

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) (1) 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, as follows:

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

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 This exemption is repealed on the effective date of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

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

50 (3) The amount of assessed valuation exempt from taxation

51 | for which every person who has the legal or equitable title to
52 | real estate and maintains thereon the permanent residence of the
53 | owner, or another person legally or naturally dependent upon the
54 | owner, is eligible, and which applies solely to levies other
55 | than school district levies, that is added to this constitution
56 | after January 1, 2025, shall be adjusted annually on January 1
57 | of each year for inflation using the percent change in the
58 | Consumer Price Index for All Urban Consumers, U.S. City Average,
59 | all items 1967=100, or successor reports for the preceding
60 | calendar year as initially reported by the United States
61 | Department of Labor, Bureau of Labor Statistics, if such percent
62 | change is positive, beginning the year following the effective
63 | date of such exemption.

64 | (b) Not more than one exemption shall be allowed any
65 | individual or family unit or with respect to any residential
66 | unit. No exemption shall exceed the value of the real estate
67 | assessable to the owner or, in case of ownership through stock
68 | or membership in a corporation, the value of the proportion
69 | which the interest in the corporation bears to the assessed
70 | value of the property.

71 | (c) By general law and subject to conditions specified
72 | therein, the Legislature may provide to renters, who are
73 | permanent residents, ad valorem tax relief on all ad valorem tax
74 | levies. Such ad valorem tax relief shall be in the form and
75 | amount established by general law.

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

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

85 (2) An exemption equal to the assessed value of the
86 property to a person who has the legal or equitable title to
87 real estate with a just value less than two hundred and fifty
88 thousand dollars, as determined in the first tax year that the
89 owner applies and is eligible for the exemption, and who has
90 maintained thereon the permanent residence of the owner for not
91 less than twenty-five years, who has attained age sixty-five,
92 and whose household income does not exceed the income limitation
93 prescribed in paragraph (1).

94
95 The general law must allow counties and municipalities to grant
96 these additional exemptions, within the limits prescribed in
97 this subsection, by ordinance adopted in the manner prescribed
98 by general law, and must provide for the periodic adjustment of
99 the income limitation prescribed in this subsection for changes
100 in the cost of living.

101 (e) (1) Each veteran who is age 65 or older who is
102 partially or totally permanently disabled shall receive a
103 discount from the amount of the ad valorem tax otherwise owed on
104 homestead property the veteran owns and resides in if the
105 disability was combat related and the veteran was honorably
106 discharged upon separation from military service. The discount
107 shall be in a percentage equal to the percentage of the
108 veteran's permanent, service-connected disability as determined
109 by the United States Department of Veterans Affairs. To qualify
110 for the discount granted by this paragraph, an applicant must
111 submit to the county property appraiser, by March 1, an official
112 letter from the United States Department of Veterans Affairs
113 stating the percentage of the veteran's service-connected
114 disability and such evidence that reasonably identifies the
115 disability as combat related and a copy of the veteran's
116 honorable discharge. If the property appraiser denies the
117 request for a discount, the appraiser must notify the applicant
118 in writing of the reasons for the denial, and the veteran may
119 reapply. The Legislature may, by general law, waive the annual
120 application requirement in subsequent years.

121 (2) If a veteran who receives the discount described in
122 paragraph (1) predeceases his or her spouse, and if, upon the
123 death of the veteran, the surviving spouse holds the legal or
124 beneficial title to the homestead property and permanently
125 resides thereon, the discount carries over to the surviving

126 spouse until he or she remarries or sells or otherwise disposes
127 of the homestead property. If the surviving spouse sells or
128 otherwise disposes of the property, a discount not to exceed the
129 dollar amount granted from the most recent ad valorem tax roll
130 may be transferred to the surviving spouse's new homestead
131 property, if used as his or her permanent residence and he or
132 she has not remarried.

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

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

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

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

144 (3) A first responder who is totally and permanently
145 disabled as a result of an injury or injuries sustained in the
146 line of duty. Causal connection between a disability and service
147 in the line of duty shall not be presumed but must be determined
148 as provided by general law. For purposes of this paragraph, the
149 term "disability" does not include a chronic condition or
150 chronic disease, unless the injury sustained in the line of duty

151 was the sole cause of the chronic condition or chronic disease.

152 (4) The surviving spouse of a quadriplegic who was
 153 receiving a property tax exemption on real estate used and owned
 154 as a homestead at the time of the death of the quadriplegic.

155
 156 As used in this subsection and as further defined by general
 157 law, the term "first responder" means a law enforcement officer,
 158 a correctional officer, a firefighter, an emergency medical
 159 technician, or a paramedic, and the term "in the line of duty"
 160 means arising out of and in the actual performance of duty
 161 required by employment as a first responder.

162
 163 ARTICLE XII

164 SCHEDULE

165 Ad valorem tax exemption for surviving spouses of
 166 quadriplegics.—This section and the amendment to Section 6 of
 167 Article VII, authorizing the Legislature to provide for a
 168 homestead property tax exemption for the surviving spouse of a
 169 quadriplegic who was receiving a property tax exemption on real
 170 estate used and owned as a homestead at the time of the death of
 171 the quadriplegic shall take effect January 1, 2027.

172
 173 BE IT FURTHER RESOLVED that the following statement be
 174 placed on the ballot:

175 CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 6

176
177 AD VALOREM TAX EXEMPTION FOR SURVIVING SPOUSES OF
178 QUADRIPEGICS.—Proposing an amendment to the State Constitution
179 to authorize the Legislature to provide for a property tax
180 exemption for the surviving spouse of a quadriplegic who was
181 receiving a property tax exemption on real estate used and owned
182 as a homestead at the time of their death. The amendment takes
183 effect January 1, 2027.