

House Joint Resolution

A joint resolution proposing an amendment to Section 4 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 the maximum value of the accrued Save-Our-Homes benefit which may be transferred to a new homestead for all levies other than school district levies, 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 4 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 4. Taxation; assessments.—By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided:

26 (a) Agricultural land, land producing high water recharge  
 27 to Florida's aquifers, or land used exclusively for  
 28 noncommercial recreational purposes may be classified by general  
 29 law and assessed solely on the basis of character or use.

30 (b) As provided by general law and subject to conditions,  
 31 limitations, and reasonable definitions specified therein, land  
 32 used for conservation purposes shall be classified by general  
 33 law and assessed solely on the basis of character or use.

34 (c) Pursuant to general law tangible personal property  
 35 held for sale as stock in trade and livestock may be valued for  
 36 taxation at a specified percentage of its value, may be  
 37 classified for tax purposes, or may be exempted from taxation.

38 (d) All persons entitled to a homestead exemption under  
 39 Section 6 of this Article shall have their homestead assessed at  
 40 just value as of January 1 of the year following the effective  
 41 date of this amendment. This assessment shall change only as  
 42 provided in this subsection.

43 (1) Assessments subject to this subsection shall be  
 44 changed annually on January 1st of each year; but those changes  
 45 in assessments shall not exceed the lower of the following:

46 a. Three percent (3%) of the assessment for the prior  
 47 year.

48 b. The percent change in the Consumer Price Index for all  
 49 urban consumers, U.S. City Average, all items 1967=100, or  
 50 successor reports for the preceding calendar year as initially

51 reported by the United States Department of Labor, Bureau of  
52 Labor Statistics.

53 (2) No assessment shall exceed just value.

54 (3) After any change of ownership, as provided by general  
55 law, homestead property shall be assessed at just value as of  
56 January 1 of the following year, unless the provisions of  
57 paragraph (8) apply. Thereafter, the homestead shall be assessed  
58 as provided in this subsection.

59 (4) New homestead property shall be assessed at just value  
60 as of January 1st of the year following the establishment of the  
61 homestead, unless the provisions of paragraph (8) apply. That  
62 assessment shall only change as provided in this subsection.

63 (5) Changes, additions, reductions, or improvements to  
64 homestead property shall be assessed as provided for by general  
65 law; provided, however, after the adjustment for any change,  
66 addition, reduction, or improvement, the property shall be  
67 assessed as provided in this subsection.

68 (6) In the event of a termination of homestead status, the  
69 property shall be assessed as provided by general law.

70 (7) The provisions of this amendment are severable. If any  
71 of the provisions of this amendment shall be held  
72 unconstitutional by any court of competent jurisdiction, the  
73 decision of such court shall not affect or impair any remaining  
74 provisions of this amendment.

75 (8)a. A person who establishes a new homestead as of

76 | January 1 and who has received a homestead exemption pursuant to  
 77 | Section 6 of this Article as of January 1 of any of the three  
 78 | years immediately preceding the establishment of the new  
 79 | homestead is entitled to have the new homestead assessed at less  
 80 | than just value. The assessed value of the newly established  
 81 | homestead shall be determined as follows:

82 |       1. For all levies other than school district levies, the  
 83 | assessed value of the new homestead shall be the just value of  
 84 | the new homestead minus an amount equal to the difference  
 85 | between the just value and the assessed value of the prior  
 86 | homestead as of January 1 of the year in which the prior  
 87 | homestead was abandoned. Thereafter, the homestead shall be  
 88 | assessed as provided in this subsection.

89 |       2. For school district levies:

90 |       (A)1. If the just value of the new homestead is greater  
 91 | than or equal to the just value of the prior homestead as of  
 92 | January 1 of the year in which the prior homestead was  
 93 | abandoned, the assessed value of the new homestead shall be the  
 94 | just value of the new homestead minus an amount equal to the  
 95 | lesser of \$500,000 or the difference between the just value and  
 96 | the assessed value of the prior homestead as of January 1 of the  
 97 | year in which the prior homestead was abandoned. Thereafter, the  
 98 | homestead shall be assessed as provided in this subsection.

99 |       (B)2. If the just value of the new homestead is less than  
 100 | the just value of the prior homestead as of January 1 of the

101 year in which the prior homestead was abandoned, the assessed  
 102 value of the new homestead shall be equal to the just value of  
 103 the new homestead divided by the just value of the prior  
 104 homestead and multiplied by the assessed value of the prior  
 105 homestead. However, if the difference between the just value of  
 106 the new homestead and the assessed value of the new homestead  
 107 calculated pursuant to this sub-sub-subparagraph ~~sub-~~  
 108 ~~subparagraph~~ is greater than \$500,000, the assessed value of the  
 109 new homestead shall be increased so that the difference between  
 110 the just value and the assessed value equals \$500,000.  
 111 Thereafter, the homestead shall be assessed as provided in this  
 112 subsection.

113 b. By general law and subject to conditions specified  
 114 therein, the legislature shall provide for application of this  
 115 paragraph to property owned by more than one person.

116 (e) The legislature may, by general law, for assessment  
 117 purposes and subject to the provisions of this subsection, allow  
 118 counties and municipalities to authorize by ordinance that  
 119 historic property may be assessed solely on the basis of  
 120 character or use. Such character or use assessment shall apply  
 121 only to the jurisdiction adopting the ordinance. The  
 122 requirements for eligible properties must be specified by  
 123 general law.

124 (f) A county may, in the manner prescribed by general law,  
 125 provide for a reduction in the assessed value of homestead

126 | property to the extent of any increase in the assessed value of  
 127 | that property which results from the construction or  
 128 | reconstruction of the property for the purpose of providing  
 129 | living quarters for one or more natural or adoptive grandparents  
 130 | or parents of the owner of the property or of the owner's spouse  
 131 | if at least one of the grandparents or parents for whom the  
 132 | living quarters are provided is 62 years of age or older. Such a  
 133 | reduction may not exceed the lesser of the following:

134 |       (1) The increase in assessed value resulting from  
 135 | construction or reconstruction of the property.

136 |       (2) Twenty percent of the total assessed value of the  
 137 | property as improved.

138 |       (g) For all levies other than school district levies,  
 139 | assessments of residential real property, as defined by general  
 140 | law, which contains nine units or fewer and which is not subject  
 141 | to the assessment limitations set forth in subsections (a)  
 142 | through (d) shall change only as provided in this subsection.

143 |       (1) Assessments subject to this subsection shall be  
 144 | changed annually on the date of assessment provided by law; but  
 145 | those changes in assessments shall not exceed ten percent (10%)  
 146 | of the assessment for the prior year.

147 |       (2) No assessment shall exceed just value.

148 |       (3) After a change of ownership or control, as defined by  
 149 | general law, including any change of ownership of a legal entity  
 150 | that owns the property, such property shall be assessed at just

151 value as of the next assessment date. Thereafter, such property  
 152 shall be assessed as provided in this subsection.

153 (4) Changes, additions, reductions, or improvements to  
 154 such property shall be assessed as provided for by general law;  
 155 however, after the adjustment for any change, addition,  
 156 reduction, or improvement, the property shall be assessed as  
 157 provided in this subsection.

158 (h) For all levies other than school district levies,  
 159 assessments of real property that is not subject to the  
 160 assessment limitations set forth in subsections (a) through (d)  
 161 and (g) shall change only as provided in this subsection.

162 (1) Assessments subject to this subsection shall be  
 163 changed annually on the date of assessment provided by law; but  
 164 those changes in assessments shall not exceed ten percent (10%)  
 165 of the assessment for the prior year.

166 (2) No assessment shall exceed just value.

167 (3) The legislature must provide that such property shall  
 168 be assessed at just value as of the next assessment date after a  
 169 qualifying improvement, as defined by general law, is made to  
 170 such property. Thereafter, such property shall be assessed as  
 171 provided in this subsection.

172 (4) The legislature may provide that such property shall  
 173 be assessed at just value as of the next assessment date after a  
 174 change of ownership or control, as defined by general law,  
 175 including any change of ownership of the legal entity that owns

176 the property. Thereafter, such property shall be assessed as  
 177 provided in this subsection.

178 (5) Changes, additions, reductions, or improvements to  
 179 such property shall be assessed as provided for by general law;  
 180 however, after the adjustment for any change, addition,  
 181 reduction, or improvement, the property shall be assessed as  
 182 provided in this subsection.

183 (i) The legislature, by general law and subject to  
 184 conditions specified therein, may prohibit the consideration of  
 185 the following in the determination of the assessed value of real  
 186 property:

187 (1) Any change or improvement to real property used for  
 188 residential purposes made to improve the property's resistance  
 189 to wind damage.

190 (2) The installation of a solar or renewable energy source  
 191 device.

192 (j)(1) The assessment of the following working waterfront  
 193 properties shall be based upon the current use of the property:

194 a. Land used predominantly for commercial fishing  
 195 purposes.

196 b. Land that is accessible to the public and used for  
 197 vessel launches into waters that are navigable.

198 c. Marinas and drystacks that are open to the public.

199 d. Water-dependent marine manufacturing facilities,  
 200 commercial fishing facilities, and marine vessel construction



201 and repair facilities and their support activities.

202 (2) The assessment benefit provided by this subsection is  
 203 subject to conditions and limitations and reasonable definitions  
 204 as specified by the legislature by general law.

206 ARTICLE VIII

207 LOCAL GOVERNMENT

208 SECTION 7. Prohibition of reductions in local law

209 enforcement funding.—Beginning with the 2027-2028 local fiscal  
 210 year, the total funding provided by each county and municipality  
 211 for law enforcement services may not be less than such  
 212 jurisdiction's total budgeted amount for law enforcement  
 213 services in either the 2025-2026 or 2026-2027 local fiscal year,  
 214 whichever was higher, notwithstanding any reduction in ad  
 215 valorem revenue that may result from the amendment to Article  
 216 VII approved by voters on November 3, 2026.

218 ARTICLE XII

219 SCHEDULE

220 Transfer of the accrued benefit on homestead property  
 221 assessments; prohibition of law enforcement funding reductions.—  
 222 This section, the amendment to Section 4 of Article VII allowing  
 223 the full value of the accrued benefit from special limitations  
 224 on homestead property tax assessments to be transferred to a new  
 225 homestead for levies other than school district levies, and the

226 creation of Section 7 of Article VIII prohibiting counties and  
 227 municipalities from reducing law enforcement funding below a  
 228 specified level shall take effect January 1, 2027.

229  
 230 BE IT FURTHER RESOLVED that the following statement be  
 231 placed on the ballot:

232 CONSTITUTIONAL AMENDMENT

233 ARTICLE VII, SECTION 4

234 ARTICLE VIII, SECTION 7

235 ARTICLE XII

236 FULL TRANSFERABILITY OF ACCRUED HOMESTEAD TAX BENEFIT; LAW  
 237 ENFORCEMENT FUNDING REQUIREMENT.—Proposing an amendment to the  
 238 State Constitution, effective January 1, 2027, to allow the full  
 239 value of accrued Save-Our-Homes benefits to be transferred to a  
 240 new homestead for levies other than school district levies and  
 241 to prohibit counties and municipalities from reducing law  
 242 enforcement funding below the amount budgeted in local fiscal  
 243 year 2025-2026 or 2026-2027, whichever was greater.