

House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII and the creation of two new sections in Article XII of the State Constitution revise a certain property tax exemption, limit the annual inflation adjustment, require funding for public safety to remain at current levels, require a trust fund to provide supplemental funding to replace lost revenue, and 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 and the addition of two new sections of 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

TAXATION AND FINANCE

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 the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments

26 | for special benefits, as follows:

27 |       a. Up to the assessed valuation of twenty-five thousand  
28 | dollars; and

29 |       b. For all levies other than school district levies;  
30 | special districts and municipal service taxing units, as  
31 | provided by general law; and levies for an ad valorem tax  
32 | approved in a local referendum, on the assessed valuation  
33 | greater than twenty-five  ~~fifty~~ thousand dollars and up to one  
34 | hundred  ~~seventy-five~~ thousand dollars,

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 This exemption is repealed on the effective date of  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

48 |       (2) For the first four years that a person receives the  
49 | exemption under subparagraph (a)(1)b., the ~~seventy-five~~ ~~twenty-~~  
50 | ~~five~~ thousand dollar amount of assessed valuation exempt from

51 | taxation provided in subparagraph (a)(1)b. shall be adjusted  
52 | annually on January 1 of each year for inflation using the  
53 | percent change in the Consumer Price Index for All Urban  
54 | Consumers, U.S. City Average, all items 1967=100, or successor  
55 | reports for the preceding calendar year as initially reported by  
56 | the United States Department of Labor, Bureau of Labor  
57 | Statistics, if such percent change is positive.

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

72 |       (b) Not more than one exemption shall be allowed any  
73 | individual or family unit or with respect to any residential  
74 | unit. No exemption shall exceed the value of the real estate  
75 | assessable to the owner or, in case of ownership through stock

76 or membership in a corporation, the value of the proportion  
77 which the interest in the corporation bears to the assessed  
78 value of the property.

79 (c) By general law and subject to conditions specified  
80 therein, the Legislature may provide to renters, who are  
81 permanent residents, ad valorem tax relief on all ad valorem tax  
82 levies. Such ad valorem tax relief shall be in the form and  
83 amount established by general law.

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

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

93 (2) An exemption equal to the assessed value of the  
94 property to a person who has the legal or equitable title to  
95 real estate with a just value less than two hundred and fifty  
96 thousand dollars, as determined in the first tax year that the  
97 owner applies and is eligible for the exemption, and who has  
98 maintained thereon the permanent residence of the owner for not  
99 less than twenty-five years, who has attained age sixty-five,  
100 and whose household income does not exceed the income limitation

101 prescribed in paragraph (1).

102

103 The general law must allow counties and municipalities to grant  
104 these additional exemptions, within the limits prescribed in  
105 this subsection, by ordinance adopted in the manner prescribed  
106 by general law, and must provide for the periodic adjustment of  
107 the income limitation prescribed in this subsection for changes  
108 in the cost of living.

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

126 in writing of the reasons for the denial, and the veteran may  
127 reapply. The Legislature may, by general law, waive the annual  
128 application requirement in subsequent years.

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

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

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

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

150 (2) The surviving spouse of a first responder who died in

151 the line of duty.

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

160  
 161 As used in this subsection and as further defined by general  
 162 law, the term "first responder" means a law enforcement officer,  
 163 a correctional officer, a firefighter, an emergency medical  
 164 technician, or a paramedic, and the term "in the line of duty"  
 165 means arising out of and in the actual performance of duty  
 166 required by employment as a first responder.

167 ARTICLE XII

168 SCHEDULE

169 Homestead exemption revision.—This section and the  
 170 amendment to Section 6 of Article VII revising the homestead  
 171 exemption on nonschool ad valorem taxes shall take effect  
 172 January 1, 2027.

173 Funding for public safety.—Beginning with the 2027-2028  
 174 local fiscal year, the total funding appropriated by each local  
 175 government for services provided by law enforcement,

176 firefighters, first responders, and public safety may not be  
 177 less than such jurisdiction's total budgeted amount for such  
 178 services in either the 2025-2026 or 2026-2027 local fiscal year,  
 179 whichever was higher, notwithstanding any reduction in ad  
 180 valorem revenue that may result from the amendment to Article  
 181 VII, approved by voters on November 3, 2026. This funding shall  
 182 be adjusted beginning on January 1, 2028, through January 1,  
 183 2031, for inflation using the percent change in the Consumer  
 184 Price Index for All Urban Consumers, U.S. City Average, all  
 185 items 1967=100, or successor reports for the preceding calendar  
 186 year as initially reported by the United States Department of  
 187 Labor, Bureau of Labor Statistics, if such percent change is  
 188 positive. Upon passage of any amendment to Section 6 of Article  
 189 VII, notwithstanding any reduction in ad valorem revenue that  
 190 may result from the amendment to Article VII, the legislature  
 191 shall create a trust fund for the purpose of replacing lost  
 192 public safety funding to local governments to meet the fiscal  
 193 requirements listed in this section. This section shall take  
 194 effect January 1, 2027.

195  
 196 BE IT FURTHER RESOLVED that the following statement be  
 197 placed on the ballot:

198 CONSTITUTIONAL AMENDMENT

199 ARTICLE VII, SECTION 6

200 ARTICLE XII

HJR 11F

2026F

201 INCREASED HOMESTEAD EXEMPTION; MINIMUM PUBLIC SAFETY  
202 FUNDING; SUPPLEMENTAL STATE FUNDING.—Proposing amendments to the  
203 State Constitution, effective January 1, 2027, revising the  
204 homestead exemption on certain nonschool property taxes by  
205 increasing the amount of the exemption; exempting locally  
206 approved taxes, special districts, and municipal service taxing  
207 units from such exemption; revising the limiting the annually  
208 adjustment on such exemption to the first four years of  
209 eligibility; requiring that public safety services be funded at  
210 current levels, adjusted for inflation through 2031; and  
211 requiring the creation of a trust fund to replace funding lost  
212 as a result of the increased homestead exemption.