

House Joint Resolution

A joint resolution proposing amendments to Sections 3, 4, and 6 of Article VII and the creation of a new section in Article XII of the State Constitution to authorize the Legislature to provide two \$25,000 exemptions and an assessment limitation to certain real property subject to a long-term lease, to provide an additional homestead exemption for owners of homestead property who have not owned homestead property for a specified time before purchase of the current homestead property, and to provide an effective date.

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

That the following amendments to Sections 3, 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:

ARTICLE VII

FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.—

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be

26 exempt from taxation. A municipality, owning property outside
27 the municipality, may be required by general law to make payment
28 to the taxing unit in which the property is located. Such
29 portions of property as are used predominantly for educational,
30 literary, scientific, religious or charitable purposes may be
31 exempted by general law from taxation.

32 (b) There shall be exempt from taxation, cumulatively, to
33 every head of a family residing in this state, household goods
34 and personal effects to the value fixed by general law, not less
35 than one thousand dollars, and to every widow or widower or
36 person who is blind or totally and permanently disabled,
37 property to the value fixed by general law not less than five
38 hundred dollars.

39 (c) Any county or municipality may, for the purpose of its
40 respective tax levy and subject to the provisions of this
41 subsection and general law, grant community and economic
42 development ad valorem tax exemptions to new businesses and
43 expansions of existing businesses, as defined by general law.
44 Such an exemption may be granted only by ordinance of the county
45 or municipality, and only after the electors of the county or
46 municipality voting on such question in a referendum authorize
47 the county or municipality to adopt such ordinances. An
48 exemption so granted shall apply to improvements to real
49 property made by or for the use of a new business and
50 improvements to real property related to the expansion of an

51 existing business and shall also apply to tangible personal
52 property of such new business and tangible personal property
53 related to the expansion of an existing business. The amount or
54 limits of the amount of such exemption shall be specified by
55 general law. The period of time for which such exemption may be
56 granted to a new business or expansion of an existing business
57 shall be determined by general law. The authority to grant such
58 exemption shall expire ten years from the date of approval by
59 the electors of the county or municipality, and may be renewable
60 by referendum as provided by general law.

61 (d) Any county or municipality may, for the purpose of its
62 respective tax levy and subject to the provisions of this
63 subsection and general law, grant historic preservation ad
64 valorem tax exemptions to owners of historic properties. This
65 exemption may be granted only by ordinance of the county or
66 municipality. The amount or limits of the amount of this
67 exemption and the requirements for eligible properties must be
68 specified by general law. The period of time for which this
69 exemption may be granted to a property owner shall be determined
70 by general law.

71 (e) By general law and subject to conditions specified
72 therein:

73 (1) Twenty-five thousand dollars of the assessed value of
74 property subject to tangible personal property tax shall be
75 exempt from ad valorem taxation.

76 (2) The assessed value of solar devices or renewable
77 energy source devices subject to tangible personal property tax
78 may be exempt from ad valorem taxation, subject to limitations
79 provided by general law.

80 (f) There shall be granted an ad valorem tax exemption for
81 real property dedicated in perpetuity for conservation purposes,
82 including real property encumbered by perpetual conservation
83 easements or by other perpetual conservation protections, as
84 defined by general law.

85 (g) By general law and subject to the conditions specified
86 therein, each person who receives a homestead exemption as
87 provided in section 6 of this article; who was a member of the
88 United States military or military reserves, the United States
89 Coast Guard or its reserves, or the Florida National Guard; and
90 who was deployed during the preceding calendar year on active
91 duty outside the continental United States, Alaska, or Hawaii in
92 support of military operations designated by the legislature
93 shall receive an additional exemption equal to a percentage of
94 the taxable value of his or her homestead property. The
95 applicable percentage shall be calculated as the number of days
96 during the preceding calendar year the person was deployed on
97 active duty outside the continental United States, Alaska, or
98 Hawaii in support of military operations designated by the
99 legislature divided by the number of days in that year.

100 (h) By general law and subject to conditions and

provisions specified therein, the legislature may provide that every person who holds the legal or equitable title to real estate that is currently receiving the benefits available for homestead properties under subsection (a) of Section 6, and holds the legal or equitable title to a separate parcel of real estate and maintains thereon the permanent residence of a lessee under a single written lease of six continuous months or more, if such lease is in effect on January 1 of the taxable year; if the entire parcel could qualify for the benefits afforded homestead properties under subsection (a) of Section 6, if the owner maintained that property as his or her permanent residence; and if such property is owned directly through sole ownership or joint ownership with a spouse, or indirectly through a limited liability company that holds legal or equitable title to such real estate if such limited liability company is owned solely or jointly with a spouse, shall be exempt from taxation on such leased property 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.

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

126 to Florida's aquifers, or land used exclusively for
127 noncommercial recreational purposes may be classified by general
128 law and assessed solely on the basis of character or use.

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

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

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

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

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

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

151 Labor Statistics.

152 (2) No assessment shall exceed just value.

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

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

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

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

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

174 (8)a. A person who establishes a new homestead as of
175 January 1 and who has received a homestead exemption pursuant to

176 Section 6 of this Article as of January 1 of any of the three
177 years immediately preceding the establishment of the new
178 homestead is entitled to have the new homestead assessed at less
179 than just value. The assessed value of the newly established
180 homestead shall be determined as follows:

181 1. If the just value of the new homestead is greater than
182 or equal to the just value of the prior homestead as of January
183 1 of the year in which the prior homestead was abandoned, the
184 assessed value of the new homestead shall be the just value of
185 the new homestead minus an amount equal to the lesser of
186 \$500,000 or the difference between the just value and the
187 assessed value of the prior homestead as of January 1 of the
188 year in which the prior homestead was abandoned. Thereafter, the
189 homestead shall be assessed as provided in this subsection.

190 2. If the just value of the new homestead is less than the
191 just value of the prior homestead as of January 1 of the year in
192 which the prior homestead was abandoned, the assessed value of
193 the new homestead shall be equal to the just value of the new
194 homestead divided by the just value of the prior homestead and
195 multiplied by the assessed value of the prior homestead.

196 However, if the difference between the just value of the new
197 homestead and the assessed value of the new homestead calculated
198 pursuant to this sub-subparagraph is greater than \$500,000, the
199 assessed value of the new homestead shall be increased so that
200 the difference between the just value and the assessed value

201 equals \$500,000. Thereafter, the homestead shall be assessed as
202 provided in this subsection.

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

206 (e) The legislature may, by general law, for assessment
207 purposes and subject to the provisions of this subsection, allow
208 counties and municipalities to authorize by ordinance that
209 historic property may be assessed solely on the basis of
210 character or use. Such character or use assessment shall apply
211 only to the jurisdiction adopting the ordinance. The
212 requirements for eligible properties must be specified by
213 general law.

214 (f) A county may, in the manner prescribed by general law,
215 provide for a reduction in the assessed value of homestead
216 property to the extent of any increase in the assessed value of
217 that property which results from the construction or
218 reconstruction of the property for the purpose of providing
219 living quarters for one or more natural or adoptive grandparents
220 or parents of the owner of the property or of the owner's spouse
221 if at least one of the grandparents or parents for whom the
222 living quarters are provided is 62 years of age or older. Such a
223 reduction may not exceed the lesser of the following:

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

226 (2) Twenty percent of the total assessed value of the
227 property as improved.

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

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

237 (2) No assessment shall exceed just value.

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

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

248 (h) For all levies other than school district levies,
249 assessments of real property that is not subject to the
250 assessment limitations set forth in subsections (a) through (d)

251 and (g) shall change only as provided in this subsection.

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

256 (2) No assessment shall exceed just value.

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

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

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

273 (i) The legislature, by general law and subject to
274 conditions specified therein, may prohibit the consideration of
275 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 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.

(k) All persons entitled to the exemptions on real property under subsection (h) of Section 3 of this Article shall have such property assessed as follows:

(1) Assessments shall be changed annually on January 1 of each year; but those changes in assessments shall not exceed the lower of: three percent (3%) of the assessment for the prior

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

306 (2) No assessment shall exceed just value.

307 (3) After any change of ownership, as provided by general
308 law, or termination of homestead pursuant to paragraph (6) of
309 subsection (d) of this section, the property shall be assessed
310 at just value as of January 1 of the following year. Thereafter,
311 the property shall be assessed as provided in this paragraph.

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

317 (5) The legislature may also provide that if any property
318 receiving the assessment limitation authorized under this
319 subsection subsequently becomes ineligible for the assessment
320 limitation authorized under this subsection for reasons other
321 than a change of ownership or control, as defined by general
322 law; or termination of homestead pursuant to paragraph (6) of
323 subsection (d) of this section; such property shall be assessed,
324 without reassessment at just value, pursuant to subsection (g)
325 of this section, unless such property is assessed under

326 subsection (d) of this section for that year.

327 SECTION 6. Homestead exemptions.—

328 (a)(1) Every person who has the legal or equitable title
329 to real estate and maintains thereon the permanent residence of
330 the owner, or another legally or naturally dependent upon the
331 owner, shall be exempt from taxation thereon, except assessments
332 for special benefits, as follows:

333 a. Up to the assessed valuation of twenty-five thousand
334 dollars; and

335 b. For all levies other than school district levies, on
336 the assessed valuation greater than fifty thousand dollars and
337 up to seventy-five thousand dollars,

338
339 upon establishment of right thereto in the manner prescribed by
340 law. The real estate may be held by legal or equitable title, by
341 the entirety, jointly, in common, as a condominium, or
342 indirectly by stock ownership or membership representing the
343 owner's or member's proprietary interest in a corporation owning
344 a fee or a leasehold initially in excess of ninety-eight years.
345 The exemption shall not apply with respect to any assessment
346 roll until such roll is first determined to be in compliance
347 with the provisions of section 4 by a state agency designated by
348 general law. This exemption is repealed on the effective date of
349 any amendment to this Article which provides for the assessment
350 of homestead property at less than just value.

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

359 (3) The amount of assessed valuation exempt from taxation
360 for which every person who has the legal or equitable title to
361 real estate and maintains thereon the permanent residence of the
362 owner, or another person legally or naturally dependent upon the
363 owner, is eligible, and which applies solely to levies other
364 than school district levies, that is added to this constitution
365 after January 1, 2025, shall be adjusted annually on January 1
366 of each year for inflation using the percent change in the
367 Consumer Price Index for All Urban Consumers, U.S. City Average,
368 all items 1967=100, or successor reports for the preceding
369 calendar year as initially reported by the United States
370 Department of Labor, Bureau of Labor Statistics, if such percent
371 change is positive, beginning the year following the effective
372 date of such exemption.

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

376 assessable to the owner or, in case of ownership through stock
377 or membership in a corporation, the value of the proportion
378 which the interest in the corporation bears to the assessed
379 value of the property.

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

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

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

394 (2) An exemption equal to the assessed value of the
395 property to a person who has the legal or equitable title to
396 real estate with a just value less than two hundred and fifty
397 thousand dollars, as determined in the first tax year that the
398 owner applies and is eligible for the exemption, and who has
399 maintained thereon the permanent residence of the owner for not
400 less than twenty-five years, who has attained age sixty-five,

401 and whose household income does not exceed the income limitation
402 prescribed in paragraph (1).

403
404 The general law must allow counties and municipalities to grant
405 these additional exemptions, within the limits prescribed in
406 this subsection, by ordinance adopted in the manner prescribed
407 by general law, and must provide for the periodic adjustment of
408 the income limitation prescribed in this subsection for changes
409 in the cost of living.

410 (e)(1) Each veteran who is age 65 or older who is
411 partially or totally permanently disabled shall receive a
412 discount from the amount of the ad valorem tax otherwise owed on
413 homestead property the veteran owns and resides in if the
414 disability was combat related and the veteran was honorably
415 discharged upon separation from military service. The discount
416 shall be in a percentage equal to the percentage of the
417 veteran's permanent, service-connected disability as determined
418 by the United States Department of Veterans Affairs. To qualify
419 for the discount granted by this paragraph, an applicant must
420 submit to the county property appraiser, by March 1, an official
421 letter from the United States Department of Veterans Affairs
422 stating the percentage of the veteran's service-connected
423 disability and such evidence that reasonably identifies the
424 disability as combat related and a copy of the veteran's
425 honorable discharge. If the property appraiser denies the

426 request for a discount, the appraiser must notify the applicant
427 in writing of the reasons for the denial, and the veteran may
428 reapply. The Legislature may, by general law, waive the annual
429 application requirement in subsequent years.

430 (2) If a veteran who receives the discount described in
431 paragraph (1) predeceases his or her spouse, and if, upon the
432 death of the veteran, the surviving spouse holds the legal or
433 beneficial title to the homestead property and permanently
434 resides thereon, the discount carries over to the surviving
435 spouse until he or she remarries or sells or otherwise disposes
436 of the homestead property. If the surviving spouse sells or
437 otherwise disposes of the property, a discount not to exceed the
438 dollar amount granted from the most recent ad valorem tax roll
439 may be transferred to the surviving spouse's new homestead
440 property, if used as his or her permanent residence and he or
441 she has not remarried.

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

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

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

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

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

461
462 As used in this subsection and as further defined by general
463 law, the term "first responder" means a law enforcement officer,
464 a correctional officer, a firefighter, an emergency medical
465 technician, or a paramedic, and the term "in the line of duty"
466 means arising out of and in the actual performance of duty
467 required by employment as a first responder.

468 (g) As provided by general law and subject to conditions
469 specified therein, every person who establishes the right to
470 receive the homestead exemption provided in subsection (a)
471 within 1 year after purchasing the homestead property and who
472 has not owned property to which the homestead exemption provided
473 in subsection (a) applied in the previous four calendar years is
474 entitled to an additional homestead exemption for all levies
475 other than school district levies. The additional exemption is

an amount equal to fifty percent (50%) of the homestead property's just value on January 1 of the year the homestead is established. The additional exemption may not exceed the median just value of all homestead property during the calendar year immediately preceding January 1 of the year the homestead is established in the county where such property is located. The additional exemption shall apply for a period of five years or until the year the property is sold, whichever occurs first. The amount of the additional exemption shall be reduced in each subsequent year by an amount equal to twenty percent (20%) of the amount of the additional exemption received in the year the homestead was established. Only one exemption provided under this subsection shall be allowed per homestead property at one time. The additional exemption applies to property purchased on or after January 1, 2027, if this amendment is approved at the 2026 general election, but the additional exemption is not available in the sixth and subsequent years after it is first received.

ARTICLE XII

SCHEDULE

Tax exemptions and an assessment limitation for long-term leased residential property.—This section and the amendments to Sections 3, 4, and 6 of Article VII, which authorize the legislature to provide two \$25,000 exemptions and an assessment limitation to real property that, on January 1, is subject to a

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written lease of six continuous months or more and is owned by a
person who holds legal or equitable title to real estate
receiving a homestead exemption and to provide for an additional
homestead exemption for owners of homestead property who have
not owned homestead property during the four calendar years
immediately preceding purchase of the current homestead
property, shall take effect January 1, 2027.

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

CONSTITUTIONAL AMENDMENTS

ARTICLE VII, SECTIONS 3, 4, AND 6

ARTICLE XII

PROPERTY TAX BENEFITS FOR CERTAIN LONG-TERM LEASED
 PROPERTY; ADDITIONAL EXEMPTION FOR FIRST-TIME HOMESTEAD PROPERTY
 OWNERS.—Proposing amendments to the State Constitution to
 authorize the Legislature to provide two \$25,000 exemptions and
 an assessment limitation for certain residential real property
 subject to a written lease of 6 continuous months or more and to
 provide an additional homestead exemption for first-time
 homestead property owners. These amendments shall take effect
 January 1, 2027.