

By the Committee on Ethics and Elections; and Senators Aronberg and Baker

582-04468-09

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Senate Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII of the State Constitution to expand the availability of the property tax discount for disabled veterans to veterans who were not Florida residents when they entered the military and to provide an additional homestead exemption to certain persons.

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

That the following amendment to Section 6 of Article VII of the State Constitution is 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 entirety, jointly, in common, as a condominium, or indirectly

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 This exemption is repealed on the effective date of any  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

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

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

51 (d) The legislature may, by general law, allow counties or  
52 municipalities, for the purpose of their respective tax levies  
53 and subject to the provisions of general law, to grant an  
54 additional homestead tax exemption not exceeding fifty thousand  
55 dollars to any person who has the legal or equitable title to  
56 real estate and maintains thereon the permanent residence of the  
57 owner and who has attained age sixty-five and whose household  
58 income, as defined by general law, does not exceed twenty

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59 thousand dollars. The general law must allow counties and  
60 municipalities to grant this additional exemption, within the  
61 limits prescribed in this subsection, by ordinance adopted in  
62 the manner prescribed by general law, and must provide for the  
63 periodic adjustment of the income limitation prescribed in this  
64 subsection for changes 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, the veteran was a resident of this state at the~~  
70 ~~time of entering the military service of the United States,~~ and  
71 the veteran was honorably discharged upon separation from  
72 military service. The discount shall be in a percentage equal to  
73 the percentage of the veteran's permanent, service-connected  
74 disability as determined by the United States Department of  
75 Veterans Affairs. To qualify for the discount granted by this  
76 subsection, an applicant must submit to the county property  
77 appraiser, by March 1, ~~proof of residency at the time of~~  
78 ~~entering military service,~~ an official letter from the United  
79 States Department of Veterans Affairs stating the percentage of  
80 the veteran's service-connected disability and such evidence  
81 that reasonably identifies the disability as combat related, and  
82 a copy of the veteran's honorable discharge. If the property  
83 appraiser denies the request for a discount, the appraiser must  
84 notify the applicant in writing of the reasons for the denial,  
85 and the veteran may reapply. The Legislature may, by general  
86 law, waive the annual application requirement in subsequent  
87 years. This subsection ~~shall take effect December 7, 2006,~~ is

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88 self-executing, and does not require implementing legislation.

89 (f) By general law and subject to the conditions specified  
90 therein, each person who receives a homestead exemption as  
91 provided in this section; who was a member of the United States  
92 military or military reserves, the United States Coast Guard or  
93 its reserves, or the Florida National Guard; and who received  
94 imminent-danger pay while deployed in support of military  
95 operations on active duty outside the continental United States,  
96 Alaska, or Hawaii during the preceding calendar year shall  
97 receive an additional exemption equal to a percentage of the  
98 taxable value of his or her homestead property. The applicable  
99 percentage shall be calculated as the number of days during the  
100 preceding calendar year the person received imminent-danger pay  
101 divided by the number of days in that year.

102 (g) By general law and subject to the conditions specified  
103 therein, each person who receives a homestead exemption as  
104 provided in this section; who was a member of the United States  
105 military or military reserves, the United States Coast Guard or  
106 its reserves, or the Florida National Guard; and who received  
107 hostile-fire pay while deployed in support of military  
108 operations on active duty outside the continental United States,  
109 Alaska, or Hawaii during the preceding calendar year shall  
110 receive an additional exemption equal to a percentage of the  
111 taxable value of his or her homestead property. The applicable  
112 percentage shall be calculated as the number of days during the  
113 preceding calendar year the person received hostile-fire pay  
114 divided by the number of days in that year.

115 BE IT FURTHER RESOLVED that the following statement be  
116 placed on the ballot:

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117                                   CONSTITUTIONAL AMENDMENT  
118                                   ARTICLE VII, SECTION 6  
119           DISABLED VETERAN'S PROPERTY TAX DISCOUNT; HOMESTEAD  
120 EXEMPTION FOR MILITARY PERSONNEL RECEIVING IMMINENT-DANGER OR  
121 HOSTILE-FIRE.—The State Constitution provides a property tax  
122 discount on the homesteads of veterans who became disabled as  
123 the result of a combat injury. This proposed amendment expands  
124 the availability of the discount to veterans who became disabled  
125 as the result of a combat injury, but who were not Florida  
126 residents when they entered the military, and authorizes the  
127 Legislature to provide an additional homestead exemption for  
128 members of the United States military who are deployed overseas  
129 and receive imminent-danger pay or hostile-fire pay.