

THE FLORIDA SENATE
2021 SUMMARY OF LEGISLATION PASSED
Committee on Community Affairs

HJR 1377 — Limitation on Assessment of Real Property Used for Residential Purposes

by Reps. Chaney, Buchanan, and others (SJR 1182 by Senator Brandes)

Local governments impose and collect ad valorem taxes on real and tangible personal property within Florida. All property in Florida is subject to taxation and must be assessed at just value unless the State Constitution authorizes an exemption or exception.

The State Constitution authorizes the Legislature to prohibit the consideration of certain changes to real property for purposes of determining the property's assessed value. Specifically, the Legislature may prohibit the consideration of:

- Any change or improvement to residential real property made to improve the property's resistance to wind damage; or
- The installation of a solar or renewable energy device.

HJR 1377 proposes an amendment to the State Constitution to authorize the Legislature to prohibit an increase in the assessed value of residential property as a result of any change or improvement made to improve the property's resistance to flood damage.

The joint resolution will be considered by the electorate at the next general election in November 2022.

If approved by at least 60 percent of electors, the constitutional amendment will take effect January 1, 2023.

Vote: Senate 40-0; House 118-0