

House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII, the creation of Section 7 of Article VIII, and the creation of a new section in Article XII of the State Constitution to make homestead property exempt from all ad valorem taxation other than school district levies beginning in a specified year, to prohibit local governments from reducing total funding for services provided by law enforcement, firefighters, and other first responders, 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, the creation of Section 7 of Article VIII, and the creation of a new section in 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

FINANCE AND TAXATION

SECTION 6. Homestead exemptions.—

26 (a) ~~(1)~~ Every person who has the legal or equitable title
 27 to real estate and maintains thereon the permanent residence of
 28 the owner, or another legally or naturally dependent upon the
 29 owner, shall be exempt from taxation thereon, except assessments
 30 for special benefits, as follows:

31 (1) ~~a.~~ Up to the assessed valuation of twenty-five thousand
 32 dollars; and

33 (2) ~~b.~~ For all levies other than school district levies, on
 34 the assessed valuation ~~greater than fifty thousand dollars and~~
 35 ~~up to seventy-five thousand dollars,~~

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 This exemption is repealed on the effective date of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

49 ~~(2) The twenty-five thousand dollar amount of assessed~~
 50 ~~valuation exempt from taxation provided in subparagraph (a) (1) b.~~

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

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

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

76 | which the interest in the corporation bears to the assessed
77 | value of the property.

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

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

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

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

101
102 ~~The general law must allow counties and municipalities to grant~~
103 ~~these additional exemptions, within the limits prescribed in~~
104 ~~this subsection, by ordinance adopted in the manner prescribed~~
105 ~~by general law, and must provide for the periodic adjustment of~~
106 ~~the income limitation prescribed in this subsection for changes~~
107 ~~in the cost of living.~~

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

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

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

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

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

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

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

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

159
 160 As used in this subsection and as further defined by general
 161 law, the term "first responder" means a law enforcement officer,
 162 a correctional officer, a firefighter, an emergency medical
 163 technician, or a paramedic, and the term "in the line of duty"
 164 means arising out of and in the actual performance of duty
 165 required by employment as a first responder.

166
 167 ARTICLE VIII

168 LOCAL GOVERNMENT

169 SECTION 7. Prohibition of reductions in local first
 170 responder funding.-Beginning with the 2027-2028 local fiscal
 171 year, the total funding provided by each local government for
 172 services provided by law enforcement, firefighters, and other
 173 first responders, as provided by general law, may not be less
 174 than such jurisdiction's total budgeted amount for such services
 175 in either the 2025-2026 or 2026-2027 local fiscal year,

176 whichever was higher, notwithstanding any reduction in ad
 177 valorem revenue that may result from the amendment to Article
 178 VII, approved by voters on November 3, 2026.

180 ARTICLE XII

181 SCHEDULE

182 Homestead property exemption from all ad valorem taxes
 183 other than school levies; prohibition of first responder funding
 184 reductions.—This section, the amendment to Section 6 of Article
 185 VII authorizing an exemption for homestead property from ad
 186 valorem taxes other than school levies, and the creation of
 187 Section 7 of Article VIII prohibiting local governments from
 188 reducing first responder funding below a specified level shall
 189 take effect January 1, 2027.

191 BE IT FURTHER RESOLVED that the following statement be
 192 placed on the ballot:

193 CONSTITUTIONAL AMENDMENT

194 ARTICLE VII, SECTION 6

195 ARTICLE VIII, SECTION 7

196 ARTICLE XII

197 HOMESTEAD EXEMPTION FROM NON-SCHOOL PROPERTY TAXES; FIRST
 198 RESPONDER FUNDING REQUIREMENT.—Beginning January 1, 2027, the
 199 amendment exempts homestead property from all non-school
 200 property taxes. The amendment also prohibits local governments

201 | from reducing first responder funding below the amount budgeted
202 | in local fiscal year 2025-2026 or 2026-2027, whichever was
203 | greater.