



226282

LEGISLATIVE ACTION

Senate

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House

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Floor: WD/3R

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05/01/2017 01:47 PM

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Senator Rouson moved the following:

Senate Amendment (with ballot and title amendments)

Delete lines 28 - 129

and insert:

dollars and up to seventy-five thousand dollars, and, except as otherwise provided in this subsection, on the assessed valuation greater than one hundred thousand dollars and up to one hundred twenty-five thousand dollars, upon establishment of right thereto in the manner prescribed by law. The Legislature shall, by general law, provide discretion to counties in implementing the exemption on the assessed valuation greater than one hundred



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12 thousand dollars and up to one hundred twenty-five thousand
13 dollars, including discretion to hold a referendum on whether to
14 adopt the additional exemption within the county. The real
15 estate may be held by legal or equitable title, by the
16 entireties, jointly, in common, as a condominium, or indirectly
17 by stock ownership or membership representing the owner's or
18 member's proprietary interest in a corporation owning a fee or a
19 leasehold initially in excess of ninety-eight years. The
20 exemption shall not apply with respect to any assessment roll
21 until such roll is first determined to be in compliance with the
22 provisions of section 4 by a state agency designated by general
23 law. This exemption is repealed on the effective date of any
24 amendment to this Article which provides for the assessment of
25 homestead property at less than just value.

26 (b) Not more than one exemption shall be allowed any
27 individual or family unit or with respect to any residential
28 unit. No exemption shall exceed the value of the real estate
29 assessable to the owner or, in case of ownership through stock
30 or membership in a corporation, the value of the proportion
31 which the interest in the corporation bears to the assessed
32 value of the property.

33 (c) By general law and subject to conditions specified
34 therein, the Legislature may provide to renters, who are
35 permanent residents, ad valorem tax relief on all ad valorem tax
36 levies. Such ad valorem tax relief shall be in the form and
37 amount established by general law.

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



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41 both of the following additional homestead tax exemptions:

42 (1) An exemption not exceeding fifty thousand dollars to a
43 person who has the legal or equitable title to real estate and
44 maintains thereon the permanent residence of the owner, who has
45 attained age sixty-five, and whose household income, as defined
46 by general law, does not exceed twenty thousand dollars; or

47 (2) An exemption equal to the assessed value of the
48 property to a person who has the legal or equitable title to
49 real estate with a just value less than two hundred and fifty
50 thousand dollars, as determined in the first tax year that the
51 owner applies and is eligible for the exemption, and who has
52 maintained thereon the permanent residence of the owner for not
53 less than twenty-five years, who has attained age sixty-five,
54 and whose household income does not exceed the income limitation
55 prescribed in paragraph (1).

56

57 The general law must allow counties and municipalities to grant
58 these additional exemptions, within the limits prescribed in
59 this subsection, by ordinance adopted in the manner prescribed
60 by general law, and must provide for the periodic adjustment of
61 the income limitation prescribed in this subsection for changes
62 in the cost of living.

63 (e) Each veteran who is age 65 or older who is partially or
64 totally permanently disabled shall receive a discount from the
65 amount of the ad valorem tax otherwise owed on homestead
66 property the veteran owns and resides in if the disability was
67 combat related and the veteran was honorably discharged upon
68 separation from military service. The discount shall be in a
69 percentage equal to the percentage of the veteran's permanent,



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70 service-connected disability as determined by the United States
71 Department of Veterans Affairs. To qualify for the discount
72 granted by this subsection, an applicant must submit to the
73 county property appraiser, by March 1, an official letter from
74 the United States Department of Veterans Affairs stating the
75 percentage of the veteran's service-connected disability and
76 such evidence that reasonably identifies the disability as
77 combat related and a copy of the veteran's honorable discharge.
78 If the property appraiser denies the request for a discount, the
79 appraiser must notify the applicant in writing of the reasons
80 for the denial, and the veteran may reapply. The Legislature
81 may, by general law, waive the annual application requirement in
82 subsequent years. This subsection is self-executing and does not
83 require implementing legislation.

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

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

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

93 (3) A first responder who is totally and permanently
94 disabled as a result of an injury or injuries sustained in the
95 line of duty. Causal connection between a disability and service
96 in the line of duty shall not be presumed but must be determined
97 as provided by general law. For purposes of this paragraph, the
98 term "disability" does not include a chronic condition or



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99 chronic disease, unless the injury sustained in the line of duty
100 was the sole cause of the chronic condition or chronic disease.

101
102 As used in this subsection and as further defined by general
103 law, the term "first responder" means a law enforcement officer,
104 a correctional officer, a firefighter, an emergency medical
105 technician, or a paramedic, and the term "in the line of duty"
106 means arising out of and in the actual performance of duty
107 required by employment as a first responder.

108 ARTICLE XII

109 SCHEDULE

110 SECTION 37. Increased homestead exemption.—This section and
111 the amendment to Section 6 of Article VII increasing the
112 homestead exemption by exempting the assessed valuation of
113 homestead property greater than \$100,000 and up to \$125,000 for
114 all levies other than school district levies, but requiring the
115 Legislature to provide discretion to counties in implementing
116 the increased exemption, shall take effect

117
118 ===== B A L L O T S T A T E M E N T A M E N D M E N T =====

119 And the ballot statement is amended as follows:

120 Delete lines 137 - 140

121 and insert:

122 amendment to the State Constitution to exempt the assessed
123 valuation of homestead property greater than \$100,000 and up to
124 \$125,000, except for school district taxes. The amendment
125 requires the Legislature to provide discretion to counties in
126 implementing the increased exemption, including discretion to
127 hold a referendum on whether to adopt the exemption increase.



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128 The amendment shall take

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130 ===== T I T L E A M E N D M E N T =====

131 And the title is amended as follows:

132 Delete lines 6 - 8

133 and insert:

134 valuation of homestead property greater than \$100,000

135 and up to \$125,000 for all levies other than school

136 district levies, but requiring the Legislature to

137 provide discretion to counties in implementing the

138 increased exemption, and to provide an effective date.