

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HJR 213 (2026)

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED (Y/N)

ADOPTED AS AMENDED (Y/N)

ADOPTED W/O OBJECTION (Y/N)

FAILED TO ADOPT (Y/N)

WITHDRAWN (Y/N)

OTHER

Committee/Subcommittee hearing bill: Ways & Means Committee
Representative Hunschofsky offered the following:

Amendment (with ballot amendment)

Remove lines 43-172 and insert:

(1) a. Except as provided in subparagraph b., assessments
subject to this subsection for all levies other than school
district levies shall be changed once every three years annually
on January 1st of such third each year; but those changes in
assessments shall not exceed the lower of the following:

1.a. Three percent (3%) of the assessment for the prior
year.

2.b. 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

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16 reported by the United States Department of Labor, Bureau of
17 Labor Statistics, over the prior three years.

18 b. Except for assessments described in paragraph (6), an
19 assessment may not increase if the just value for the property
20 is the same or less than the just value of the property on
21 January 1 of the most recent year in which the assessment
22 changed under this subsection.

23 (2) Assessments subject to this subsection for school
24 district levies shall be changed annually on January 1st of each
25 year; but those changes in assessments shall not exceed the
26 lower of the following:

27 a. Three percent (3%) of the assessment for the prior
28 year.

29 b. The percent change in the Consumer Price Index for all
30 urban consumers, U.S. City Average, all items 1967=100, or
31 successor reports for the preceding calendar year as initially
32 reported by the United States Department of Labor, Bureau of
33 Labor Statistics.

34 (3) No assessment shall exceed just value.

35 (4) ~~(3)~~ After any change of ownership, as provided by
36 general law, homestead property shall be assessed at just value
37 as of January 1 of the following year, unless the provisions of
38 paragraph (9) ~~(8)~~ apply. Thereafter, the homestead shall be
39 assessed as provided in this subsection.

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40 (5)~~(4)~~ New homestead property shall be assessed at just
41 value as of January 1st of the year following the establishment
42 of the homestead, unless the provisions of paragraph (9) ~~(8)~~
43 apply. That assessment shall only change as provided in this
44 subsection.

45 (6)~~(5)~~ Changes, additions, reductions, or improvements to
46 homestead property shall be assessed as provided for by general
47 law; provided, however, after the adjustment for any change,
48 addition, reduction, or improvement, the property shall be
49 assessed as provided in this subsection.

50 (7)~~(6)~~ In the event of a termination of homestead status,
51 the property shall be assessed as provided by general law.

52 (8)~~(7)~~ The provisions of this amendment are severable. If
53 any of the provisions of this amendment shall be held
54 unconstitutional by any court of competent jurisdiction, the
55 decision of such court shall not affect or impair any remaining
56 provisions of this amendment.

57 (9)~~(8)~~a. A person who establishes a new homestead as of
58 January 1 and who has received a homestead exemption pursuant to
59 Section 6 of this Article as of January 1 of any of the three
60 years immediately preceding the establishment of the new
61 homestead is entitled to have the new homestead assessed at less
62 than just value. The assessed value of the newly established
63 homestead shall be determined as follows:

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64 1. If the just value of the new homestead is greater than
65 or equal to the just value of the prior homestead as of January
66 1 of the year in which the prior homestead was abandoned, the
67 assessed value of the new homestead shall be the just value of
68 the new homestead minus an amount equal to the lesser of
69 \$500,000 or the difference between the just value and the
70 assessed value of the prior homestead as of January 1 of the
71 year in which the prior homestead was abandoned. Thereafter, the
72 homestead shall be assessed as provided in this subsection.

73 2. If the just value of the new homestead is less than the
74 just value of the prior homestead as of January 1 of the year in
75 which the prior homestead was abandoned, the assessed value of
76 the new homestead shall be equal to the just value of the new
77 homestead divided by the just value of the prior homestead and
78 multiplied by the assessed value of the prior homestead.

79 However, if the difference between the just value of the new
80 homestead and the assessed value of the new homestead calculated
81 pursuant to this sub-subparagraph is greater than \$500,000, the
82 assessed value of the new homestead shall be increased so that
83 the difference between the just value and the assessed value
84 equals \$500,000. Thereafter, the homestead shall be assessed as
85 provided in this subsection.

86 b. By general law and subject to conditions specified
87 therein, the legislature shall provide for application of this
88 paragraph to property owned by more than one person.

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89 (e) The legislature may, by general law, for assessment
90 purposes and subject to the provisions of this subsection, allow
91 counties and municipalities to authorize by ordinance that
92 historic property may be assessed solely on the basis of
93 character or use. Such character or use assessment shall apply
94 only to the jurisdiction adopting the ordinance. The
95 requirements for eligible properties must be specified by
96 general law.

97 (f) A county may, in the manner prescribed by general law,
98 provide for a reduction in the assessed value of homestead
99 property to the extent of any increase in the assessed value of
100 that property which results from the construction or
101 reconstruction of the property for the purpose of providing
102 living quarters for one or more natural or adoptive grandparents
103 or parents of the owner of the property or of the owner's spouse
104 if at least one of the grandparents or parents for whom the
105 living quarters are provided is 62 years of age or older. Such a
106 reduction may not exceed the lesser of the following:

107 (1) The increase in assessed value resulting from
108 construction or reconstruction of the property.

109 (2) Twenty percent of the total assessed value of the
110 property as improved.

111 (g) For all levies other than school district levies,
112 assessments of residential real property, as defined by general
113 law, which contains nine units or fewer and which is not subject

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114 to the assessment limitations set forth in subsections (a)
115 through (d) shall change only as provided in this subsection.

116 (1) a. Except as provided in subparagraph b., assessments
117 subject to this subsection shall be changed once every three
118 years annually on the date of assessment provided by law; but
119 those changes in assessments shall not exceed fifteen ~~ten~~
120 percent (15%) ~~(10%)~~ of the assessment for the prior year.

121 b. Except for assessments described in paragraph (4), an
122 assessment may not increase if the just value for the property
123 is the same or less than the just value of the property on
124 January 1 of the most recent year in which the assessment
125 changed under this subsection.

126 (2) No assessment shall exceed just value.

127 (3) After a change of ownership or control, as defined by
128 general law, including any change of ownership of a legal entity
129 that owns the property, such property shall be assessed at just
130 value as of the next assessment date. Thereafter, such property
131 shall be assessed as provided in this subsection.

132 (4) Changes, additions, reductions, or improvements to
133 such property shall be assessed as provided for by general law;
134 however, after the adjustment for any change, addition,
135 reduction, or improvement, the property shall be assessed as
136 provided in this subsection.

137 (h) For all levies other than school district levies,
138 assessments of real property that is not subject to the

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assessment limitations set forth in subsections (a) through (d) and (g) shall change only as provided in this subsection.

(1) a. Except as provided in subparagraph b., assessments subject to this subsection shall be changed once every three years ~~annually~~ on the date of assessment provided by law; but those changes in assessments shall not exceed fifteen ~~ten~~ percent (15%) ~~(10%)~~ of the assessment for the prior year.

b. Except for assessments described in paragraph (5), an assessment may not increase if the just value for the property is the same or less than the just value of the property on January 1 of the most recent year in which the assessment changed under this subsection.

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

Remove lines 245-251 and insert:

increases for non-school homestead property taxes happen every third year, limited to three percent or the change in the Consumer Price Index, whichever is lower. Assessment increases on nonhomestead property are limited to 15 percent every third year. Non-school assessments cannot increase if the just value has decreased over prior three years. Local governments cannot reduce first responder funding below fiscal year 2025-2026 or 2026-2027 budgeted levels,