

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 revise the requirements for a discount from the amount of ad valorem tax owed on homestead property for certain disabled veterans and to provide an effective date.

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

That the following amendment to Section 6 of Article VII and the creation of a new section in Article XII of the State Constitution are 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

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 This exemption is repealed on the effective date of any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

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

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

51 amount established by general law.

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

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

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

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

76 | in the cost of living.

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

98 | (2) If a veteran who receives the discount described in
 99 | paragraph (1) predeceases his or her spouse, and if, upon the
 100 | death of the veteran, the surviving spouse holds the legal or

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

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

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

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

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

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

126 term "disability" does not include a chronic condition or
 127 chronic disease, unless the injury sustained in the line of duty
 128 was the sole cause of the chronic condition or chronic disease.

129
 130 As used in this subsection and as further defined by general
 131 law, the term "first responder" means a law enforcement officer,
 132 a correctional officer, a firefighter, an emergency medical
 133 technician, or a paramedic, and the term "in the line of duty"
 134 means arising out of and in the actual performance of duty
 135 required by employment as a first responder.

136 ARTICLE XII

137 SCHEDULE

138 Ad valorem tax discount for certain permanently disabled
 139 veterans.—The amendment to Section 6 of Article VII, relating to
 140 the ad valorem tax discount for certain disabled veterans, and
 141 this section shall take effect January 1, 2025.

142 BE IT FURTHER RESOLVED that the following statement be
 143 placed on the ballot:

144 CONSTITUTIONAL AMENDMENT

145 ARTICLE VII, SECTION 6

146 ARTICLE XII

147 AD VALOREM TAX DISCOUNT FOR CERTAIN VETERANS WITH COMBAT-
 148 RELATED DISABILITIES.—Revises eligibility for receiving the ad
 149 valorem tax discount on homestead property for disabled veterans
 150 to include all veterans with a combat-related disability,

HJR 1373

2024

151 | regardless of age, who were honorably discharged upon separation
152 | from military service and received the Purple Heart medal.
153 | Current law provides the discount for veterans with a combat-
154 | related disability who are age 65 or older and honorably
155 | discharged upon separation from military service. If approved,
156 | this amendment takes effect January 1, 2025.