

House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII of the State Constitution and the creation of a new section in Article XII of the State Constitution to require an annual adjustment to the value of certain homestead exemptions and 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) (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

26 | dollars; and~~r~~

27 | b. For all levies other than school district levies, on
 28 | the assessed valuation greater than fifty thousand dollars and
 29 | up to seventy-five thousand dollars,

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 This exemption is repealed on the effective date of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

43 | (2) The value of the following exemptions shall be
 44 | adjusted for inflation using the percent change in the Consumer
 45 | Price Index for all urban consumers, U.S. City Average, all
 46 | items 1967=100, or successor reports for the preceding calendar
 47 | year as initially reported by the United States Department of
 48 | Labor, Bureau of Labor Statistics, as follows:

49 | a. The exemption in subparagraph (a) (1)b. shall be
 50 | adjusted on January 1 of each year.

51 b. Any exemption for which every person who has the legal
52 or equitable title to real estate and maintains thereon the
53 permanent residence of the owner, or another person legally or
54 naturally dependent upon the owner, is eligible, and which
55 applies solely to levies other than school district levies, that
56 is added to this constitution after January 1, 2025, shall be
57 adjusted on January 1 of each year beginning the year following
58 the effective date of such exemption.

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

66 (c) By general law and subject to conditions specified
67 therein, the Legislature may provide to renters, who are
68 permanent residents, ad valorem tax relief on all ad valorem tax
69 levies. Such ad valorem tax relief shall be in the form and
70 amount established by general law.

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

75 (1) An exemption not exceeding fifty thousand dollars to a

76 | person who has the legal or equitable title to real estate and
 77 | maintains thereon the permanent residence of the owner, who has
 78 | attained age sixty-five, and whose household income, as defined
 79 | by general law, does not exceed twenty thousand dollars; or

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

89 |
 90 | The general law must allow counties and municipalities to grant
 91 | these additional exemptions, within the limits prescribed in
 92 | this subsection, by ordinance adopted in the manner prescribed
 93 | by general law, and must provide for the periodic adjustment of
 94 | the income limitation prescribed in this subsection for changes
 95 | in the cost of living.

96 | (e) (1) Each veteran who is age 65 or older who is
 97 | partially or totally permanently disabled shall receive a
 98 | discount from the amount of the ad valorem tax otherwise owed on
 99 | homestead property the veteran owns and resides in if the
 100 | disability was combat related and the veteran was honorably

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101 discharged upon separation from military service. The discount
102 shall be in a percentage equal to the percentage of the
103 veteran's permanent, service-connected disability as determined
104 by the United States Department of Veterans Affairs. To qualify
105 for the discount granted by this paragraph, an applicant must
106 submit to the county property appraiser, by March 1, an official
107 letter from the United States Department of Veterans Affairs
108 stating the percentage of the veteran's service-connected
109 disability and such evidence that reasonably identifies the
110 disability as combat related and a copy of the veteran's
111 honorable discharge. If the property appraiser denies the
112 request for a discount, the appraiser must notify the applicant
113 in writing of the reasons for the denial, and the veteran may
114 reapply. The Legislature may, by general law, waive the annual
115 application requirement in subsequent years.

116 (2) If a veteran who receives the discount described in
117 paragraph (1) predeceases his or her spouse, and if, upon the
118 death of the veteran, the surviving spouse holds the legal or
119 beneficial title to the homestead property and permanently
120 resides thereon, the discount carries over to the surviving
121 spouse until he or she remarries or sells or otherwise disposes
122 of the homestead property. If the surviving spouse sells or
123 otherwise disposes of the property, a discount not to exceed the
124 dollar amount granted from the most recent ad valorem tax roll
125 may be transferred to the surviving spouse's new homestead

126 | property, if used as his or her permanent residence and he or
 127 | she has not remarried.

128 | (3) This subsection is self-executing and does not require
 129 | implementing legislation.

130 | (f) By general law and subject to conditions and
 131 | limitations specified therein, the Legislature may provide ad
 132 | valorem tax relief equal to the total amount or a portion of the
 133 | ad valorem tax otherwise owed on homestead property to:

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

137 | (2) The surviving spouse of a first responder who died in
 138 | the line of duty.

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

147 |
 148 | As used in this subsection and as further defined by general
 149 | law, the term "first responder" means a law enforcement officer,
 150 | a correctional officer, a firefighter, an emergency medical

151 technician, or a paramedic, and the term "in the line of duty"
 152 means arising out of and in the actual performance of duty
 153 required by employment as a first responder.

154 ARTICLE XII

155 SCHEDULE

156 Annual adjustment to homestead exemption value.—This
 157 section and the amendment to Section 6 of Article VII requiring
 158 an annual adjustment for inflation of specified homestead
 159 exemptions shall take effect January 1, 2025.

160
 161 BE IT FURTHER RESOLVED that the following statement be
 162 placed on the ballot:

163 CONSTITUTIONAL AMENDMENT

164 ARTICLE VII, SECTION 6

165 ARTICLE XII

166 ANNUAL ADJUSTMENTS TO THE VALUE OF CERTAIN HOMESTEAD
 167 EXEMPTIONS.—Proposing an amendment to the State Constitution to
 168 require an annual adjustment for inflation to the value of
 169 current or future homestead exemptions that apply solely to
 170 levies other than school district levies and for which every
 171 person who has legal or equitable title to real estate and
 172 maintains thereon the permanent residence of the owner, or
 173 another person legally or naturally dependent upon the owner is
 174 eligible. This amendment takes effect January 1, 2025.