

By Senator Diaz

36-00240D-22

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Senate Joint Resolution

A joint resolution proposing amendments to Sections 4 and 6 of Article VII and the creation of a new section in Article XII of the State Constitution to authorize the Legislature, by general law, to prohibit increases in the assessed value of homestead property held by a low-income senior; to authorize the Legislature, by general law, to allow counties or municipalities to grant an exemption equal to the assessed value of homestead property held by a low-income senior; to provide for a homestead exemption equal to the assessed value of the property, if the just value of the property is less than a certain amount and legal or equitable title to the property is held by certain senior, low-income, long-term residents, to provide for annual adjustment of the just value threshold, and to provide an effective date.

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

That the following amendments to Sections 4 and 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 4. Taxation; assessments.—By general law

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30 regulations shall be prescribed which shall secure a just  
31 valuation of all property for ad valorem taxation, provided:

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

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

40 (c) Pursuant to general law tangible personal property held  
41 for sale as stock in trade and livestock may be valued for  
42 taxation at a specified percentage of its value, may be  
43 classified for tax purposes, or may be exempted from taxation.

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

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

52 a. Three percent (3%) of the assessment for the prior year.

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

58 (2) No assessment shall exceed just value.

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

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

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

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

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

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

87 1. If the just value of the new homestead is greater than

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88 or equal to the just value of the prior homestead as of January  
89 1 of the year in which the prior homestead was abandoned, the  
90 assessed value of the new homestead shall be the just value of  
91 the new homestead minus an amount equal to the lesser of  
92 \$500,000 or the difference between the just value and the  
93 assessed value of the prior homestead as of January 1 of the  
94 year in which the prior homestead was abandoned. Thereafter, the  
95 homestead shall be assessed as provided in this subsection.

96 2. If the just value of the new homestead is less than the  
97 just value of the prior homestead as of January 1 of the year in  
98 which the prior homestead was abandoned, the assessed value of  
99 the new homestead shall be equal to the just value of the new  
100 homestead divided by the just value of the prior homestead and  
101 multiplied by the assessed value of the prior homestead.  
102 However, if the difference between the just value of the new  
103 homestead and the assessed value of the new homestead calculated  
104 pursuant to this sub-subparagraph is greater than \$500,000, the  
105 assessed value of the new homestead shall be increased so that  
106 the difference between the just value and the assessed value  
107 equals \$500,000. Thereafter, the homestead shall be assessed as  
108 provided in this subsection.

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

112 (e) The legislature may, by general law, for assessment  
113 purposes and subject to the provisions of this subsection, allow  
114 counties and municipalities to authorize by ordinance that  
115 historic property may be assessed solely on the basis of  
116 character or use. Such character or use assessment shall apply

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117 only to the jurisdiction adopting the ordinance. The  
118 requirements for eligible properties must be specified by  
119 general law.

120 (f) A county may, in the manner prescribed by general law,  
121 provide for a reduction in the assessed value of homestead  
122 property to the extent of any increase in the assessed value of  
123 that property which results from the construction or  
124 reconstruction of the property for the purpose of providing  
125 living quarters for one or more natural or adoptive grandparents  
126 or parents of the owner of the property or of the owner's spouse  
127 if at least one of the grandparents or parents for whom the  
128 living quarters are provided is 62 years of age or older. Such a  
129 reduction may not exceed the lesser of the following:

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

132 (2) Twenty percent of the total assessed value of the  
133 property as improved.

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

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

143 (2) No assessment shall exceed just value.

144 (3) After a change of ownership or control, as defined by  
145 general law, including any change of ownership of a legal entity

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146 that owns the property, such property shall be assessed at just  
147 value as of the next assessment date. Thereafter, such property  
148 shall be assessed as provided in this subsection.

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

154 (h) For all levies other than school district levies,  
155 assessments of real property that is not subject to the  
156 assessment limitations set forth in subsections (a) through (d)  
157 and (g) shall change only as provided in this subsection.

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

162 (2) No assessment shall exceed just value.

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

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

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

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

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

183 (1) Any change or improvement to real property used for  
184 residential purposes made to improve the property's resistance  
185 to wind damage.

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

188 (j)

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

191 a. Land used predominantly for commercial fishing purposes.

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

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

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

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

201 (k) By general law and subject to conditions specified  
202 therein, the legislature may prohibit increases in the assessed  
203 value of property qualifying for a homestead exemption under

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204 Section 6 of this article if the legal or equitable title to the  
205 property is held by a person who has attained age sixty-five and  
206 whose household income, as defined by general law, does not  
207 exceed the limitation specified in subsection (d) of Section 6  
208 of this article.

209 SECTION 6. Homestead exemptions.—

210 (a) Every person who has the legal or equitable title to  
211 real estate and maintains thereon the permanent residence of the  
212 owner, or another legally or naturally dependent upon the owner,  
213 shall be exempt from taxation thereon, except assessments for  
214 special benefits, up to the assessed valuation of twenty-five  
215 thousand dollars and, for all levies other than school district  
216 levies, on the assessed valuation greater than fifty thousand  
217 dollars and up to seventy-five thousand dollars, upon  
218 establishment of right thereto in the manner prescribed by law.  
219 The real estate may be held by legal or equitable title, by the  
220 entirety, jointly, in common, as a condominium, or indirectly  
221 by stock ownership or membership representing the owner's or  
222 member's proprietary interest in a corporation owning a fee or a  
223 leasehold initially in excess of ninety-eight years. The  
224 exemption shall not apply with respect to any assessment roll  
225 until such roll is first determined to be in compliance with the  
226 provisions of section 4 by a state agency designated by general  
227 law. This exemption is repealed on the effective date of any  
228 amendment to this Article which provides for the assessment of  
229 homestead property at less than just value.

230 (b) Not more than one exemption shall be allowed any  
231 individual or family unit or with respect to any residential  
232 unit. No exemption shall exceed the value of the real estate



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233 assessable to the owner or, in case of ownership through stock  
234 or membership in a corporation, the value of the proportion  
235 which the interest in the corporation bears to the assessed  
236 value of the property.

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

242 (d) The legislature may, by general law, allow counties or  
243 municipalities, for the purpose of their respective tax levies  
244 and subject to the provisions of general law, to grant either ~~or~~  
245 ~~both~~ of the following additional homestead tax exemptions to a  
246 person who has the legal or equitable title to real estate and  
247 maintains thereon the permanent residence of the owner, who has  
248 attained age sixty-five, and whose household income, as defined  
249 by general law, does not exceed twenty thousand dollars:

250 (1) An exemption not exceeding fifty thousand dollars of  
251 the assessed value of the property ~~to a person who has the legal~~  
252 ~~or equitable title to real estate and maintains thereon the~~  
253 ~~permanent residence of the owner, who has attained age sixty-~~  
254 ~~five, and whose household income, as defined by general law,~~  
255 ~~does not exceed twenty thousand dollars; or~~

256 (2) An exemption equal to the assessed value of the  
257 property ~~to a person who has the legal or equitable title to~~  
258 ~~real estate with a just value less than two hundred and fifty~~  
259 ~~thousand dollars, as determined in the first tax year that the~~  
260 ~~owner applies and is eligible for the exemption, and who has~~  
261 ~~maintained thereon the permanent residence of the owner for not~~

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262 ~~less than twenty five years, who has attained age sixty five,~~  
263 ~~and whose household income does not exceed the income limitation~~  
264 ~~prescribed in paragraph (1).~~

265  
266 The general law must allow counties and municipalities to grant  
267 these additional exemptions, within the limits prescribed in  
268 this subsection, by ordinance adopted in the manner prescribed  
269 by general law, and must provide for the periodic adjustment of  
270 the income limitation prescribed in this subsection for changes  
271 in the cost of living.

272 (e) (1) Each veteran who is age 65 or older who is partially  
273 or totally permanently disabled shall receive a discount from  
274 the amount of the ad valorem tax otherwise owed on homestead  
275 property the veteran owns and resides in if the disability was  
276 combat related and the veteran was honorably discharged upon  
277 separation from military service. The discount shall be in a  
278 percentage equal to the percentage of the veteran's permanent,  
279 service-connected disability as determined by the United States  
280 Department of Veterans Affairs. To qualify for the discount  
281 granted by this paragraph, an applicant must submit to the  
282 county property appraiser, by March 1, an official letter from  
283 the United States Department of Veterans Affairs stating the  
284 percentage of the veteran's service-connected disability and  
285 such evidence that reasonably identifies the disability as  
286 combat related and a copy of the veteran's honorable discharge.  
287 If the property appraiser denies the request for a discount, the  
288 appraiser must notify the applicant in writing of the reasons  
289 for the denial, and the veteran may reapply. The Legislature  
290 may, by general law, waive the annual application requirement in

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291 subsequent years.

292 (2) If a veteran who receives the discount described in  
293 paragraph (1) predeceases his or her spouse, and if, upon the  
294 death of the veteran, the surviving spouse holds the legal or  
295 beneficial title to the homestead property and permanently  
296 resides thereon, the discount carries over to the surviving  
297 spouse until he or she remarries or sells or otherwise disposes  
298 of the homestead property. If the surviving spouse sells or  
299 otherwise disposes of the property, a discount not to exceed the  
300 dollar amount granted from the most recent ad valorem tax roll  
301 may be transferred to the surviving spouse's new homestead  
302 property, if used as his or her permanent residence and he or  
303 she has not remarried.

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

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

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

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

315 (3) A first responder who is totally and permanently  
316 disabled as a result of an injury or injuries sustained in the  
317 line of duty. Causal connection between a disability and service  
318 in the line of duty shall not be presumed but must be determined  
319 as provided by general law. For purposes of this paragraph, the

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320 term "disability" does not include a chronic condition or  
321 chronic disease, unless the injury sustained in the line of duty  
322 was the sole cause of the chronic condition or chronic disease.  
323

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

330 (g) For all levies other than school district levies, each  
331 person who has the legal or equitable title to real estate with  
332 a just value less than three hundred thousand dollars, as  
333 determined in the first year that the owner applies and is  
334 eligible for the exemption pursuant to this subsection, who has  
335 maintained thereon the permanent residence of the owner for not  
336 less than twenty years, who has attained age sixty-five, and  
337 whose household income does not exceed the income limitation  
338 prescribed in subsection (d), is entitled to an exemption equal  
339 to the assessed value of the property. The real estate just  
340 value limitation shall be adjusted annually to reflect the rate  
341 of inflation, as determined by general law, and shall take  
342 effect for new applicants on January 1 of each year. A person  
343 who receives an exemption pursuant to paragraph (d) (2) in 2022,  
344 qualifies for this exemption regardless of the just value of the  
345 exempted property.

## ARTICLE XII

## SCHEDULE

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349 Ad valorem assessment limitation and additional ad valorem  
350 exemption for persons who have attained age sixty-five.—This  
351 section and the amendments to Sections 4 and 6 of Article VII  
352 providing an assessment limitation for homestead property owned  
353 by a person age 65 years or older meeting certain income  
354 requirements, revising the eligibility criteria for an exemption  
355 equal to the assessed value of the property which, if authorized  
356 by the legislature, may be granted by counties or municipalities  
357 and providing for a homestead exemption for persons age 65 years  
358 or older meeting certain residency and income requirements, if  
359 the just value of the property is less than \$300,000, shall take  
360 effect January 1, 2023.

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

363 CONSTITUTIONAL AMENDMENT

364 ARTICLE VII, SECTIONS 4 AND 6

365 ARTICLE XII

366 HOMESTEAD PROPERTY TAX ASSESSMENT LIMITATION AND TAX  
367 EXEMPTIONS FOR LOW-INCOME PERSONS AGE 65 OR OLDER.—For homestead  
368 property owned by low-income persons age 65 or older: limits  
369 increases in the assessed value of such homestead property;  
370 authorizes the Legislature to allow counties and municipalities  
371 to provide exemptions for such homestead property; and, for  
372 nonschool taxes only, exempts such homestead property valued  
373 less than \$300,000, adjusted annually for inflation, if such  
374 low-income persons have maintained their permanent residence  
375 thereon for 20 years or more. This amendment takes effect  
376 January 1, 2023.

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378 BE IT FURTHER RESOLVED that the following statement be  
379 placed on the ballot if a court declares the preceding statement  
380 defective and the decision of the court is not reversed:

381 CONSTITUTIONAL AMENDMENT

382 ARTICLE VII, SECTIONS 4 AND 6

383 ARTICLE XII

384 HOMESTEAD PROPERTY TAX ASSESSMENT LIMITATION AND TAX  
385 EXEMPTIONS FOR CERTAIN PERSONS AGE 65 OR OLDER.—This amendment  
386 creates a limitation on property tax assessment increases on  
387 homestead property owned by persons age 65 or older who have low  
388 household income as defined by general law; revises the current  
389 provisions that allow the Legislature to authorize counties and  
390 municipalities to grant additional homestead exemptions for low-  
391 income persons age 65 or older by removing the current \$250,000  
392 property just value limitation and removing the current  
393 requirement that the owners must have used the property as their  
394 permanent residence for 25 years or more; creates a new  
395 homestead exemption that applies only to nonschool property  
396 taxes for low-income persons, as defined by general law, who are  
397 age 65 or older, whose homestead property value is less than  
398 \$300,000, and who have used the property as their permanent  
399 residence for 20 years or more. The \$300,000 value limitation  
400 must be adjusted annually to reflect the rate of inflation, as  
401 determined by general law. This amendment takes effect January  
402 1, 2023.