

HOUSE AMENDMENT
Bill No. CS/CS/HJR 203 (2026)

Amendment No.

CHAMBER ACTION

Senate

House

1 Representative Miller offered the following:

2

3 **Amendment (with schedule, ballot and title amendments)**

4 Remove lines 29-154 and insert:

5 (a)-(1) Every person who has the legal or equitable title
6 to real estate and maintains thereon the permanent residence of
7 the owner, or another legally or naturally dependent upon the
8 owner, shall be exempt from taxation thereon, except assessments
9 for special benefits, as follows:

10 (1)a. Up to the assessed valuation of twenty-five thousand
11 dollars; and

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12 (2)b. For all levies other than school district levies, on
13 the assessed valuation ~~greater than fifty thousand dollars and~~
14 ~~up to seventy-five thousand dollars,~~

15
16 upon establishment of right thereto in the manner prescribed by
17 law. The real estate may be held by legal or equitable title, by
18 the entireties, jointly, in common, as a condominium, or
19 indirectly by stock ownership or membership representing the
20 owner's or member's proprietary interest in a corporation owning
21 a fee or a leasehold initially in excess of ninety-eight years.
22 The exemption shall not apply with respect to any assessment
23 roll until such roll is first determined to be in compliance
24 with the provisions of section 4 by a state agency designated by
25 general law. This exemption is repealed on the effective date of
26 any amendment to this Article which provides for the assessment
27 of homestead property at less than just value.

28 ~~(2) The twenty-five thousand dollar amount of assessed~~
29 ~~valuation exempt from taxation provided in subparagraph (a)(1)b.~~
30 ~~shall be adjusted annually on January 1 of each year for~~
31 ~~inflation using the percent change in the Consumer Price Index~~
32 ~~for All Urban Consumers, U.S. City Average, all items 1967-100,~~
33 ~~or successor reports for the preceding calendar year as~~
34 ~~initially reported by the United States Department of Labor,~~
35 ~~Bureau of Labor Statistics, if such percent change is positive.~~

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36 (3) The amount of assessed valuation exempt from taxation
37 for which every person who has the legal or equitable title to
38 real estate and maintains thereon the permanent residence of the
39 owner, or another person legally or naturally dependent upon the
40 owner, is eligible, and which applies solely to levies other
41 than school district levies, that is added to this constitution
42 after January 1, 2025, shall be adjusted annually on January 1
43 of each year for inflation using the percent change in the
44 Consumer Price Index for All Urban Consumers, U.S. City Average,
45 all items 1967=100, or successor reports for the preceding
46 calendar year as initially reported by the United States
47 Department of Labor, Bureau of Labor Statistics, if such percent
48 change is positive, beginning the year following the effective
49 date of such exemption.

50 (b) Not more than one exemption shall be allowed any
51 individual or family unit or with respect to any residential
52 unit. No exemption shall exceed the value of the real estate
53 assessable to the owner or, in case of ownership through stock
54 or membership in a corporation, the value of the proportion
55 which the interest in the corporation bears to the assessed
56 value of the property.

57 (c) By general law and subject to conditions specified
58 therein, the Legislature may provide to renters, who are
59 permanent residents, ad valorem tax relief on all ad valorem tax

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60 levies. Such ad valorem tax relief shall be in the form and
61 amount established by general law.

62 ~~(d) The legislature may, by general law, allow counties or~~
63 ~~municipalities, for the purpose of their respective tax levies~~
64 ~~and subject to the provisions of general law, to grant either or~~
65 ~~both of the following additional homestead tax exemptions:~~

66 ~~(1) An exemption not exceeding fifty thousand dollars to a~~
67 ~~person who has the legal or equitable title to real estate and~~
68 ~~maintains thereon the permanent residence of the owner, who has~~
69 ~~attained age sixty five, and whose household income, as defined~~
70 ~~by general law, does not exceed twenty thousand dollars; or~~

71 ~~(2) An exemption equal to the assessed value of the~~
72 ~~property to a person who has the legal or equitable title to~~
73 ~~real estate with a just value less than two hundred and fifty~~
74 ~~thousand dollars, as determined in the first tax year that the~~
75 ~~owner applies and is eligible for the exemption, and who has~~
76 ~~maintained thereon the permanent residence of the owner for not~~
77 ~~less than twenty-five years, who has attained age sixty-five,~~
78 ~~and whose household income does not exceed the income limitation~~
79 ~~prescribed in paragraph (1).~~

80

81 ~~The general law must allow counties and municipalities to grant~~
82 ~~these additional exemptions, within the limits prescribed in~~
83 ~~this subsection, by ordinance adopted in the manner prescribed~~
84 ~~by general law, and must provide for the periodic adjustment of~~

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85 the income limitation prescribed in this subsection for changes
86 in the cost of living.

87 (d) (1) Each veteran who is age 65 or older who is
88 partially or totally permanently disabled shall receive a
89 discount from the amount of the ad valorem tax otherwise owed on
90 homestead property the veteran owns and resides in if the
91 disability was combat related and the veteran was honorably
92 discharged upon separation from military service. The discount
93 shall be in a percentage equal to the percentage of the
94 veteran's permanent, service-connected disability as determined
95 by the United States Department of Veterans Affairs. To qualify
96 for the discount granted by this paragraph, an applicant must
97 submit to the county property appraiser, by March 1, an official
98 letter from the United States Department of Veterans Affairs
99 stating the percentage of the veteran's service-connected
100 disability and such evidence that reasonably identifies the
101 disability as combat related and a copy of the veteran's
102 honorable discharge. If the property appraiser denies the
103 request for a discount, the appraiser must notify the applicant
104 in writing of the reasons for the denial, and the veteran may
105 reapply. The Legislature may, by general law, waive the annual
106 application requirement in subsequent years.

107 (2) If a veteran who receives the discount described in
108 paragraph (1) predeceases his or her spouse, and if, upon the
109 death of the veteran, the surviving spouse holds the legal or

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110 beneficial title to the homestead property and permanently
111 resides thereon, the discount carries over to the surviving
112 spouse until he or she remarries or sells or otherwise disposes
113 of the homestead property. If the surviving spouse sells or
114 otherwise disposes of the property, a discount not to exceed the
115 dollar amount granted from the most recent ad valorem tax roll
116 may be transferred to the surviving spouse's new homestead
117 property, if used as his or her permanent residence and he or
118 she has not remarried.

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

121 (e) (f) By general law and subject to conditions and
122

123 -----

124 **S C H E D U L E A M E N D M E N T**

125 Remove lines 194-201 and insert:

126 Homestead property exemption from all ad valorem taxes
127 other than school levies; prohibition of first responder funding
128 reductions.—This section, the amendment to Section 6 of Article
129 VII authorizing an exemption for homestead property from ad
130 valorem taxes other than school levies, and the creation of
131 Section 7 of Article VIII

132 -----

133 **B A L L O T A M E N D M E N T**

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135 Remove lines 212-217 and insert:

136 HOMESTEAD EXEMPTION FROM NON-SCHOOL PROPERTY TAXES; FIRST
137 RESPONDER FUNDING REQUIREMENT.—Beginning January 1, 2027, the
138 amendment exempts homestead property from all non-school
139 property taxes. The amendment also

140 -----

141 **T I T L E A M E N D M E N T**

142 Remove lines 5-8 and insert:

143 of the State Constitution to make homestead property

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