

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 exempt homestead property from all levies other than school district levies for persons who have attained age 65, prohibit counties and municipalities from reducing total funding for law enforcement, 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.—

(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

26 | owner, shall be exempt from taxation thereon, except assessments
27 | for special benefits, as follows:

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

30 | b. For all levies other than school district levies, on
31 | the assessed valuation greater than fifty thousand dollars and
32 | up to seventy-five thousand dollars,

33 |

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 This exemption is repealed on the effective date of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

46 | (2) The twenty-five thousand dollar amount of assessed
47 | valuation exempt from taxation provided in subparagraph (a)(1)b.
48 | shall be adjusted annually on January 1 of each year for
49 | inflation using the percent change in the Consumer Price Index
50 | for All Urban Consumers, U.S. City Average, all items 1967=100,

51 or successor reports for the preceding calendar year as
52 initially reported by the United States Department of Labor,
53 Bureau of Labor Statistics, if such percent change is positive.

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

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

75 (c) By general law and subject to conditions specified

76 | therein, the Legislature may provide to renters, who are
77 | permanent residents, ad valorem tax relief on all ad valorem tax
78 | levies. Such ad valorem tax relief shall be in the form and
79 | amount established by general law.

80 | (d) Every person who has attained age 65 and who has legal
81 | or equitable title to real estate and maintains thereon the
82 | permanent residence of the owner, or another legally or
83 | naturally dependent upon the owner, shall be exempt from
84 | taxation thereon, except assessments for special benefits, for
85 | all levies other than school district levies. ~~The legislature~~
86 | ~~may, by general law, allow counties or municipalities, for the~~
87 | ~~purpose of their respective tax levies and subject to the~~
88 | ~~provisions of general law, to grant either or both of the~~
89 | ~~following additional homestead tax exemptions:~~

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

95 | (2) ~~An exemption equal to the assessed value of the~~
96 | ~~property to a person who has the legal or equitable title to~~
97 | ~~real estate with a just value less than two hundred and fifty~~
98 | ~~thousand dollars, as determined in the first tax year that the~~
99 | ~~owner applies and is eligible for the exemption, and who has~~
100 | ~~maintained thereon the permanent residence of the owner for not~~

101 ~~less than twenty five years, who has attained age sixty five,~~
102 ~~and whose household income does not exceed the income limitation~~
103 ~~prescribed in paragraph (1).~~

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

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

126 | honorable discharge. If the property appraiser denies the
127 | request for a discount, the appraiser must notify the applicant
128 | in writing of the reasons for the denial, and the veteran may
129 | reapply. The Legislature may, by general law, waive the annual
130 | application requirement in subsequent years.

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

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

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

149 | (1) The surviving spouse of a veteran who died from
150 | service-connected causes while on active duty as a member of the

151 United States Armed Forces.

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

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

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

170 ARTICLE VIII

171 LOCAL GOVERNMENT

172 SECTION 7. Prohibition of reductions in local law
173 enforcement funding.—Beginning with the 2027-2028 local fiscal
174 year, the total funding provided by each county and municipality
175 for law enforcement services may not be less than such

176 jurisdiction's total budgeted amount for law enforcement
 177 services in either the 2025-2026 or 2026-2027 local fiscal year,
 178 whichever was higher, notwithstanding any reduction in ad
 179 valorem revenue that may result from the amendment to Article
 180 VII approved by voters on November 3, 2026.

181
 182 ARTICLE XII

183 SCHEDULE

184 Homestead property tax exemption for persons age 65 or
 185 older; prohibition of law enforcement funding reductions.—This
 186 section, the amendment to Section 6 of Article VII relating to
 187 an exemption from ad valorem taxation other than school district
 188 levies on homestead property for persons age 65 or older, and
 189 the creation of Section 7 of Article VIII prohibiting counties
 190 and municipalities from reducing law enforcement funding below a
 191 specified level shall take effect January 1, 2027.

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

195 CONSTITUTIONAL AMENDMENT

196 ARTICLE VII, SECTION 6

197 ARTICLE VIII, SECTION 7

198 ARTICLE XII

199 HOMESTEAD PROPERTY TAX EXEMPTION FOR PERSONS AGE 65 OR
 200 OLDER; LAW ENFORCEMENT FUNDING REQUIREMENT.—Proposing an

201 amendment to the State Constitution, effective January 1, 2027,
202 to exempt homestead property from ad valorem taxation for levies
203 other than school district levies for persons who have attained
204 age 65 and to prohibit counties and municipalities from reducing
205 law enforcement funding below the amount budgeted in local
206 fiscal year 2025-2026 or 2026-2027, whichever was greater.