



294022

LEGISLATIVE ACTION

Senate

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House

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Floor: WD/3R

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05/01/2017 01:46 PM

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Senator Farmer 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. By general law and subject to the conditions specified therein, the Legislature must implement, but may modify the amount and effect of, the



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12 exemption on the assessed valuation greater than one hundred
13 thousand dollars; such general law must also require counties,
14 municipalities, and special districts upon majority vote of the
15 governing board to opt in to implementation of such exemption on
16 the assessed valuation greater than one hundred thousand
17 dollars. The real estate may be held by legal or equitable
18 title, by the entirety, jointly, in common, as a condominium,
19 or indirectly by stock ownership or membership representing the
20 owner's or member's proprietary interest in a corporation owning
21 a fee or a leasehold initially in excess of ninety-eight years.
22 The exemption shall not apply with respect to any assessment
23 roll until such roll is first determined to be in compliance
24 with the provisions of section 4 by a state agency designated by
25 general law. This exemption is repealed on the effective date of
26 any amendment to this Article which provides for the assessment
27 of homestead property at less than just value.

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

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

40 (d) The legislature may, by general law, allow counties or



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41 municipalities, for the purpose of their respective tax levies
42 and subject to the provisions of general law, to grant either or
43 both of the following additional homestead tax exemptions:

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

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

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

65 (e) Each veteran who is age 65 or older who is partially or
66 totally permanently disabled shall receive a discount from the
67 amount of the ad valorem tax otherwise owed on homestead
68 property the veteran owns and resides in if the disability was
69 combat related and the veteran was honorably discharged upon



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

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

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

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

95 (3) A first responder who is totally and permanently
96 disabled as a result of an injury or injuries sustained in the
97 line of duty. Causal connection between a disability and service
98 in the line of duty shall not be presumed but must be determined



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99 as provided by general law. For purposes of this paragraph, the
100 term "disability" does not include a chronic condition or
101 chronic disease, unless the injury sustained in the line of duty
102 was the sole cause of the chronic condition or chronic disease.
103

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

110 ARTICLE XII

111 SCHEDULE

112 SECTION 37. Increased homestead exemption.—This section and
113 the amendment to Section 6 of Article VII increasing the
114 homestead exemption by exempting the assessed valuation of
115 homestead property greater than \$100,000 and up to \$125,000 for
116 all levies other than school district levies, but authorizing
117 the Legislature to modify the amount and effect of such increase
118 by general law and requiring such general law to require
119 counties, municipalities, and special districts by majority vote
120 of the governing board to opt in to implementation of such
121 increase, shall take effect

122
123 ===== B A L L O T S T A T E M E N T A M E N D M E N T =====

124 And the ballot statement is amended as follows:

125 Delete lines 137 - 140

126 and insert:

127 amendment to the State Constitution to exempt the assessed



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128 valuation of homestead property greater than \$100,000 and up to
129 \$125,000, except for school district taxes. The Legislature may
130 modify the amount and effect of this exemption increase, and
131 governing boards of counties, municipalities, and special
132 districts must opt in to implementation of this exemption
133 increase by majority vote. The amendment shall take

134

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

136 And the title is amended as follows:

137 Delete lines 6 - 8

138 and insert:

139 valuation of homestead property greater than \$100,000
140 and up to \$125,000 for all levies other than school
141 district levies, but authorizing the Legislature to
142 modify the amount and effect of such increase by
143 general law and requiring such general law to require
144 counties, municipalities, and special districts by
145 majority vote of the governing board to opt in to
146 implementation of such increase, and to provide an
147 effective date.