

CHAMBER ACTION

1 The State Administration Council recommends the following:

2
3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

5 House Joint Resolution

6 A joint resolution proposing an amendment to Section 6 of
7 Article VII of the State Constitution, relating to
8 homestead exemptions from ad valorem taxation, to provide
9 a discount from the amount of ad valorem taxation levied
10 on the homestead of a World War II veteran who meets
11 specified criteria.

12
13 Be It Resolved by the Legislature of the State of Florida:

14
15 That the following amendment to Section 6 of Article VII of
16 the State Constitution is agreed to and shall be submitted to
17 the electors of this state for approval or rejection at the next
18 general election or at an earlier special election specifically
19 authorized by law for that purpose:

20 ARTICLE VII

21 FINANCE AND TAXATION

22 SECTION 6. Homestead exemptions.--

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23 (a) Every person who has the legal or equitable title to
24 real estate and maintains thereon the permanent residence of the
25 owner, or another legally or naturally dependent upon the owner,
26 shall be exempt from taxation thereon, except assessments for
27 special benefits, up to the assessed valuation of five thousand
28 dollars, upon establishment of right thereto in the manner
29 prescribed by law. The real estate may be held by legal or
30 equitable title, by the entirety, jointly, in common, as a
31 condominium, or indirectly by stock ownership or membership
32 representing the owner's or member's proprietary interest in a
33 corporation owning a fee or a leasehold initially in excess of
34 ninety-eight years.

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

42 (c) By general law and subject to conditions specified
43 therein, the exemption shall be increased to a total of twenty-
44 five thousand dollars of the assessed value of the real estate
45 for each school district levy. By general law and subject to
46 conditions specified therein, the exemption for all other levies
47 may be increased up to an amount not exceeding ten thousand
48 dollars of the assessed value of the real estate if the owner
49 has attained age sixty-five or is totally and permanently

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50 disabled and if the owner is not entitled to the exemption
51 provided in subsection (d).

52 (d) By general law and subject to conditions specified
53 therein, the exemption shall be increased to a total of the
54 following amounts of assessed value of real estate for each levy
55 other than those of school districts: fifteen thousand dollars
56 with respect to 1980 assessments; twenty thousand dollars with
57 respect to 1981 assessments; twenty-five thousand dollars with
58 respect to assessments for 1982 and each year thereafter.
59 However, such increase shall not apply with respect to any
60 assessment roll until such roll is first determined to be in
61 compliance with the provisions of section 4 by a state agency
62 designated by general law. This subsection shall stand repealed
63 on the effective date of any amendment to section 4 which
64 provides for the assessment of homestead property at a specified
65 percentage of its just value.

66 (e) By general law and subject to conditions specified
67 therein, the Legislature may provide to renters, who are
68 permanent residents, ad valorem tax relief on all ad valorem tax
69 levies. Such ad valorem tax relief shall be in the form and
70 amount established by general law.

71 (f) The legislature may, by general law, allow counties or
72 municipalities, for the purpose of their respective tax levies
73 and subject to the provisions of general law, to grant an
74 additional homestead tax exemption not exceeding twenty-five
75 thousand dollars to any person who has the legal or equitable
76 title to real estate and maintains thereon the permanent
77 residence of the owner and who has attained age sixty-five and

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78 | whose household income, as defined by general law, does not
79 | exceed twenty thousand dollars. The general law must allow
80 | counties and municipalities to grant this additional exemption,
81 | within the limits prescribed in this subsection, by ordinance
82 | adopted in the manner prescribed by general law, and must
83 | provide for the periodic adjustment of the income limitation
84 | prescribed in this subsection for changes in the cost of living.

85 | (g) Each veteran of World War II 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, the veteran was a resident of this state at the
90 | time of entering the military service of the United States, and
91 | the veteran was honorably discharged upon separation from
92 | military service. The discount shall be in a percentage equal to
93 | the percentage of the veteran's permanent, service-connected
94 | disability as determined by the United States Department of
95 | Veterans Affairs. To qualify for the discount granted by this
96 | subsection, an applicant must submit to the county property
97 | appraiser, by March 1, proof of residency at the time of
98 | entering military service, an official letter from the United
99 | States Department of Veterans Affairs stating the percentage of
100 | the veteran's service-connected disability and such evidence
101 | that reasonably identifies the disability as combat related, and
102 | a copy of the veteran's honorable discharge. If the property
103 | appraiser denies the request for a discount, the appraiser must
104 | notify the applicant in writing of the reasons for the denial,
105 | and the veteran may reapply. The Legislature may, by general

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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106 | law, waive the annual application requirement in subsequent
 107 | years. This subsection shall take effect December 7, 2006, is
 108 | self-executing, and does not require implementing legislation.

109 | BE IT FURTHER RESOLVED that the following statement be
 110 | placed on the ballot:

111 | CONSTITUTIONAL AMENDMENT

112 | ARTICLE VII, SECTION 6

113 | WORLD WAR II PERMANENTLY DISABLED VETERANS' DISCOUNT ON
 114 | HOMESTEAD AD VALOREM TAX.--Proposing an amendment to the State
 115 | Constitution to provide a discount from the amount of ad valorem
 116 | tax on the homestead of a partially or totally permanently
 117 | disabled veteran of World War II who was a Florida resident at
 118 | the time of entering military service, whose disability was
 119 | combat-related, and who was honorably discharged; to specify the
 120 | percentage of the discount as equal to the percentage of the
 121 | veteran's permanent service-connected disability; to specify
 122 | qualification requirements for the discount; to authorize the
 123 | Legislature to waive the annual application requirement in
 124 | subsequent years by general law; and to specify that the
 125 | provision takes effect December 7, 2006, is self-executing, and
 126 | does not require implementing legislation.