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CS/HJR 1009, Engrossed 1

2016 Legislature

House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII and the creation of a new section in Article XII of the State Constitution to authorize a first responder, who is totally and permanently disabled as a result of an injury sustained in the line of duty, to receive relief from ad valorem taxes assessed on homestead property, if authorized by general law, and to 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 a new section in Article XII 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



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27 | thousand dollars and, for all levies other than school district
28 | levies, on the assessed valuation greater than fifty thousand
29 | dollars and up to seventy-five thousand dollars, upon
30 | establishment of right thereto in the manner prescribed by law.
31 | The real estate may be held by legal or equitable title, by the
32 | entireties, jointly, in common, as a condominium, or indirectly
33 | by stock ownership or membership representing the owner's or
34 | member's proprietary interest in a corporation owning a fee or a
35 | leasehold initially in excess of ninety-eight years. The
36 | exemption shall not apply with respect to any assessment roll
37 | until such roll is first determined to be in compliance with the
38 | provisions of section 4 by a state agency designated by general
39 | law. This exemption is repealed on the effective date of any
40 | amendment to this Article which provides for the assessment of
41 | homestead property at less than just value.

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

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



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53 amount established by general law.

54 (d) The legislature may, by general law, allow counties or
55 municipalities, for the purpose of their respective tax levies
56 and subject to the provisions of general law, to grant either or
57 both of the following additional homestead tax exemptions:

58 (1) An exemption not exceeding fifty thousand dollars to
59 any person who has the legal or equitable title to real estate
60 and maintains thereon the permanent residence of the owner and
61 who has attained age sixty-five and whose household income, as
62 defined by general law, does not exceed twenty thousand dollars;
63 or

64 (2) An exemption equal to the assessed value of the
65 property to any person who has the legal or equitable title to
66 real estate with a just value less than two hundred and fifty
67 thousand dollars and who has maintained thereon the permanent
68 residence of the owner for not less than twenty-five years and
69 who has attained age sixty-five and whose household income does
70 not exceed the income limitation prescribed in paragraph (1).

71
72 The general law must allow counties and municipalities to grant
73 these additional exemptions, within the limits prescribed in
74 this subsection, by ordinance adopted in the manner prescribed
75 by general law, and must provide for the periodic adjustment of
76 the income limitation prescribed in this subsection for changes
77 in the cost of living.

78 (e) Each veteran who is age 65 or older who is partially



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79 or totally permanently disabled shall receive a discount from
80 the amount of the ad valorem tax otherwise owed on homestead
81 property the veteran owns and resides in if the disability was
82 combat related and the veteran was honorably discharged upon
83 separation from military service. The discount shall be in a
84 percentage equal to the percentage of the veteran's permanent,
85 service-connected disability as determined by the United States
86 Department of Veterans Affairs. To qualify for the discount
87 granted by this subsection, an applicant must submit to the
88 county property appraiser, by March 1, an official letter from
89 the United States Department of Veterans Affairs stating the
90 percentage of the veteran's service-connected disability and
91 such evidence that reasonably identifies the disability as
92 combat related and a copy of the veteran's honorable discharge.
93 If the property appraiser denies the request for a discount, the
94 appraiser must notify the applicant in writing of the reasons
95 for the denial, and the veteran may reapply. The Legislature
96 may, by general law, waive the annual application requirement in
97 subsequent years. This subsection is self-executing and does not
98 require implementing legislation.

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

103 (1) The surviving spouse of a veteran who died from
104 service-connected causes while on active duty as a member of the



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105 United States Armed Forces.

106 (2) The surviving spouse of a first responder who died in
107 the line of duty.

108 (3) A first responder who is totally and permanently
109 disabled as a result of an injury or injuries sustained in the
110 line of duty. Causal connection between a disability and service
111 in the line of duty shall not be presumed but must be determined
112 as provided by general law. For purposes of this paragraph, the
113 term "disability" does not include a chronic condition or
114 chronic disease, unless the injury sustained in the line of duty
115 was the sole cause of the chronic condition or chronic disease.

116
117 As used in this subsection and as further defined by general
118 law, the term:

119 a. "first responder" means a law enforcement officer, a
120 correctional officer, a firefighter, an emergency medical
121 technician, or a paramedic, and the term-

122 b. "in the line of duty" means arising out of and in the
123 actual performance of duty required by employment as a first
124 responder.

125 ARTICLE XII

126 SCHEDULE

127 Tax exemption for totally and permanently disabled first
128 responders.-The amendment to Section 6 of Article VII relating
129 to relief from ad valorem taxes assessed on homestead property
130 for first responders, who are totally and permanently disabled



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131 as a result of injuries sustained in the line of duty, takes
 132 effect January 1, 2017.

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

135 CONSTITUTIONAL AMENDMENT

136 ARTICLE VII, SECTION 6

137 ARTICLE XII

138 TAX EXEMPTION FOR TOTALLY AND PERMANENTLY DISABLED FIRST
 139 RESPONDERS.—Proposing an amendment to the State Constitution to
 140 authorize a first responder, who is totally and permanently
 141 disabled as a result of injuries sustained in the line of duty,
 142 to receive relief from ad valorem taxes assessed on homestead
 143 property, if authorized by general law. If approved by voters,
 144 the amendment takes effect January 1, 2017.