

Florida Amendment 1, Homestead Exemption Increase Amendment (2018)

Florida Amendment 1: Homestead Exemption Increase Amendment

Election date

November 6, 2018

Topic

[Taxes](#) and [Property](#)

Status

On the ballot

Type

[Constitutional amendment](#)

Origin

[State legislature](#)

Florida Amendment 1, the **Homestead Exemption Increase Amendment**, is on the [ballot](#) in [Florida](#) as a [legislatively referred constitutional amendment](#) on [November 6, 2018](#).

A **"yes"** vote supports exempting the portion of home values between \$100,000 and \$125,000 from property taxes other than school taxes, bringing the maximum homestead exemption up to \$75,000.

A **"no"** vote opposes exempting the portion of home values between \$100,000 and \$125,000 from property taxes other than school taxes, keeping the maximum homestead exemption at \$50,000.

Overview

[Amendment design](#)

Amendment 1 would provide for a homestead exemption on the portion of home values between \$100,000 and \$125,000, meaning the \$25,000 between \$100,000 and \$125,000 of a home's value would be exempted from property taxes other than school district taxes. As of 2018, [Section 6\(a\) of Article VII](#) of the [Florida Constitution](#) provides for a homestead exemption on the portion of home values between (a) \$0 and \$25,000 and (b) \$50,000 and \$75,000.^[1] If voters approve Amendment 1, the homestead exemption for a home valued at \$200,000 would be \$75,000. If voters reject Amendment 1, the homestead exemption for a home valued at \$200,000 would remain at \$50,000.

Text of the measure

Ballot title

The ballot title is as follows:^[1]

“ INCREASED HOMESTEAD PROPERTY TAX EXEMPTION.^[2] ”

Ballot summary

The ballot summary is as follows:^[1]

“ Proposing an amendment to the State Constitution to increase the homestead exemption by exempting the assessed valuation of homestead property greater than \$100,000 and up to \$125,000 for all levies other than school district levies. The amendment shall take effect January 1, 2019.^[2] ”

Constitutional changes

See also: [Article VII, Florida Constitution](#)

The measure would amend [Section 6\(a\) of Article VII](#) of the [Florida Constitution](#). The measure would also add a section to the Florida Constitution's [Article XII Schedule](#).

Media editorials

Support

Ballotpedia has not yet found any editorial board endorsements in support of this measure. If you know of one, please email editor@ballotpedia.org.

Opposition

- ***Sun Sentinel*** said, "Florida lawmakers want to put a couple hundred dollars back in the pockets of homeowners. The money will be tempting to take. But given the big public problems facing our state, you'd be wise to resist this election-year gimmick."^[3]
- ***Tampa Bay Times*** said, "That would exacerbate the inequities in Florida's tax code and cost millions that local governments need for basic services such as parks, libraries and public safety. ... This constitutional amendment is unnecessary, and it is nothing more than an attempt to curry election-year favor with voters."^[4]

Campaign finance

Total campaign contributions:

Support:	\$0.00
Opposition:	\$0.00

See also: [Campaign finance requirements for Florida ballot measures](#)

As of July 21, 2018, Ballotpedia had not identified any ballot measure committees registered in support of the measure or in opposition to the measure.^[5] If you are aware of any committees registered in support of or in opposition to the measure, please email editor@ballotpedia.org.

Background

Homestead exemption

Voting on taxes
Ballot measures
By state
By year
Not on ballot
[show] Local

Florida's first homestead exemption was approved in 1934, when voters approved [Amendment 2](#). The exemption was intended to help residents keep their homes during the Great Depression, according to Steve Bousquet, a reporter for the *Miami Herald*.^[6] Amendment 2 exempted the portion of home values between \$0 and \$5,000 for residents of Florida.

In 1980, the Democratic-controlled [Florida State Legislature](#) referred to the ballot [Amendment 1](#), which increased the homestead exemption from \$5,000 to \$25,000. Democratic Gov. Bob Graham also promoted the ballot measure. According to the *Associated Press*, the increase resulted in a majority of homeowners in 20 of 67 counties, mostly located in northern Florida, not paying property taxes in 1981 because properties were assessed below the maximum exemption.^[7]

The homestead exemption for non-seniors remained the same until 2008, when voters approved a legislative referral also titled [Amendment 1](#). Amendment 1 of 2008 exempted the portion of home values between \$50,000 and \$75,000 from property taxes. Between the 1980 amendment and the 2008 amendment, homeowners were eligible to receive a \$50,000 exemption on their homes—the amount between \$0 and \$25,000 and the amount between \$50,000 and \$75,000.

Fiscally-constrained counties

As of 2018, the [state constitution](#) reserves the power to tax a property's value for local governments—such as counties, cities, school districts, and certain special districts—not the state government.^[8] Therefore, Amendment 1 of 2018 would impact the revenue of local governments, as these governments tax the value of properties and spend the revenue.

In Florida, counties that are considered fiscally-constrained counties—defined as rural counties and counties where a one mill levy would raise no more than \$5 million annually—receive funds

from the state government to offset decreases in revenue caused by certain homestead exemptions. House Bill 7107 (HB 7107), passed in 2017, would require the state legislature to provide funds to fiscally-constrained counties to offset decreases in property taxes caused by the passage of Amendment 1 of 2018.^[9] State fiscal analysis estimate that fiscally-constrained counties would have revenue loses around \$10.5 million annually.^[8]

Referred amendments on the ballot

From 1996 through 2016, the [state legislature](#) referred 38 constitutional amendments to the ballot. Voters approved 25 and rejected 13 of the referred amendments. All of the amendments were referred to the ballot for elections during even-numbered election years. The average number of amendments appearing on even-year ballots was between three and four. In [2016](#), three referred amendments were on the ballot. The approval rate of referred amendments at the ballot box was 65.8 percent during the 20-year period from 1996 through 2016. The rejection rate was 34.2 percent.

Legislatively-referred constitutional amendments, 1996-2016

Total number	Approved	Percent approved	Defeated	Percent defeated	Annual average	Annual median	Annual minimum	Annual maximum
38	25	65.79%	13	34.21%	3.45	3.00	0	11