

By Senator Bernard

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Senate Joint Resolution

A joint resolution proposing amendments to Sections 3, 4, and 9 of Article VII and creating a new section in Article XII of the State Constitution to prohibit levying ad valorem taxes on tangible personal property by counties, school districts, and municipalities and to provide an effective date.

Be It Resolved by the Legislature of the State of Florida:

That the following amendments to Sections 3, 4, and 9 of Article VII 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 3. Taxes; exemptions.—

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law from taxation.

(b) There shall be exempt from taxation, ~~cumulatively, to every head of a family residing in this state, household goods~~

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30 ~~and personal effects to the value fixed by general law, not less~~
31 ~~than one thousand dollars, and to every widow or widower or~~
32 ~~person who is blind or totally and permanently disabled,~~
33 ~~property to the value fixed by general law not less than five~~
34 ~~hundred dollars.~~

35 (c) Any county or municipality may, for the purpose of its
36 respective tax levy and subject to the provisions of this
37 subsection and general law, grant community and economic
38 development ad valorem tax exemptions to new businesses and
39 expansions of existing businesses, as defined by general law.
40 Such an exemption may be granted only by ordinance of the county
41 or municipality, and only after the electors of the county or
42 municipality voting on such question in a referendum authorize
43 the county or municipality to adopt such ordinances. An
44 exemption so granted shall apply to improvements to real
45 property made by or for the use of a new business and
46 improvements to real property related to the expansion of an
47 existing business ~~and shall also apply to tangible personal~~
48 ~~property of such new business and tangible personal property~~
49 ~~related to the expansion of an existing business.~~ The amount or
50 limits of the amount of such exemption shall be specified by
51 general law. The period of time for which such exemption may be
52 granted to a new business or expansion of an existing business
53 shall be determined by general law. The authority to grant such
54 exemption shall expire ten years from the date of approval by
55 the electors of the county or municipality, and may be renewable
56 by referendum as provided by general law.

57 (d) Any county or municipality may, for the purpose of its
58 respective tax levy and subject to the provisions of this

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59 subsection and general law, grant historic preservation ad
60 valorem tax exemptions to owners of historic properties. This
61 exemption may be granted only by ordinance of the county or
62 municipality. The amount or limits of the amount of this
63 exemption and the requirements for eligible properties must be
64 specified by general law. The period of time for which this
65 exemption may be granted to a property owner shall be determined
66 by general law.

67 ~~(e) By general law and subject to conditions specified~~
68 ~~therein:~~

69 ~~(1) Twenty five thousand dollars of the assessed value of~~
70 ~~property subject to tangible personal property tax shall be~~
71 ~~exempt from ad valorem taxation.~~

72 ~~(2) The assessed value of solar devices or renewable energy~~
73 ~~source devices subject to tangible personal property tax may be~~
74 ~~exempt from ad valorem taxation, subject to limitations provided~~
75 ~~by general law.~~

76 ~~(f)~~ There shall be granted an ad valorem tax exemption for
77 real property dedicated in perpetuity for conservation purposes,
78 including real property encumbered by perpetual conservation
79 easements or by other perpetual conservation protections, as
80 defined by general law.

81 (f) ~~(g)~~ By general law and subject to the conditions
82 specified therein, each person who receives a homestead
83 exemption as provided in section 6 of this article; who was a
84 member of the United States military or military reserves, the
85 United States Coast Guard or its reserves, or the Florida
86 National Guard; and who was deployed during the preceding
87 calendar year on active duty outside the continental United

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88 States, Alaska, or Hawaii in support of military operations
89 designated by the legislature shall receive an additional
90 exemption equal to a percentage of the taxable value of his or
91 her homestead property. The applicable percentage shall be
92 calculated as the number of days during the preceding calendar
93 year the person was deployed on active duty outside the
94 continental United States, Alaska, or Hawaii in support of
95 military operations designated by the legislature divided by the
96 number of days in that year.

97 SECTION 4. Taxation; assessments.—By general law
98 regulations shall be prescribed which shall secure a just
99 valuation of all property for ad valorem taxation, provided:

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

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

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

112 ~~(d)~~ All persons entitled to a homestead exemption under
113 section 6 of this article shall have their homestead assessed at
114 just value as of January 1 of the year following the effective
115 date of this amendment. This assessment shall change only as
116 provided in this subsection.

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

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

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

126 (2) No assessment shall exceed just value.

127 (3) After any change of ownership, as provided by general
128 law, homestead property shall be assessed at just value as of
129 January 1 of the following year, unless the provisions of
130 paragraph (8) apply. Thereafter, the homestead shall be assessed
131 as provided in this subsection.

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

136 (5) Changes, additions, reductions, or improvements to
137 homestead property shall be assessed as provided for by general
138 law; provided, however, after the adjustment for any change,
139 addition, reduction, or improvement, the property shall be
140 assessed as provided in this subsection.

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

143 (7) The provisions of this amendment are severable. If any
144 of the provisions of this amendment shall be held
145 unconstitutional by any court of competent jurisdiction, the

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146 decision of such court shall not affect or impair any remaining
147 provisions of this amendment.

148 (8)a. A person who establishes a new homestead as of
149 January 1 and who has received a homestead exemption pursuant to
150 section 6 of this article as of January 1 of any of the three
151 years immediately preceding the establishment of the new
152 homestead is entitled to have the new homestead assessed at less
153 than just value. The assessed value of the newly established
154 homestead shall be determined as follows:

155 1. If the just value of the new homestead is greater than
156 or equal to the just value of the prior homestead as of January
157 1 of the year in which the prior homestead was abandoned, the
158 assessed value of the new homestead shall be the just value of
159 the new homestead minus an amount equal to the lesser of
160 \$500,000 or the difference between the just value and the
161 assessed value of the prior homestead as of January 1 of the
162 year in which the prior homestead was abandoned. Thereafter, the
163 homestead shall be assessed as provided in this subsection.

164 2. If the just value of the new homestead is less than the
165 just value of the prior homestead as of January 1 of the year in
166 which the prior homestead was abandoned, the assessed value of
167 the new homestead shall be equal to the just value of the new
168 homestead divided by the just value of the prior homestead and
169 multiplied by the assessed value of the prior homestead.
170 However, if the difference between the just value of the new
171 homestead and the assessed value of the new homestead calculated
172 pursuant to this sub-subparagraph is greater than \$500,000, the
173 assessed value of the new homestead shall be increased so that
174 the difference between the just value and the assessed value

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175 equals \$500,000. Thereafter, the homestead shall be assessed as
176 provided in this subsection.

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

180 (d)~~(e)~~ The legislature may, by general law, for assessment
181 purposes and subject to the provisions of this subsection, allow
182 counties and municipalities to authorize by ordinance that
183 historic property may be assessed solely on the basis of
184 character or use. Such character or use assessment shall apply
185 only to the jurisdiction adopting the ordinance. The
186 requirements for eligible properties must be specified by
187 general law.

188 (e)~~(f)~~ A county may, in the manner prescribed by general
189 law, provide for a reduction in the assessed value of homestead
190 property to the extent of any increase in the assessed value of
191 that property which results from the construction or
192 reconstruction of the property for the purpose of providing
193 living quarters for one or more natural or adoptive grandparents
194 or parents of the owner of the property or of the owner's spouse
195 if at least one of the grandparents or parents for whom the
196 living quarters are provided is 62 years of age or older. Such a
197 reduction may not exceed the lesser of the following:

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

200 (2) Twenty percent (20%) of the total assessed value of the
201 property as improved.

202 (f)~~(g)~~ For all levies other than school district levies,
203 assessments of residential real property, as defined by general

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204 law, which contains nine units or fewer and which is not subject
205 to the assessment limitations set forth in subsections (a)
206 through (d) shall change only as provided in this subsection.

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

211 (2) No assessment shall exceed just value.

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

217 (4) Changes, additions, reductions, or improvements to such
218 property shall be assessed as provided for by general law;
219 however, after the adjustment for any change, addition,
220 reduction, or improvement, the property shall be assessed as
221 provided in this subsection.

222 (g) ~~(h)~~ For all levies other than school district levies,
223 assessments of real property that is not subject to the
224 assessment limitations set forth in subsections (a), (b), (c),
225 ~~(a) through (d)~~ and (f) ~~(g)~~ shall change only as provided in
226 this subsection.

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

231 (2) No assessment shall exceed just value.

232 (3) The legislature must provide that such property shall

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233 be assessed at just value as of the next assessment date after a
234 qualifying improvement, as defined by general law, is made to
235 such property. Thereafter, such property shall be assessed as
236 provided in this subsection.

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

243 (5) Changes, additions, reductions, or improvements to such
244 property shall be assessed as provided for by general law;
245 however, after the adjustment for any change, addition,
246 reduction, or improvement, the property shall be assessed as
247 provided in this subsection.

248 (h)~~(i)~~ The legislature, by general law and subject to
249 conditions specified therein, may prohibit the consideration of
250 the following in the determination of the assessed value of real
251 property:

252 (1) Any change or improvement to real property used for
253 residential purposes made to improve the property's resistance
254 to wind damage.

255 (2) The installation of a solar or renewable energy source
256 device.

257 (i)~~(j)~~(1) The assessment of the following working
258 waterfront properties shall be based upon the current use of the
259 property:

- 260 a. Land used predominantly for commercial fishing purposes.
261 b. Land that is accessible to the public and used for

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262 vessel launches into waters that are navigable.

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

264 d. Water-dependent marine manufacturing facilities,
265 commercial fishing facilities, and marine vessel construction
266 and repair facilities and their support activities.

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

270 SECTION 9. Local taxes.-

271 (a) Counties, school districts, and municipalities shall,
272 and special districts may, be authorized by law to levy ad
273 valorem taxes and may be authorized by general law to levy other
274 taxes, for their respective purposes, except ad valorem taxes on
275 intangible personal property and tangible personal property and
276 taxes prohibited by this constitution.

277 (b) Ad valorem taxes, exclusive of taxes levied for the
278 payment of bonds and taxes levied for periods not longer than
279 two years when authorized by vote of the electors who are the
280 owners of freeholds therein not wholly exempt from taxation,
281 shall not be levied in excess of the following millages upon the
282 assessed value of real estate ~~and tangible personal property~~:
283 for all county purposes, ten mills; for all municipal purposes,
284 ten mills; for all school purposes, ten mills; for water
285 management purposes for the northwest portion of the state lying
286 west of the line between ranges two and three east, 0.05 mill;
287 for water management purposes for the remaining portions of the
288 state, 1.0 mill; and for all other special districts a millage
289 authorized by law approved by vote of the electors who are
290 owners of freeholds therein not wholly exempt from taxation. A

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291 county furnishing municipal services may, to the extent
 292 authorized by law, levy additional taxes within the limits fixed
 293 for municipal purposes.

294 ARTICLE XII

295 SCHEDULE

296 Prohibition on levying ad valorem taxes on tangible
 297 personal property by counties, school districts, and
 298 municipalities.—This section and the amendments to Sections 3,
 299 4, and 9 of Article VII, prohibiting the levying of ad valorem
 300 taxes on tangible personal property by counties, school
 301 districts, and municipalities, shall take effect January 1,
 302 2027.

303 BE IT FURTHER RESOLVED that the following statement be
 304 placed on the ballot:

305 CONSTITUTIONAL AMENDMENT

306 ARTICLE VII, SECTIONS 3, 4, AND 9

307 ARTICLE XII

308 PROHIBITION ON LEVYING AD VALOREM TAXES ON TANGIBLE
 309 PERSONAL PROPERTY BY CERTAIN ENTITIES.—Proposing amendments to
 310 the State Constitution to prohibit the levying of ad valorem
 311 taxes on tangible personal property by counties, school
 312 districts, and municipalities. This amendment takes effect
 313 January 1, 2027.