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LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
04/28/2017	.	
Floor: 1/AD/2R	.	Floor: C
04/28/2017 03:16 PM	.	05/02/2017 02:32 PM
	.	

The Committee on Rules (Lee) recommended the following:

Senate Amendment (with ballot and title amendments)

Delete lines 28 - 128
and insert:
dollars and up to seventy-five thousand dollars, and 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 real estate may be held by legal or equitable title, by the
entireties, jointly, in common, as a condominium, or indirectly
by stock ownership or membership representing the owner's or



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12 member's proprietary interest in a corporation owning a fee or a
13 leasehold initially in excess of ninety-eight years. The
14 exemption shall not apply with respect to any assessment roll
15 until such roll is first determined to be in compliance with the
16 provisions of section 4 by a state agency designated by general
17 law. This exemption is repealed on the effective date of any
18 amendment to this Article which provides for the assessment of
19 homestead property at less than just value.

20 (b) Not more than one exemption shall be allowed any
21 individual or family unit or with respect to any residential
22 unit. No exemption shall exceed the value of the real estate
23 assessable to the owner or, in case of ownership through stock
24 or membership in a corporation, the value of the proportion
25 which the interest in the corporation bears to the assessed
26 value of the property.

27 (c) By general law and subject to conditions specified
28 therein, the Legislature may provide to renters, who are
29 permanent residents, ad valorem tax relief on all ad valorem tax
30 levies. Such ad valorem tax relief shall be in the form and
31 amount established by general law.

32 (d) The legislature may, by general law, allow counties or
33 municipalities, for the purpose of their respective tax levies
34 and subject to the provisions of general law, to grant either or
35 both of the following additional homestead tax exemptions:

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



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

50

51 The general law must allow counties and municipalities to grant
52 these additional exemptions, within the limits prescribed in
53 this subsection, by ordinance adopted in the manner prescribed
54 by general law, and must provide for the periodic adjustment of
55 the income limitation prescribed in this subsection for changes
56 in the cost of living.

57 (e) Each veteran who is age 65 or older who is partially or
58 totally permanently disabled shall receive a discount from the
59 amount of the ad valorem tax otherwise owed on homestead
60 property the veteran owns and resides in if the disability was
61 combat related and the veteran was honorably discharged upon
62 separation from military service. The discount shall be in a
63 percentage equal to the percentage of the veteran's permanent,
64 service-connected disability as determined by the United States
65 Department of Veterans Affairs. To qualify for the discount
66 granted by this subsection, an applicant must submit to the
67 county property appraiser, by March 1, an official letter from
68 the United States Department of Veterans Affairs stating the
69 percentage of the veteran's service-connected disability and



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70 such evidence that reasonably identifies the disability as
71 combat related and a copy of the veteran's honorable discharge.
72 If the property appraiser denies the request for a discount, the
73 appraiser must notify the applicant in writing of the reasons
74 for the denial, and the veteran may reapply. The Legislature
75 may, by general law, waive the annual application requirement in
76 subsequent years. This subsection is self-executing and does not
77 require implementing legislation.

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

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

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

87 (3) A first responder who is totally and permanently
88 disabled as a result of an injury or injuries sustained in the
89 line of duty. Causal connection between a disability and service
90 in the line of duty shall not be presumed but must be determined
91 as provided by general law. For purposes of this paragraph, the
92 term "disability" does not include a chronic condition or
93 chronic disease, unless the injury sustained in the line of duty
94 was the sole cause of the chronic condition or chronic disease.

95
96 As used in this subsection and as further defined by general
97 law, the term "first responder" means a law enforcement officer,
98 a correctional officer, a firefighter, an emergency medical



99 technician, or a paramedic, and the term "in the line of duty"
100 means arising out of and in the actual performance of duty
101 required by employment as a first responder.

102 ARTICLE XII

103 SCHEDULE

104 SECTION 37. Increased homestead exemption.—This section and
105 the amendment to Section 6 of Article VII increasing the
106 homestead exemption by exempting the assessed valuation of
107 homestead property greater than \$100,000 and up to \$125,000 for
108

109 ===== B A L L O T S T A T E M E N T A M E N D M E N T =====

110 And the ballot statement is amended as follows:

111 Delete line 139

112 and insert:

113 property greater than \$100,000 and up to \$125,000 for all levies
114

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

116 And the title is amended as follows:

117 Delete lines 6 - 7

118 and insert:

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

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