

Amendment No.

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WITHDRAWN	_____	(Y/N)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		

1 Committee/Subcommittee hearing bill: State Affairs Committee
 2 Representative Tendrich offered the following:

Amendment (with schedule, ballot and title amendments)

Remove lines 14-448 and insert:

6 That the following amendment to Section 6 of Article VII
 7 and the creation of a new section in Article XII of the State
 8 Constitution are agreed to and shall be submitted to the
 9 electors of this state for approval or rejection at the next
 10 general election or at an earlier special election specifically
 11 authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 6. Homestead exemptions.-

15 (a) (1) Every person who has the legal or equitable title
 16 to real estate and maintains thereon the permanent residence of

Amendment No.

17 the owner, or another legally or naturally dependent upon the
18 owner, shall be exempt from taxation thereon, except assessments
19 for special benefits, as follows:

20 a. Up to the assessed valuation of twenty-five thousand
21 dollars; and

22 b. For all levies other than school district levies, on
23 the assessed valuation greater than fifty thousand dollars and
24 up to seventy-five thousand dollars,

25
26 upon establishment of right thereto in the manner prescribed by
27 law. The real estate may be held by legal or equitable title, by
28 the entreties, jointly, in common, as a condominium, or
29 indirectly by stock ownership or membership representing the
30 owner's or member's proprietary interest in a corporation owning
31 a fee or a leasehold initially in excess of ninety-eight years.
32 The exemption shall not apply with respect to any assessment
33 roll until such roll is first determined to be in compliance
34 with the provisions of section 4 by a state agency designated by
35 general law. This exemption is repealed on the effective date of
36 any amendment to this Article which provides for the assessment
37 of homestead property at less than just value.

38 (2) The twenty-five thousand dollar amount of assessed
39 valuation exempt from taxation provided in subparagraph (a)(1)b.
40 shall be adjusted annually on January 1 of each year for
41 inflation using the percent change in the Consumer Price Index

Amendment No.

42 for All Urban Consumers, U.S. City Average, all items 1967=100,
43 or successor reports for the preceding calendar year as
44 initially reported by the United States Department of Labor,
45 Bureau of Labor Statistics, if such percent change is positive.

46 (3) The amount of assessed valuation exempt from taxation
47 for which every person who has the legal or equitable title to
48 real estate and maintains thereon the permanent residence of the
49 owner, or another person legally or naturally dependent upon the
50 owner, is eligible, and which applies solely to levies other
51 than school district levies, that is added to this constitution
52 after January 1, 2025, shall be adjusted annually on January 1
53 of each year for inflation using the percent change in the
54 Consumer Price Index for All Urban Consumers, U.S. City Average,
55 all items 1967=100, or successor reports for the preceding
56 calendar year as initially reported by the United States
57 Department of Labor, Bureau of Labor Statistics, if such percent
58 change is positive, beginning the year following the effective
59 date of such exemption.

60 (b) Not more than one exemption shall be allowed any
61 individual or family unit or with respect to any residential
62 unit. No exemption shall exceed the value of the real estate
63 assessable to the owner or, in case of ownership through stock
64 or membership in a corporation, the value of the proportion
65 which the interest in the corporation bears to the assessed
66 value of the property.

388485 - h0001-line 14.docx

Published On: 6/1/2026 3:45:32 PM

Amendment No.

67 (c) By general law and subject to conditions specified
68 therein, the Legislature may provide to renters, who are
69 permanent residents, ad valorem tax relief on all ad valorem tax
70 levies. Such ad valorem tax relief shall be in the form and
71 amount established by general law.

72 (d) The legislature may, by general law, allow counties or
73 municipalities, for the purpose of their respective tax levies
74 and subject to the provisions of general law, to grant either or
75 both of the following additional homestead tax exemptions:

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

81 (2) An exemption equal to the assessed value of the
82 property to a person who has the legal or equitable title to
83 real estate with a just value less than two hundred and fifty
84 thousand dollars, as determined in the first tax year that the
85 owner applies and is eligible for the exemption, and who has
86 maintained thereon the permanent residence of the owner for not
87 less than twenty-five years, who has attained age sixty-five,
88 and whose household income does not exceed the income limitation
89 prescribed in paragraph (1).
90

Amendment No.

91 The general law must allow counties and municipalities to grant
92 these additional exemptions, within the limits prescribed in
93 this subsection, by ordinance adopted in the manner prescribed
94 by general law, and must provide for the periodic adjustment of
95 the income limitation prescribed in this subsection for changes
96 in the cost of living.

97 (e) (1) Each veteran who is age 65 or older who is
98 partially or totally permanently disabled shall receive a
99 discount from the amount of the ad valorem tax otherwise owed on
100 homestead property the veteran owns and resides in if the
101 disability was combat related and the veteran was honorably
102 discharged upon separation from military service. The discount
103 shall be in a percentage equal to the percentage of the
104 veteran's permanent, service-connected disability as determined
105 by the United States Department of Veterans Affairs. To qualify
106 for the discount granted by this paragraph, an applicant must
107 submit to the county property appraiser, by March 1, an official
108 letter from the United States Department of Veterans Affairs
109 stating the percentage of the veteran's service-connected
110 disability and such evidence that reasonably identifies the
111 disability as combat related and a copy of the veteran's
112 honorable discharge. If the property appraiser denies the
113 request for a discount, the appraiser must notify the applicant
114 in writing of the reasons for the denial, and the veteran may

Amendment No.

115 reapply. The Legislature may, by general law, waive the annual
116 application requirement in subsequent years.

117 (2) If a veteran who receives the discount described in
118 paragraph (1) predeceases his or her spouse, and if, upon the
119 death of the veteran, the surviving spouse holds the legal or
120 beneficial title to the homestead property and permanently
121 resides thereon, the discount carries over to the surviving
122 spouse until he or she remarries or sells or otherwise disposes
123 of the homestead property. If the surviving spouse sells or
124 otherwise disposes of the property, a discount not to exceed the
125 dollar amount granted from the most recent ad valorem tax roll
126 may be transferred to the surviving spouse's new homestead
127 property, if used as his or her permanent residence and he or
128 she has not remarried.

129 (3) This subsection is self-executing and does not require
130 implementing legislation.

131 (f) By general law and subject to conditions and
132 limitations specified therein, the Legislature may provide ad
133 valorem tax relief equal to the total amount or a portion of the
134 ad valorem tax otherwise owed on homestead property to:

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

138 (2) The surviving spouse of a first responder who died in
139 the line of duty.

388485 - h0001-line 14.docx

Published On: 6/1/2026 3:45:32 PM

Amendment No.

140 (3) A first responder who is totally and permanently
141 disabled as a result of an injury or injuries sustained in the
142 line of duty. Causal connection between a disability and service
143 in the line of duty shall not be presumed but must be determined
144 as provided by general law. For purposes of this paragraph, the
145 term "disability" does not include a chronic condition or
146 chronic disease, unless the injury sustained in the line of duty
147 was the sole cause of the chronic condition or chronic disease.

148
149 As used in this subsection and as further defined by general
150 law, the term "first responder" means a law enforcement officer,
151 a correctional officer, a firefighter, an emergency medical
152 technician, or a paramedic, and the term "in the line of duty"
153 means arising out of and in the actual performance of duty
154 required by employment as a first responder.

155 (g) (1) Except as provided in paragraph (2), the term
156 "maintains thereon the permanent residence" means to make a
157 residence his or her sole primary residence for at least 9
158 months of the calendar year.

159 (2) The legislature may, by general law, provide an
160 exception to this definition for active duty military personnel,
161 persons with medical needs, or legislators.

162 (h) A county property appraiser shall require disclosure
163 and may require additional documentation when an applicant:

164 (1) Owns residential real property outside this state;

Amendment No.

165 (2) Has a beneficial ownership interest in residential
166 real property outside this state; or

167 (3) Is listed on a deed, trust, life estate, or other
168 ownership instrument for residential property in another state.

169
170 A person who knowingly and willingly gives false information on
171 the disclosure under this paragraph must be provided the same
172 penalty as a person who knowingly and willfully gives false
173 information for the purposes of claiming a homestead exemption.

174
175 -----
176 **S C H E D U L E A M E N D M E N T**

177 Remove lines 451-462 and insert:

178 Homestead residency requirement.-This section and the
179 amendment to Section 6 of Article VII, defining the term
180 "maintains thereon the permanent residence" and requiring
181 certain information to be disclosed to a county property
182 appraiser, shall take effect January 1, 2027.

183
184 -----
185 **B A L L O T A M E N D M E N T**

186 Remove lines 466-494 and insert:

187 ARTICLE VII, SECTION 6

188 ARTICLE XII

Amendment No.

189 HOMESTEAD RESIDENCY REQUIREMENT.—Proposing an amendment to
190 the State Constitution, effective January 1, 2027, to require a
191 person to make a residence his or her sole primary residence for
192 at least 9 months of the calendar year in order to receive a
193 homestead exemption, to require certain information to be
194 disclosed to a county property appraiser, and to provide
195 penalties for giving false information.

196

197

198

T I T L E A M E N D M E N T

199

Remove lines 2-10 and insert:

200

A joint resolution proposing an amendment to Section 6

201

of Article VII and the creation of a new section of

202

Article XII of the State Constitution to define the

203

term "maintains thereon the permanent residence," to

204

require certain information to be disclosed to a

205

county property appraiser, and to provide penalties.