

House Joint Resolution

A joint resolution proposing amendments to Sections 2 and 6 of Article VII of the State Constitution to authorize counties to exempt the homesteads of eligible senior citizens from increases in ad valorem taxation.

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

That the following amendments to Sections 2 and 6 of Article VII 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 2. Taxes; rate.—All ad valorem taxation shall be at a uniform rate within each taxing unit, except the taxes on intangible personal property may be at different rates but shall never exceed two mills on the dollar of assessed value; provided, as to any obligations secured by mortgage, deed of trust, or other lien on real estate wherever located, an intangible tax of not more than two mills on the dollar may be levied by law to be in lieu of all other intangible assessments on such obligations. The uniformity requirement does not apply to the ad valorem taxation of a homestead owned by an eligible person which is exempt from increases in ad valorem taxation pursuant to subsection (f) of Section 6.

SECTION 6. Homestead exemptions.—

29 (a) Every person who has the legal or equitable title to
 30 real estate and maintains thereon the permanent residence of the
 31 owner, or another legally or naturally dependent upon the owner,
 32 shall be exempt from taxation thereon, except assessments for
 33 special benefits, up to the assessed valuation of twenty-five
 34 thousand dollars and, for all levies other than school district
 35 levies, on the assessed valuation greater than fifty thousand
 36 dollars and up to seventy-five thousand dollars, upon
 37 establishment of right thereto in the manner prescribed by law.
 38 The real estate may be held by legal or equitable title, by the
 39 entireties, jointly, in common, as a condominium, or indirectly
 40 by stock ownership or membership representing the owner's or
 41 member's proprietary interest in a corporation owning a fee or a
 42 leasehold initially in excess of ninety-eight years. The
 43 exemption shall not apply with respect to any assessment roll
 44 until such roll is first determined to be in compliance with the
 45 provisions of section 4 by a state agency designated by general
 46 law. This exemption is repealed on the effective date of any
 47 amendment to this Article which provides for the assessment of
 48 homestead property at less than just value.

49 (b) Not more than one exemption shall be allowed any
 50 individual or family unit or with respect to any residential
 51 unit. No exemption shall exceed the value of the real estate
 52 assessable to the owner or, in case of ownership through stock
 53 or membership in a corporation, the value of the proportion
 54 which the interest in the corporation bears to the assessed
 55 value of the property.

56 (c) By general law and subject to conditions specified

57 | therein, the Legislature may provide to renters, who are
 58 | permanent residents, ad valorem tax relief on all ad valorem tax
 59 | levies. Such ad valorem tax relief shall be in the form and
 60 | amount established by general law.

61 | (d) The legislature may, by general law, allow counties or
 62 | municipalities, for the purpose of their respective tax levies
 63 | and subject to the provisions of general law, to grant an
 64 | additional homestead tax exemption not exceeding fifty thousand
 65 | dollars to any person who has the legal or equitable title to
 66 | real estate and maintains thereon the permanent residence of the
 67 | owner and who has attained age sixty-five and whose household
 68 | income, as defined by general law, does not exceed twenty
 69 | thousand dollars. The general law must allow counties and
 70 | municipalities to grant this additional exemption, within the
 71 | limits prescribed in this subsection, by ordinance adopted in
 72 | the manner prescribed by general law, and must provide for the
 73 | periodic adjustment of the income limitation prescribed in this
 74 | subsection for changes in the cost of living.

75 | (e) Each veteran who is age 65 or older who is partially
 76 | or totally permanently disabled shall receive a discount from
 77 | the amount of the ad valorem tax otherwise owed on homestead
 78 | property the veteran owns and resides in if the disability was
 79 | combat related, the veteran was a resident of this state at the
 80 | time of entering the military service of the United States, and
 81 | the veteran was honorably discharged upon separation from
 82 | military service. The discount shall be in a percentage equal to
 83 | the percentage of the veteran's permanent, service-connected
 84 | disability as determined by the United States Department of

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85 Veterans Affairs. To qualify for the discount granted by this
 86 subsection, an applicant must submit to the county property
 87 appraiser, by March 1, proof of residency at the time of
 88 entering military service, an official letter from the United
 89 States Department of Veterans Affairs stating the percentage of
 90 the veteran's service-connected disability and such evidence
 91 that reasonably identifies the disability as combat related, and
 92 a 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. This subsection shall take effect December 7, 2006, is
 98 self-executing, and does not require implementing legislation.

99 (f) A county may, by ordinance and in the manner
 100 prescribed by general law, exempt the homesteads of eligible
 101 persons from increases in the combined amount of ad valorem
 102 taxes that may be levied by the county and the school district,
 103 municipalities, water management district, and other special
 104 districts in the county. As used in this subsection, the term
 105 "eligible persons" means individuals who receive the homestead
 106 exemption under subsection (a); are age 65 or older; and whose
 107 household income, as defined by general law, is \$50,000 per year
 108 or less, as adjusted for inflation pursuant to general law.

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

111 CONSTITUTIONAL AMENDMENT
 112 ARTICLE VII, SECTIONS 2 and 3

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

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113 AUTHORIZING THE EXEMPTION OF HOMESTEADS OF SOME SENIOR
114 CITIZENS FROM INCREASES IN AD VALOREM TAXES.—The State
115 Constitution requires counties, school districts,
116 municipalities, and special districts to levy ad valorem taxes
117 at a uniform rate within the taxing unit. This proposed
118 amendment creates an exception to the uniformity requirement.
119 Specifically, the amendment allows a county, by ordinance and in
120 the manner prescribed by general law, to exempt the homesteads
121 of eligible persons from increases in the combined amount of ad
122 valorem taxes that may be levied by the county, school district,
123 municipalities, water management district, and other special
124 districts in the county. As used in the amendment, the term
125 "eligible persons" means individuals who receive the homestead
126 exemption; are age 65 or older; and whose household income, as
127 defined by general law, is \$50,000 per year or less, as adjusted
128 for inflation pursuant to general law.