

By Senator Avila

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Senate Joint Resolution

A joint resolution proposing amendments to Sections 4, 6, and 9 of Article VII and the creation of a new section in Article XII of the State Constitution to revise the limitation on annual assessment increases for specified real property, to increase the homestead exemption, to provide a limitation on the use of ad valorem taxes levied by counties and municipalities, to provide an effective date, and to provide for the creation of a trust fund for specified purposes.

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

That the following amendments to Sections 4, 6, and 9 of Article VII of the State Constitution and the creation of a new section in Article XII 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:

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

(b) As provided by general law and subject to conditions,

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30 limitations, and reasonable definitions specified therein, land  
31 used for conservation purposes shall be classified by general  
32 law and assessed solely on the basis of character or use.

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

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

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

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

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

51 (2) No assessment shall exceed just value.

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

57 (4) New homestead property shall be assessed at just value  
58 as of January 1st of the year following the establishment of the

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59 homestead, unless the provisions of paragraph (8) apply. That  
60 assessment shall only change as provided in this subsection.

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

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

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

73 (8)a. A person who establishes a new homestead as of  
74 January 1 and who has received a homestead exemption pursuant to  
75 Section 6 of this Article as of January 1 of any of the three  
76 years immediately preceding the establishment of the new  
77 homestead is entitled to have the new homestead assessed at less  
78 than just value. The assessed value of the newly established  
79 homestead shall be determined as follows:

80 1. If the just value of the new homestead is greater than  
81 or equal to the just value of the prior homestead as of January  
82 1 of the year in which the prior homestead was abandoned, the  
83 assessed value of the new homestead shall be the just value of  
84 the new homestead minus an amount equal to the lesser of  
85 \$500,000 or the difference between the just value and the  
86 assessed value of the prior homestead as of January 1 of the  
87 year in which the prior homestead was abandoned. Thereafter, the

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88 homestead shall be assessed as provided in this subsection.

89       2. If the just value of the new homestead is less than the  
90 just value of the prior homestead as of January 1 of the year in  
91 which the prior homestead was abandoned, the assessed value of  
92 the new homestead shall be equal to the just value of the new  
93 homestead divided by the just value of the prior homestead and  
94 multiplied by the assessed value of the prior homestead.

95 However, if the difference between the just value of the new  
96 homestead and the assessed value of the new homestead calculated  
97 pursuant to this sub-subparagraph is greater than \$500,000, the  
98 assessed value of the new homestead shall be increased so that  
99 the difference between the just value and the assessed value  
100 equals \$500,000. Thereafter, the homestead shall be assessed as  
101 provided in this subsection.

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

105       (e) The legislature may, by general law, for assessment  
106 purposes and subject to the provisions of this subsection, allow  
107 counties and municipalities to authorize by ordinance that  
108 historic property may be assessed solely on the basis of  
109 character or use. Such character or use assessment shall apply  
110 only to the jurisdiction adopting the ordinance. The  
111 requirements for eligible properties must be specified by  
112 general law.

113       (f) A county may, in the manner prescribed by general law,  
114 provide for a reduction in the assessed value of homestead  
115 property to the extent of any increase in the assessed value of  
116 that property which results from the construction or

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117 reconstruction of the property for the purpose of providing  
118 living quarters for one or more natural or adoptive grandparents  
119 or parents of the owner of the property or of the owner's spouse  
120 if at least one of the grandparents or parents for whom the  
121 living quarters are provided is 62 years of age or older. Such a  
122 reduction may not exceed the lesser of the following:

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

125 (2) Twenty percent of the total assessed value of the  
126 property as improved.

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

132 (1) Assessments subject to this subsection shall be changed  
133 annually on the date of assessment provided by law; but those  
134 changes in assessments shall not exceed the following  
135 percentages ~~ten percent (10%)~~ of the assessment for the prior  
136 year:

137 a. Before January 1, 2027, ten percent (10%).

138 b. Beginning January 1, 2027, five percent (5%).

139 (2) No assessment shall exceed just value.

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

145 (4) Changes, additions, reductions, or improvements to such

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146 property shall be assessed as provided for by general law;  
147 however, after the adjustment for any change, addition,  
148 reduction, or improvement, the property shall be assessed as  
149 provided in this subsection.

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

154 (1) Assessments subject to this subsection shall be changed  
155 annually on the date of assessment provided by law; but those  
156 changes in assessments shall not exceed the following  
157 percentages ~~ten percent (10%)~~ of the assessment for the prior  
158 year:

159 a. Before January 1, 2027, ten percent (10%).

160 b. Beginning January 1, 2027, five percent (5%).

161 (2) No assessment shall exceed just value.

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

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

173 (5) Changes, additions, reductions, or improvements to such  
174 property shall be assessed as provided for by general law;

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175 however, after the adjustment for any change, addition,  
176 reduction, or improvement, the property shall be assessed as  
177 provided in this subsection.

178 (i) The legislature, by general law and subject to  
179 conditions specified therein, may prohibit the consideration of  
180 the following in the determination of the assessed value of real  
181 property:

182 (1) Any change or improvement to real property used for  
183 residential purposes made to improve the property's resistance  
184 to wind damage.

185 (2) The installation of a solar or renewable energy source  
186 device.

187 (j)

188 (1) The assessment of the following working waterfront  
189 properties shall be based upon the current use of the property:

190 a. Land used predominantly for commercial fishing purposes.

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

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

194 d. Water-dependent marine manufacturing facilities,  
195 commercial fishing facilities, and marine vessel construction  
196 and repair facilities and their support activities.

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

200 SECTION 6. Homestead exemptions.—

201 (a) (1) a. Every person who has the legal or equitable title  
202 to real estate and maintains thereon the permanent residence of  
203 the owner, or another legally or naturally dependent upon the

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204 owner, shall be exempt from taxation thereon, except assessments  
205 for special benefits, as follows:

206 1. Before January 1, 2027,

207 I.a. Up to the assessed valuation of twenty-five thousand  
208 dollars; and

209 II.b. For all levies other than school district levies, on  
210 the assessed valuation greater than fifty thousand dollars and  
211 up to seventy-five thousand dollars.

212 2. Beginning on January 1, 2027, up to the assessed  
213 valuation of one hundred and fifty thousand dollars.

214 3. Beginning on January 1, 2028, up to the assessed  
215 valuation of two hundred and fifty thousand dollars.

216 b. Every person who, on or after January 1, 2027, has the  
217 legal or equitable title to real estate and maintains thereon  
218 the permanent residence of the owner, or another legally or  
219 naturally dependent upon the owner, who had not maintained a  
220 permanent residence in this state as of December 31, 2026, shall  
221 be exempt from taxation thereon, except assessments for special  
222 benefits, up to the assessed valuation of fifty thousand  
223 dollars. Unless otherwise revised under sub-subparagraph  
224 (4)a.2., beginning with the fifth year of exemption under this  
225 subparagraph, such person shall be exempt up to the amount of  
226 assessed valuation provided by sub-subparagraph a.3., as  
227 adjusted pursuant to subparagraph (2)a. The legislature shall,  
228 by general law, prescribe uniform procedures to administer this  
229 subparagraph.

230

231 The exemptions provided by this paragraph apply only~~7~~ upon  
232 establishment of right thereto in the manner prescribed by law.

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233 The real estate may be held by legal or equitable title, by the  
234 entirety, jointly, in common, as a condominium, or indirectly  
235 by stock ownership or membership representing the owner's or  
236 member's proprietary interest in a corporation owning a fee or a  
237 leasehold initially in excess of ninety-eight years. The  
238 exemptions ~~exemption~~ shall not apply with respect to any  
239 assessment roll until such roll is first determined to be in  
240 compliance with the provisions of section 4 by a state agency  
241 designated by general law. These exemptions are ~~This exemption~~  
242 ~~is~~ repealed on the effective date of any amendment to this  
243 Article which provides for the assessment of homestead property  
244 at less than just value.

245 (2)a. The ~~twenty-five thousand dollar~~ amount of assessed  
246 valuation exempt from taxation provided in sub-subparagraph  
247 (1)a.3. ~~subparagraph (a)(1)b.~~ shall be adjusted annually for  
248 inflation beginning on January 1, 2029, and ~~of~~ each year  
249 thereafter, for inflation using the percent change in the  
250 Consumer Price Index for All Urban Consumers, U.S. City Average,  
251 all items 1967=100, or successor reports for the preceding  
252 calendar year as initially reported by the United States  
253 Department of Labor, Bureau of Labor Statistics, if such percent  
254 change is positive.

255 b. The amount of assessed valuation exempt from taxation  
256 provided in subparagraph (1)b. shall be adjusted annually for  
257 inflation beginning on January 1, 2028, and each year  
258 thereafter, using the percent change in the Consumer Price Index  
259 for All Urban Consumers, U.S. City Average, all items 1967=100,  
260 or successor reports for the preceding calendar year as  
261 initially reported by the United States Department of Labor,

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262 Bureau of Labor Statistics, if such percent change is positive.

263 (3) Except for the exemptions provided in sub-subparagraph  
264 (1)a.2., sub-subparagraph (1)a.3., subparagraph (1)b., and  
265 paragraph (4), the amount of assessed valuation exempt from  
266 taxation for which every person who has the legal or equitable  
267 title to real estate and maintains thereon the permanent  
268 residence of the owner, or another person legally or naturally  
269 dependent upon the owner, is eligible, and which applies solely  
270 to levies other than school district levies, that is added to  
271 this constitution after January 1, 2025, shall be adjusted  
272 annually on January 1 of each year for inflation using the  
273 percent change in the Consumer Price Index for All Urban  
274 Consumers, U.S. City Average, all items 1967=100, or successor  
275 reports for the preceding calendar year as initially reported by  
276 the United States Department of Labor, Bureau of Labor  
277 Statistics, if such percent change is positive, beginning the  
278 year following the effective date of such exemption.

279 (4)a.1. The legislature shall, by general law, prescribe a  
280 uniform procedure for counties, municipalities, and school  
281 districts, for their respective levies, to increase the amount  
282 of assessed valuation exempt from taxation under paragraph (1),  
283 up to all remaining assessed valuation.

284 2. Beginning on or after January 1, 2030, a county,  
285 municipality, or school district, by two-thirds vote of the  
286 membership of the governing body, may determine that a reduction  
287 of the five-year requirement provided under subparagraph (1)b.  
288 is warranted for a critical local need.

289 b.1. A special district may, upon approval by referendum by  
290 the electors of the district, increase the amount of assessed

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291 valuation exempt from taxation under paragraph (1), for its  
292 respective levy, up to all remaining assessed valuation. By  
293 general law, the legislature shall provide the manner in which a  
294 referendum may be called; the frequency with which such  
295 referendum may be held, which may not be more than once in a 12-  
296 month period; a ballot statement and question of such  
297 referendum; and other requirements for the referendum not  
298 inconsistent with this paragraph. The approved exemption  
299 increase shall take effect on and first apply beginning on the  
300 January 1 immediately succeeding approval by referendum.

301 2. A special district may adjust the amount of assessed  
302 valuation exempt from taxation as approved under sub-  
303 subparagraph 1. annually on January 1 of each year for inflation  
304 using the percent change in the Consumer Price Index for All  
305 Urban Consumers, U.S. City Average, all items 1967=100, or  
306 successor reports for the preceding calendar year as initially  
307 reported by the United States Department of Labor, Bureau of  
308 Labor Statistics, if such percent change is positive.

309 (b) Not more than one exemption shall be allowed any  
310 individual or family unit or with respect to any residential  
311 unit. No exemption shall exceed the value of the real estate  
312 assessable to the owner or, in case of ownership through stock  
313 or membership in a corporation, the value of the proportion  
314 which the interest in the corporation bears to the assessed  
315 value of the property.

316 (c) By general law and subject to conditions specified  
317 therein, the Legislature may provide to renters, who are  
318 permanent residents, ad valorem tax relief on all ad valorem tax  
319 levies. Such ad valorem tax relief shall be in the form and

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320 amount established by general law.

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

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

330 (2) An exemption equal to the assessed value of the  
331 property to a person who has the legal or equitable title to  
332 real estate with a just value less than two hundred and fifty  
333 thousand dollars, as determined in the first tax year that the  
334 owner applies and is eligible for the exemption, and who has  
335 maintained thereon the permanent residence of the owner for not  
336 less than twenty-five years, who has attained age sixty-five,  
337 and whose household income does not exceed the income limitation  
338 prescribed in paragraph (1).

339

340 The general law must allow counties and municipalities to grant  
341 these additional exemptions, within the limits prescribed in  
342 this subsection, by ordinance adopted in the manner prescribed  
343 by general law, and must provide for the periodic adjustment of  
344 the income limitation prescribed in this subsection for changes  
345 in the cost of living.

346 (e)

347 (1) Each veteran who is age 65 or older who is partially or  
348 totally permanently disabled shall receive a discount from the

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349 amount of the ad valorem tax otherwise owed on homestead  
350 property the veteran owns and resides in if the disability was  
351 combat related and the veteran was honorably discharged upon  
352 separation from military service. The discount shall be in a  
353 percentage equal to the percentage of the veteran's permanent,  
354 service-connected disability as determined by the United States  
355 Department of Veterans Affairs. To qualify for the discount  
356 granted by this paragraph, an applicant must submit to the  
357 county property appraiser, by March 1, an official letter from  
358 the United States Department of Veterans Affairs stating the  
359 percentage of the veteran's service-connected disability and  
360 such evidence that reasonably identifies the disability as  
361 combat related and a copy of the veteran's honorable discharge.  
362 If the property appraiser denies the request for a discount, the  
363 appraiser must notify the applicant in writing of the reasons  
364 for the denial, and the veteran may reapply. The Legislature  
365 may, by general law, waive the annual application requirement in  
366 subsequent years.

367 (2) If a veteran who receives the discount described in  
368 paragraph (1) predeceases his or her spouse, and if, upon the  
369 death of the veteran, the surviving spouse holds the legal or  
370 beneficial title to the homestead property and permanently  
371 resides thereon, the discount carries over to the surviving  
372 spouse until he or she remarries or sells or otherwise disposes  
373 of the homestead property. If the surviving spouse sells or  
374 otherwise disposes of the property, a discount not to exceed the  
375 dollar amount granted from the most recent ad valorem tax roll  
376 may be transferred to the surviving spouse's new homestead  
377 property, if used as his or her permanent residence and he or

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378 she has not remarried.

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

381 (f) By general law and subject to conditions and  
382 limitations specified therein, the Legislature may provide ad  
383 valorem tax relief equal to the total amount or a portion of the  
384 ad valorem tax otherwise owed on homestead property to:

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

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

390 (3) A first responder who is totally and permanently  
391 disabled as a result of an injury or injuries sustained in the  
392 line of duty. Causal connection between a disability and service  
393 in the line of duty shall not be presumed but must be determined  
394 as provided by general law. For purposes of this paragraph, the  
395 term "disability" does not include a chronic condition or  
396 chronic disease, unless the injury sustained in the line of duty  
397 was the sole cause of the chronic condition or chronic disease.

398  
399 As used in this subsection and as further defined by general  
400 law, the term "first responder" means a law enforcement officer,  
401 a correctional officer, a firefighter, an emergency medical  
402 technician, or a paramedic, and the term "in the line of duty"  
403 means arising out of and in the actual performance of duty  
404 required by employment as a first responder.

405 SECTION 9. Local taxes.—

406 (a) (1) Counties, school districts, and municipalities

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407 shall, and special districts may, be authorized by law to levy  
408 ad valorem taxes and may be authorized by general law to levy  
409 other taxes, for their respective purposes, except ad valorem  
410 taxes on intangible personal property and taxes prohibited by  
411 this constitution.

412 (2) Ad valorem taxes levied by counties and municipalities  
413 shall be used only to:

414 a. Provide for public safety, including law enforcement,  
415 fire service, and emergency medical service;

416 b. Provide funding for education and public schools;

417 c. Finance or refinance infrastructure, including  
418 expenditures on road and bridge construction and maintenance and  
419 stormwater control;

420 d. Finance or refinance natural resource projects,  
421 including flood control measures;

422 e. Issue local bonds for uses consistent with this  
423 paragraph and to make debt service payments for existing  
424 obligations; or

425 f. Meet obligations for retirement benefits of local  
426 government employees.

427 (b) Ad valorem taxes, exclusive of taxes levied for the  
428 payment of bonds and taxes levied for periods not longer than  
429 two years when authorized by vote of the electors who are the  
430 owners of freeholds therein not wholly exempt from taxation,  
431 shall not be levied in excess of the following millages upon the  
432 assessed value of real estate and tangible personal property:  
433 for all county purposes, ten mills; for all municipal purposes,  
434 ten mills; for all school purposes, ten mills; for water  
435 management purposes for the northwest portion of the state lying

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436 west of the line between ranges two and three east, 0.05 mill;  
 437 for water management purposes for the remaining portions of the  
 438 state, 1.0 mill; and for all other special districts a millage  
 439 authorized by law approved by vote of the electors who are  
 440 owners of freeholds therein not wholly exempt from taxation. A  
 441 county furnishing municipal services may, to the extent  
 442 authorized by law, levy additional taxes within the limits fixed  
 443 for municipal purposes.

444 ARTICLE XII

445 SCHEDULE

446 Limitation on the assessment of real property, homestead  
 447 property exemptions, and local government revenue.—This section  
 448 and the amendments to Sections 4 and 6 of Article VII, relating  
 449 to a limitation on the assessed value of real property, an  
 450 increase to the homestead property tax exemption, and the  
 451 creation of a new homestead exemption beginning January 1, 2027,  
 452 and the amendment to Section 9 of Article VII, relating to the  
 453 uses of certain revenues by counties and municipalities, shall  
 454 take effect January 1, 2027. If the amendments to Sections 4, 6,  
 455 and 9 of Article VII are adopted, the legislature shall create a  
 456 trust fund for the purpose of providing grants to assist in the  
 457 implementation of the amendments.

458 BE IT FURTHER RESOLVED that the following statement be  
 459 placed on the ballot:

460 CONSTITUTIONAL AMENDMENT

461 ARTICLE VII, SECTIONS 4, 6, AND 9

462 ARTICLE XII

463 SAVE OUR HOMES FROM EXCESSIVE PROPERTY TAXES.—This  
 464 amendment benefits Florida taxpayers by:

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465

466 Exempting homestead properties from taxation. Exempts the  
467 first \$250,000 of a homestead's value from taxation and  
468 requires, through general law, a schedule for full elimination.

469

470 Ensuring funding for core services. Requires local  
471 governments to use remaining property taxes solely for core  
472 public needs including public safety, education and schools,  
473 infrastructure, and natural resources.

474

475 Protecting small businesses. Limits future property tax  
476 assessments on businesses.

477

478 Ensuring fairness for Florida residents. Requires any  
479 person who establishes Florida residency after January 1, 2027,  
480 to maintain Florida residency for five years prior to receiving  
481 the increased homestead exemption.

482

483 Creating a state trust fund to assist with core local  
484 services. Establishes a trust fund to provide grants to local  
485 governments to assist with core local services including  
486 education, law enforcement, and infrastructure.

487

488 If approved, the amendment would take effect on January 1,  
489 2027.