

Amendment No.

## CHAMBER ACTION

SenateHouse

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Representative Miller offered the following:

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

Remove lines 29-154 and insert:

(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:

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 This exemption is repealed on the effective date of  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

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

(c) By general law and subject to conditions specified therein, the Legislature may provide to renters, who are 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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~~the income limitation prescribed in this subsection for changes in the cost of living.~~

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

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

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

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

(e)~~(f)~~ By general law and subject to conditions and

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

Remove lines 194-201 and insert:

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

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**B A L L O T   A M E N D M E N T**

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Remove lines 212-217 and insert:

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

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**T I T L E   A M E N D M E N T**

Remove lines 5-8 and insert:

of the State Constitution to make homestead property

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