

By Senator Abruzzo

25-01627-16

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Senate 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 the Legislature to provide, by general law, ad valorem tax relief on homestead property to the parent or parents of an unmarried veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces.

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 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 entirety, jointly, in common, as a condominium, or indirectly

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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 This exemption is repealed on the effective date of any  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  
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

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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 or  
79 totally permanently disabled shall receive a discount from the  
80 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

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

106 (2) Parent or parents of an unmarried veteran who died from  
107 service-connected causes while on active duty as a member of the  
108 United States Armed Forces.

109 (3)~~(2)~~ Surviving spouse of a first responder who died in  
110 the line of duty.

111  
112 ~~(3)~~ As used in this subsection and as further defined by general  
113 law, the term:

114 a. "first responder" means a law enforcement officer, a  
115 correctional officer, a firefighter, an emergency medical  
116 technician, or a paramedic, and the term-

117 b. "in the line of duty" means arising out of and in the  
118 actual performance of duty required by employment as a first  
119 responder.

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## ARTICLE XII

## SCHEDULE

Ad valorem tax relief for parents of unmarried veterans who died from service-connected causes.—This section and the amendment to Section 6 of Article VII authorizing the legislature to provide ad valorem tax relief on homestead property to parents of unmarried veterans who died from service-connected causes shall take effect January 1, 2017.

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

## CONSTITUTIONAL AMENDMENT

## ARTICLE VII, SECTION 6

## ARTICLE XII

HOMESTEAD TAX RELIEF FOR PARENTS OF UNMARRIED VETERANS WHO DIED FROM SERVICE-CONNECTED CAUSES.—Proposing an amendment to the State Constitution to authorize the Legislature to provide ad valorem tax relief on homestead property to the parent or parents of an unmarried veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces. This amendment shall take effect January 1, 2017.