

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HJR 203 (2026)

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WITHDRAWN _____ (Y/N)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

Committee/Subcommittee hearing bill: State Affairs Committee
Representative Miller offered the following:

Amendment (with schedule, ballot and title amendments)

Remove lines 36-184 and insert:

the assessed valuation greater than twenty-five ~~fifty~~ thousand
dollars and up to one hundred and fifty ~~seventy-five~~ thousand
dollars,

upon establishment of right thereto in the manner prescribed by
law. The real estate may be held by legal or equitable title, by
the entireties, jointly, in common, as a condominium, or
indirectly by stock ownership or membership representing the
owner's or member's proprietary interest in a corporation owning
a fee or a leasehold initially in excess of ninety-eight years.

The exemption shall not apply with respect to any assessment

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roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. This exemption is repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.

(2)a. The ~~twenty-five thousand dollar~~ amount of assessed valuation exempt from taxation provided in subparagraph (a)(1)b., including any addition under this subparagraph from preceding years, shall be adjusted annually:

1. On January 1 of each year for inflation using the percent change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics, if such percent change is positive.

2. Each year for 9 years, beginning January 1, 2028, to add one hundred thousand dollars to the value calculated under this paragraph for the previous year.

b. Beginning January 1, 2037, the exemption under subparagraph (a)(1)b. shall equal the assessed value of the property.

(3) The amount of assessed valuation exempt from taxation for which every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another person legally or naturally dependent upon the

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owner, is eligible, and which applies solely to levies other than school district levies, that is added to this constitution after January 1, 2025, shall be adjusted annually on January 1 of each year for inflation using the percent change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics, if such percent change is positive, beginning the year following the effective date of such exemption.

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

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

(d) The legislature may, by general law, allow counties or municipalities, for the purpose of their respective tax levies

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and subject to the provisions of general law, to grant either or both of the following additional homestead tax exemptions:

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

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

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

(e)(1) Each veteran who is age 65 or older who is partially or totally permanently disabled shall receive a

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

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

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

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

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

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

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

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

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

ARTICLE VIII

LOCAL GOVERNMENT

SECTION 7. Prohibition of reductions in local first responder funding.—Beginning with the 2027-2028 local fiscal year, the total funding provided by each local government for services provided by law enforcement, firefighters, and other first responders, as provided by general law, may not be less than such jurisdiction's total budgeted amount for such

S C H E D U L E A M E N D M E N T

Remove lines 193-201 and insert:

valorem taxes other than school levies; prohibition of first responder funding reductions.—This section, the amendment to Section 6 of Article VII increasing the exemption for homestead property from ad valorem taxes other than school levies by \$100,000 each year for ten years and making homestead property exempt from ad valorem taxes other than school levies beginning

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January 1, 2037, and the creation of Section 7 of Article VIII
prohibiting local governments from reducing first responder
funding below a specified level shall take effect

B A L L O T A M E N D M E N T

Remove lines 210-217 and insert:

REDUCTION OF HOMESTEAD PROPERTY TAXES; FIRST RESPONDER
FUNDING REQUIREMENT.—Beginning January 1, 2027, the amendment
reduces non-school homestead property taxes by annually
increasing the homestead exemption by \$100,000 each year for ten
years, then making such properties fully exempt from non-school
property taxes beginning January 1, 2037. The amendment also
prohibits local governments from reducing first responder

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

Remove lines 11-12 and insert:

prohibit local governments from reducing total funding
for services provided by law enforcement,
firefighters, and other first responders, and provide
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