

By the Committee on Finance and Tax; and Senator Flores

593-02544-16

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Senate 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 homestead tax exemption that may be granted by counties or municipalities, if authorized by general law, for the assessed value of property with a just value less than \$250,000 and owned by persons age 65 or older who meet certain residence and income requirements to specify that just value shall be determined in the first tax year that the owner applies and is eligible for the exemption and to provide retroactive applicability and 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

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 This exemption is repealed on the effective date of any  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

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

54 (c) By general law and subject to conditions specified  
55 therein, the Legislature may provide to renters, who are  
56 permanent residents, ad valorem tax relief on all ad valorem tax  
57 levies. Such ad valorem tax relief shall be in the form and  
58 amount established by general law.

59 (d) The legislature may, by general law, allow counties or  
60 municipalities, for the purpose of their respective tax levies  
61 and subject to the provisions of general law, to grant either or

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62 both of the following additional homestead tax exemptions:

63 (1) An exemption not exceeding fifty thousand dollars to a  
64 ~~any~~ person who has the legal or equitable title to real estate  
65 and maintains thereon the permanent residence of the owner, and  
66 who has attained age sixty-five, and whose household income, as  
67 defined by general law, does not exceed twenty thousand dollars;  
68 or

69 (2) An exemption equal to the assessed value of the  
70 property to a ~~any~~ person who has the legal or equitable title to  
71 real estate with a just value less than two hundred and fifty  
72 thousand dollars, as determined in the first tax year that the  
73 owner applies and is eligible for the exemption, and who has  
74 maintained thereon the permanent residence of the owner for not  
75 less than twenty-five years, and who has attained age sixty-  
76 five, and whose household income does not exceed the income  
77 limitation prescribed in paragraph (1).

78  
79 The general law must allow counties and municipalities to grant  
80 these additional exemptions, within the limits prescribed in  
81 this subsection, by ordinance adopted in the manner prescribed  
82 by general law, and must provide for the periodic adjustment of  
83 the income limitation prescribed in this subsection for changes  
84 in the cost of living.

85 (e) Each veteran who is age 65 or older who is partially or  
86 totally permanently disabled shall receive a discount from the  
87 amount of the ad valorem tax otherwise owed on homestead  
88 property the veteran owns and resides in if the disability was  
89 combat related and the veteran was honorably discharged upon  
90 separation from military service. The discount shall be in a

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91 percentage equal to the percentage of the veteran's permanent,  
92 service-connected disability as determined by the United States  
93 Department of Veterans Affairs. To qualify for the discount  
94 granted by this subsection, an applicant must submit to the  
95 county property appraiser, by March 1, an official letter from  
96 the United States Department of Veterans Affairs stating the  
97 percentage of the veteran's service-connected disability and  
98 such evidence that reasonably identifies the disability as  
99 combat related and a copy of the veteran's honorable discharge.  
100 If the property appraiser denies the request for a discount, the  
101 appraiser must notify the applicant in writing of the reasons  
102 for the denial, and the veteran may reapply. The Legislature  
103 may, by general law, waive the annual application requirement in  
104 subsequent years. This subsection is self-executing and does not  
105 require implementing legislation.

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

110 (1) Surviving spouse of a veteran who died from service-  
111 connected causes while on active duty as a member of the United  
112 States Armed Forces.

113 (2) Surviving spouse of a first responder who died in the  
114 line of duty.

115 (3) As used in this subsection and as further defined by  
116 general law, the term:

117 a. "First responder" means a law enforcement officer, a  
118 correctional officer, a firefighter, an emergency medical  
119 technician, or a paramedic.

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120 b. "In the line of duty" means arising out of and in the  
121 actual performance of duty required by employment as a first  
122 responder.

## ARTICLE XII

## SCHEDULE

125 Additional ad valorem exemption for persons age sixty-five  
126 or older.—This section and the amendment to Section 6 of Article  
127 VII revising the just value determination for the additional ad  
128 valorem tax exemption for persons age sixty-five or older shall  
129 take effect January 1, 2017, following approval by the electors,  
130 and shall operate retroactively to January 1, 2013, for any  
131 person who received the exemption under paragraph (2) of Section  
132 6(d) of Article VII before January 1, 2017.

133 BE IT FURTHER RESOLVED that the following statement be  
134 placed on the ballot:

## CONSTITUTIONAL AMENDMENT

## ARTICLE VII, SECTION 6

## ARTICLE XII

138 HOMESTEAD TAX EXEMPTION FOR CERTAIN SENIOR, LOW-INCOME,  
139 LONG-TERM RESIDENTS; DETERMINATION OF JUST VALUE.—Proposing an  
140 amendment to the State Constitution to revise the homestead tax  
141 exemption that may be granted by counties or municipalities for  
142 property with just value less than \$250,000 owned by certain  
143 senior, low-income, long-term residents to specify that just  
144 value is determined in the first tax year the owner applies and  
145 is eligible for the exemption. The amendment takes effect  
146 January 1, 2017, and applies retroactively to exemptions granted  
147 before January 1, 2017.