

By Senator Norman

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1 Senate Joint Resolution

2 A joint resolution proposing an amendment to Section 6
3 of Article VII of the State Constitution to allow the
4 Legislature by general law to provide ad valorem
5 homestead property tax relief to the surviving spouse
6 of a military veteran who died from service-connected
7 causes while on active duty or a surviving spouse of a
8 first responder who died in the line of duty and
9 provide definitions with respect thereto.

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

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13 That the following amendment to Section 6 of Article VII of
14 the State Constitution is agreed to and shall be submitted to
15 the electors of this state for approval or rejection at the next
16 general election or at an earlier special election specifically
17 authorized by law for that purpose:

18 ARTICLE VII

19 FINANCE AND TAXATION

20 SECTION 6. Homestead exemptions.—

21 (a) Every person who has the legal or equitable title to
22 real estate and maintains thereon the permanent residence of the
23 owner, or another legally or naturally dependent upon the owner,
24 shall be exempt from taxation thereon, except assessments for
25 special benefits, up to the assessed valuation of twenty-five
26 thousand dollars and, for all levies other than school district
27 levies, on the assessed valuation greater than fifty thousand
28 dollars and up to seventy-five thousand dollars, upon
29 establishment of right thereto in the manner prescribed by law.

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 This exemption is repealed on the effective date of any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

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

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

53 (d) The legislature may, by general law, allow counties or
54 municipalities, for the purpose of their respective tax levies
55 and subject to the provisions of general law, to grant an
56 additional homestead tax exemption not exceeding fifty thousand
57 dollars to any person who has the legal or equitable title to
58 real estate and maintains thereon the permanent residence of the

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59 owner and who has attained age sixty-five and whose household
60 income, as defined by general law, does not exceed twenty
61 thousand dollars. The general law must allow counties and
62 municipalities to grant this additional exemption, within the
63 limits prescribed in this subsection, by ordinance adopted in
64 the manner prescribed by general law, and must provide for the
65 periodic adjustment of the income limitation prescribed in this
66 subsection for changes in the cost of living.

67 (e) Each veteran who is age 65 or older who is partially or
68 totally permanently disabled shall receive a discount from the
69 amount of the ad valorem tax otherwise owed on homestead
70 property the veteran owns and resides in if the disability was
71 combat related, the veteran was a resident of this state at the
72 time of entering the military service of the United States, and
73 the veteran was honorably discharged upon separation from
74 military service. The discount shall be in a percentage equal to
75 the percentage of the veteran's permanent, service-connected
76 disability as determined by the United States Department of
77 Veterans Affairs. To qualify for the discount granted by this
78 subsection, an applicant must submit to the county property
79 appraiser, by March 1, proof of residency at the time of
80 entering military service, an official letter from the United
81 States Department of Veterans Affairs stating the percentage of
82 the veteran's service-connected disability and such evidence
83 that reasonably identifies the disability as combat related, and
84 a copy of the veteran's honorable discharge. If the property
85 appraiser denies the request for a discount, the appraiser must
86 notify the applicant in writing of the reasons for the denial,
87 and the veteran may reapply. The Legislature may, by general

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88 law, waive the annual application requirement in subsequent
89 years. This subsection shall take effect December 7, 2006, is
90 self-executing, and does not require implementing legislation.

91 (f) (1) By general law and subject to conditions and
92 limitations specified therein, the Legislature may provide ad
93 valorem tax relief equal to the total amount or a portion of the
94 ad valorem tax otherwise owed on homestead property to the
95 surviving spouse of:

96 a. A veteran who died from service-connected causes while
97 on active duty as a member of the United States Armed Forces.

98 b. A first responder who died in the line of duty.

99 (2) As used in this subsection and as further defined by
100 general law, the term:

101 a. "First responder" means a law enforcement officer, a
102 correctional officer, a firefighter, an emergency medical
103 technician, or a paramedic.

104 b. "In the line of duty" means arising out of and in the
105 actual performance of duty required by employment as a first
106 responder.

107 BE IT FURTHER RESOLVED that the following statement be
108 placed on the ballot:

109 CONSTITUTIONAL AMENDMENT

110 ARTICLE VII, SECTION 6

111 HOMESTEAD PROPERTY TAX EXEMPTION FOR SURVIVING SPOUSE OF
112 MILITARY VETERAN OR FIRST RESPONDER.—Proposing an amendment to
113 the State Constitution to authorize the Legislature to provide
114 by general law ad valorem homestead property tax relief to the
115 surviving spouse of a military veteran who died from service-
116 connected causes while on active duty or to the surviving spouse

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117 of a first responder who died in the line of duty. The amendment
118 authorizes the Legislature to totally exempt or partially exempt
119 such surviving spouse's homestead property from ad valorem
120 taxation. The amendment defines a first responder as a law
121 enforcement officer, a correctional officer, a firefighter, an
122 emergency medical technician, or a paramedic.