

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 modify limitations on assessment increases for both homestead and nonhomestead property, 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 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) a. Except as provided in subparagraph b., assessments
44 subject to this subsection for all levies other than school
45 district levies shall be changed once every three years ~~annually~~
46 on January 1st of such third ~~each~~ year; but those changes in
47 assessments shall not exceed the lower of the following:

48 1.a. Three percent (3%) of the assessment for the prior
49 year.

50 2.b. The percent change in the Consumer Price Index for

51 all urban consumers, U.S. City Average, all items 1967=100, or
52 successor reports for the preceding calendar year as initially
53 reported by the United States Department of Labor, Bureau of
54 Labor Statistics, over the prior three years.

55 b. Except for assessments described in paragraph (6), an
56 assessment may not increase if the just value for the property
57 is the same or less than the just value of the property on
58 January 1 of the most recent year in which the assessment
59 changed under this subsection.

60 (2) Assessments subject to this subsection for school
61 district levies shall be changed annually on January 1st of each
62 year; but those changes in assessments shall not exceed the
63 lower of the following:

64 a. Three percent (3%) of the assessment for the prior
65 year.

66 b. The percent change in the Consumer Price Index for all
67 urban consumers, U.S. City Average, all items 1967=100, or
68 successor reports for the preceding calendar year as initially
69 reported by the United States Department of Labor, Bureau of
70 Labor Statistics.

71 (3) No assessment shall exceed just value.

72 (4)~~(3)~~ After any change of ownership, as provided by
73 general law, homestead property shall be assessed at just value
74 as of January 1 of the following year, unless the provisions of
75 paragraph (9) ~~(8)~~ apply. Thereafter, the homestead shall be

76 assessed as provided in this subsection.

77 (5)~~(4)~~ New homestead property shall be assessed at just
78 value as of January 1st of the year following the establishment
79 of the homestead, unless the provisions of paragraph (9) ~~(8)~~
80 apply. That assessment shall only change as provided in this
81 subsection.

82 (6)~~(5)~~ Changes, additions, reductions, or improvements to
83 homestead property shall be assessed as provided for by general
84 law; provided, however, after the adjustment for any change,
85 addition, reduction, or improvement, the property shall be
86 assessed as provided in this subsection.

87 (7)~~(6)~~ In the event of a termination of homestead status,
88 the property shall be assessed as provided by general law.

89 (8)~~(7)~~ The provisions of this amendment are severable. If
90 any of the provisions of this amendment shall be held
91 unconstitutional by any court of competent jurisdiction, the
92 decision of such court shall not affect or impair any remaining
93 provisions of this amendment.

94 (9)~~(8)~~a. A person who establishes a new homestead as of
95 January 1 and who has received a homestead exemption pursuant to
96 Section 6 of this Article as of January 1 of any of the three
97 years immediately preceding the establishment of the new
98 homestead is entitled to have the new homestead assessed at less
99 than just value. The assessed value of the newly established
100 homestead shall be determined as follows:

101 1. If the just value of the new homestead is greater than
102 or equal to the just value of the prior homestead as of January
103 1 of the year in which the prior homestead was abandoned, the
104 assessed value of the new homestead shall be the just value of
105 the new homestead minus an amount equal to the lesser of
106 \$500,000 or the difference between the just value and the
107 assessed value of the prior homestead as of January 1 of the
108 year in which the prior homestead was abandoned. Thereafter, the
109 homestead shall be assessed as provided in this subsection.

110 2. If the just value of the new homestead is less than the
111 just value of the prior homestead as of January 1 of the year in
112 which the prior homestead was abandoned, the assessed value of
113 the new homestead shall be equal to the just value of the new
114 homestead divided by the just value of the prior homestead and
115 multiplied by the assessed value of the prior homestead.

116 However, if the difference between the just value of the new
117 homestead and the assessed value of the new homestead calculated
118 pursuant to this sub-subparagraph is greater than \$500,000, the
119 assessed value of the new homestead shall be increased so that
120 the difference between the just value and the assessed value
121 equals \$500,000. Thereafter, the homestead shall be assessed as
122 provided in this subsection.

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

126 (e) The legislature may, by general law, for assessment
127 purposes and subject to the provisions of this subsection, allow
128 counties and municipalities to authorize by ordinance that
129 historic property may be assessed solely on the basis of
130 character or use. Such character or use assessment shall apply
131 only to the jurisdiction adopting the ordinance. The
132 requirements for eligible properties must be specified by
133 general law.

134 (f) A county may, in the manner prescribed by general law,
135 provide for a reduction in the assessed value of homestead
136 property to the extent of any increase in the assessed value of
137 that property which results from the construction or
138 reconstruction of the property for the purpose of providing
139 living quarters for one or more natural or adoptive grandparents
140 or parents of the owner of the property or of the owner's spouse
141 if at least one of the grandparents or parents for whom the
142 living quarters are provided is 62 years of age or older. Such a
143 reduction may not exceed the lesser of the following:

144 (1) The increase in assessed value resulting from
145 construction or reconstruction of the property.

146 (2) Twenty percent of the total assessed value of the
147 property as improved.

148 (g) For all levies other than school district levies,
149 assessments of residential real property, as defined by general
150 law, which contains nine units or fewer and which is not subject

151 to the assessment limitations set forth in subsections (a)
152 through (d) shall change only as provided in this subsection.

153 (1) a. Except as provided in subparagraph b., assessments
154 subject to this subsection shall be changed once every three
155 years ~~annually~~ on the date of assessment provided by law; but
156 those changes in assessments shall not exceed fifteen ~~ten~~
157 percent (15%) ~~(10%)~~ of the assessment for the prior year.

158 b. Except for assessments described in paragraph (4), an
159 assessment may not increase if the just value for the property
160 is the same or less than the just value of the property on
161 January 1 of the most recent year in which the assessment
162 changed under this subsection.

163 (2) No assessment shall exceed just value.

164 (3) After a change of ownership or control, as defined by
165 general law, including any change of ownership of a legal entity
166 that owns the property, such property shall be assessed at just
167 value as of the next assessment date. Thereafter, such property
168 shall be assessed as provided in this subsection.

169 (4) Changes, additions, reductions, or improvements to
170 such property shall be assessed as provided for by general law;
171 however, after the adjustment for any change, addition,
172 reduction, or improvement, the property shall be assessed as
173 provided in this subsection.

174 (h) For all levies other than school district levies,
175 assessments of real property that is not subject to the

assessment limitations set forth in subsections (a) through (d) and (g) shall change only as provided in this subsection.

(1) a. Except as provided in subparagraph b., assessments subject to this subsection shall be changed once every three years ~~annually~~ on the date of assessment provided by law; but those changes in assessments shall not exceed fifteen ~~ten~~ percent (15%) ~~(10%)~~ of the assessment for the prior year.

b. Except for assessments described in paragraph (5), an assessment may not increase if the just value for the property is the same or less than the just value of the property on January 1 of the most recent year in which the assessment changed under this subsection.

(2) No assessment shall exceed just value.

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

(4) The legislature may provide that such property shall be assessed at just value as of the next assessment date after a change of ownership or control, as defined by general law, including any change of ownership of the legal entity that owns the property. Thereafter, such property shall be assessed as provided in this subsection.

(5) Changes, additions, reductions, or improvements to

201 such property shall be assessed as provided for by general law;
202 however, after the adjustment for any change, addition,
203 reduction, or improvement, the property shall be assessed as
204 provided in this subsection.

205 (i) The legislature, by general law and subject to
206 conditions specified therein, may prohibit the consideration of
207 the following in the determination of the assessed value of real
208 property:

209 (1) Any change or improvement to real property used for
210 residential purposes made to improve the property's resistance
211 to wind damage.

212 (2) The installation of a solar or renewable energy source
213 device.

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

216 a. Land used predominantly for commercial fishing
217 purposes.

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

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

221 d. Water-dependent marine manufacturing facilities,
222 commercial fishing facilities, and marine vessel construction
223 and repair facilities and their support activities.

224 (2) The assessment benefit provided by this subsection is
225 subject to conditions and limitations and reasonable definitions

as specified by the legislature by general law.

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 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

Modification of limitations on assessment increases for both homestead and nonhomestead property; prohibition of first responder funding reductions.—This section, the amendment to Section 4 of Article VII modifying the limitations on assessment increases for both homestead and nonhomestead property, 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.

251
252 BE IT FURTHER RESOLVED that the following statement be
253 placed on the ballot:

254 CONSTITUTIONAL AMENDMENT

255 ARTICLE VII, SECTION 4

256 ARTICLE VIII, SECTION 7

257 ARTICLE XII

258 LIMITING PROPERTY TAX ASSESSMENT INCREASES; FIRST RESPONDER
259 FUNDING REQUIREMENT.—Effective January 1, 2027, assessment
260 increases for non-school homestead property taxes happen every
261 third year, limited to three percent or the change in the
262 Consumer Price Index, whichever is lower. Assessment increases
263 on nonhomestead property are limited to 15 percent every third
264 year. Non-school assessments cannot increase if the just value
265 has decreased over prior three years. Local governments cannot
266 reduce first responder funding below fiscal year 2025-2026 or
267 2026-2027 budgeted levels, whichever was greater.