

By Senator Collins

14-00924A-24

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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 requirements for a discount from the amount of ad valorem tax owed on homestead property for certain disabled veterans 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 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 levies, on the assessed valuation greater than fifty thousand dollars and up to seventy-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

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30 entireties, jointly, in common, as a condominium, or indirectly  
31 by stock ownership or membership representing the owner's or  
32 member's proprietary interest in a corporation owning a fee or a  
33 leasehold initially in excess of ninety-eight years. The  
34 exemption shall not apply with respect to any assessment roll  
35 until such roll is first determined to be in compliance with the  
36 provisions of section 4 by a state agency designated by general  
37 law. This exemption is repealed on the effective date of any  
38 amendment to this Article which provides for the assessment of  
39 homestead property at less than just value.

40 (b) Not more than one exemption shall be allowed any  
41 individual or family unit or with respect to any residential  
42 unit. No exemption shall exceed the value of the real estate  
43 assessable to the owner or, in case of ownership through stock  
44 or membership in a corporation, the value of the proportion  
45 which the interest in the corporation bears to the assessed  
46 value of the property.

47 (c) By general law and subject to conditions specified  
48 therein, the Legislature may provide to renters, who are  
49 permanent residents, ad valorem tax relief on all ad valorem tax  
50 levies. Such ad valorem tax relief shall be in the form and  
51 amount established by general law.

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

56 (1) An exemption not exceeding fifty thousand dollars to a  
57 person who has the legal or equitable title to real estate and  
58 maintains thereon the permanent residence of the owner, who has

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59 attained age sixty-five, and whose household income, as defined  
60 by general law, does not exceed twenty thousand dollars; or

61 (2) An exemption equal to the assessed value of the  
62 property to a person who has the legal or equitable title to  
63 real estate with a just value less than two hundred and fifty  
64 thousand dollars, as determined in the first tax year that the  
65 owner applies and is eligible for the exemption, and who has  
66 maintained thereon the permanent residence of the owner for not  
67 less than twenty-five years, who has attained age sixty-five,  
68 and whose household income does not exceed the income limitation  
69 prescribed in paragraph (1).

70

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

77 (e) (1) Each veteran ~~who is age 65 or older~~ who is partially  
78 or totally permanently disabled shall receive a discount from  
79 the amount of the ad valorem tax otherwise owed on homestead  
80 property the veteran owns and resides in if the disability was  
81 combat related, ~~and~~ and the veteran was honorably discharged upon  
82 separation from military service, and the veteran received the  
83 Purple Heart medal. The discount shall be in a percentage equal  
84 to the percentage of the veteran's permanent, service-connected  
85 disability as determined by the United States Department of  
86 Veterans Affairs. To qualify for the discount granted by this  
87 paragraph, an applicant must submit to the county property

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88 appraiser, by March 1, an official letter from the United States  
89 Department of Veterans Affairs stating the percentage of the  
90 veteran's service-connected disability and such evidence that  
91 reasonably identifies the disability as combat related and a  
92 copy of the veteran's honorable discharge. If the property  
93 appraiser denies the request for a discount, the appraiser must  
94 notify the applicant in writing of the reasons for the denial,  
95 and the veteran may reapply. The Legislature may, by general  
96 law, waive the annual application requirement in subsequent  
97 years.

98 (2) If a veteran who receives the discount described in  
99 paragraph (1) predeceases his or her spouse, and if, upon the  
100 death of the veteran, the surviving spouse holds the legal or  
101 beneficial title to the homestead property and permanently  
102 resides thereon, the discount carries over to the surviving  
103 spouse until he or she remarries or sells or otherwise disposes  
104 of the homestead property. If the surviving spouse sells or  
105 otherwise disposes of the property, a discount not to exceed the  
106 dollar amount granted from the most recent ad valorem tax roll  
107 may be transferred to the surviving spouse's new homestead  
108 property, if used as his or her permanent residence and he or  
109 she has not remarried.

110 (3) This subsection is self-executing and does not require  
111 implementing legislation.

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

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

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

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

121 (3) A first responder who is totally and permanently  
122 disabled as a result of an injury or injuries sustained in the  
123 line of duty. Causal connection between a disability and service  
124 in the line of duty shall not be presumed but must be determined  
125 as provided by general law. For purposes of this paragraph, the  
126 term "disability" does not include a chronic condition or  
127 chronic disease, unless the injury sustained in the line of duty  
128 was the sole cause of the chronic condition or chronic disease.

129  
130 As used in this subsection and as further defined by general  
131 law, the term "first responder" means a law enforcement officer,  
132 a correctional officer, a firefighter, an emergency medical  
133 technician, or a paramedic, and the term "in the line of duty"  
134 means arising out of and in the actual performance of duty  
135 required by employment as a first responder.

136 ARTICLE XII

137 SCHEDULE

138 Ad valorem tax discount for certain permanently disabled  
139 veterans.—The amendment to Section 6 of Article VII, relating to  
140 the ad valorem tax discount for certain disabled veterans, and  
141 this section shall take effect January 1, 2025.

142 BE IT FURTHER RESOLVED that the following statement be  
143 placed on the ballot:

144 CONSTITUTIONAL AMENDMENT

145 ARTICLE VII, SECTION 6

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## ARTICLE XII

AD VALOREM TAX DISCOUNT FOR CERTAIN VETERANS WITH COMBAT-RELATED DISABILITIES.—Revises eligibility for receiving the ad valorem tax discount on homestead property for disabled veterans to include all veterans with a combat-related disability, regardless of age, who were honorably discharged upon separation from military service and received the Purple Heart medal. Current law provides the discount for veterans with a combat-related disability who are age 65 or older and honorably discharged upon separation from military service. If approved, this amendment takes effect January 1, 2025.