution is approved at the next general election or at an  
34 earlier special election specifically authorized by law for that  
35 purpose.

2/15/2023

Meeting Date

Community Affairs

Committee

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to  
Senate professional staff conducting the meeting

120

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Bob McKee

Phone

(850) 766-1952

Address

100 S Monroe

Email

b.mckee@fl-counties.co

Street

Tallahassee FL

32301

City

State

Zip

Speaking:

☐

For

☐

Against

☐

Information

OR

Waive Speaking:

☐

In Support

☒

Against

PLEASE CHECK ONE OF THE FOLLOWING:

☐

I am appearing without  
compensation or sponsorship.

☒

I am a registered lobbyist,  
representing:

Florida Association  
of Counties

☐

I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate

**APPEARANCE RECORD**

~~STR~~  
#B120

Bill Number or Topic

Amendment Barcode (if applicable)

2-15-23

Meeting Date

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Comm. Affairs

Committee

Name

Chris Doolin

Phone

850-508-5492

Address

1018 Thomasville Rd 102B

Email

cdoolin@doolinandassc.com

Street

TALL

City

FL

State

32303

Zip

Speaking:

☐ For

☒ Against

☐ Information

**OR**

Waive Speaking:

☐ In Support

☐ Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

☐

I am appearing without  
compensation or sponsorship.

☒

I am a registered lobbyist,  
representing:

SMALL COUNTY COALITION

☐

I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

---

Prepared By: The Professional Staff of the Committee on Community Affairs

---

BILL: SJR 122

INTRODUCER: Senator Avila

SUBJECT: Revised Limitation on Increases of Homestead Property Tax Assessments

DATE: February 10, 2023

REVISED: 2/16/23

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Hackett	Ryon	CA	<b>Favorable</b>
2.		FT	
3.		AP	

---

## **I. Summary:**

SJR 122 proposes an amendment to the Florida Constitution to reduce the maximum increase in assessments on homestead properties from three to two percent of the previous year's assessment.

If adopted by the Legislature, the proposed amendment will be submitted to Florida's electors for approval or rejection at the next general election in November 2024.

If approved by at least 60 percent of the electors, the proposed amendment will take effect on January 1, 2025.

## **II. Present Situation:**

### **General Overview of Property Taxation**

The ad valorem tax or "property tax" is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of property as of January 1 of each year.<sup>1</sup> The property appraiser annually determines the assessed or "just value"<sup>2</sup> of property within the taxing authority and then applies relevant exclusions, assessment

---

<sup>1</sup> Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines "real property" as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines "tangible personal property" as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

<sup>2</sup> Property must be valued at "just value" for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. art VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm's-length transaction. See *Walter v. Shuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *Southern Bell Tel. & Tel. Co. v. Dade County*, 275 So. 2d 4 (Fla. 1973).

limitations, and exemptions to determine the property's "taxable value."<sup>3</sup> Tax bills are mailed in November of each year based on the previous January 1 valuation and payment is due by March 31.

The Florida Constitution prohibits the state from levying ad valorem taxes<sup>4</sup> and limits the Legislature's authority to provide for property valuations at less than just value, unless expressly authorized.<sup>5</sup>

The just valuation standard generally requires the property appraiser to consider the highest and best use of property;<sup>6</sup> however, the Florida Constitution authorizes certain types of property to be valued based on their current use (classified use assessments), which often result in lower assessments. Properties that receive classified use treatment in Florida include: agricultural land, land producing high water recharge to Florida's aquifers, and land used exclusively for noncommercial recreational purposes;<sup>7</sup> land used for conservation purposes;<sup>8</sup> historic properties when authorized by the county or municipality;<sup>9</sup> and certain working waterfront property.<sup>10</sup>

## **Property Tax Exemptions for Homesteads**

### ***Statewide Homestead Exemption***

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.<sup>11</sup> An additional \$25,000 exemption applies to homestead property value between \$50,000 and \$75,000.<sup>12</sup> This exemption does not apply to ad valorem taxes levied by school districts.

### ***Additional Homestead Exemptions***

The Florida Constitution authorizes additional homestead exemptions, either directly through legislation or through statutory permission for local governments to enact:

- An exemption not exceeding \$50,000 in home value for any low-income senior.<sup>13</sup>
- An exemption of the entire assessed value of a low-income senior's homestead with a just value less than \$250,000 if he or she has maintained that homestead for not less than 25 years.<sup>14, 15</sup>

---

<sup>3</sup> See s. 192.001(2) and (16), F.S.

<sup>4</sup> FLA. CONST. art. VII, s. 1(a).

<sup>5</sup> See FLA. CONST. art. VII, s. 4.

<sup>6</sup> Section 193.011(2), F.S.

<sup>7</sup> FLA. CONST. art. VII, s. 4(a).

<sup>8</sup> FLA. CONST. art. VII, s. 4(b).

<sup>9</sup> FLA. CONST. art. VII, s. 4(e).

<sup>10</sup> FLA. CONST. art. VII, s. 4(j).

<sup>11</sup> FLA. CONST. art. VII, s. 6(a) and s. 196.031, F.S.

<sup>12</sup> Section 196.031(1)(b), F.S.

<sup>13</sup> Implementing FLA. CONST. art. VII, s. 6(d)(1).

<sup>14</sup> Implementing FLA. CONST. art. VII, s. 6(d)(2).

<sup>15</sup> Taxpayers who initially receive the exemption are denied the exemption in a later year if the just value of their homestead exceeds \$250,000.

- A veteran or first responder<sup>16</sup> with a total and permanent service-connected disability is entitled to a complete exemption for property owned and used as a homestead.<sup>17</sup>
- A veteran with a total service-connected disability that confines him or her to a wheelchair is entitled to a complete exemption for property owned and used as a homestead. Upon the veteran's death, the exemption carries over to the veteran's unremarried surviving spouse.<sup>18</sup>
- A veteran disabled to a degree of 10 percent or more by misfortune or during wartime service is entitled to an exemption for any property up to \$5,000. Upon the death of the veteran, the exemption carries over to the veteran's unremarried surviving spouse.<sup>19</sup>
- The unremarried surviving spouse of a veteran or first responder who died while on active duty is entitled to a complete exemption for property owned and used as a homestead if the veteran was a permanent resident of Florida on the day he or she died.<sup>20</sup>
- Certain combat-disabled veterans are entitled to a discount on their homestead property taxes.<sup>21</sup>

### **Limitation on Annual Increases in Assessments for Homestead Properties**

The Florida Constitution<sup>22</sup> provides that, for those entitled to a homestead exemption, the assessed value of the homestead shall be changed annually on January 1<sup>st</sup> of each year, but those changes in assessments shall not exceed the lesser of three percent of the prior year's assessment or the percent change in the Consumer Price Index<sup>23</sup> for the preceding calendar year.<sup>24</sup>

### **III. Effect of Proposed Changes:**

The joint resolution proposes an amendment to Article VII, s. 4(d)(1) of the Florida Constitution to reduce the maximum increase in assessments on homestead properties from three to two percent of the previous year's assessment.

If adopted by the Legislature, the proposed amendment will be submitted to Florida's electors for approval or rejection at the next general election in November 2024.

The joint resolution also provides the ballot statement, which will appear on the November 2024 ballot if adopted by the Legislature, as follows:

REVISED LIMITATION ON INCREASES OF HOMESTEAD PROPERTY  
TAX 205 ASSESSMENTS.—Proposing an amendment to the State Constitution  
to revise, from 3 percent to 2 percent, the limitation on an annual increase of a

<sup>16</sup> "First responder" in this context means a law enforcement officer or correctional officer as defined in s. 943.10, a firefighter as defined in s. 633.102, or an emergency medical technician or paramedic as defined in s. 401.23 who is a full-time paid employee, part-time paid employee, or unpaid volunteer. Section 196.081(6)(c)1., F.S.

<sup>17</sup> Sections 196.081 and 196.102, F.S.

<sup>18</sup> Section 196.091(1) and (3), F.S.

<sup>19</sup> Section 196.24, F.S.

<sup>20</sup> Section 196.081(4), (6) F.S.

<sup>21</sup> Section 196.082, F.S.

<sup>22</sup> As amended by Constitutional Amendment 10 (1992), commonly referred to as the "Save Our Homes" initiative.

<sup>23</sup> Specifically the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports.

<sup>24</sup> FLA. CONST. art. VII, s. 4(d)(1), implemented by section 193.155, F.S.



homestead property tax assessment when such percentage is lower than the percent change in the Consumer Price Index for all urban consumers for the preceding calendar year. If approved, this amendment shall take effect January 1, 2025.

If approved by at least 60 percent of the electors, the proposed amendment will take effect on January 1, 2025.

#### **IV. Constitutional Issues:**

**A. Municipality/County Mandates Restrictions:**

The mandate provisions in Article VII, section 18 of the Florida Constitution, do not apply to joint resolutions.

**B. Public Records/Open Meetings Issues:**

None.

**C. Trust Funds Restrictions:**

None.

**D. State Tax or Fee Increases:**

None.

**E. Other Constitutional Issues:**

Article XI, s. 1 of the Florida Constitution authorizes the Legislature to propose amendments to the Florida Constitution by joint resolution approved by a three-fifths vote of the membership of each house. Article XI, s. 5(a) of the Florida Constitution requires the amendment be placed before the electorate at the next general election<sup>25</sup> held more than 90 days after the proposal has been filed with the Secretary of State or at a special election held for that purpose. Constitutional amendments submitted to the electors must be printed in clear and unambiguous language on the ballot.<sup>26</sup>

Article XI, s. 5(d) of the Florida Constitution requires proposed amendments or constitutional revisions to be published in a newspaper of general circulation in each county where a newspaper is published. The amendment or revision must be published once in the 10th week and again in the 6th week immediately preceding the week the election is held.

---

<sup>25</sup> Section 97.021(16), F.S., defines “general election” as an election held on the first Tuesday after the first Monday in November in the even-numbered years, for the purpose of filling national, state, county, and district offices and for voting on constitutional amendments not otherwise provided for by law.

<sup>26</sup> Section 101.161(1), F.S.

Article XI, s. 5(e) of the Florida Constitution requires approval by 60 percent of voters for a constitutional amendment to take effect. The amendment, if approved, becomes effective on the first Tuesday after the first Monday in January following the election, or on such other date as may be specified in the amendment.

**V. Fiscal Impact Statement:**

**A. Tax/Fee Issues:**

Beginning in Fiscal Year 2025-2026 and assuming that the voters approve the constitutional amendment proposed by the joint resolution, the constitutional amendment will reduce local property tax in any year that the relevant Consumer Price Index exceeds 2 percent. The Revenue Estimating Conference concluded that the fiscal impact is indeterminate because it is unknown when the Consumer Price Index will exceed 2 percent. However, the Revenue Estimating Conference concluded that if the constitutional amendment had been in place in 2022 – a year in which the Save Our Homes limit was 3 percent – the constitutional amendment would have reduced local property taxes by \$150 million, statewide.

**B. Private Sector Impact:**

If approved by 60 percent of voters in November 2024, homeowners with homestead exemptions will enjoy a reduced limit on rises in their homestead assessment. This will result in an indeterminate positive fiscal impact as homeowners take advantage of ad valorem tax savings.

**C. Government Sector Impact:**

If approved by 60 percent of voters in November 2024, homeowners with homestead exemptions will enjoy a reduced limit on rises in their homestead assessment. This will result in an indeterminate negative fiscal impact on local governments as their ability to raise assessments on homestead property will be reduced.

Article XI, Section 5(d) of the Florida Constitution requires proposed amendments or constitutional revisions to be published in a newspaper of general circulation in each county where a newspaper is published. The amendment or revision must be published in the 10th week and again in the sixth week immediately preceding the week the election is held.

The Division of Elections (division) within the Department of State pays for publication costs to advertise all constitutional amendments in both English and Spanish,<sup>27</sup> typically paid from non-recurring General Revenue funds.<sup>28</sup> Accurate cost estimates for the next constitutional amendment advertising cannot be determined until the total number of amendments to be advertised is known and updated quotes are obtained from newspapers.

---

<sup>27</sup> Pursuant to *Section 203 of the Voting Rights Act* (52 U.S.C.A. § 10503).

<sup>28</sup> See Ch. 2020-111, Specific Appropriation 3132, Laws of Fla.

There is an unknown additional cost for the printing and distributing of the constitutional amendments, in poster or booklet form, in English and Spanish, for each of the 67 Supervisors of Elections to post or make available at each polling room or each voting site, as required by s. 101.171, F.S. Historically, the division has printed and distributed booklets that include the ballot title, ballot summary, text of the constitutional amendment, and, if applicable, the financial impact statement. Beginning in 2020, the summary of such financial information statements was also included as part of the booklets.<sup>29</sup>

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This resolution substantially amends section 4, Article VII of the Florida Constitution.

This resolution also creates a new section in Article XII of the Florida Constitution.

**IX. Additional Information:**

**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

**B. Amendments:**

None.

---

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

---

---

<sup>29</sup> Section 100.371(13)(e)4., F.S. *See also* Chapter 2019-64, s. 3, Laws of Fla.

By Senator Avila

39-00223-23

2023122\_\_

Senate Joint Resolution

A joint resolution proposing an amendment to Section 4 of Article VII and the creation of a new section in Article XII of the State Constitution to revise the limitation on annual increases of homestead property tax assessments and to provide an effective date.

Be It Resolved by the Legislature of the State of Florida:

That the following amendment to Section 4 of Article VII and the creation of a new section in Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 4. Taxation; assessments.—By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided:

(a) Agricultural land, land producing high water recharge to Florida's aquifers, or land used exclusively for noncommercial recreational purposes may be classified by general law and assessed solely on the basis of character or use.

(b) As provided by general law and subject to conditions, limitations, and reasonable definitions specified therein, land used for conservation purposes shall be classified by general law and assessed solely on the basis of character or use.

(c) Pursuant to general law tangible personal property held

39-00223-23

2023122\_\_

for sale as stock in trade and livestock may be valued for  
taxation at a specified percentage of its value, may be  
classified for tax purposes, or may be exempted from taxation.

(d) All persons entitled to a homestead exemption under  
Section 6 of this Article shall have their homestead assessed at  
just value as of January 1 of the year following the effective  
date of this amendment. This assessment shall change only as  
provided in this subsection.

(1) Assessments subject to this subsection shall be changed  
annually on January 1st of each year; but those changes in  
assessments shall not exceed the lower of the following:

a. Two ~~Three~~ percent (2%) ~~(3%)~~ of the assessment for the  
prior year.

b. The percent change in the Consumer Price Index for all  
urban consumers, U.S. City Average, all items 1967=100, or  
successor reports for the preceding calendar year as initially  
reported by the United States Department of Labor, Bureau of  
Labor Statistics.

(2) No assessment shall exceed just value.

(3) After any change of ownership, as provided by general  
law, homestead property shall be assessed at just value as of  
January 1 of the following year, unless the provisions of  
paragraph (8) apply. Thereafter, the homestead shall be assessed  
as provided in this subsection.

(4) New homestead property shall be assessed at just value  
as of January 1st of the year following the establishment of the  
homestead, unless the provisions of paragraph (8) apply. That  
assessment shall only change as provided in this subsection.

(5) Changes, additions, reductions, or improvements to

39-00223-23

2023122\_\_

homestead property shall be assessed as provided for by general law; provided, however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(6) In the event of a termination of homestead status, the property shall be assessed as provided by general law.

(7) The provisions of this amendment are severable. If any of the provisions of this amendment shall be held unconstitutional by any court of competent jurisdiction, the decision of such court shall not affect or impair any remaining provisions of this amendment.

(8)a. A person who establishes a new homestead as of January 1 and who has received a homestead exemption pursuant to Section 6 of this Article as of January 1 of any of the three years immediately preceding the establishment of the new homestead is entitled to have the new homestead assessed at less than just value. The assessed value of the newly established homestead shall be determined as follows:

1. If the just value of the new homestead is greater than or equal to the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be the just value of the new homestead minus an amount equal to the lesser of \$500,000 or the difference between the just value and the assessed value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned. Thereafter, the homestead shall be assessed as provided in this subsection.

2. If the just value of the new homestead is less than the just value of the prior homestead as of January 1 of the year in

39-00223-23

2023122\_\_

88 which the prior homestead was abandoned, the assessed value of  
89 the new homestead shall be equal to the just value of the new  
90 homestead divided by the just value of the prior homestead and  
91 multiplied by the assessed value of the prior homestead.  
92 However, if the difference between the just value of the new  
93 homestead and the assessed value of the new homestead calculated  
94 pursuant to this sub-subparagraph is greater than \$500,000, the  
95 assessed value of the new homestead shall be increased so that  
96 the difference between the just value and the assessed value  
97 equals \$500,000. Thereafter, the homestead shall be assessed as  
98 provided in this subsection.

99 b. By general law and subject to conditions specified  
100 therein, the legislature shall provide for application of this  
101 paragraph to property owned by more than one person.

102 (e) The legislature may, by general law, for assessment  
103 purposes and subject to the provisions of this subsection, allow  
104 counties and municipalities to authorize by ordinance that  
105 historic property may be assessed solely on the basis of  
106 character or use. Such character or use assessment shall apply  
107 only to the jurisdiction adopting the ordinance. The  
108 requirements for eligible properties must be specified by  
109 general law.

110 (f) A county may, in the manner prescribed by general law,  
111 provide for a reduction in the assessed value of homestead  
112 property to the extent of any increase in the assessed value of  
113 that property which results from the construction or  
114 reconstruction of the property for the purpose of providing  
115 living quarters for one or more natural or adoptive grandparents  
116 or parents of the owner of the property or of the owner's spouse

39-00223-23

2023122\_\_

117 if at least one of the grandparents or parents for whom the  
118 living quarters are provided is 62 years of age or older. Such a  
119 reduction may not exceed the lesser of the following:

120 (1) The increase in assessed value resulting from  
121 construction or reconstruction of the property.

122 (2) Twenty percent of the total assessed value of the  
123 property as improved.

124 (g) For all levies other than school district levies,  
125 assessments of residential real property, as defined by general  
126 law, which contains nine units or fewer and which is not subject  
127 to the assessment limitations set forth in subsections (a)  
128 through (d) shall change only as provided in this subsection.

129 (1) Assessments subject to this subsection shall be changed  
130 annually on the date of assessment provided by law; but those  
131 changes in assessments shall not exceed ten percent (10%) of the  
132 assessment for the prior year.

133 (2) No assessment shall exceed just value.

134 (3) After a change of ownership or control, as defined by  
135 general law, including any change of ownership of a legal entity  
136 that owns the property, such property shall be assessed at just  
137 value as of the next assessment date. Thereafter, such property  
138 shall be assessed as provided in this subsection.

139 (4) Changes, additions, reductions, or improvements to such  
140 property shall be assessed as provided for by general law;  
141 however, after the adjustment for any change, addition,  
142 reduction, or improvement, the property shall be assessed as  
143 provided in this subsection.

144 (h) For all levies other than school district levies,  
145 assessments of real property that is not subject to the



39-00223-23

2023122\_\_

assessment limitations set forth in subsections (a) through (d) and (g) shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on the date of assessment provided by law; but those changes in assessments shall not exceed ten percent (10%) of the assessment for the prior year.

(2) No assessment shall exceed just value.

(3) The legislature must provide that such property shall be assessed at just value as of the next assessment date after a qualifying improvement, as defined by general law, is made to such property. Thereafter, such property shall be assessed as provided in this subsection.

(4) The legislature may provide that such property shall be assessed at just value as of the next assessment date after a change of ownership or control, as defined by general law, including any change of ownership of the legal entity that owns the property. Thereafter, such property shall be assessed as provided in this subsection.

(5) Changes, additions, reductions, or improvements to such property shall be assessed as provided for by general law; however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(i) The legislature, by general law and subject to conditions specified therein, may prohibit the consideration of the following in the determination of the assessed value of real property:

(1) Any change or improvement to real property used for residential purposes made to improve the property's resistance

39-00223-23

2023122\_\_

to wind damage.

(2) The installation of a solar or renewable energy source device.

(j)(1) The assessment of the following working waterfront properties shall be based upon the current use of the property:

a. Land used predominantly for commercial fishing purposes.

b. Land that is accessible to the public and used for vessel launches into waters that are navigable.

c. Marinas and drystacks that are open to the public.

d. Water-dependent marine manufacturing facilities, commercial fishing facilities, and marine vessel construction and repair facilities and their support activities.

(2) The assessment benefit provided by this subsection is subject to conditions and limitations and reasonable definitions as specified by the legislature by general law.

## ARTICLE XII

### SCHEDULE

Revised limitation on increases of homestead property tax assessments.—The amendment to Section 4 of Article VII revising, from 3 percent to 2 percent, the limitation on an annual increase of a homestead property tax assessment when such percentage is lower than the percent change in the Consumer Price Index for all urban consumers for the preceding calendar year shall take effect January 1, 2025.

BE IT FURTHER RESOLVED that the following statement be placed on the ballot:

## CONSTITUTIONAL AMENDMENT

### ARTICLE VII, SECTION 4

### ARTICLE XII

39-00223-23

2023122\_\_

204       REVISED LIMITATION ON INCREASES OF HOMESTEAD PROPERTY TAX  
205       ASSESSMENTS.—Proposing an amendment to the State Constitution to  
206       revise, from 3 percent to 2 percent, the limitation on an annual  
207       increase of a homestead property tax assessment when such  
208       percentage is lower than the percent change in the Consumer  
209       Price Index for all urban consumers for the preceding calendar  
210       year. If approved, this amendment shall take effect January 1,  
211       2025.

**APPEARANCE RECORD**

SJR 122

Meeting Date

Bill Number or Topic

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Committee

Amendment Barcode (if applicable)

Name Jess M. McCarty, Executive Assistant County Attorney Phone 305-979-7110Address 111 N.W. 1st Street Suite 2800 Email jmm2@miamidade.gov  
StreetMiami FL 33128  
City State ZipSpeaking: ☐ For ☐ Against ☐ Information **OR** Waive Speaking: ☒ In Support ☐ Against**PLEASE CHECK ONE OF THE FOLLOWING:**☐ I am appearing without  
compensation or sponsorship.☒ I am a registered lobbyist,  
representing:**Miami-Dade County**☐ I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

2-15-23

Meeting Date

C.A

Committee

The Florida Senate  
**APPEARANCE RECORD**

Deliver both copies of this form to  
Senate professional staff conducting the meeting

HB 122

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Chris Doolin

Phone

850-588-5492

Address

1018 THOMASVILLE RD. 102B

Email

cdoolin@doolinandsoc.com

Street

TALL

City

FL

State

32302

Zip

Speaking:

☐

For

☒

Against

☐

Information

**OR**

Waive Speaking:

☐

In Support

☒

Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

☐

I am appearing without  
compensation or sponsorship.

☐

I am a registered lobbyist,  
representing:

☐

I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate

**APPEARANCE RECORD**

122

Meeting Date

Bill Number or Topic

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Amendment Barcode (if applicable)

2/15/2023  
Community Affairs  
Committee

Name Bob McKee

Phone 850 766-1952

Address 100 S Monroe  
Street

Email bmckee@fl-counties.com

Tallahassee FL 32301  
City State Zip

Speaking: ☐ For ☒ Against ☐ Information **OR** Waive Speaking: ☐ In Support ☐ Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

☐ I am appearing without  
compensation or sponsorship.

☒ I am a registered lobbyist,  
representing:

Florida Association  
of Counties

☐ I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

---

Prepared By: The Professional Staff of the Committee on Community Affairs

---

BILL: CS/SB 124

INTRODUCER: Community Affairs Committee and Senator Avila

SUBJECT: Homestead Exemptions for Persons Age 65 and Older

DATE: February 15, 2023

REVISED: \_\_\_\_\_

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Hackett	Ryon	CA	<b>Fav/CS</b>
2. _____	_____	FT	_____
3. _____	_____	AP	_____

---

**Please see Section IX. for Additional Information:**

COMMITTEE SUBSTITUTE - Technical Changes

---

**I. Summary:**

CS/SB 124 is linked to SJR 126, which proposes an amendment to the Florida Constitution to raise the eligible real estate value for the optional full homestead exemption on long-term, low-income seniors from \$250,000 to \$300,000.

The bill amends the associated statutory provision to conform to the constitutional amendment.

The bill will take effect on the effective date of the amendment proposed by SJR 126 or a similar joint resolution having substantially the same specific intent and purpose. If approved by the electors in the next general election in November 2024, the proposed amendment (SJR 126) and this bill will take effect on January 1, 2025.

**II. Present Situation:**

**General Overview of Property Taxation**

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of property as of

January 1 of each year.<sup>1</sup> The property appraiser annually determines the assessed or “just value”<sup>2</sup> of property within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”<sup>3</sup> Tax bills are mailed in November of each year based on the previous January 1 valuation and payment is due by March 31.

The Florida Constitution prohibits the state from levying ad valorem taxes<sup>4</sup> and limits the Legislature’s authority to provide for property valuations at less than just value, unless expressly authorized.<sup>5</sup>

The just valuation standard generally requires the property appraiser to consider the highest and best use of property;<sup>6</sup> however, the Florida Constitution authorizes certain types of property to be valued based on their current use (classified use assessments), which often result in lower assessments. Properties that receive classified use treatment in Florida include: agricultural land, land producing high water recharge to Florida’s aquifers, and land used exclusively for noncommercial recreational purposes;<sup>7</sup> land used for conservation purposes;<sup>8</sup> historic properties when authorized by the county or municipality;<sup>9</sup> and certain working waterfront property.<sup>10</sup>

## **Property Tax Exemptions for Homesteads**

### ***Statewide Homestead Exemption***

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.<sup>11</sup> An additional \$25,000 exemption applies to homestead property value between \$50,000 and \$75,000.<sup>12</sup> This exemption does not apply to ad valorem taxes levied by school districts.

---

<sup>1</sup> Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

<sup>2</sup> Property must be valued at “just value” for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. art VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm’s-length transaction. *See Walter v. Shuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *Southern Bell Tel. & Tel. Co. v. Dade County*, 275 So. 2d 4 (Fla. 1973).

<sup>3</sup> *See* s. 192.001(2) and (16), F.S.

<sup>4</sup> FLA. CONST. art. VII, s. 1(a).

<sup>5</sup> *See* FLA. CONST. art. VII, s. 4.

<sup>6</sup> Section 193.011(2), F.S.

<sup>7</sup> FLA. CONST. art. VII, s. 4(a).

<sup>8</sup> FLA. CONST. art. VII, s. 4(b).

<sup>9</sup> FLA. CONST. art. VII, s. 4(e).

<sup>10</sup> FLA. CONST. art. VII, s. 4(j).

<sup>11</sup> FLA. CONST. art VII, s. 6(a) and s. 196.031, F.S.

<sup>12</sup> Section 196.031(1)(b), F.S.



### ***Additional Homestead Exemptions for Qualified Senior Citizens***

The Florida Constitution authorizes the Legislature to allow counties and municipalities to grant additional homestead property tax exemptions for persons aged 65 years or over whose household income does not exceed \$20,000 (low-income seniors).<sup>13</sup> That income limitation is adjusted each year according to changes in the consumer price index. The 2020 household income threshold for these exemptions is \$31,100.<sup>14</sup> Qualifying seniors must hold legal or equitable title to the real estate and maintain thereon their permanent residence.

Section 196.075, F.S., implements those constitutional amendments approved by voters in 1999 and 2012 allowing local governments to grant low-income seniors these additional homestead exemptions. The first additional homestead exemption so authorized,<sup>15</sup> approved by voters in 1999, is an additional homestead exemption not exceeding \$50,000 in home value for any low-income senior. The second additional homestead exemption,<sup>16</sup> approved by voters in 2012, exempts the entire assessed value of a low-income senior's homestead with a just value less than \$250,000 if he or she has maintained that homestead for not less than 25 years.<sup>17</sup> A county or municipality may choose to instate one or both of these additional homestead exemptions by passing an ordinance subject to certain statutory requirements.

As of 2023, 28 of Florida's 67 counties and 67 municipalities have adopted the additional full exemption for low-income long-term seniors.

### ***Penalties for Failure to Notify and Tax Liens***

Under s. 196.075, F.S., if the property appraiser determines that for any year within the last ten years the taxpayer received an exemption for which they were not entitled, the taxpayer shall be subject to the taxes exempted as a result of such failure and a penalty of 50 percent of the taxes exempted plus 15 percent interest per annum. If such penalty is not paid in 30 days, the property appraiser must record a notice of tax lien against any property in the county owned by that person, or property in other counties if that person no longer owns property in the appraiser's county.

This penalty, its valuation and lien provision, is equivalent to the penalty associated with receiving a general homestead exemption to which a taxpayer was not entitled.<sup>18</sup>

## **III. Effect of Proposed Changes:**

**Section 1** amends s. 196.075, F.S., to conform with the proposed constitutional amendment in SJR 126, which raises the eligible real estate value for the optional full homestead exemption on long-term, low-income seniors from \$250,000 to \$300,000.

---

<sup>13</sup> FLA. CONST. Art. VII, s. 6(d)(1) and (2).

<sup>14</sup> Florida Department of Revenue, *Florida Property Tax Valuation and Income Limitation Rates*, available at <https://floridarevenue.com/property/Documents/AdditionalHomesteadExemptions.pdf> (last visited January 20, 2022).

<sup>15</sup> Implementing FLA. CONST. art. VII, s. 6(d)(1).

<sup>16</sup> Implementing FLA. CONST. art. VII, s. 6(d)(2).

<sup>17</sup> Taxpayers who initially receive the exemption are denied the exemption in a later year if the just value of their homestead exceeds \$250,000.

<sup>18</sup> Section 193.155(10), F.S.

**Section 2** provides that this bill will take effect on the effective date of the constitutional amendment proposed by SJR 126.

**IV. Constitutional Issues:**

**A. Municipality/County Mandates Restrictions:**

Article VII, s. 18(b) of the Florida Constitution provides that, except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. The mandates provision does not apply to this bill as it affects an optional exemption, rather than requiring the loss of ability to raise revenue.

**B. Public Records/Open Meetings Issues:**

None.

**C. Trust Funds Restrictions:**

None.

**D. State Tax or Fee Increases:**

None.

**E. Other Constitutional Issues:**

None identified.

**V. Fiscal Impact Statement:**

**A. Tax/Fee Issues:**

The Revenue Estimating Conference reviewed this bill and adopted a zero/negative indeterminate due to the requirement for a statewide referendum.

**B. Private Sector Impact:**

If the proposed amendment (SJR 126) is approved by 60 percent of voters in November 2024, additional households will be eligible for full homestead exemptions, where applicable. This will result in an indeterminate positive fiscal impact as homeowners take advantage of ad valorem tax savings.

**C. Government Sector Impact:**

If the proposed amendment (SJR 126) is approved by 60 percent of voters in November 2024, additional households will be eligible for full homestead exemptions, where

applicable. This will result in an indeterminate negative fiscal impact on local governments as total assessments on homestead property will be reduced.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

Substantially amending the constitutional provision authorizing full exemptions for long-term, low-income seniors may call into question the validity of those ordinances which currently authorize such exemption and would, therefore, no longer be in accord with the language of the Florida Constitution and related statutes. Local governments wishing to continue to offer such exemption at the new, higher real estate value limit may be required to amend and re-instate ordinances to that effect before continuing to offer the exemption.

**VIII. Statutes Affected:**

This bill substantially amends section 196.075, Florida Statutes.

**IX. Additional Information:**

**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

**CS by Community Affairs on February 15, 2023:**

The CS makes a technical change to insert the corresponding SJR number.

**B. Amendments:**

None.



612214

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/15/2023	.	
	.	
	.	
	.	

---

The Committee on Community Affairs (Avila) recommended the following:

**Senate Amendment**

Delete line 31  
and insert:  
of the amendment to the State Constitution proposed by SJR 126

By Senator Avila

39-00245A-23

2023124\_\_

A bill to be entitled  
An act relating to homestead exemptions for persons  
age 65 and older; amending s. 196.075, F.S.;  
increasing the just value limit of real estate  
eligible for the homestead tax exemption that may be  
adopted by counties or municipalities for certain  
persons age 65 and older; providing a contingent  
effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Paragraph (b) of subsection (2) of section  
196.075, Florida Statutes, is amended to read:

196.075 Additional homestead exemption for persons 65 and  
older.—

(2) In accordance with s. 6(d), Art. VII of the State  
Constitution, the board of county commissioners of any county or  
the governing authority of any municipality may adopt an  
ordinance to allow either or both of the following additional  
homestead exemptions:

(b) The amount of the assessed value of the property for a  
person who has the legal or equitable title to real estate with  
a just value less than \$300,000 ~~\$250,000~~, as determined in the  
first tax year that the owner applies and is eligible for the  
exemption, and who has maintained thereon the permanent  
residence of the owner for at least 25 years, who has attained  
age 65, and whose household income does not exceed the income  
limitation prescribed in paragraph (a), as calculated in  
subsection (3).

39-00245A-23

2023124\_\_

30       Section 2. This act shall take effect on the effective date  
31 of the amendment to the State Constitution proposed by SJR \_\_\_\_\_  
32 or a similar joint resolution having substantially the same  
33 specific intent and purpose, if such amendment to the State  
34 Constitution is approved at the next general election or at an  
35 earlier special election specifically authorized by law for that  
36 purpose.

The Florida Senate

**APPEARANCE RECORD**

Deliver both copies of this form to  
Senate professional staff conducting the meeting

2.15.23

Meeting Date

Community Affairs

Committee

124

Bill Number or Topic

Amendment Barcode (if applicable)

Name Albert Balich

Phone 850 251 3446

Address 201 W Park Dr #100

Email \_\_\_\_\_

Street

Tall

City

FL

State

32301

Zip

Speaking: ☐ For ☐ Against ☐ Information **OR** Waive Speaking: ☒ In Support ☐ Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

☐ I am appearing without  
compensation or sponsorship.

☒ I am a registered lobbyist,  
representing:

Florida Assoc. of Property Appraisers

☐ I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

---

Prepared By: The Professional Staff of the Committee on Community Affairs

---

BILL: SJR 126

INTRODUCER: Senator Avila

SUBJECT: Homestead Tax Exemption for Certain Senior, Low-income, Long-term Residents

DATE: February 13, 2023

REVISED: \_\_\_\_\_

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Hackett	Ryon	CA	<b>Favorable</b>
2. _____	_____	FT	_____
3. _____	_____	AP	_____

---

## **I. Summary:**

SJR 126 proposes an amendment to the Florida Constitution to raise the eligible real estate value for the optional full homestead exemption on long-term, low-income seniors from \$250,000 to \$300,000.

If adopted by the Legislature, the proposed amendment will be submitted to Florida’s electors for approval or rejection at the next general election in November 2024.

If approved by at least 60 percent of the electors, the proposed amendment will take effect on January 1, 2025.

## **II. Present Situation:**

### **General Overview of Property Taxation**

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of property as of January 1 of each year.<sup>1</sup> The property appraiser annually determines the assessed or “just value”<sup>2</sup> of property within the taxing authority and then applies relevant exclusions, assessment

---

<sup>1</sup> Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

<sup>2</sup> Property must be valued at “just value” for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. art VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm’s-length transaction. *See Walter v. Shuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *Southern Bell Tel. & Tel. Co. v. Dade County*, 275 So. 2d 4 (Fla. 1973).



limitations, and exemptions to determine the property's "taxable value."<sup>3</sup> Tax bills are mailed in November of each year based on the previous January 1 valuation and payment is due by March 31.

The Florida Constitution prohibits the state from levying ad valorem taxes<sup>4</sup> and limits the Legislature's authority to provide for property valuations at less than just value, unless expressly authorized.<sup>5</sup>

The just valuation standard generally requires the property appraiser to consider the highest and best use of property;<sup>6</sup> however, the Florida Constitution authorizes certain types of property to be valued based on their current use (classified use assessments), which often result in lower assessments. Properties that receive classified use treatment in Florida include: agricultural land, land producing high water recharge to Florida's aquifers, and land used exclusively for noncommercial recreational purposes;<sup>7</sup> land used for conservation purposes;<sup>8</sup> historic properties when authorized by the county or municipality;<sup>9</sup> and certain working waterfront property.<sup>10</sup>

## **Property Tax Exemptions for Homesteads**

### ***Statewide Homestead Exemption***

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.<sup>11</sup> An additional \$25,000 exemption applies to homestead property value between \$50,000 and \$75,000.<sup>12</sup> This exemption does not apply to ad valorem taxes levied by school districts.

### ***Additional Homestead Exemptions for Qualified Senior Citizens***

The Florida Constitution authorizes the Legislature to allow counties and municipalities to grant additional homestead property tax exemptions for persons aged 65 years or over whose household income does not exceed \$20,000 (low-income seniors).<sup>13</sup> That income limitation is adjusted each year according to changes in the consumer price index. The 2020 household income threshold for these exemptions is \$31,100.<sup>14</sup> Qualifying seniors must hold legal or equitable title to the real estate and maintain thereon their permanent residence.

---

<sup>3</sup> See s. 192.001(2) and (16), F.S.

<sup>4</sup> FLA. CONST. art. VII, s. 1(a).

<sup>5</sup> See FLA. CONST. art. VII, s. 4.

<sup>6</sup> Section 193.011(2), F.S.

<sup>7</sup> FLA. CONST. art. VII, s. 4(a).

<sup>8</sup> FLA. CONST. art. VII, s. 4(b).

<sup>9</sup> FLA. CONST. art. VII, s. 4(e).

<sup>10</sup> FLA. CONST. art. VII, s. 4(j).

<sup>11</sup> FLA. CONST. art. VII, s. 6(a) and s. 196.031, F.S.

<sup>12</sup> Section 196.031(1)(b), F.S.

<sup>13</sup> FLA. CONST. Art. VII, s. 6(d)(1) and (2).

<sup>14</sup> Florida Department of Revenue, *Florida Property Tax Valuation and Income Limitation Rates*, available at <https://floridarevenue.com/property/Documents/AdditionalHomesteadExemptions.pdf> (last visited January 20, 2022).

Section 196.075, F.S., implements those constitutional amendments approved by voters in 1999 and 2012 allowing local governments to grant low-income seniors these additional homestead exemptions. The first additional homestead exemption so authorized,<sup>15</sup> approved by voters in 1999, is an additional homestead exemption not exceeding \$50,000 in home value for any low-income senior. The second additional homestead exemption,<sup>16</sup> approved by voters in 2012, exempts the entire assessed value of a low-income senior's homestead with a just value less than \$250,000 if he or she has maintained that homestead for not less than 25 years.<sup>17</sup> A county or municipality may choose to instate one or both of these additional homestead exemptions by passing an ordinance subject to certain statutory requirements.

As of 2023, 28 of Florida's 67 counties and 67 municipalities have adopted the additional full exemption for low-income long-term seniors.

### ***Penalties for Failure to Notify and Tax Liens***

Under s. 196.075, F.S., if the property appraiser determines that for any year within the last ten years the taxpayer received an exemption for which they were not entitled, the taxpayer shall be subject to the taxes exempted as a result of such failure and a penalty of 50 percent of the taxes exempted plus 15 percent interest per annum. If such penalty is not paid in 30 days, the property appraiser must record a notice of tax lien against any property in the county owned by that person, or property in other counties if that person no longer owns property in the appraiser's county.

This penalty, its valuation and lien provision, is equivalent to the penalty associated with receiving a general homestead exemption to which a taxpayer was not entitled.<sup>18</sup>

### **III. Effect of Proposed Changes:**

The joint resolution proposes an amendment to the Florida Constitution to raises the eligible real estate value for the optional full homestead exemption on long-term, low-income seniors from \$250,000 to \$300,000. Such exemption must be authorized by the legislature, which would be enacted simultaneously by the associated SB 124, if passed.

If adopted by the Legislature, the proposed amendment will be submitted to Florida's electors for approval or rejection at the next general election in November 2024.

If approved by at least 60 percent of the electors, the proposed amendment will take effect January 1, 2025.

---

<sup>15</sup> Implementing FLA. CONST. art. VII, s. 6(d)(1).

<sup>16</sup> Implementing FLA. CONST. art. VII, s. 6(d)(2).

<sup>17</sup> Taxpayers who initially receive the exemption are denied the exemption in a later year if the just value of their homestead exceeds \$250,000.

<sup>18</sup> Section 193.155(10), F.S.

**IV. Constitutional Issues:****A. Municipality/County Mandates Restrictions:**

The mandate provisions in Article VII, section 18 of the Florida Constitution, do not apply to joint resolutions.

**B. Public Records/Open Meetings Issues:**

None.

**C. Trust Funds Restrictions:**

None.

**D. State Tax or Fee Increases:**

None.

**E. Other Constitutional Issues:**

Article XI, s. 1 of the Florida Constitution authorizes the Legislature to propose amendments to the Florida Constitution by joint resolution approved by a three-fifths vote of the membership of each house. Article XI, s. 5(a) of the Florida Constitution requires the amendment be placed before the electorate at the next general election<sup>19</sup> held more than 90 days after the proposal has been filed with the Secretary of State or at a special election held for that purpose. Constitutional amendments submitted to the electors must be printed in clear and unambiguous language on the ballot.<sup>20</sup>

Article XI, s. 5(d) of the Florida Constitution requires proposed amendments or constitutional revisions to be published in a newspaper of general circulation in each county where a newspaper is published. The amendment or revision must be published once in the 10th week and again in the 6th week immediately preceding the week the election is held.

Article XI, s. 5(e) of the Florida Constitution requires approval by 60 percent of voters for a constitutional amendment to take effect. The amendment, if approved, becomes effective on the first Tuesday after the first Monday in January following the election, or on such other date as may be specified in the amendment.

---

<sup>19</sup> Section 97.021(16), F.S., defines “general election” as an election held on the first Tuesday after the first Monday in November in the even-numbered years, for the purpose of filling national, state, county, and district offices and for voting on constitutional amendments not otherwise provided for by law.

<sup>20</sup> Section 101.161(1), F.S.

**V. Fiscal Impact Statement:****A. Tax/Fee Issues:**

The Revenue Estimating Conference adopted a zero impact because this is a joint resolution proposing an amendment to be submitted to the voters, which is not self-executing.

**B. Private Sector Impact:**

None.

**C. Government Sector Impact:**

Article XI, Section 5(d) of the Florida Constitution requires proposed amendments or constitutional revisions to be published in a newspaper of general circulation in each county where a newspaper is published. The amendment or revision must be published in the 10th week and again in the 6th week immediately preceding the week the election is held.

The Division of Elections (division) within the Department of State pays for publication costs to advertise all constitutional amendments in both English and Spanish,<sup>21</sup> typically paid from non-recurring General Revenue funds.<sup>22</sup> Accurate cost estimates for the next constitutional amendment advertising cannot be determined until the total number of amendments to be advertised is known and updated quotes are obtained from newspapers.

There is an unknown additional cost for the printing and distributing of the constitutional amendments, in poster or booklet form, in English and Spanish, for each of the 67 Supervisors of Elections to post or make available at each polling room or each voting site, as required by s. 101.171, F.S. Historically, the division has printed and distributed booklets that include the ballot title, ballot summary, text of the constitutional amendment, and, if applicable, the financial impact statement. Beginning in 2020, the summary of such financial information statements was also included as part of the booklets.<sup>23</sup>

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

Substantially amending the constitutional provision authorizing full exemptions for long-term, low-income seniors may call into question the validity of those ordinances which currently authorize such exemption and would, therefore, no longer be in accord with the language of the

---

<sup>21</sup> Pursuant to *Section 203 of the Voting Rights Act (52 U.S.C.A. § 10503)*.

<sup>22</sup> See Ch. 2020-111, Specific Appropriation 3132, Laws of Fla.

<sup>23</sup> Section 100.371(13)(e)4., F.S. See also Ch. 2019-64, s. 3, Laws of Fla.

Florida Constitution and related Statutes. Local governments wishing to continue to offer such exemption at the new, higher real estate value limit may be required to amend and re-instate ordinances to that effect before continuing to offer the exemption.

**VIII. Statutes Affected:**

This resolution substantially amends section 6, Article VII of the Florida Constitution.

This resolution also creates a new section in Article XII of the Florida Constitution.

**IX. Additional Information:**

**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

**B. Amendments:**

None.

---

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

---

By Senator Avila

39-00229A-23

2023126\_\_

Senate Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII and the creation of a new section in Article XII of the State Constitution to increase the just value limit of real estate eligible for the homestead tax exemption that may be granted by counties or municipalities to certain senior, low-income, long-term residents, and to provide an effective date.

Be It Resolved by the Legislature of the State of Florida:

That the following amendment to Section 6 of Article VII and the creation of a new section in Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 6. Homestead exemptions.—

(a) Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, up to the assessed valuation of twenty-five thousand dollars and, for all levies other than school district levies, on the assessed valuation greater than fifty thousand dollars and up to seventy-five thousand dollars, upon

39-00229A-23

2023126\_\_

establishment of right thereto in the manner prescribed by law. The real estate may be held by legal or equitable title, by the entireties, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially in excess of ninety-eight years. The exemption shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. This exemption is repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.

(b) Not more than one exemption shall be allowed any individual or family unit or with respect to any residential unit. No exemption shall exceed the value of the real estate assessable to the owner or, in case of ownership through stock or membership in a corporation, the value of the proportion which the interest in the corporation bears to the assessed value of the property.

(c) By general law and subject to conditions specified therein, the Legislature may provide to renters, who are permanent residents, ad valorem tax relief on all ad valorem tax levies. Such ad valorem tax relief shall be in the form and amount established by general law.

(d) The legislature may, by general law, allow counties or municipalities, for the purpose of their respective tax levies and subject to the provisions of general law, to grant either or both of the following additional homestead tax exemptions:

(1) An exemption not exceeding fifty thousand dollars to a

39-00229A-23

2023126\_\_

59 person who has the legal or equitable title to real estate and  
60 maintains thereon the permanent residence of the owner, who has  
61 attained age sixty-five, and whose household income, as defined  
62 by general law, does not exceed twenty thousand dollars; or

63 (2) An exemption equal to the assessed value of the  
64 property to a person who has the legal or equitable title to  
65 real estate with a just value less than three ~~two~~ hundred ~~and~~  
66 ~~fifty~~ thousand dollars, as determined in the first tax year that  
67 the owner applies and is eligible for the exemption, and who has  
68 maintained thereon the permanent residence of the owner for not  
69 less than twenty-five years, who has attained age sixty-five,  
70 and whose household income does not exceed the income limitation  
71 prescribed in paragraph (1).

72  
73 The general law must allow counties and municipalities to grant  
74 these additional exemptions, within the limits prescribed in  
75 this subsection, by ordinance adopted in the manner prescribed  
76 by general law, and must provide for the periodic adjustment of  
77 the income limitation prescribed in this subsection for changes  
78 in the cost of living.

79 (e)(1) Each veteran who is age 65 or older who is partially  
80 or totally permanently disabled shall receive a discount from  
81 the amount of the ad valorem tax otherwise owed on homestead  
82 property the veteran owns and resides in if the disability was  
83 combat related and the veteran was honorably discharged upon  
84 separation from military service. The discount shall be in a  
85 percentage equal to the percentage of the veteran's permanent,  
86 service-connected disability as determined by the United States  
87 Department of Veterans Affairs. To qualify for the discount



39-00229A-23

2023126\_\_

88 granted by this paragraph, an applicant must submit to the  
89 county property appraiser, by March 1, an official letter from  
90 the United States Department of Veterans Affairs stating the  
91 percentage of the veteran's service-connected disability and  
92 such evidence that reasonably identifies the disability as  
93 combat related and a copy of the veteran's honorable discharge.  
94 If the property appraiser denies the request for a discount, the  
95 appraiser must notify the applicant in writing of the reasons  
96 for the denial, and the veteran may reapply. The Legislature  
97 may, by general law, waive the annual application requirement in  
98 subsequent years.

99 (2) If a veteran who receives the discount described in  
100 paragraph (1) predeceases his or her spouse, and if, upon the  
101 death of the veteran, the surviving spouse holds the legal or  
102 beneficial title to the homestead property and permanently  
103 resides thereon, the discount carries over to the surviving  
104 spouse until he or she remarries or sells or otherwise disposes  
105 of the homestead property. If the surviving spouse sells or  
106 otherwise disposes of the property, a discount not to exceed the  
107 dollar amount granted from the most recent ad valorem tax roll  
108 may be transferred to the surviving spouse's new homestead  
109 property, if used as his or her permanent residence and he or  
110 she has not remarried.

111 (3) This subsection is self-executing and does not require  
112 implementing legislation.

113 (f) By general law and subject to conditions and  
114 limitations specified therein, the Legislature may provide ad  
115 valorem tax relief equal to the total amount or a portion of the  
116 ad valorem tax otherwise owed on homestead property to:

39-00229A-23

2023126\_\_

(1) The surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces.

(2) The surviving spouse of a first responder who died in the line of duty.

(3) A first responder who is totally and permanently disabled as a result of an injury or injuries sustained in the line of duty. Causal connection between a disability and service in the line of duty shall not be presumed but must be determined as provided by general law. For purposes of this paragraph, the term "disability" does not include a chronic condition or chronic disease, unless the injury sustained in the line of duty was the sole cause of the chronic condition or chronic disease.

As used in this subsection and as further defined by general law, the term "first responder" means a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic, and the term "in the line of duty" means arising out of and in the actual performance of duty required by employment as a first responder.

## ARTICLE XII

### SCHEDULE

Additional homestead tax exemption for certain persons age sixty-five or older; increased just value limit.—The amendment to Section 6 of Article VII increasing the just value limit of real estate eligible for the additional homestead tax exemption for certain persons age sixty-five or older shall take effect January 1, 2025.

BE IT FURTHER RESOLVED that the following statement be

39-00229A-23

2023126\_\_

placed on the ballot:

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 6

ARTICLE XII

HOMESTEAD TAX EXEMPTION FOR CERTAIN SENIOR, LOW-INCOME,  
LONG-TERM RESIDENTS; INCREASED JUST VALUE LIMIT.—Proposing an  
amendment to the State Constitution to increase the just value  
limit, from \$250,000 to \$300,000, of real estate eligible for  
the homestead tax exemption that may be granted by counties or  
municipalities to certain senior, low-income, long-term  
residents. If approved, this amendment shall take effect January  
1, 2025.

**APPEARANCE RECORD**

Deliver both copies of this form to  
Senate professional staff conducting the meeting

02/15/23

Meeting Date

CA

Committee

SJ R 126

Bill Number or Topic

Amendment Barcode (if applicable)

Name Jess M. McCarty, Executive Assistant County Attorney Phone 305-979-7110

Address 111 N.W. 1st Street Suite 2800 Email jmm2@miamidade.gov  
Street

Miami

City

FL

State

33128

Zip

Speaking: ☐ For ☐ Against ☐ Information

**OR**

Waive Speaking: ☒ In Support ☐ Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

☐ I am appearing without  
compensation or sponsorship.

☒ I am a registered lobbyist,  
representing:

Miami-Dade County

☐ I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate

# APPEARANCE RECORD

126

2.15.23

Meeting Date

Community Affairs

Committee

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Albert Balich

Phone

850 251 3440

Address

201 W Park Ave #100

Street

Email

Tall

City

FL

State

32301

Zip

Speaking:

☐ For

☐ Against

☐ Information

OR

Waive Speaking:

☒

In Support

☐

Against

## PLEASE CHECK ONE OF THE FOLLOWING:

☐

I am appearing without  
compensation or sponsorship.

☒

I am a registered lobbyist,  
representing:

Florida Assoc. of Property Appraisers

☐

I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

# CourtSmart Tag Report

**Room:** SB 401

**Case No.:**

**Type:**

**Caption:** Senate Community Affairs

**Judge:**

**Started:** 2/15/2023 11:00:29 AM

**Ends:** 2/15/2023 11:51:50 AM

**Length:** 00:51:22

11:00:28 AM Chair calls meeting to order  
11:00:52 AM Roll call  
11:00:59 AM Quorum present  
11:01:14 AM Chair Calatayud makes opening remarks  
11:01:18 AM Tab 1 - SB 120  
11:01:26 AM Senator Avila explains bill  
11:01:51 AM Questions:  
11:02:14 AM Senator Bradley  
11:02:23 AM Senator Avila  
11:03:03 AM Senator Bradley  
11:03:38 AM Senator Avila  
11:03:42 AM Senator Bradley  
11:03:50 AM Senator Avila  
11:03:55 AM Senator Pizzo  
11:04:05 AM Senator Avila  
11:05:41 AM Senator Pizzo  
11:07:27 AM Senator Avila  
11:09:30 AM Senator Osgood  
11:10:33 AM Senator Avila  
11:11:43 AM Senator Osgood  
11:12:49 AM Senator Avila  
11:14:28 AM Senator Osgood  
11:15:32 AM Senator Avila  
11:17:03 AM Senator Calatayud  
11:18:07 AM Amendment 340208  
11:18:18 AM Senator Avila explains amendment  
11:18:31 AM No questions  
11:18:36 AM No debate  
11:18:42 AM Amendment adopted  
11:18:48 AM Back on bill as amended  
11:18:53 AM Appearance Cards:  
11:19:01 AM Chris Doolin, Small County Coalition, speaks against  
11:22:06 AM Bob McKee, Florida Association of Counties, speaks against  
11:27:43 AM Senator Baxley  
11:28:08 AM Bob McKee  
11:30:04 AM Chair opens debate  
11:30:13 AM Senator Pizzo makes comment  
11:32:39 AM Senator Bradley makes comment  
11:34:29 AM Senator Berman makes comment  
11:35:25 AM Senator Avila closes on bill  
11:37:05 AM Roll call  
11:38:10 AM Bill passes; reported favorably  
11:38:40 AM Tab 2 - SJR 122  
11:38:57 AM Senator Avila explains bill  
11:39:06 AM Questions:  
11:39:08 AM Appearance Cards:  
11:39:15 AM Bob McKee, Florida Association of Counties; waives with opposition  
11:39:20 AM  
11:39:22 AM Chris Doolin, Small County Coalition; waives with opposition  
11:39:33 AM Jess McCarty, Miami-Dade County; waives in support  
11:39:38 AM Chair opens debate  
11:39:41 AM Senator Pizzo makes comments

11:40:14 AM Senator Avila closes on bill  
11:40:56 AM Roll call  
11:41:05 AM Bill passes; reported favorably  
11:41:36 AM Tab 4 - SJR 126  
11:41:52 AM Senator Avila explains bill  
11:42:04 AM Questions:  
11:42:07 AM Senator Pizzo  
11:42:14 AM Senator Avila  
11:42:53 AM Senator Pizzo  
11:43:25 AM Senator Avila  
11:43:35 AM Senator Pizzo  
11:43:49 AM Senator Avila  
11:44:18 AM Senator Pizzo  
11:44:38 AM Senator Avila  
11:45:17 AM Senator Pizzo  
11:46:09 AM Appearance Cards:  
11:47:16 AM Albert Balido, Florida Association of Property Appraisers; waives in support  
11:47:28 AM Jess McCarty, Miami-Dade County; waives in support  
11:47:34 AM No debate  
11:47:36 AM Senator Avila waives to close  
11:47:41 AM Roll Call  
11:47:45 AM Bill passes; report favorably  
11:48:11 AM Tab 3 - SB 124  
11:48:19 AM Senator Avila explains bill  
11:49:16 AM No Questions  
11:49:24 AM Amendment 612214  
11:49:43 AM Senator Avila explains amendment  
11:49:50 AM No questions  
11:49:54 AM Senator Avila closes on amendment  
11:49:58 AM Amendment adopted  
11:50:02 AM Back on bill as amended  
11:50:06 AM Appearance Cards:  
11:50:14 AM Albert Balido, Florida Association of Property Appraisers; waives in support  
11:50:21 AM No debate  
11:50:26 AM Senator Avila waives to close  
11:50:35 AM Roll call  
11:50:43 AM Bill passes; reported favorably  
11:51:14 AM Senator Osgood moves to adjourn  
11:51:19 AM With no objection, meeting adjourned