

## 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 increase by \$200,000 the exemption for homestead property from all ad valorem taxation other than school district levies for certain properties, to prohibit local governments from reducing total funding for services provided by law enforcement, firefighters, and other first responders, and to 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

26 to real estate and maintains thereon the permanent residence of  
27 the owner, or another legally or naturally dependent upon the  
28 owner, shall be exempt from taxation thereon, except assessments  
29 for special benefits, as follows:

30 a. Up to the assessed valuation of twenty-five thousand  
31 dollars; and

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

35 c. For all levies other than school district levies, on  
36 the assessed valuation greater than twenty-five thousand dollars  
37 and up to two hundred and fifty thousand dollars, only if the  
38 homestead property is insured by a comprehensive multiperil  
39 property insurance policy as defined by general law,

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 This exemption is repealed on the effective date of

51 any amendment to this Article which provides for the assessment  
52 of homestead property at less than just value.

53       (2) The twenty-five thousand dollar amount of assessed  
54 valuation exempt from taxation provided in subparagraph  
55 (a)(1)b., and the two hundred twenty-five thousand dollar amount  
56 of assessed valuation exempt from taxation as provided in  
57 subparagraph (a)(1)c., shall be adjusted annually on January 1  
58 of each year for inflation using the percent change in the  
59 Consumer Price Index for All Urban Consumers, U.S. City Average,  
60 all items 1967=100, or successor reports for the preceding  
61 calendar year as initially reported by the United States  
62 Department of Labor, Bureau of Labor Statistics, if such percent  
63 change is positive.

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

76 change is positive, beginning the year following the effective  
77 date of such exemption.

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

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

90 (d) The legislature may, by general law, allow counties or  
91 municipalities, for the purpose of their respective tax levies  
92 and subject to the provisions of general law, to grant either or  
93 both of the following additional homestead tax exemptions:

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

99 (2) An exemption equal to the assessed value of the  
100 property to a person who has the legal or equitable title to

101 real estate with a just value less than two hundred and fifty  
102 thousand dollars, as determined in the first tax year that the  
103 owner applies and is eligible for the exemption, and who has  
104 maintained thereon the permanent residence of the owner for not  
105 less than twenty-five years, who has attained age sixty-five,  
106 and whose household income does not exceed the income limitation  
107 prescribed in paragraph (1).

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

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

126 letter from the United States Department of Veterans Affairs  
127 stating the percentage of the veteran's service-connected  
128 disability and such evidence that reasonably identifies the  
129 disability as combat related and a copy of the veteran's  
130 honorable discharge. If the property appraiser denies the  
131 request for a discount, the appraiser must notify the applicant  
132 in writing of the reasons for the denial, and the veteran may  
133 reapply. The Legislature may, by general law, waive the annual  
134 application requirement in subsequent years.

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

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

149 (f) By general law and subject to conditions and  
150 limitations specified therein, the Legislature may provide ad

151    valorem tax relief equal to the total amount or a portion of the  
152    ad valorem tax otherwise owed on homestead property to:

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

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

158        (3)    A first responder who is totally and permanently  
159    disabled as a result of an injury or injuries sustained in the  
160    line of duty. Causal connection between a disability and service  
161    in the line of duty shall not be presumed but must be determined  
162    as provided by general law. For purposes of this paragraph, the  
163    term "disability" does not include a chronic condition or  
164    chronic disease, unless the injury sustained in the line of duty  
165    was the sole cause of the chronic condition or chronic disease.  
166

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

174                    ARTICLE VIII

175                    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 services in either the 2025-2026 or 2026-2027 local fiscal year, whichever was higher, notwithstanding any reduction in ad valorem revenue that may result from the amendment to Article VII approved by voters on November 3, 2026.

## ARTICLE XII

## SCHEDULE

Increase to homestead property exemption from all ad 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 \$200,000 if such property is subject to a comprehensive multiperil insurance policy, and the creation of Section 7 of Article VIII prohibiting local governments from reducing first responder funding below a specified level shall take effect January 1, 2027.



200           BE IT FURTHER RESOLVED that the following statement be  
201 placed on the ballot:

202                           CONSTITUTIONAL AMENDMENT

203                           ARTICLE VII, SECTION 6

204                           ARTICLE VIII, SECTION 7

205                           ARTICLE XII

206           INCREASE TO HOMESTEAD EXEMPTION FROM NON-SCHOOL TAXES FOR  
207 CERTAIN PROPERTIES; FIRST RESPONDER FUNDING REQUIREMENT.—

208   Proposing an amendment to the State Constitution, effective  
209   January 1, 2027, to increase the exemption for homestead  
210   property from all ad valorem taxation other than school district  
211   levies by \$200,000 for properties with comprehensive multiperil  
212   property insurance and to prohibit local governments from  
213   reducing first responder funding below the amount budgeted in  
214   local fiscal year 2025-2026 or 2026-2027, whichever was greater.