2025 Legislative Session Ad Valorem Bills

Bill #	Sponsor	Title	Issue	Revenue Impact	FAC Position	Companion
HJR 357	Chamberlin	Property Tax Exemptions	Joint Resolution: create $100,000 exemption from assessed value of real property for all levies	$13. 537 Billion ($8.4 b to local)	Oppose	none to date
HB 359	Chamberlin	Property Tax Exemptions	Implementing bill: $100,000 exemption for all property	$13. 537 Billion statewide ($8.4 b to local)	Oppose	none to date
SB 852	Martin	Study on the Elimination of Property Tax	EDR study on the feasibility of eliminating property taxes The study will explore replacing property tax revenues with budget reductions, sales-based consumption taxes, and locally determined consumption taxes authorized by the Legislature; must analyze the potential impact of eliminating property taxes on public services (education, infrastructure, emergency services), housing market fluctuations, the attractiveness of Florida to businesses, overall economic stability, consumer behavior, and long-term economic growth. EDR submits report to Legislature by 10/1/25	2007 Study	Oppose	none to date
SJR 1016	Ingoglia	Increased Homestead Property Exemptions	Constitutional amendment: to increase the homestead exemption from $25,000 to $75,000 for all levies, with annual adjustments for inflation. Ballot question also aims to remove the exemption for school district levies	significant impact; not measured by REC	Oppose	none to date
SB 1018	Ingoglia	Homestead Exemptions	Implementing Bill: homestead exemption from $25,000 to $75,000 for all levies including schools with CPI escalator	significant impact; not measured by REC	Oppose	none to date
HB 787	Chamberlin	Revenues from Ad Valorem Taxes	caps revenue growth at 2% In his words: revenue collected by such entities over and above this 2% revenue growth cap shall be disposed of in 1 of 2 or in both ways: 1) Property tax rebates proportionate to the property tax paid per taxpayer/parcel. 2) Debt reduction	Not measured by REC	Oppose	SB 996
SB 996	Collins				Oppose	HB 787
HJR 773	Steele	Revising How Homestead Property is Assessed	Constitutional Amendment: proposes to change how homestead property is assessed at the most recent purchase price or, in the case of new construction, the cost of construction. The current 3% annual assessment increase limitation is replaced, and the associated portability transfer is eliminated. Improvements and changes to homestead property will remain subject to general law.	Subject to Joint Resolution adoption	Oppose	none to date
SB ****	TBD	N/A	no Senate Joint Resolution to date	N/A	N/A	HJR 773
HB 775	Steele	Assessment of Homestead Property	Implementing bill: revises the method of assessing homestead property for tax purposes. It requires that homestead property be assessed at the most recent purchase price or, in the case of new construction, the cost of construction.	Indeterminate; REC has not measured	Oppose	SB 1092
SB 1092	Martin				Oppose	HB 775
SJR 326	Rodriguez	Homestead Property	Constitutional Amendment: freezes the assessed value of homestead properties for low-income seniors who qualify for a property tax exemption	Indeterminate; REC has not measured	Monitor/Oppose	HJR 1025
HJR 1025	Borrero	Assessed Value Freeze of Homestead Property			Monitor/Oppose	SJR 326

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SB 1178	Rodriguez	Homestead Value Limitation	Implementing bill	Indeterminate; REC has not measured	Monitor/Oppose	HB 1027
HB 1027	Borrero	Homestead Value Limitation			Monitor/Oppose	SB 1178
SJR 318	Truenow	Ad Valorem Tax Exemption	Constitutional Amendment for Ag TPP: ad valorem tax relief for tangible personal property on agricultural land.	from last year's bill: ~$30 million statewide impact Impact may be concentrated in certain counties/parcels	Monitor	HJR 1215
HJR 1215	Alvarez				Monitor	SJR 318
SJR 174	DiCeglie	Homestead Property Assessed Value Determination	Constitutional amendment: prohibits flood damage mitigation improvements from being used in assessed value determination	Subject to Joint Resolution adoption	Monitor; home owner relief, increase realized when sold	HB 1039
HJR 1039	Berfield	Limitation on the Assessment of Homestead Property				SB 174
SB 176	DiCeglie	Assessment of Homestead Property	Implementing bill: Specifies that homestead properties elevated in response to flood damage must be assessed based on pre-elevation values, and similarly, properties restored after misfortune must be assessed using values from before the damage occurred. Increases the total square footage that may be improved from 1500 to 2000 sq ft	does not impact current revenue; future growth	Monitor; home owner relief, increase realized when sold	HB 1041
HB 1041	Berfield					SB 176
SJR 1190	Ingoglia	Homestead Property Assessment Limitation	Constitutional amendment: prohibits flood damage mitigation improvements from being used in assessed value determination; differerence: flood damage from natural disasters and specfiies that legislature can specify the extent and duration of prohibition	Subject to Joint Resolution adoption	Monitor	Compare to SB 176/HB 1039
SB 1192	Ingoglia	Assessment of Homestead Property	Implementing bill: Specifies that homestead properties elevated in response to flood damage from natural disasters maintains assessed value for period of 20 years and can be built to 130% of pre-flood square footage	unclear if applies to future owner	Monitor	Compare to SB 178/HB 1041
HJR 1257	Busatta	Property Tax Benefits for Certain Residential Properties Subject to a Long-term Lease	Constitutional Amendment: authorize the Legislature to provide the same exemptions and assessment limitations granted to homestead property to certain real property subject to a long-term lease	Not measured by REC	Monitor	SJR 1510
SJR 1510	Avila	Homestead Property Exemption and Assessment Limitations		Not measured by REC	Monitor	HJR 1257
HB 1259	Busatta	Property Tax Exemption and Assessment Limitation on Long-term Leased Property	Implementing bill: property tax exemption for properties rented for residential use under a written lease of 6 months or more, if the owner also holds legal or equitable title to a separate parcel that receives a homestead exemption and is their permanent residence. The exemption is up to $25,000 second provision: Provides specific rules for assessing changes, additions, or improvements to property that replaces property damaged or destroyed by misfortune or calamity.	Not measured by REC	Monitor	HB 1259
SB 1512	Avila	Property Tax Exemption and Assessment Limitation on Long-term Leased Property		Not measured by REC	Monitor	SB 1512

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HB 1339	Overdorf	Assessment of Property Used for Residential Purposes	relates to the assessment of property used for residential purposes, specifically addressing changes or improvements made to improve a property's resistance to wind damage	Not measured by REC	Does this need a JR?	SB 1176
SB 1176	Leek	Assessment of Property Used for Residential Purposes		Not measured by REC	Monitor	HB 1339
SB 1306	Calatayud	Exemption from Ad Valorem Taxes of Child Care Facilities	Exempts from ad valorem taxes any portion of a property used as a child care facility that has achieved Gold Seal Quality status under section 1002.945 of the Florida Statutes. This exemption applies whether the property is owned or leased.	N/A	Monitor	none to date
HJR 163	Tant	Ad Valorem Property Tax Exemption for the Surviving Spouse of Quadriplegics	Constitutional Amendment: authorizes the Legislature to provide a homestead property tax exemption for the surviving spouse of certain quadriplegics. Specifically, this applies to surviving spouses of quadriplegics who were already receiving a property tax exemption on their homestead at the time of their death.	Subject to Joint Resolution adoption	Neutral	SJR 748
SJR 748	Simon	Ad Valorem Property Tax Exemption for the Surviving Spouse of Quadriplegics			Neutral	HJR 163
HB 165	Tant	Tax Exemptions for Surviving Spouses of Quadriplegics	Implementing bill: benefit continues until the spouse remarries or sells/disposes of the property. Amount of homestead may be transferred to new primary residence	$0.3 million statewide impact	Neutral	HB 165
SB 750	Simon	Tax Exemptions for Surviving Spouses of Quadriplegics			Neutral	SB 750
HB 411	Chaney	Affordable Property Ad Valorem Tax Exemption for Leased Land	Land that is leased from a Housing Finance Authority pursuant to part IV of chapter 159 by a nonprofit entity that is a corporation not for profit, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code, and is leased for a minimum of 99 years for the purpose of providing housing to natural persons or families meeting specific low-income limits is exempt from ad valorem taxation.	Not measured by REC	Monitor	SB 488
SB 488	DiCeglie				Monitor	HB 411
HB 227	Caruso	Ad Valorem Taxation	Authorizes taxpayers to rescind homestead exemption applications	Low Impact; not measured by REC	Monitor	SB 378
SB 378	Harrell		Authorizes taxpayers to rescind homestead exemption applications	Low Impact; not measured by REC	Monitor	HB 227
HB 761	Casello	Deferred and Unpaid Taxes	caps at $1 million valuation who is eligible to defer homestead payments, non-ad valorem assessments, and interest	Not measured by REC	Monitor	SB 882
SB 882	Berman	Taxes on Homestead Property			Monitor	HB 761