

1 House Joint Resolution

2 A joint resolution proposing an amendment to Section 6
3 of Article VII, the creation of Section 7 of Article
4 VIII, and the creation of a new section in Article XII
5 of the State Constitution to increase the exemption
6 for homestead property from all ad valorem taxation
7 other than school district levies annually for 10
8 years by a certain amount, to make homestead property
9 exempt from all ad valorem taxation other than school
10 district levies beginning in a specified year, to
11 prohibit local governments from reducing total funding
12 for services provided by law enforcement,
13 firefighters, and other first responders, and provide
14 an effective date.

15
16 Be It Resolved by the Legislature of the State of Florida:

17
18 That the following amendment to Section 6 of Article VII,
19 the creation of Section 7 of Article VIII, and the creation of a
20 new section in Article XII of the State Constitution are agreed
21 to and shall be submitted to the electors of this state for
22 approval or rejection at the next general election or at an
23 earlier special election specifically authorized by law for that
24 purpose:

25 ARTICLE VII

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CODING: Words **stricken** are deletions; words underlined are additions.

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26 FINANCE AND TAXATION
27

28 SECTION 6. Homestead exemptions.—

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

34 a. Up to the assessed valuation of twenty-five thousand
35 dollars; and

36 b. For all levies other than school district levies, on
37 the assessed valuation greater than twenty-five fifty thousand
38 dollars and up to one hundred and fifty seventy-five thousand
39 dollars,

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41 upon establishment of right thereto in the manner prescribed by
42 law. The real estate may be held by legal or equitable title, by
43 the entireties, jointly, in common, as a condominium, or
44 indirectly by stock ownership or membership representing the
45 owner's or member's proprietary interest in a corporation owning
46 a fee or a leasehold initially in excess of ninety-eight years.
47 The exemption shall not apply with respect to any assessment
48 roll until such roll is first determined to be in compliance
49 with the provisions of section 4 by a state agency designated by
50 general law. This exemption is repealed on the effective date of

51 any amendment to this Article which provides for the assessment
52 of homestead property at less than just value.

53 (2) a. The ~~twenty-five thousand dollar~~ amount of assessed
54 valuation exempt from taxation provided in subparagraph
55 (a) (1)b., including any addition under this subparagraph from
56 preceding years, shall be adjusted annually:

57 1. On January 1 of each year for inflation using the
58 percent change in the Consumer Price Index for All Urban
59 Consumers, U.S. City Average, all items 1967=100, or successor
60 reports for the preceding calendar year as initially reported by
61 the United States Department of Labor, Bureau of Labor
62 Statistics, if such percent change is positive.

63 2. Each year for 9 years, beginning January 1, 2028, to
64 add one hundred thousand dollars to the value calculated under
65 this paragraph for the previous year.

66 b. Beginning January 1, 2037, the exemption under
67 subparagraph (a) (1)b. shall equal the assessed value of the
68 property.

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

76 of each year for inflation using the percent change in the
77 Consumer Price Index for All Urban Consumers, U.S. City Average,
78 all items 1967=100, or successor reports for the preceding
79 calendar year as initially reported by the United States
80 Department of Labor, Bureau of Labor Statistics, if such percent
81 change is positive, beginning the year following the effective
82 date of such exemption.

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

90 (c) By general law and subject to conditions specified
91 therein, the Legislature may provide to renters, who are
92 permanent residents, ad valorem tax relief on all ad valorem tax
93 levies. Such ad valorem tax relief shall be in the form and
94 amount established by general law.

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

99 (1) An exemption not exceeding fifty thousand dollars to a
100 person who has the legal or equitable title to real estate and

101 maintains thereon the permanent residence of the owner, who has
102 attained age sixty-five, and whose household income, as defined
103 by general law, does not exceed twenty thousand dollars; or

104 (2) An exemption equal to the assessed value of the
105 property to a person who has the legal or equitable title to
106 real estate with a just value less than two hundred and fifty
107 thousand dollars, as determined in the first tax year that the
108 owner applies and is eligible for the exemption, and who has
109 maintained thereon the permanent residence of the owner for not
110 less than twenty-five years, who has attained age sixty-five,
111 and whose household income does not exceed the income limitation
112 prescribed in paragraph (1).

113

114 The general law must allow counties and municipalities to grant
115 these additional exemptions, within the limits prescribed in
116 this subsection, by ordinance adopted in the manner prescribed
117 by general law, and must provide for the periodic adjustment of
118 the income limitation prescribed in this subsection for changes
119 in the cost of living.

120 (e) (1) Each veteran who is age 65 or older who is
121 partially or totally permanently disabled shall receive a
122 discount from the amount of the ad valorem tax otherwise owed on
123 homestead property the veteran owns and resides in if the
124 disability was combat related and the veteran was honorably
125 discharged upon separation from military service. The discount

126 shall be in a percentage equal to the percentage of the
127 veteran's permanent, service-connected disability as determined
128 by the United States Department of Veterans Affairs. To qualify
129 for the discount granted by this paragraph, an applicant must
130 submit to the county property appraiser, by March 1, an official
131 letter from the United States Department of Veterans Affairs
132 stating the percentage of the veteran's service-connected
133 disability and such evidence that reasonably identifies the
134 disability as combat related and a copy of the veteran's
135 honorable discharge. If the property appraiser denies the
136 request for a discount, the appraiser must notify the applicant
137 in writing of the reasons for the denial, and the veteran may
138 reapply. The Legislature may, by general law, waive the annual
139 application requirement in subsequent years.

140 (2) If a veteran who receives the discount described in
141 paragraph (1) predeceases his or her spouse, and if, upon the
142 death of the veteran, the surviving spouse holds the legal or
143 beneficial title to the homestead property and permanently
144 resides thereon, the discount carries over to the surviving
145 spouse until he or she remarries or sells or otherwise disposes
146 of the homestead property. If the surviving spouse sells or
147 otherwise disposes of the property, a discount not to exceed the
148 dollar amount granted from the most recent ad valorem tax roll
149 may be transferred to the surviving spouse's new homestead
150 property, if used as his or her permanent residence and he or

151 she has not remarried.

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

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

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

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

163 (3) A first responder who is totally and permanently
164 disabled as a result of an injury or injuries sustained in the
165 line of duty. Causal connection between a disability and service
166 in the line of duty shall not be presumed but must be determined
167 as provided by general law. For purposes of this paragraph, the
168 term "disability" does not include a chronic condition or
169 chronic disease, unless the injury sustained in the line of duty
170 was the sole cause of the chronic condition or chronic disease.

171
172 As used in this subsection and as further defined by general
173 law, the term "first responder" means a law enforcement officer,
174 a correctional officer, a firefighter, an emergency medical
175 technician, or a paramedic, and the term "in the line of duty"

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176 means arising out of and in the actual performance of duty
177 required by employment as a first responder.

ARTICLE VIII

LOCAL GOVERNMENT

SECTION 7. Prohibition of reductions in local first

responder funding.—Beginning with the 2027-2028 local fiscal year, the total funding provided by each local government for services provided by law enforcement, firefighters, and other first responders, as provided by general law, may not be less than such jurisdiction's total budgeted amount for such jurisdiction's total budgeted amount for law enforcement services in either the 2025-2026 or 2026-2027 local fiscal year, whichever was higher, notwithstanding any reduction in ad valorem revenue that may result from the amendment to Article VII, approved by voters on November 3, 2026.

ARTICLE XII

SCHEDEULE

Increase to 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 increasing the exemption for homestead property from ad valorem taxes other than school levies by \$100,000 each year for ten years and making homestead property

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201 exempt from ad valorem taxes other than school levies beginning
202 January 1, 2037, and the creation of Section 7 of Article VIII
203 prohibiting local governments from reducing first responder
204 funding below a specified level shall take effect January 1,
205 2027.

206

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

209 CONSTITUTIONAL AMENDMENT

210 ARTICLE VII, SECTION 6

211 ARTICLE VIII, SECTION 7

212 ARTICLE XII

213 REDUCTION OF HOMESTEAD PROPERTY TAXES; FIRST RESPONDER
214 FUNDING REQUIREMENT.—Beginning January 1, 2027, the amendment
215 reduces non-school homestead property taxes by annually
216 increasing the homestead exemption by \$100,000 each year for ten
217 years, then making such properties fully exempt from non-school
218 property taxes beginning January 1, 2037. The amendment also
219 prohibits local governments from reducing first responder
220 funding below the amount budgeted in local fiscal year 2025-2026
221 or 2026-2027, whichever was greater.