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CS/HJR 7017

2024 Legislature

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

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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 entireties, 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 This exemption is repealed on the effective date of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.

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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

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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

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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

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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

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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.