

House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII of the State Constitution to revise the homestead tax exemption that may be granted by counties or municipalities, if authorized by general law, for the assessed value of property with a just value less than \$250,000 and owned by persons age 65 or older who meet certain residence and income requirements to specify that just value shall be determined at the time of the owner's initial application for the exemption.

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

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 This exemption is repealed on the effective date of any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

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

50 (c) By general law and subject to conditions specified
51 therein, the Legislature may provide to renters, who are
52 permanent residents, ad valorem tax relief on all ad valorem tax

53 levies. Such ad valorem tax relief shall be in the form and
 54 amount established by general law.

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

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

65 (2) An exemption equal to the assessed value of the
 66 property to a ~~any~~ person who has the legal or equitable title to
 67 real estate with a just value less than two hundred and fifty
 68 thousand dollars, as determined at the time of the owner's
 69 initial application for the exemption, and who has maintained
 70 thereon the permanent residence of the owner for not less than
 71 twenty-five years, and who has attained age sixty-five, and
 72 whose household income does not exceed the income limitation
 73 prescribed in paragraph (1).

74
 75 The general law must allow counties and municipalities to grant
 76 these additional exemptions, within the limits prescribed in
 77 this subsection, by ordinance adopted in the manner prescribed
 78 by general law, and must provide for the periodic adjustment of

79 | the income limitation prescribed in this subsection for changes
80 | in the cost of living.

81 | (e) Each veteran who is age 65 or older who is partially
82 | or totally permanently disabled shall receive a discount from
83 | the amount of the ad valorem tax otherwise owed on homestead
84 | property the veteran owns and resides in if the disability was
85 | combat related and the veteran was honorably discharged upon
86 | separation from military service. The discount shall be in a
87 | percentage equal to the percentage of the veteran's permanent,
88 | service-connected disability as determined by the United States
89 | Department of Veterans Affairs. To qualify for the discount
90 | granted by this subsection, an applicant must submit to the
91 | county property appraiser, by March 1, an official letter from
92 | the United States Department of Veterans Affairs stating the
93 | percentage of the veteran's service-connected disability and
94 | such evidence that reasonably identifies the disability as
95 | combat related and a copy of the veteran's honorable discharge.
96 | If the property appraiser denies the request for a discount, the
97 | appraiser must notify the applicant in writing of the reasons
98 | for the denial, and the veteran may reapply. The Legislature
99 | may, by general law, waive the annual application requirement in
100 | subsequent years. This subsection is self-executing and does not
101 | require implementing legislation.

102 | (f) By general law and subject to conditions and
103 | limitations specified therein, the Legislature may provide ad
104 | valorem tax relief equal to the total amount or a portion of the

105 ad valorem tax otherwise owed on homestead property to the:

106 (1) Surviving spouse of a veteran who died from service-
 107 connected causes while on active duty as a member of the United
 108 States Armed Forces.

109 (2) Surviving spouse of a first responder who died in the
 110 line of duty.

111 (3) As used in this subsection and as further defined by
 112 general law, the term:

113 a. "First responder" means a law enforcement officer, a
 114 correctional officer, a firefighter, an emergency medical
 115 technician, or a paramedic.

116 b. "In the line of duty" means arising out of and in the
 117 actual performance of duty required by employment as a first
 118 responder.

119 BE IT FURTHER RESOLVED that the following statement be
 120 placed on the ballot:

121 CONSTITUTIONAL AMENDMENT

122 ARTICLE VII, SECTION 6

123 HOMESTEAD TAX EXEMPTION FOR CERTAIN SENIOR, LOW-INCOME,
 124 LONG-TERM RESIDENTS; DETERMINATION OF JUST VALUE.—Proposing an
 125 amendment to the State Constitution to revise the homestead tax
 126 exemption that may be granted by counties or municipalities, if
 127 authorized by general law, for the assessed value of property
 128 with a just value less than \$250,000 and owned by a person age
 129 65 or older who meets certain residence and income requirements

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130 | to specify that just value shall be determined at the time of
131 | the owner's initial application for the exemption.