

House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII and the creation of a new section in Article XII of the State Constitution to authorize the Legislature to provide for a homestead property tax exemption for the surviving spouse of certain quadriplegics.

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

That the following amendment to Section 6 of Article VII of the State Constitution is 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 6. Homestead exemptions.—

(a) Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, up to the assessed valuation of twenty-five thousand dollars and, for all levies other than school district levies, on the assessed valuation greater than fifty thousand

26 | dollars and up to seventy-five thousand dollars, upon  
27 | establishment of right thereto in the manner prescribed by law.  
28 | The real estate may be held by legal or equitable title, by the  
29 | entirety, jointly, in common, as a condominium, or indirectly  
30 | by stock ownership or membership representing the owner's or  
31 | member's proprietary interest in a corporation owning a fee or a  
32 | leasehold initially in excess of ninety-eight years. The  
33 | exemption shall not apply with respect to any assessment roll  
34 | until such roll is first determined to be in compliance with the  
35 | provisions of section 4 by a state agency designated by general  
36 | law. This exemption is repealed on the effective date of any  
37 | amendment to this Article which provides for the assessment of  
38 | homestead property at less than just value.

39 | (b) Not more than one exemption shall be allowed any  
40 | individual or family unit or with respect to any residential  
41 | unit. No exemption shall exceed the value of the real estate  
42 | assessable to the owner or, in case of ownership through stock  
43 | or membership in a corporation, the value of the proportion  
44 | which the interest in the corporation bears to the assessed  
45 | value of the property.

46 | (c) By general law and subject to conditions specified  
47 | therein, the Legislature may provide to renters, who are  
48 | permanent residents, ad valorem tax relief on all ad valorem tax  
49 | levies. Such ad valorem tax relief shall be in the form and  
50 | amount established by general law.

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

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

60 (2) An exemption equal to the assessed value of the  
61 property to a person who has the legal or equitable title to  
62 real estate with a just value less than two hundred and fifty  
63 thousand dollars, as determined in the first tax year that the  
64 owner applies and is eligible for the exemption, and who has  
65 maintained thereon the permanent residence of the owner for not  
66 less than twenty-five years, who has attained age sixty-five,  
67 and whose household income does not exceed the income limitation  
68 prescribed in paragraph (1).

69

70 The general law must allow counties and municipalities to grant  
71 these additional exemptions, within the limits prescribed in  
72 this subsection, by ordinance adopted in the manner prescribed  
73 by general law, and must provide for the periodic adjustment of  
74 the income limitation prescribed in this subsection for changes  
75 in the cost of living.

76 (e) (1) Each veteran who is age 65 or older who is  
 77 partially or totally permanently disabled shall receive a  
 78 discount from the amount of the ad valorem tax otherwise owed on  
 79 homestead property the veteran owns and resides in if the  
 80 disability was combat related and the veteran was honorably  
 81 discharged upon separation from military service. The discount  
 82 shall be in a percentage equal to the percentage of the  
 83 veteran's permanent, service-connected disability as determined  
 84 by the United States Department of Veterans Affairs. To qualify  
 85 for the discount granted by this paragraph, an applicant must  
 86 submit to the county property appraiser, by March 1, an official  
 87 letter from the United States Department of Veterans Affairs  
 88 stating the percentage of the veteran's service-connected  
 89 disability and such evidence that reasonably identifies the  
 90 disability as combat related and a copy of the veteran's  
 91 honorable discharge. If the property appraiser denies the  
 92 request for a discount, the appraiser must notify the applicant  
 93 in writing of the reasons for the denial, and the veteran may  
 94 reapply. The Legislature may, by general law, waive the annual  
 95 application requirement in subsequent years.

96 (2) If a veteran who receives the discount described in  
 97 paragraph (1) predeceases his or her spouse, and if, upon the  
 98 death of the veteran, the surviving spouse holds the legal or  
 99 beneficial title to the homestead property and permanently  
 100 resides thereon, the discount carries over to the surviving

101 spouse until he or she remarries or sells or otherwise disposes  
102 of the homestead property. If the surviving spouse sells or  
103 otherwise disposes of the property, a discount not to exceed the  
104 dollar amount granted from the most recent ad valorem tax roll  
105 may be transferred to the surviving spouse's new homestead  
106 property, if used as his or her permanent residence and he or  
107 she has not remarried.

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

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

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

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

119 (3) A first responder who is totally and permanently  
120 disabled as a result of an injury or injuries sustained in the  
121 line of duty. Causal connection between a disability and service  
122 in the line of duty shall not be presumed but must be determined  
123 as provided by general law. For purposes of this paragraph, the  
124 term "disability" does not include a chronic condition or  
125 chronic disease, unless the injury sustained in the line of duty

126 | was the sole cause of the chronic condition or chronic disease.  
 127 |       (4) The surviving spouse of a quadriplegic who was  
 128 | receiving a property tax exemption on real estate used and owned  
 129 | as a homestead at the time of their death.

130 |  
 131 | As used in this subsection and as further defined by general  
 132 | law, the term "first responder" means a law enforcement officer,  
 133 | a correctional officer, a firefighter, an emergency medical  
 134 | technician, or a paramedic, and the term "in the line of duty"  
 135 | means arising out of and in the actual performance of duty  
 136 | required by employment as a first responder.

137 |                                   ARTICLE XII

138 |   SCHEDULE

139 |       Ad valorem tax exemption for surviving spouses  
 140 | quadriplegics.—This section and the amendment to Section 6 of  
 141 | Article VII, authorizing the Legislature to provide for a  
 142 | homestead property tax exemption for the surviving spouse of a  
 143 | quadriplegic who was receiving a property tax exemption on real  
 144 | estate used and owned as a homestead at the time of their death  
 145 | shall take effect January 1, 2025.

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 147 |       BE IT FURTHER RESOLVED that the following statement be  
 148 | placed on the ballot:

149 |   CONSTITUTIONAL AMENDMENT

150 |   ARTICLE VII, SECTION 6

HJR 53

2024

151 AD VALOREM TAX EXEMPTION FOR SURVIVING SPOUSES OF  
152 QUADRIPLEGICS.—Proposing an amendment to the State Constitution  
153 to authorize the Legislature to provide for a property tax  
154 exemption for the surviving spouse of a quadriplegic who was  
155 receiving a property tax exemption on real estate used and owned  
156 as a homestead at the time of their death. The amendment takes  
157 effect January 1, 2025.