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House Joint Resolution

A joint resolution proposing amendments to Sections 2 and 6 of Article VII of the State Constitution to authorize counties to exempt the homesteads of eligible senior citizens from increases in ad valorem taxation.

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

That the following amendments to Sections 2 and 6 of Article VII 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 2. Taxes; rate.—All ad valorem taxation shall be at a uniform rate within each taxing unit, except the taxes on intangible personal property may be at different rates but shall never exceed two mills on the dollar of assessed value; provided, as to any obligations secured by mortgage, deed of trust, or other lien on real estate wherever located, an intangible tax of not more than two mills on the dollar may be levied by law to be in lieu of all other intangible assessments on such obligations. The uniformity requirement does not apply to the ad valorem taxation of a homestead owned by an eligible person which is exempt from increases in ad valorem taxation pursuant to subsection (f) of Section 6.

SECTION 6. Homestead exemptions.—

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 This exemption is repealed on the effective date of any  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

49           (b) Not more than one exemption shall be allowed any  
50 individual or family unit or with respect to any residential  
51 unit. No exemption shall exceed the value of the real estate  
52 assessable to the owner or, in case of ownership through stock  
53 or membership in a corporation, the value of the proportion  
54 which the interest in the corporation bears to the assessed  
55 value of the property.

56           (c) By general law and subject to conditions specified

57 | therein, the Legislature may provide to renters, who are  
 58 | permanent residents, ad valorem tax relief on all ad valorem tax  
 59 | levies. Such ad valorem tax relief shall be in the form and  
 60 | amount established by general law.

61 | (d) The legislature may, by general law, allow counties or  
 62 | municipalities, for the purpose of their respective tax levies  
 63 | and subject to the provisions of general law, to grant an  
 64 | additional homestead tax exemption not exceeding fifty thousand  
 65 | dollars to any person who has the legal or equitable title to  
 66 | real estate and maintains thereon the permanent residence of the  
 67 | owner and who has attained age sixty-five and whose household  
 68 | income, as defined by general law, does not exceed twenty  
 69 | thousand dollars. The general law must allow counties and  
 70 | municipalities to grant this additional exemption, within the  
 71 | limits prescribed in this subsection, by ordinance adopted in  
 72 | the manner prescribed by general law, and must provide for the  
 73 | periodic adjustment of the income limitation prescribed in this  
 74 | subsection for changes in the cost of living.

75 | (e) Each veteran who is age 65 or older who is partially  
 76 | or totally permanently disabled shall receive a discount from  
 77 | the amount of the ad valorem tax otherwise owed on homestead  
 78 | property the veteran owns and resides in if the disability was  
 79 | combat related, the veteran was a resident of this state at the  
 80 | time of entering the military service of the United States, and  
 81 | the veteran was honorably discharged upon separation from  
 82 | military service. The discount shall be in a percentage equal to  
 83 | the percentage of the veteran's permanent, service-connected  
 84 | disability as determined by the United States Department of

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85 Veterans Affairs. To qualify for the discount granted by this  
 86 subsection, an applicant must submit to the county property  
 87 appraiser, by March 1, proof of residency at the time of  
 88 entering military service, an official letter from the United  
 89 States Department of Veterans Affairs stating the percentage of  
 90 the veteran's service-connected disability and such evidence  
 91 that reasonably identifies the disability as combat related, and  
 92 a copy of the veteran's honorable discharge. If the property  
 93 appraiser denies the request for a discount, the appraiser must  
 94 notify the applicant in writing of the reasons for the denial,  
 95 and the veteran may reapply. The Legislature may, by general  
 96 law, waive the annual application requirement in subsequent  
 97 years. This subsection shall take effect December 7, 2006, is  
 98 self-executing, and does not require implementing legislation.

99 (f) A county may, by ordinance and in the manner  
 100 prescribed by general law, exempt the homesteads of eligible  
 101 persons from increases in the combined amount of ad valorem  
 102 taxes that may be levied by the county and the school district,  
 103 municipalities, water management district, and other special  
 104 districts in the county. As used in this subsection, the term  
 105 "eligible persons" means individuals who receive the homestead  
 106 exemption under subsection (a); are age 65 or older; and whose  
 107 household income, as defined by general law, is \$50,000 per year  
 108 or less, as adjusted for inflation pursuant to general law.

109 BE IT FURTHER RESOLVED that the following statement be  
 110 placed on the ballot:

111 CONSTITUTIONAL AMENDMENT  
 112 ARTICLE VII, SECTIONS 2 and 3

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113           AUTHORIZING THE EXEMPTION OF HOMESTEADS OF SOME SENIOR  
114   CITIZENS FROM INCREASES IN AD VALOREM TAXES.—The State  
115   Constitution requires counties, school districts,  
116   municipalities, and special districts to levy ad valorem taxes  
117   at a uniform rate within the taxing unit. This proposed  
118   amendment creates an exception to the uniformity requirement.  
119   Specifically, the amendment allows a county, by ordinance and in  
120   the manner prescribed by general law, to exempt the homesteads  
121   of eligible persons from increases in the combined amount of ad  
122   valorem taxes that may be levied by the county, school district,  
123   municipalities, water management district, and other special  
124   districts in the county. As used in the amendment, the term  
125   "eligible persons" means individuals who receive the homestead  
126   exemption; are age 65 or older; and whose household income, as  
127   defined by general law, is \$50,000 per year or less, as adjusted  
128   for inflation pursuant to general law.