



966270

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
06/01/2026	.	
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The Committee on Appropriations (Trumbull) recommended the following:

**Senate Amendment (with ballot amendment)**

Delete lines 206 - 291

and insert:

1.a. For school district levies, up to the assessed valuation of twenty-five thousand dollars; and

2.b. For all levies other than school district levies,

I. Beginning on January 1, 2027, up to the assessed valuation of one hundred and fifty thousand dollars ~~greater than fifty thousand dollars and up to seventy-five thousand dollars.~~



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11 II. Beginning on January 1, 2028, up to the assessed  
12 valuation of two hundred and fifty thousand dollars.

13 b. Every person who, on or after January 1, 2027, has the  
14 legal or equitable title to real estate and maintains thereon  
15 the permanent residence of the owner, or another legally or  
16 naturally dependent upon the owner, who had not maintained a  
17 permanent residence in this state as of December 31, 2026, shall  
18 be exempt from taxation thereon, except assessments for special  
19 benefits, as follows:

20 1. For school district levies, up to the assessed valuation  
21 of twenty-five thousand dollars; and

22 2. For all levies other than school district levies, up to  
23 the assessed valuation of fifty thousand dollars. Unless  
24 otherwise revised under sub-subparagraph (4)a.2., beginning with  
25 the fifth year of exemption under this subparagraph, such person  
26 shall be exempt up to the amount of assessed valuation provided  
27 by sub-sub-subparagraph a.2.II., as adjusted pursuant to  
28 subparagraph (2)a. The legislature shall, by general law,  
29 prescribe uniform procedures to administer this subparagraph.

30  
31 The exemptions provided by this paragraph apply only, upon  
32 establishment of right thereto in the manner prescribed by law.  
33 The real estate may be held by legal or equitable title, by the  
34 entireties, jointly, in common, as a condominium, or indirectly  
35 by stock ownership or membership representing the owner's or  
36 member's proprietary interest in a corporation owning a fee or a  
37 leasehold initially in excess of ninety-eight years. The  
38 exemptions ~~exemption~~ shall not apply with respect to any  
39 assessment roll until such roll is first determined to be in



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40 compliance with the provisions of section 4 by a state agency  
41 designated by general law. These exemptions are ~~This exemption~~  
42 ~~is~~ repealed on the effective date of any amendment to this  
43 Article which provides for the assessment of homestead property  
44 at less than just value.

45 (2)a. The ~~twenty-five thousand dollar~~ amount of assessed  
46 valuation exempt from taxation provided in sub-sub-subparagraph  
47 (1)a.2.II. subparagraph (a) (1)b. shall be adjusted annually for  
48 inflation beginning on January 1, 2029, and ~~of~~ each year  
49 thereafter, for inflation using the percent change in the  
50 Consumer Price Index for All Urban Consumers, U.S. City Average,  
51 all items 1967=100, or successor reports for the preceding  
52 calendar year as initially reported by the United States  
53 Department of Labor, Bureau of Labor Statistics, if such percent  
54 change is positive.

55 b. The amount of assessed valuation exempt from taxation  
56 provided in sub-subparagraph (1)b.2. shall be adjusted annually  
57 for inflation beginning on January 1, 2028, and each year  
58 thereafter, using the percent change in the Consumer Price Index  
59 for All Urban Consumers, U.S. City Average, all items 1967=100,  
60 or successor reports for the preceding calendar year as  
61 initially reported by the United States Department of Labor,  
62 Bureau of Labor Statistics, if such percent change is positive.

63 (3) Except for the exemptions provided in sub-subparagraphs  
64 (1)a.2. and b.2. and paragraph (4), the amount of assessed  
65 valuation exempt from taxation for which every person who has  
66 the legal or equitable title to real estate and maintains  
67 thereon the permanent residence of the owner, or another person  
68 legally or naturally dependent upon the owner, is eligible, and



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69 which applies solely to levies other than school district  
70 levies, that is added to this constitution after January 1,  
71 2025, shall be adjusted annually on January 1 of each year for  
72 inflation using the percent change in the Consumer Price Index  
73 for All Urban Consumers, U.S. City Average, all items 1967=100,  
74 or successor reports for the preceding calendar year as  
75 initially reported by the United States Department of Labor,  
76 Bureau of Labor Statistics, if such percent change is positive,  
77 beginning the year following the effective date of such  
78 exemption.

79 (4)a.1. The legislature shall, by general law, prescribe a  
80 uniform procedure for counties and municipalities, for their  
81 respective levies, to increase the amount of assessed valuation  
82 exempt from taxation under paragraph (1), up to all remaining  
83 assessed valuation.

84 2. Beginning on or after January 1, 2030, a county or  
85 municipality, by two-thirds vote of the membership of the  
86 governing body, may determine that a reduction of the five-year  
87 requirement provided under sub-subparagraph (1)b.2. is warranted  
88 for a critical local need.

89 b.1. A special district may, upon approval by referendum by  
90 the electors of the district, increase the amount of assessed  
91 valuation exempt from taxation under sub-subparagraphs (1)a.2.  
92 and b.2., for its

93  
94 ===== B A L L O T S T A T E M E N T A M E N D M E N T =====

95 And the ballot statement is amended as follows:

96 Delete line 467

97 and insert:



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98 first \$250,000 of a homestead's value from taxation for all  
99 levies other than school district levies and