

House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII of the State Constitution and the creation of a new section in Article XII of the State Constitution to require an annual adjustment to the value of certain homestead exemptions and 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) (1) 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, as follows:

a. Up to the assessed valuation of twenty-five thousand

26 | dollars; and,

27 | b. For all levies other than school district levies, on
 28 | the assessed valuation greater than fifty thousand dollars and
 29 | up to seventy-five thousand dollars,

30 |
 31 | upon establishment of right thereto in the manner prescribed by
 32 | law. The real estate may be held by legal or equitable title, by
 33 | the entirety, jointly, in common, as a condominium, or
 34 | indirectly by stock ownership or membership representing the
 35 | owner's or member's proprietary interest in a corporation owning
 36 | a fee or a leasehold initially in excess of ninety-eight years.
 37 | The exemption shall not apply with respect to any assessment
 38 | roll until such roll is first determined to be in compliance
 39 | with the provisions of section 4 by a state agency designated by
 40 | general law. This exemption is repealed on the effective date of
 41 | any amendment to this Article which provides for the assessment
 42 | of homestead property at less than just value.

43 | (2) The twenty-five thousand dollar amount of assessed
 44 | valuation exempt from taxation provided in subparagraph (a)(1)b.
 45 | shall be adjusted annually on January 1 of each year for
 46 | inflation using the percent change in the Consumer Price Index
 47 | for All Urban Consumers, U.S. City Average, all items 1967=100,
 48 | or successor reports for the preceding calendar year as
 49 | initially reported by the United States Department of Labor,
 50 | Bureau of Labor Statistics, if such percent change is positive.

51 (3) The amount of assessed valuation exempt from taxation
52 for which every person who has the legal or equitable title to
53 real estate and maintains thereon the permanent residence of the
54 owner, or another person legally or naturally dependent upon the
55 owner, is eligible, and which applies solely to levies other
56 than school district levies, that is added to this constitution
57 after January 1, 2025, shall be adjusted annually on January 1
58 of each year for inflation using the percent change in the
59 Consumer Price Index for All Urban Consumers, U.S. City Average,
60 all items 1967=100, or successor reports for the preceding
61 calendar year as initially reported by the United States
62 Department of Labor, Bureau of Labor Statistics, if such percent
63 change is positive, beginning the year following the effective
64 date of such exemption.

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

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

76 amount established by general law.

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

81 (1) An exemption not exceeding fifty thousand dollars to a
 82 person who has the legal or equitable title to real estate and
 83 maintains thereon the permanent residence of the owner, who has
 84 attained age sixty-five, and whose household income, as defined
 85 by general law, does not exceed twenty thousand dollars; or

86 (2) An exemption equal to the assessed value of the
 87 property to a person who has the legal or equitable title to
 88 real estate with a just value less than two hundred and fifty
 89 thousand dollars, as determined in the first tax year that the
 90 owner applies and is eligible for the exemption, and who has
 91 maintained thereon the permanent residence of the owner for not
 92 less than twenty-five years, who has attained age sixty-five,
 93 and whose household income does not exceed the income limitation
 94 prescribed in paragraph (1).

95
 96 The general law must allow counties and municipalities to grant
 97 these additional exemptions, within the limits prescribed in
 98 this subsection, by ordinance adopted in the manner prescribed
 99 by general law, and must provide for the periodic adjustment of
 100 the income limitation prescribed in this subsection for changes

101 in the cost of living.

102 (e)(1) Each veteran who is age 65 or older who is
103 partially or totally permanently disabled shall receive a
104 discount from the amount of the ad valorem tax otherwise owed on
105 homestead property the veteran owns and resides in if the
106 disability was combat related and the veteran was honorably
107 discharged upon separation from military service. The discount
108 shall be in a percentage equal to the percentage of the
109 veteran's permanent, service-connected disability as determined
110 by the United States Department of Veterans Affairs. To qualify
111 for the discount granted by this paragraph, an applicant must
112 submit to the county property appraiser, by March 1, an official
113 letter from the United States Department of Veterans Affairs
114 stating the percentage of the veteran's service-connected
115 disability and such evidence that reasonably identifies the
116 disability as combat related and a copy of the veteran's
117 honorable discharge. If the property appraiser denies the
118 request for a discount, the appraiser must notify the applicant
119 in writing of the reasons for the denial, and the veteran may
120 reapply. The Legislature may, by general law, waive the annual
121 application requirement in subsequent years.

122 (2) If a veteran who receives the discount described in
123 paragraph (1) predeceases his or her spouse, and if, upon the
124 death of the veteran, the surviving spouse holds the legal or
125 beneficial title to the homestead property and permanently

126 resides thereon, the discount carries over to the surviving
127 spouse until he or she remarries or sells or otherwise disposes
128 of the homestead property. If the surviving spouse sells or
129 otherwise disposes of the property, a discount not to exceed the
130 dollar amount granted from the most recent ad valorem tax roll
131 may be transferred to the surviving spouse's new homestead
132 property, if used as his or her permanent residence and he or
133 she has not remarried.

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

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

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

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

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

151 chronic disease, unless the injury sustained in the line of duty
 152 was the sole cause of the chronic condition or chronic disease.

153
 154 As used in this subsection and as further defined by general
 155 law, the term "first responder" means a law enforcement officer,
 156 a correctional officer, a firefighter, an emergency medical
 157 technician, or a paramedic, and the term "in the line of duty"
 158 means arising out of and in the actual performance of duty
 159 required by employment as a first responder.

160 ARTICLE XII

161 SCHEDULE

162 Annual adjustment to homestead exemption value.—This
 163 section and the amendment to Section 6 of Article VII requiring
 164 an annual adjustment for inflation of specified homestead
 165 exemptions shall take effect January 1, 2025.

166
 167 BE IT FURTHER RESOLVED that the following statement be
 168 placed on the ballot:

169 CONSTITUTIONAL AMENDMENT

170 ARTICLE VII, SECTION 6

171 ARTICLE XII

172 ANNUAL ADJUSTMENTS TO THE VALUE OF CERTAIN HOMESTEAD
 173 EXEMPTIONS.—Proposing an amendment to the State Constitution to
 174 require an annual adjustment for inflation to the value of
 175 current or future homestead exemptions that apply solely to

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176 | levies other than school district levies and for which every
177 | person who has legal or equitable title to real estate and
178 | maintains thereon the permanent residence of the owner, or
179 | another person legally or naturally dependent upon the owner is
180 | eligible. This amendment takes effect January 1, 2025.