

House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII, the creation of Section 7 of Article VIII, and the creation of a new section in Article XII of the State Constitution to increase the exemption for homestead property from all ad valorem taxation other than school district levies annually for 10 years by a certain amount, to make homestead property exempt from all ad valorem taxation other than school district levies beginning in a specified year, to prohibit local governments from reducing total funding for services provided by law enforcement, firefighters, and other first responders, and 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, the creation of Section 7 of Article VIII, 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 twenty-five ~~fifty~~ thousand dollars and up to one hundred and fifty ~~seventy-five~~ thousand dollars,

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 This exemption is repealed on the effective date of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

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

178

179 ARTICLE VIII

180 LOCAL GOVERNMENT

181 SECTION 7. Prohibition of reductions in local first
 182 responder funding.—Beginning with the 2027-2028 local fiscal
 183 year, the total funding provided by each local government for
 184 services provided by law enforcement, firefighters, and other
 185 first responders, as provided by general law, may not be less
 186 than such jurisdiction's total budgeted amount for such
 187 jurisdiction's total budgeted amount for law enforcement
 188 services in either the 2025-2026 or 2026-2027 local fiscal year,
 189 whichever was higher, notwithstanding any reduction in ad
 190 valorem revenue that may result from the amendment to Article
 191 VII, approved by voters on November 3, 2026.

192

193 ARTICLE XII

194 SCHEDULE

195 Increase to homestead property exemption from all ad
 196 valorem taxes other than school levies; prohibition of first
 197 responder funding reductions.—This section, the amendment to
 198 Section 6 of Article VII increasing the exemption for homestead
 199 property from ad valorem taxes other than school levies by
 200 \$100,000 each year for ten years and making homestead property

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.