

By Senator Avila

39-01051-25

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Senate Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII and the creation of a new section in Article XII of the State Constitution to authorize the Legislature to provide the same exemptions and assessment limitations granted to homestead property to certain real property subject to a long-term lease and to 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 dollars; and

b. For all levies other than school district levies, on the assessed valuation greater than fifty thousand dollars and up to

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30 seventy-five thousand dollars,

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 This exemption is repealed on the effective date of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

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

52 (3) The amount of assessed valuation exempt from taxation
53 for which every person who has the legal or equitable title to
54 real estate and maintains thereon the permanent residence of the
55 owner, or another person legally or naturally dependent upon the
56 owner, is eligible, and which applies solely to levies other
57 than school district levies, that is added to this constitution
58 after January 1, 2025, shall be adjusted annually on January 1

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59 of each year for inflation using the percent change in the
60 Consumer Price Index for All Urban Consumers, U.S. City Average,
61 all items 1967=100, or successor reports for the preceding
62 calendar year as initially reported by the United States
63 Department of Labor, Bureau of Labor Statistics, if such percent
64 change is positive, beginning the year following the effective
65 date of such exemption.

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

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

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

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

87 (2) An exemption equal to the assessed value of the

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

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

103 (e) (1) Each veteran who is age 65 or older who is partially
104 or totally permanently disabled shall receive a discount from
105 the amount of the ad valorem tax otherwise owed on homestead
106 property the veteran owns and resides in if the disability was
107 combat related and the veteran was honorably discharged upon
108 separation from military service. The discount shall be in a
109 percentage equal to the percentage of the veteran's permanent,
110 service-connected disability as determined by the United States
111 Department of Veterans Affairs. To qualify for the discount
112 granted by this paragraph, an applicant must submit to the
113 county property appraiser, by March 1, an official letter from
114 the United States Department of Veterans Affairs stating the
115 percentage of the veteran's service-connected disability and
116 such evidence that reasonably identifies the disability as

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117 combat related and a copy of the veteran's honorable discharge.
118 If the property appraiser denies the request for a discount, the
119 appraiser must notify the applicant in writing of the reasons
120 for the denial, and the veteran may reapply. The Legislature
121 may, by general law, waive the annual application requirement in
122 subsequent years.

123 (2) If a veteran who receives the discount described in
124 paragraph (1) predeceases his or her spouse, and if, upon the
125 death of the veteran, the surviving spouse holds the legal or
126 beneficial title to the homestead property and permanently
127 resides thereon, the discount carries over to the surviving
128 spouse until he or she remarries or sells or otherwise disposes
129 of the homestead property. If the surviving spouse sells or
130 otherwise disposes of the property, a discount not to exceed the
131 dollar amount granted from the most recent ad valorem tax roll
132 may be transferred to the surviving spouse's new homestead
133 property, if used as his or her permanent residence and he or
134 she has not remarried.

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

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

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

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

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146 (3) A first responder who is totally and permanently
147 disabled as a result of an injury or injuries sustained in the
148 line of duty. Causal connection between a disability and service
149 in the line of duty shall not be presumed but must be determined
150 as provided by general law. For purposes of this paragraph, the
151 term "disability" does not include a chronic condition or
152 chronic disease, unless the injury sustained in the line of duty
153 was the sole cause of the chronic condition or chronic disease.
154

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

161 (g) By general law and subject to conditions and provisions
162 specified therein, the Legislature may provide that every person
163 who holds the legal or equitable title to real estate that is
164 currently receiving the benefits available for homestead
165 properties under subsection (a), and who also holds the legal or
166 equitable title to real estate and maintains thereon the
167 residence of a lessee under a single written lease of six months
168 or more, if such lease is in effect on January 1 of the taxable
169 year, shall also be exempt from taxation for such leased
170 property as provided in subsection (a) and such real estate
171 shall be assessed pursuant to subsection (d) of section 4 for
172 each such year. The Legislature may also provide that if any
173 property receiving the assessment limitation authorized under
174 this subsection subsequently becomes ineligible for the

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175 assessment limitation authorized under this subsection for
 176 reasons other than a change of ownership or control, as defined
 177 by general law, such property shall be assessed pursuant to
 178 subsection (g) of section 4, unless such property is assessed
 179 under subsection (d) of section 4 for that year.

180 ARTICLE XII

181 SCHEDULE

182 Tax exemptions and assessment limitations for long-term
 183 leased residential property.—This section and the amendment to
 184 Section 6 of Article VII, which authorizes the legislature to
 185 provide the same exemptions and assessment limitations granted
 186 to homestead property to real property that, on January 1, is
 187 subject to a written lease of six months or more and is owned by
 188 a person who holds legal or equitable title to real estate
 189 receiving a homestead exemption, apply beginning with the 2027
 190 tax roll.

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

193 CONSTITUTIONAL AMENDMENT

194 ARTICLE VII, SECTION 6

195 ARTICLE XII

196 PROPERTY TAX BENEFITS FOR CERTAIN RESIDENTIAL PROPERTIES
 197 SUBJECT TO A LONG-TERM LEASE.—Proposing an amendment to the
 198 State Constitution to authorize the Legislature to provide the
 199 same exemptions and assessment limitations as provided for
 200 homestead property for real property that, on January 1, is
 201 subject to a written lease of 6 months or more and is owned by a
 202 person who holds legal or equitable title to property receiving
 203 a homestead exemption. This amendment shall take effect January

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1, 2027.