

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 by \$100,000 the exemption for homestead property from all ad valorem taxation other than school district levies for certain properties, to prohibit counties and municipalities from reducing total funding for law enforcement, 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, 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

26 | the owner, or another legally or naturally dependent upon the
 27 | owner, shall be exempt from taxation thereon, except assessments
 28 | for special benefits, as follows:

29 | a. Up to the assessed valuation of twenty-five thousand
 30 | dollars; ~~and~~

31 | b. For all levies other than school district levies, on
 32 | the assessed valuation greater than fifty thousand dollars and
 33 | up to seventy-five thousand dollars, as adjusted in paragraph
 34 | (2), and

35 | c. For all levies other than school district levies, on
 36 | the assessed valuation greater than the adjusted exemption value
 37 | under subparagraph b. and up to one hundred thousand dollars
 38 | more than the adjusted exemption value under subparagraph b., if
 39 | such property is covered by a comprehensive multiperil property
 40 | insurance policy as provided by general law,

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

51 | general law. This exemption is repealed on the effective date of
52 | any amendment to this Article which provides for the assessment
53 | of homestead property at less than just value.

54 | (2) The twenty-five thousand dollar amount of assessed
55 | valuation exempt from taxation provided in subparagraph (a)(1)b.
56 | and the one hundred thousand dollar amount of assessed valuation
57 | exempt from taxation provided in subparagraph (a)(1)c. shall be
58 | adjusted annually on January 1 of each year for inflation using
59 | the percent change in the Consumer Price Index for All Urban
60 | Consumers, U.S. City Average, all items 1967=100, or successor
61 | reports for the preceding calendar year as initially reported by
62 | the United States Department of Labor, Bureau of Labor
63 | Statistics, if such percent change is positive.

64 | (3) The amount of assessed valuation exempt from taxation
65 | for which every person who has the legal or equitable title to
66 | real estate and maintains thereon the permanent residence of the
67 | owner, or another person legally or naturally dependent upon the
68 | owner, is eligible, and which applies solely to levies other
69 | than school district levies, that is added to this constitution
70 | after January 1, 2025, shall be adjusted annually on January 1
71 | of each year for inflation using the percent change in the
72 | Consumer Price Index for All Urban Consumers, U.S. City Average,
73 | all items 1967=100, or successor reports for the preceding
74 | calendar year as initially reported by the United States
75 | Department of Labor, Bureau of Labor Statistics, if such percent

76 | change is positive, beginning the year following the effective
77 | date of such exemption.

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

85 | (c) By general law and subject to conditions specified
86 | therein, the Legislature may provide to renters, who are
87 | permanent residents, ad valorem tax relief on all ad valorem tax
88 | levies. Such ad valorem tax relief shall be in the form and
89 | amount established by general law.

90 | (d) The legislature may, by general law, allow counties or
91 | municipalities, for the purpose of their respective tax levies
92 | and subject to the provisions of general law, to grant either or
93 | both of the following additional homestead tax exemptions:

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

99 | (2) An exemption equal to the assessed value of the
100 | property to a person who has the legal or equitable title to

101 real estate with a just value less than two hundred and fifty
102 thousand dollars, as determined in the first tax year that the
103 owner applies and is eligible for the exemption, and who has
104 maintained thereon the permanent residence of the owner for not
105 less than twenty-five years, who has attained age sixty-five,
106 and whose household income does not exceed the income limitation
107 prescribed in paragraph (1).

108

109 The general law must allow counties and municipalities to grant
110 these additional exemptions, within the limits prescribed in
111 this subsection, by ordinance adopted in the manner prescribed
112 by general law, and must provide for the periodic adjustment of
113 the income limitation prescribed in this subsection for changes
114 in the cost of living.

115 (e) (1) Each veteran who is age 65 or older who is
116 partially or totally permanently disabled shall receive a
117 discount from the amount of the ad valorem tax otherwise owed on
118 homestead property the veteran owns and resides in if the
119 disability was combat related and the veteran was honorably
120 discharged upon separation from military service. The discount
121 shall be in a percentage equal to the percentage of the
122 veteran's permanent, service-connected disability as determined
123 by the United States Department of Veterans Affairs. To qualify
124 for the discount granted by this paragraph, an applicant must
125 submit to the county property appraiser, by March 1, an official

126 | letter from the United States Department of Veterans Affairs
127 | stating the percentage of the veteran's service-connected
128 | disability and such evidence that reasonably identifies the
129 | disability as combat related and a copy of the veteran's
130 | honorable discharge. If the property appraiser denies the
131 | request for a discount, the appraiser must notify the applicant
132 | in writing of the reasons for the denial, and the veteran may
133 | reapply. The Legislature may, by general law, waive the annual
134 | application requirement in subsequent years.

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

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

149 | (f) By general law and subject to conditions and
150 | limitations specified therein, the Legislature may provide ad

151 | valorem tax relief equal to the total amount or a portion of the
 152 | ad valorem tax otherwise owed on homestead property to:

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

156 | (2) The surviving spouse of a first responder who died in
 157 | the line of duty.

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

166 |
 167 | As used in this subsection and as further defined by general
 168 | law, the term "first responder" means a law enforcement officer,
 169 | a correctional officer, a firefighter, an emergency medical
 170 | technician, or a paramedic, and the term "in the line of duty"
 171 | means arising out of and in the actual performance of duty
 172 | required by employment as a first responder.

173 |
 174 | ARTICLE VIII
 175 | LOCAL GOVERNMENT

201 CONSTITUTIONAL AMENDMENT
202 ARTICLE VII, SECTION 6
203 ARTICLE VIII, SECTION 7
204 ARTICLE XII
205 INCREASE TO HOMESTEAD EXEMPTION FROM NON-SCHOOL TAXES FOR
206 CERTAIN PROPERTIES; LAW ENFORCEMENT FUNDING REQUIREMENT.--
207 Proposing an amendment to the State Constitution, effective
208 January 1, 2027, to increase the exemption for homestead
209 property from all ad valorem taxation other than school district
210 levies by \$100,000 for properties with comprehensive multiperil
211 property insurance and to prohibit counties and municipalities
212 from reducing law enforcement funding below the amount budgeted
213 in local fiscal year 2025-2026 or 2026-2027, whichever was
214 greater.