

House Joint Resolution

A joint resolution proposing an amendment to Section 4 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 modify limitations on assessment increases for both homestead and nonhomestead property, 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 4 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 4. Taxation; assessments.—By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided:

26 (a) Agricultural land, land producing high water recharge
 27 to Florida's aquifers, or land used exclusively for
 28 noncommercial recreational purposes may be classified by general
 29 law and assessed solely on the basis of character or use.

30 (b) As provided by general law and subject to conditions,
 31 limitations, and reasonable definitions specified therein, land
 32 used for conservation purposes shall be classified by general
 33 law and assessed solely on the basis of character or use.

34 (c) Pursuant to general law tangible personal property
 35 held for sale as stock in trade and livestock may be valued for
 36 taxation at a specified percentage of its value, may be
 37 classified for tax purposes, or may be exempted from taxation.

38 (d) All persons entitled to a homestead exemption under
 39 Section 6 of this Article shall have their homestead assessed at
 40 just value as of January 1 of the year following the effective
 41 date of this amendment. This assessment shall change only as
 42 provided in this subsection.

43 (1) Assessments subject to this subsection for all levies
 44 other than school district levies shall be changed once every
 45 three years ~~annually~~ on January 1st of such third ~~each~~ year; but
 46 those changes in assessments shall not exceed the lower of the
 47 following:

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

50 b. The percent change in the Consumer Price Index for all

51 urban consumers, U.S. City Average, all items 1967=100, or
52 successor reports for the preceding calendar year as initially
53 reported by the United States Department of Labor, Bureau of
54 Labor Statistics, over the prior three years.

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

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

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

66 (3) No assessment shall exceed just value.

67 (4)~~(3)~~ After any change of ownership, as provided by
68 general law, homestead property shall be assessed at just value
69 as of January 1 of the following year, unless the provisions of
70 paragraph (9) ~~(8)~~ apply. Thereafter, the homestead shall be
71 assessed as provided in this subsection.

72 (5)~~(4)~~ New homestead property shall be assessed at just
73 value as of January 1st of the year following the establishment
74 of the homestead, unless the provisions of paragraph (9) ~~(8)~~
75 apply. That assessment shall only change as provided in this

76 subsection.

77 (6)~~(5)~~ Changes, additions, reductions, or improvements to
 78 homestead property shall be assessed as provided for by general
 79 law; provided, however, after the adjustment for any change,
 80 addition, reduction, or improvement, the property shall be
 81 assessed as provided in this subsection.

82 (7)~~(6)~~ In the event of a termination of homestead status,
 83 the property shall be assessed as provided by general law.

84 (8)~~(7)~~ The provisions of this amendment are severable. If
 85 any of the provisions of this amendment shall be held
 86 unconstitutional by any court of competent jurisdiction, the
 87 decision of such court shall not affect or impair any remaining
 88 provisions of this amendment.

89 (9)~~(8)~~a. A person who establishes a new homestead as of
 90 January 1 and who has received a homestead exemption pursuant to
 91 Section 6 of this Article as of January 1 of any of the three
 92 years immediately preceding the establishment of the new
 93 homestead is entitled to have the new homestead assessed at less
 94 than just value. The assessed value of the newly established
 95 homestead shall be determined as follows:

96 1. If the just value of the new homestead is greater than
 97 or equal to the just value of the prior homestead as of January
 98 1 of the year in which the prior homestead was abandoned, the
 99 assessed value of the new homestead shall be the just value of
 100 the new homestead minus an amount equal to the lesser of

101 \$500,000 or the difference between the just value and the
102 assessed value of the prior homestead as of January 1 of the
103 year in which the prior homestead was abandoned. Thereafter, the
104 homestead shall be assessed as provided in this subsection.

105 2. If the just value of the new homestead is less than the
106 just value of the prior homestead as of January 1 of the year in
107 which the prior homestead was abandoned, the assessed value of
108 the new homestead shall be equal to the just value of the new
109 homestead divided by the just value of the prior homestead and
110 multiplied by the assessed value of the prior homestead.

111 However, if the difference between the just value of the new
112 homestead and the assessed value of the new homestead calculated
113 pursuant to this sub-subparagraph is greater than \$500,000, the
114 assessed value of the new homestead shall be increased so that
115 the difference between the just value and the assessed value
116 equals \$500,000. Thereafter, the homestead shall be assessed as
117 provided in this subsection.

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

121 (e) The legislature may, by general law, for assessment
122 purposes and subject to the provisions of this subsection, allow
123 counties and municipalities to authorize by ordinance that
124 historic property may be assessed solely on the basis of
125 character or use. Such character or use assessment shall apply

126 | only to the jurisdiction adopting the ordinance. The
 127 | requirements for eligible properties must be specified by
 128 | general law.

129 | (f) A county may, in the manner prescribed by general law,
 130 | provide for a reduction in the assessed value of homestead
 131 | property to the extent of any increase in the assessed value of
 132 | that property which results from the construction or
 133 | reconstruction of the property for the purpose of providing
 134 | living quarters for one or more natural or adoptive grandparents
 135 | or parents of the owner of the property or of the owner's spouse
 136 | if at least one of the grandparents or parents for whom the
 137 | living quarters are provided is 62 years of age or older. Such a
 138 | reduction may not exceed the lesser of the following:

139 | (1) The increase in assessed value resulting from
 140 | construction or reconstruction of the property.

141 | (2) Twenty percent of the total assessed value of the
 142 | property as improved.

143 | (g) For all levies other than school district levies,
 144 | assessments of residential real property, as defined by general
 145 | law, which contains nine units or fewer and which is not subject
 146 | to the assessment limitations set forth in subsections (a)
 147 | through (d) shall change only as provided in this subsection.

148 | (1) Assessments subject to this subsection shall be
 149 | changed once every three years ~~annually~~ on the date of
 150 | assessment provided by law; but those changes in assessments

151 shall not exceed fifteen ~~ten~~ percent (15%) ~~(10%)~~ of the
152 assessment for the prior year.

153 (2) No assessment shall exceed just value.

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

159 (4) Changes, additions, reductions, or improvements to
160 such property shall be assessed as provided for by general law;
161 however, after the adjustment for any change, addition,
162 reduction, or improvement, the property shall be assessed as
163 provided in this subsection.

164 (h) For all levies other than school district levies,
165 assessments of real property that is not subject to the
166 assessment limitations set forth in subsections (a) through (d)
167 and (g) shall change only as provided in this subsection.

168 (1) Assessments subject to this subsection shall be
169 changed once every three years ~~annually~~ on the date of
170 assessment provided by law; but those changes in assessments
171 shall not exceed fifteen ~~ten~~ percent (15%) ~~(10%)~~ of the
172 assessment for the prior year.

173 (2) No assessment shall exceed just value.

174 (3) The legislature must provide that such property shall
175 be assessed at just value as of the next assessment date after a

176 qualifying improvement, as defined by general law, is made to
 177 such property. Thereafter, such property shall be assessed as
 178 provided in this subsection.

179 (4) The legislature may provide that such property shall
 180 be assessed at just value as of the next assessment date after a
 181 change of ownership or control, as defined by general law,
 182 including any change of ownership of the legal entity that owns
 183 the property. Thereafter, such property shall be assessed as
 184 provided in this subsection.

185 (5) Changes, additions, reductions, or improvements to
 186 such property shall be assessed as provided for by general law;
 187 however, after the adjustment for any change, addition,
 188 reduction, or improvement, the property shall be assessed as
 189 provided in this subsection.

190 (i) The legislature, by general law and subject to
 191 conditions specified therein, may prohibit the consideration of
 192 the following in the determination of the assessed value of real
 193 property:

194 (1) Any change or improvement to real property used for
 195 residential purposes made to improve the property's resistance
 196 to wind damage.

197 (2) The installation of a solar or renewable energy source
 198 device.

199 (j) (1) The assessment of the following working waterfront
 200 properties shall be based upon the current use of the property:

- 201 a. Land used predominantly for commercial fishing
- 202 purposes.
- 203 b. Land that is accessible to the public and used for
- 204 vessel launches into waters that are navigable.
- 205 c. Marinas and drystacks that are open to the public.
- 206 d. Water-dependent marine manufacturing facilities,
- 207 commercial fishing facilities, and marine vessel construction
- 208 and repair facilities and their support activities.
- 209 (2) The assessment benefit provided by this subsection is
- 210 subject to conditions and limitations and reasonable definitions
- 211 as specified by the legislature by general law.

212

213 ARTICLE VIII

214 LOCAL GOVERNMENT

215 SECTION 7. Prohibition of reductions in local first

216 responder funding.—Beginning with the 2027-2028 local fiscal

217 year, the total funding provided by each local government for

218 services provided by law enforcement, firefighters, and other

219 first responders, as provided by general law, may not be less

220 than such jurisdiction's total budgeted amount for such services

221 in either the 2025-2026 or 2026-2027 local fiscal year,

222 whichever was higher, notwithstanding any reduction in ad

223 valorem revenue that may result from the amendment to Article

224 VII approved by voters on November 3, 2026.

225

ARTICLE XII

SCHEDULE

Modification of limitations on assessment increases for both homestead and nonhomestead property; prohibition of first responder funding reductions.—This section, the amendment to Section 4 of Article VII modifying the limitations on assessment increases for both homestead and nonhomestead property, and the creation of Section 7 of Article VIII prohibiting local governments from reducing first responder funding below a specified level shall take effect January 1, 2027.

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

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 4

ARTICLE VIII, SECTION 7

ARTICLE XII

LIMITING PROPERTY TAX ASSESSMENT INCREASES; FIRST RESPONDER FUNDING REQUIREMENT.—Effective January 1, 2027, assessment increases for non-school homestead property taxes would occur once every three years, limited to three percent or the change in the Consumer Price Index, whichever is lower. Assessment increases on nonhomestead property would be limited to 15 percent once every three years. Local governments would be prohibited from reducing first responder funding below the

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251 amount budgeted in local fiscal year 2025-2026 or 2026-2027,
252 whichever was greater.