

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 This exemption is repealed on the effective date of any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.