Senate Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII of the State Constitution to allow the Legislature by general law to provide ad valorem homestead property tax relief to the surviving spouse of a military veteran who died from service-connected causes while on active duty or a surviving spouse of a first responder who died in the line of duty and provide definitions with respect thereto.

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 This exemption is repealed on the effective date of any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

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

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

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

(e) Each veteran who is age 65 or older who is partially or
totally permanently disabled shall receive a discount from the
amount of the ad valorem tax otherwise owed on homestead
property the veteran owns and resides in if the disability was
combat related, the veteran was a resident of this state at the
time of entering the military service of the United States, and
the veteran was honorably discharged upon separation from
military service. The discount shall be in a percentage equal to
the percentage of the veteran’s permanent, service-connected
disability as determined by the United States Department of
Veterans Affairs. To qualify for the discount granted by this
subsection, an applicant must submit to the county property
appraiser, by March 1, proof of residency at the time of
entering military service, an official letter from the United
States Department of Veterans Affairs stating the percentage of
the veteran’s service-connected disability and such evidence
that reasonably identifies the disability as combat related, and
a copy of the veteran’s honorable discharge. If the property
appraiser denies the request for a discount, the appraiser must
notify the applicant in writing of the reasons for the denial,
and the veteran may reapply. The Legislature may, by general
law, waive the annual application requirement in subsequent years. This subsection shall take effect December 7, 2006, is self-executing, and does not require implementing legislation.

(f)(1) By general law and subject to conditions and limitations specified therein, the Legislature may provide ad valorem tax relief equal to the total amount or a portion of the ad valorem tax otherwise owed on homestead property to the surviving spouse of:

a. A veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces.

b. A first responder who died in the line of duty.

(2) As used in this subsection and as further defined by general law, the term:

a. “First responder” means a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic.

b. “In the line of duty” means arising out of and in the actual performance of duty required by employment as a first responder.

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

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 6

HOMESTEAD PROPERTY TAX EXEMPTION FOR SURVIVING SPOUSE OF MILITARY VETERAN OR FIRST RESPONDER.—Proposing an amendment to the State Constitution to authorize the Legislature to provide by general law ad valorem homestead property tax relief to the surviving spouse of a military veteran who died from service-connected causes while on active duty or to the surviving spouse
of a first responder who died in the line of duty. The amendment authorizes the Legislature to totally exempt or partially exempt such surviving spouse’s homestead property from ad valorem taxation. The amendment defines a first responder as a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic.