

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 authorize a first responder, who is age 65 or older and totally permanently disabled as a result of an injury sustained in the line of duty, to receive a discount on ad valorem taxes assessed on homestead property, if authorized by general law, 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 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 This exemption is repealed on the effective date of any  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

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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  
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 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 and who has maintained thereon the permanent  
69 residence of the owner for not less than twenty-five years and  
70 who has attained age sixty-five and whose household income does  
71 not exceed the income limitation prescribed in paragraph (1).

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

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

100 (f) By general law and subject to conditions and  
101 limitations specified therein, the Legislature may provide ad  
102 valorem tax relief equal to the total amount or a portion of the  
103 ad valorem tax otherwise owed on homestead property to ~~the~~:

104 (1) The surviving spouse of a veteran who died from

105 service-connected causes while on active duty as a member of the  
 106 United States Armed Forces.

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

109 (3) A first responder who is age 65 or older and totally  
 110 permanently disabled as a result of an injury or injuries  
 111 sustained in the line of duty. A first responder's total  
 112 permanent disability must first be determined by the United  
 113 States Social Security Administration. Causal connection between  
 114 a disability and service in the line of duty shall not be  
 115 presumed but must be determined as provided by general law. For  
 116 purposes of this paragraph, the term "disability" does not  
 117 include a chronic condition or chronic disease, unless the  
 118 injury sustained in the line of duty was the sole cause of the  
 119 chronic condition or chronic disease.

120  
 121 As used in this subsection and as further defined by general  
 122 law, the term:

123 a. "first responder" means a law enforcement officer, a  
 124 correctional officer, a firefighter, an emergency medical  
 125 technician, or a paramedic, and the term.

126 b. "in the line of duty" means arising out of and in the  
 127 actual performance of duty required by employment as a first  
 128 responder.

129 ARTICLE XII

130 SCHEDULE

131 Tax exemption for senior, totally permanently disabled  
 132 first responders.—The amendment to Section 6 of Article VII  
 133 relating to a discount on ad valorem taxes assessed on homestead  
 134 property for first responders, who are age 65 or older and  
 135 totally permanently disabled as a result of injuries sustained  
 136 in the line of duty, takes effect January 1, 2017.

137 BE IT FURTHER RESOLVED that the following statement be  
 138 placed on the ballot:

139 CONSTITUTIONAL AMENDMENT

140 ARTICLE VII, SECTION 6

141 ARTICLE XII

142 TAX EXEMPTION FOR SENIOR, TOTALLY PERMANENTLY DISABLED  
 143 FIRST RESPONDERS.—Proposing an amendment to the State  
 144 Constitution to authorize a first responder, who is age 65 or  
 145 older and totally permanently disabled as a result of injuries  
 146 sustained in the line of duty, to receive a discount on ad  
 147 valorem taxes assessed on homestead property, if authorized by  
 148 general law. If approved by voters, the amendment takes effect  
 149 January 1, 2017.