House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII and the creation of Section 32 of Article XII 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, provide definitions with respect thereto, and provide an effective date.

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

That the following amendment to Section 6 of Article VII and the creation of Section 32 of Article XII 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 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
tenancies, 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 This exemption is repealed on the effective date of any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
ENROLLED
CS/HJR 93

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) 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:

(1) Surviving spouse of a veteran who died from service-
connected causes while on active duty as a member of the United
States Armed Forces.

(2) Surviving spouse of a first responder who died in the
line of duty.

(3) 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.

ARTICLE XII

SCHEDULE

Page 4 of 5
SECTION 32. Ad valorem tax relief for surviving spouses of veterans who died from service-connected causes and first responders who died in the line of duty.—This section and the amendment to Section 6 of Article VII permitting the legislature to provide ad valorem tax relief to surviving spouses of veterans who died from service-connected causes and first responders who died in the line of duty shall take effect January 1, 2013.

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

CONSTITUTIONAL AMENDMENT
ARTICLE VII, SECTION 6
ARTICLE XII, SECTION 32
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. This amendment shall take effect January 1, 2013.