

House Joint Resolution

A joint resolution proposing amendments to Sections 4, 6, and 9 of Article VII and the creation of a new section in Article XII of the State Constitution to revise the limitation on annual assessment increases for specified real property, to increase the homestead exemption, to provide a limitation on the use of ad valorem taxes levied by counties and municipalities, to provide an effective date, and to provide for the creation of a trust fund for specified purposes.

Be It Resolved by the Legislature of the State of Florida:

That the following amendments to Sections 4, 6, and 9 of Article VII of the State Constitution and the creation of a new section in Article XII 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:

- (a) Agricultural land, land producing high water recharge

26 | to Florida's aquifers, or land used exclusively for
27 | noncommercial recreational purposes may be classified by general
28 | law and assessed solely on the basis of character or use.

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

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

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

42 | (1) Assessments subject to this subsection shall be
43 | changed annually on January 1st of each year; but those changes
44 | in assessments shall not exceed the lower of the following:

45 | a. Three percent (3%) of the assessment for the prior
46 | year.

47 | b. The percent change in the Consumer Price Index for all
48 | urban consumers, U.S. City Average, all items 1967=100, or
49 | successor reports for the preceding calendar year as initially
50 | reported by the United States Department of Labor, Bureau of

51 Labor Statistics.

52 (2) No assessment shall exceed just value.

53 (3) After any change of ownership, as provided by general
54 law, homestead property shall be assessed at just value as of
55 January 1 of the following year, unless the provisions of
56 paragraph (8) apply. Thereafter, the homestead shall be assessed
57 as provided in this subsection.

58 (4) New homestead property shall be assessed at just value
59 as of January 1st of the year following the establishment of the
60 homestead, unless the provisions of paragraph (8) apply. That
61 assessment shall only change as provided in this subsection.

62 (5) Changes, additions, reductions, or improvements to
63 homestead property shall be assessed as provided for by general
64 law; provided, however, after the adjustment for any change,
65 addition, reduction, or improvement, the property shall be
66 assessed as provided in this subsection.

67 (6) In the event of a termination of homestead status, the
68 property shall be assessed as provided by general law.

69 (7) The provisions of this amendment are severable. If any
70 of the provisions of this amendment shall be held
71 unconstitutional by any court of competent jurisdiction, the
72 decision of such court shall not affect or impair any remaining
73 provisions of this amendment.

74 (8)a. A person who establishes a new homestead as of
75 January 1 and who has received a homestead exemption pursuant to

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76 Section 6 of this Article as of January 1 of any of the three
77 years immediately preceding the establishment of the new
78 homestead is entitled to have the new homestead assessed at less
79 than just value. The assessed value of the newly established
80 homestead shall be determined as follows:

81 1. If the just value of the new homestead is greater than
82 or equal to the just value of the prior homestead as of January
83 1 of the year in which the prior homestead was abandoned, the
84 assessed value of the new homestead shall be the just value of
85 the new homestead minus an amount equal to the lesser of
86 \$500,000 or the difference between the just value and the
87 assessed value of the prior homestead as of January 1 of the
88 year in which the prior homestead was abandoned. Thereafter, the
89 homestead shall be assessed as provided in this subsection.

90 2. If the just value of the new homestead is less than the
91 just value of the prior homestead as of January 1 of the year in
92 which the prior homestead was abandoned, the assessed value of
93 the new homestead shall be equal to the just value of the new
94 homestead divided by the just value of the prior homestead and
95 multiplied by the assessed value of the prior homestead.

96 However, if the difference between the just value of the new
97 homestead and the assessed value of the new homestead calculated
98 pursuant to this sub-subparagraph is greater than \$500,000, the
99 assessed value of the new homestead shall be increased so that
100 the difference between the just value and the assessed value

101 equals \$500,000. Thereafter, the homestead shall be assessed as
 102 provided in this subsection.

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

106 (e) The legislature may, by general law, for assessment
 107 purposes and subject to the provisions of this subsection, allow
 108 counties and municipalities to authorize by ordinance that
 109 historic property may be assessed solely on the basis of
 110 character or use. Such character or use assessment shall apply
 111 only to the jurisdiction adopting the ordinance. The
 112 requirements for eligible properties must be specified by
 113 general law.

114 (f) A county may, in the manner prescribed by general law,
 115 provide for a reduction in the assessed value of homestead
 116 property to the extent of any increase in the assessed value of
 117 that property which results from the construction or
 118 reconstruction of the property for the purpose of providing
 119 living quarters for one or more natural or adoptive grandparents
 120 or parents of the owner of the property or of the owner's spouse
 121 if at least one of the grandparents or parents for whom the
 122 living quarters are provided is 62 years of age or older. Such a
 123 reduction may not exceed the lesser of the following:

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

126 (2) Twenty percent of the total assessed value of the
127 property as improved.

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

133 (1) Assessments subject to this subsection shall be
134 changed annually on the date of assessment provided by law; but
135 those changes in assessments shall not exceed the following
136 percentages ~~ten percent (10%)~~ of the assessment for the prior
137 year:

138 a. Before January 1, 2027, ten percent (10%).

139 b. Beginning January 1, 2027, five percent (5%).

140 (2) No assessment shall exceed just value.

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

146 (4) Changes, additions, reductions, or improvements to
147 such property shall be assessed as provided for by general law;
148 however, after the adjustment for any change, addition,
149 reduction, or improvement, the property shall be assessed as
150 provided in this subsection.

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

155 (1) Assessments subject to this subsection shall be
156 changed annually on the date of assessment provided by law; but
157 those changes in assessments shall not exceed the following
158 percentages ~~ten percent (10%)~~ of the assessment for the prior
159 year:

160 a. Before January 1, 2027, ten percent (10%).

161 b. Beginning January 1, 2027, five percent (5%).

162 (2) No assessment shall exceed just value.

163 (3) The legislature must provide that such property shall
164 be assessed at just value as of the next assessment date after a
165 qualifying improvement, as defined by general law, is made to
166 such property. Thereafter, such property shall be assessed as
167 provided in this subsection.

168 (4) The legislature may provide that such property shall
169 be assessed at just value as of the next assessment date after a
170 change of ownership or control, as defined by general law,
171 including any change of ownership of the legal entity that owns
172 the property. Thereafter, such property shall be assessed as
173 provided in this subsection.

174 (5) Changes, additions, reductions, or improvements to
175 such property shall be assessed as provided for by general law;

176 | however, after the adjustment for any change, addition,
 177 | reduction, or improvement, the property shall be assessed as
 178 | provided in this subsection.

179 | (i) The legislature, by general law and subject to
 180 | conditions specified therein, may prohibit the consideration of
 181 | the following in the determination of the assessed value of real
 182 | property:

183 | (1) Any change or improvement to real property used for
 184 | residential purposes made to improve the property's resistance
 185 | to wind damage.

186 | (2) The installation of a solar or renewable energy source
 187 | device.

188 | (j)

189 | (1) The assessment of the following working waterfront
 190 | properties shall be based upon the current use of the property:

191 | a. Land used predominantly for commercial fishing
 192 | purposes.

193 | b. Land that is accessible to the public and used for
 194 | vessel launches into waters that are navigable.

195 | c. Marinas and drystacks that are open to the public.

196 | d. Water-dependent marine manufacturing facilities,
 197 | commercial fishing facilities, and marine vessel construction
 198 | and repair facilities and their support activities.

199 | (2) The assessment benefit provided by this subsection is
 200 | subject to conditions and limitations and reasonable definitions

201 as specified by the legislature by general law.

202 SECTION 6. Homestead exemptions.—

203 (a) (1) a. Every person who has the legal or equitable title
 204 to real estate and maintains thereon the permanent residence of
 205 the owner, or another legally or naturally dependent upon the
 206 owner, shall be exempt from taxation thereon, except assessments
 207 for special benefits, as follows:

208 1. Before January 1, 2027,

209 I.a. Up to the assessed valuation of twenty-five thousand
 210 dollars; and

211 II.b. For all levies other than school district levies, on
 212 the assessed valuation greater than fifty thousand dollars and
 213 up to seventy-five thousand dollars.

214 2. Beginning on January 1, 2027, up to the assessed
 215 valuation of one hundred and fifty thousand dollars.

216 3. Beginning on January 1, 2028, up to the assessed
 217 valuation of two hundred and fifty thousand dollars.

218 b. Every person who, on or after January 1, 2027, has the
 219 legal or equitable title to real estate and maintains thereon
 220 the permanent residence of the owner, or another legally or
 221 naturally dependent upon the owner, who had not maintained a
 222 permanent residence in this state as of December 31, 2026, shall
 223 be exempt from taxation thereon, except assessments for special
 224 benefits, up to the assessed valuation of fifty thousand
 225 dollars. Unless otherwise revised under sub-subparagraph

226 (4)a.2., beginning with the fifth year of exemption under this
 227 subparagraph, such person shall be exempt up to the amount of
 228 assessed valuation provided by sub-subparagraph a.3., as
 229 adjusted pursuant to subparagraph (2)a. The legislature shall,
 230 by general law, prescribe uniform procedures to administer this
 231 subparagraph.

232
 233 The exemptions provided by this paragraph apply only~~7~~ upon
 234 establishment of right thereto in the manner prescribed by law.
 235 The real estate may be held by legal or equitable title, by the
 236 entirety, jointly, in common, as a condominium, or indirectly
 237 by stock ownership or membership representing the owner's or
 238 member's proprietary interest in a corporation owning a fee or a
 239 leasehold initially in excess of ninety-eight years. The
 240 exemptions ~~exemption~~ shall not apply with respect to any
 241 assessment roll until such roll is first determined to be in
 242 compliance with the provisions of section 4 by a state agency
 243 designated by general law. These exemptions are ~~This exemption~~
 244 ~~is~~ repealed on the effective date of any amendment to this
 245 Article which provides for the assessment of homestead property
 246 at less than just value.

247 (2)a. The ~~twenty-five thousand dollar~~ amount of assessed
 248 valuation exempt from taxation provided in sub-subparagraph
 249 (1)a.3. ~~subparagraph (a)(1)b.~~ shall be adjusted annually for
 250 inflation beginning on January 1, 2029, and ~~of~~ each year

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251 thereafter, ~~for inflation~~ using the percent change in the
252 Consumer Price Index for All Urban Consumers, U.S. City Average,
253 all items 1967=100, or successor reports for the preceding
254 calendar year as initially reported by the United States
255 Department of Labor, Bureau of Labor Statistics, if such percent
256 change is positive.

257 b. The amount of assessed valuation exempt from taxation
258 provided in subparagraph (1)b. shall be adjusted annually for
259 inflation beginning on January 1, 2028, and each year
260 thereafter, using the percent change in the Consumer Price Index
261 for All Urban Consumers, U.S. City Average, all items 1967=100,
262 or successor reports for the preceding calendar year as
263 initially reported by the United States Department of Labor,
264 Bureau of Labor Statistics, if such percent change is positive.

265 (3) Except for the exemptions provided in sub-subparagraph
266 (1)a.2., sub-subparagraph (1)a.3., subparagraph (1)b., and
267 paragraph (4), the amount of assessed valuation exempt from
268 taxation for which every person who has the legal or equitable
269 title to real estate and maintains thereon the permanent
270 residence of the owner, or another person legally or naturally
271 dependent upon the owner, is eligible, and which applies solely
272 to levies other than school district levies, that is added to
273 this constitution after January 1, 2025, shall be adjusted
274 annually on January 1 of each year for inflation using the
275 percent change in the Consumer Price Index for All Urban

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276 Consumers, U.S. City Average, all items 1967=100, or successor
277 reports for the preceding calendar year as initially reported by
278 the United States Department of Labor, Bureau of Labor
279 Statistics, if such percent change is positive, beginning the
280 year following the effective date of such exemption.

281 (4)a.1. The legislature shall, by general law, prescribe a
282 uniform procedure for counties, municipalities, and school
283 districts, for their respective levies, to increase the amount
284 of assessed valuation exempt from taxation under paragraph (1),
285 up to all remaining assessed valuation.

286 2. Beginning on or after January 1, 2030, a county,
287 municipality, or school district, by two-thirds vote of the
288 membership of the governing body, may determine that a reduction
289 of the five-year requirement provided under subparagraph (1)b.
290 is warranted for a critical local need.

291 b.1. A special district may, upon approval by referendum
292 by the electors of the district, increase the amount of assessed
293 valuation exempt from taxation under paragraph (1), for its
294 respective levy, up to all remaining assessed valuation. By
295 general law, the legislature shall provide the manner in which a
296 referendum may be called; the frequency with which such
297 referendum may be held, which may not be more than once in a 12-
298 month period; a ballot statement and question of such
299 referendum; and other requirements for the referendum not
300 inconsistent with this paragraph. The approved exemption

301 increase shall take effect on and first apply beginning on the
302 January 1 immediately succeeding approval by referendum.

303 2. A special district may adjust the amount of assessed
304 valuation exempt from taxation as approved under sub-
305 subparagraph 1. annually on January 1 of each year for inflation
306 using the percent change in the Consumer Price Index for All
307 Urban Consumers, U.S. City Average, all items 1967=100, or
308 successor reports for the preceding calendar year as initially
309 reported by the United States Department of Labor, Bureau of
310 Labor Statistics, if such percent change is positive.

311 (b) Not more than one exemption shall be allowed any
312 individual or family unit or with respect to any residential
313 unit. No exemption shall exceed the value of the real estate
314 assessable to the owner or, in case of ownership through stock
315 or membership in a corporation, the value of the proportion
316 which the interest in the corporation bears to the assessed
317 value of the property.

318 (c) By general law and subject to conditions specified
319 therein, the Legislature may provide to renters, who are
320 permanent residents, ad valorem tax relief on all ad valorem tax
321 levies. Such ad valorem tax relief shall be in the form and
322 amount established by general law.

323 (d) The legislature may, by general law, allow counties or
324 municipalities, for the purpose of their respective tax levies
325 and subject to the provisions of general law, to grant either or

326 both of the following additional homestead tax exemptions:

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

332 (2) An exemption equal to the assessed value of the
 333 property to a person who has the legal or equitable title to
 334 real estate with a just value less than two hundred and fifty
 335 thousand dollars, as determined in the first tax year that the
 336 owner applies and is eligible for the exemption, and who has
 337 maintained thereon the permanent residence of the owner for not
 338 less than twenty-five years, who has attained age sixty-five,
 339 and whose household income does not exceed the income limitation
 340 prescribed in paragraph (1).

341
 342 The general law must allow counties and municipalities to grant
 343 these additional exemptions, within the limits prescribed in
 344 this subsection, by ordinance adopted in the manner prescribed
 345 by general law, and must provide for the periodic adjustment of
 346 the income limitation prescribed in this subsection for changes
 347 in the cost of living.

348 (e)

349 (1) Each veteran who is age 65 or older who is partially
 350 or totally permanently disabled shall receive a discount from

351 the amount of the ad valorem tax otherwise owed on homestead
352 property the veteran owns and resides in if the disability was
353 combat related and the veteran was honorably discharged upon
354 separation from military service. The discount shall be in a
355 percentage equal to the percentage of the veteran's permanent,
356 service-connected disability as determined by the United States
357 Department of Veterans Affairs. To qualify for the discount
358 granted by this paragraph, an applicant must submit to the
359 county property appraiser, by March 1, an official letter from
360 the United States Department of Veterans Affairs stating the
361 percentage of the veteran's service-connected disability and
362 such evidence that reasonably identifies the disability as
363 combat related and a copy of the veteran's honorable discharge.
364 If the property appraiser denies the request for a discount, the
365 appraiser must notify the applicant in writing of the reasons
366 for the denial, and the veteran may reapply. The Legislature
367 may, by general law, waive the annual application requirement in
368 subsequent years.

369 (2) If a veteran who receives the discount described in
370 paragraph (1) predeceases his or her spouse, and if, upon the
371 death of the veteran, the surviving spouse holds the legal or
372 beneficial title to the homestead property and permanently
373 resides thereon, the discount carries over to the surviving
374 spouse until he or she remarries or sells or otherwise disposes
375 of the homestead property. If the surviving spouse sells or

376 otherwise disposes of the property, a discount not to exceed the
377 dollar amount granted from the most recent ad valorem tax roll
378 may be transferred to the surviving spouse's new homestead
379 property, if used as his or her permanent residence and he or
380 she has not remarried.

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

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

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

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

392 (3) A first responder who is totally and permanently
393 disabled as a result of an injury or injuries sustained in the
394 line of duty. Causal connection between a disability and service
395 in the line of duty shall not be presumed but must be determined
396 as provided by general law. For purposes of this paragraph, the
397 term "disability" does not include a chronic condition or
398 chronic disease, unless the injury sustained in the line of duty
399 was the sole cause of the chronic condition or chronic disease.

400

401 As used in this subsection and as further defined by general
402 law, the term "first responder" means a law enforcement officer,
403 a correctional officer, a firefighter, an emergency medical
404 technician, or a paramedic, and the term "in the line of duty"
405 means arising out of and in the actual performance of duty
406 required by employment as a first responder.

407 SECTION 9. Local taxes.—

408 (a) (1) Counties, school districts, and municipalities
409 shall, and special districts may, be authorized by law to levy
410 ad valorem taxes and may be authorized by general law to levy
411 other taxes, for their respective purposes, except ad valorem
412 taxes on intangible personal property and taxes prohibited by
413 this constitution.

414 (2) Ad valorem taxes levied by counties and municipalities
415 shall be used only to:

416 a. Provide for public safety, including law enforcement,
417 fire service, and emergency medical service;

418 b. Provide funding for education and public schools;

419 c. Finance or refinance infrastructure, including
420 expenditures on road and bridge construction and maintenance and
421 stormwater control;

422 d. Finance or refinance natural resource projects,
423 including flood control measures;

424 e. Issue local bonds for uses consistent with this
425 paragraph and to make debt service payments for existing

426 obligations;
 427 f. Meet obligations for retirement benefits of local
 428 government employees; or
 429 g. Fund the operations and administration of county
 430 officers and commissioners established under Article VIII,
 431 section 1, except those expenditures prohibited by general law.
 432 (b) Ad valorem taxes, exclusive of taxes levied for the
 433 payment of bonds and taxes levied for periods not longer than
 434 two years when authorized by vote of the electors who are the
 435 owners of freeholds therein not wholly exempt from taxation,
 436 shall not be levied in excess of the following millages upon the
 437 assessed value of real estate and tangible personal property:
 438 for all county purposes, ten mills; for all municipal purposes,
 439 ten mills; for all school purposes, ten mills; for water
 440 management purposes for the northwest portion of the state lying
 441 west of the line between ranges two and three east, 0.05 mill;
 442 for water management purposes for the remaining portions of the
 443 state, 1.0 mill; and for all other special districts a millage
 444 authorized by law approved by vote of the electors who are
 445 owners of freeholds therein not wholly exempt from taxation. A
 446 county furnishing municipal services may, to the extent
 447 authorized by law, levy additional taxes within the limits fixed
 448 for municipal purposes.

449 ARTICLE XII

450 SCHEDULE

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451 Limitation on the assessment of real property, homestead
 452 property exemptions, and local government revenue.—This section
 453 and the amendments to Sections 4 and 6 of Article VII, relating
 454 to a limitation on the assessed value of real property, an
 455 increase to the homestead property tax exemption, and the
 456 creation of a new homestead exemption beginning January 1, 2027,
 457 and the amendment to Section 9 of Article VII, relating to the
 458 uses of certain revenues by counties and municipalities, shall
 459 take effect January 1, 2027. If the amendments to Sections 4, 6,
 460 and 9 of Article VII are adopted, the legislature shall create a
 461 trust fund for the purpose of providing grants to assist in the
 462 implementation of the amendments.

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

465 CONSTITUTIONAL AMENDMENT

466 ARTICLE VII, SECTIONS 4, 6, AND 9

467 ARTICLE XII

468 SAVE OUR HOMES FROM EXCESSIVE PROPERTY TAXES.—This
 469 amendment benefits Florida taxpayers by:

470
 471 Exempting homestead properties from taxation. Exempts the
 472 first \$250,000 of a homestead's value from taxation and
 473 requires, through general law, a schedule for full elimination.

474
 475 Ensuring funding for core services. Requires local

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476 governments to use remaining property taxes solely for core
477 public needs including public safety, education and schools,
478 infrastructure, and natural resources.

479

480 Protecting small businesses. Limits future property tax
481 assessments on businesses.

482

483 Ensuring fairness for Florida residents. Requires any
484 person who establishes Florida residency after January 1, 2027,
485 to maintain Florida residency for five years prior to receiving
486 the increased homestead exemption.

487

488 Creating a state trust fund to assist with core local
489 services. Establishes a trust fund to provide grants to local
490 governments to assist with core local services including
491 education, law enforcement, and infrastructure.

492

493 If approved, the amendment would take effect on January 1,
494 2027.