

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HJR 213 (2026)

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u>      </u> (Y/N)
ADOPTED AS AMENDED	<u>      </u> (Y/N)
ADOPTED W/O OBJECTION	<u>      </u> (Y/N)
FAILED TO ADOPT	<u>      </u> (Y/N)
WITHDRAWN	<u>      </u> (Y/N)
OTHER	<u>      </u>

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

4 **Amendment (with ballot amendment)**

5 Remove lines 43-172 and insert:

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

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

13 2.b. The percent change in the Consumer Price Index for  
14 all urban consumers, U.S. City Average, all items 1967=100, or  
15 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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139 assessment limitations set forth in subsections (a) through (d)  
140 and (g) shall change only as provided in this subsection.

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

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

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

154 Remove lines 245-251 and insert:

155 increases for non-school homestead property taxes happen every  
156 third year, limited to three percent or the change in the  
157 Consumer Price Index, whichever is lower. Assessment increases  
158 on nonhomestead property are limited to 15 percent every third  
159 year. Non-school assessments cannot increase if the just value  
160 has decreased over prior three years. Local governments cannot  
161 reduce first responder funding below fiscal year 2025-2026 or  
162 2026-2027 budgeted levels,