

House 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 owned 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 owned by a low-income, long-term resident senior; and 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 a low-income, long-term resident senior, and to provide for annual adjustment of the just value threshold.

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

25 | general election or at an earlier special election specifically  
 26 | authorized by law for that purpose:

27 | ARTICLE VII

28 | FINANCE AND TAXATION

29 | SECTION 4. Taxation; assessments.—By general law  
 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  
 41 | held 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

50 | changed annually on January 1st of each year; but those changes  
 51 | in assessments shall not exceed the lower of the following:

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

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

59 |       (2) No assessment shall exceed just value.

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

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

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

74 |       (6) In the event of a termination of homestead status, the

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75 | property shall be assessed as provided by general law.

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

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

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

97 |       2. If the just value of the new homestead is less than the  
98 | just value of the prior homestead as of January 1 of the year in  
99 | which the prior homestead was abandoned, the assessed value of

100 the new homestead shall be equal to the just value of the new  
 101 homestead divided by the just value of the prior homestead and  
 102 multiplied by the assessed value of the prior homestead.  
 103 However, if the difference between the just value of the new  
 104 homestead and the assessed value of the new homestead calculated  
 105 pursuant to this sub-subparagraph is greater than \$500,000, the  
 106 assessed value of the new homestead shall be increased so that  
 107 the difference between the just value and the assessed value  
 108 equals \$500,000. Thereafter, the homestead shall be assessed as  
 109 provided in this subsection.

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

113       (e) The legislature may, by general law, for assessment  
 114 purposes and subject to the provisions of this subsection, allow  
 115 counties and municipalities to authorize by ordinance that  
 116 historic property may be assessed solely on the basis of  
 117 character or use. Such character or use assessment shall apply  
 118 only to the jurisdiction adopting the ordinance. The  
 119 requirements for eligible properties must be specified by  
 120 general law.

121       (f) A county may, in the manner prescribed by general law,  
 122 provide for a reduction in the assessed value of homestead  
 123 property to the extent of any increase in the assessed value of  
 124 that property which results from the construction or

125 reconstruction of the property for the purpose of providing  
126 living quarters for one or more natural or adoptive grandparents  
127 or parents of the owner of the property or of the owner's spouse  
128 if at least one of the grandparents or parents for whom the  
129 living quarters are provided is 62 years of age or older. Such a  
130 reduction may not exceed the lesser of the following:

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

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

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

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

144 (2) No assessment shall exceed just value.

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

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

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

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

163 (2) No assessment shall exceed just value.

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

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

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

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

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

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

189 (j)(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  
 192 purposes.

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

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

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

199 (2) The assessment benefit provided by this subsection is



200 subject to conditions and limitations and reasonable definitions  
 201 as specified by the legislature by general law.

202 (k) The legislature may, by general law and subject to  
 203 conditions specified therein, prohibit increases in the assessed  
 204 value of property qualifying for a homestead exemption under  
 205 section 6 of this Article if the legal or equitable title to the  
 206 property is held by a person who has attained age sixty-five and  
 207 whose household income, as defined by general law, does not  
 208 exceed the income limitation specified in subsection (d) of  
 209 section 6 of this Article.

210 SECTION 6. Homestead exemptions.—

211 (a) Every person who has the legal or equitable title to  
 212 real estate and maintains thereon the permanent residence of the  
 213 owner, or another legally or naturally dependent upon the owner,  
 214 shall be exempt from taxation thereon, except assessments for  
 215 special benefits, up to the assessed valuation of twenty-five  
 216 thousand dollars and, for all levies other than school district  
 217 levies, on the assessed valuation greater than fifty thousand  
 218 dollars and up to seventy-five thousand dollars, upon  
 219 establishment of right thereto in the manner prescribed by law.  
 220 The real estate may be held by legal or equitable title, by the  
 221 entires, jointly, in common, as a condominium, or indirectly  
 222 by stock ownership or membership representing the owner's or  
 223 member's proprietary interest in a corporation owning a fee or a  
 224 leasehold initially in excess of ninety-eight years. The

225 exemption shall not apply with respect to any assessment roll  
 226 until such roll is first determined to be in compliance with the  
 227 provisions of section 4 by a state agency designated by general  
 228 law. This exemption is repealed on the effective date of any  
 229 amendment to this Article which provides for the assessment of  
 230 homestead property at less than just value.

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

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

243 (d) The legislature may, by general law, allow counties or  
 244 municipalities, for the purpose of their respective tax levies  
 245 and subject to the provisions of general law, to grant either ~~or~~  
 246 ~~both~~ of the following additional homestead tax exemptions to a  
 247 person who holds the legal or equitable title to real estate and  
 248 maintains thereon the permanent residence of the owner, who has  
 249 attained age sixty-five, and whose household income, as defined

250 by general law, does not exceed twenty thousand dollars:

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

257 (2) An exemption equal to the assessed value of the  
 258 property ~~to a person who has the legal or equitable title to~~  
 259 ~~real estate with a just value less than two hundred and fifty~~  
 260 ~~thousand dollars, as determined in the first tax year that the~~  
 261 ~~owner applies and is eligible for the exemption, and who has~~  
 262 ~~maintained thereon the permanent residence of the owner for not~~  
 263 ~~less than twenty-five years, who has attained age sixty-five,~~  
 264 ~~and whose household income does not exceed the income limitation~~  
 265 ~~prescribed in paragraph (1).~~

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

273 (e) (1) Each veteran who is age 65 or older who is  
 274 partially or totally permanently disabled shall receive a

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

293 (2) If a veteran who receives the discount described in  
294 paragraph (1) predeceases his or her spouse, and if, upon the  
295 death of the veteran, the surviving spouse holds the legal or  
296 beneficial title to the homestead property and permanently  
297 resides thereon, the discount carries over to the surviving  
298 spouse until he or she remarries or sells or otherwise disposes  
299 of the homestead property. If the surviving spouse sells or

300 otherwise disposes of the property, a discount not to exceed the  
 301 dollar amount granted from the most recent ad valorem tax roll  
 302 may be transferred to the surviving spouse's new homestead  
 303 property, if used as his or her permanent residence and he or  
 304 she has not remarried.

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

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

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

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

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

324

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

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

347  
 348 ARTICLE XII

349 SCHEDULE

350 Ad valorem assessment limitation and additional ad valorem  
 351 exemption for certain persons who have attained age sixty-five.—  
 352 This section and the amendments to Sections 4 and 6 of Article  
 353 VII providing an assessment limitation for homestead property  
 354 owned by a person who has attained age sixty-five and who meets  
 355 certain income requirements; revising the eligibility criteria  
 356 for an exemption equal to the assessed value of the property  
 357 that may be granted by counties or municipalities if authorized  
 358 by the legislature; and providing for a homestead exemption for  
 359 a person who has attained age sixty-five and who meets certain  
 360 residency and income requirements if the just value of the  
 361 property is less than \$300,000 shall take effect January 1,  
 362 2023.

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

365 CONSTITUTIONAL AMENDMENTS

366 ARTICLE VII, SECTIONS 4 AND 6

367 ARTICLE XII

368 HOMESTEAD PROPERTY TAX ASSESSMENT LIMITATIONS AND TAX  
 369 EXEMPTIONS FOR CERTAIN LOW-INCOME ELDERLY PERSONS.— For  
 370 homestead property owned by low-income persons age 65 or older:  
 371 limits increases in the assessed value of homestead property;  
 372 authorizes the legislature to allow counties and municipalities  
 373 to provide exemptions for such property; and, for non-school  
 374 taxes only, exempts such homestead property valued less than

375 | \$300,000, adjusted annually for inflation, if such low-income  
 376 | persons have maintained their permanent residence for 20 years  
 377 | or more. This amendment takes effect January 1, 2023.

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

382 |                   CONSTITUTIONAL AMENDMENTS

383 |                   ARTICLE VII, SECTIONS 4 AND 6

384 |                   ARTICLE XII

385 |                   HOMESTEAD PROPERTY TAX ASSESSMENT LIMITATION AND TAX  
 386 | EXEMPTIONS FOR CERTAIN LOW-INCOME ELDERLY PERSONS.—This  
 387 | amendment creates a limitation on property tax assessment  
 388 | increases on homestead property owned by persons age 65 or older  
 389 | who have low household income as defined by general law; revises  
 390 | the current provisions that allow the Legislature to authorize  
 391 | counties and municipalities to grant additional homestead  
 392 | exemptions for low-income persons age 65 or older by removing  
 393 | the current \$250,000 property just value limitation and removing  
 394 | the current requirement that the owner must have used the  
 395 | property as their permanent residence for 25 years or more; and  
 396 | creates a new homestead exemption that only applies to nonschool  
 397 | property taxes for low-income persons, as defined by general  
 398 | law, who are age 65 or older whose homestead property value is  
 399 | less than \$300,000 and who have used the property as their



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400 permanent residence for 20 years or more. The \$300,000 value  
401 limitation shall be adjusted annually to reflect the rate of  
402 inflation, as determined by general law. This amendment takes  
403 effect January 1, 2023.