

By the Committee on Finance and Tax; and Senator Flores

593-02544-16

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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 revise the homestead tax exemption that may be granted by counties or municipalities, if authorized by general law, for the assessed value of property with a just value less than \$250,000 and owned by persons age 65 or older who meet certain residence and income requirements to specify that just value shall be determined in the first tax year that the owner applies and is eligible for the exemption and to provide retroactive applicability and 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 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

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 This exemption is repealed on the effective date of any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

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

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

59 (d) The legislature may, by general law, allow counties or
60 municipalities, for the purpose of their respective tax levies
61 and subject to the provisions of general law, to grant either or

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62 both of the following additional homestead tax exemptions:

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

69 (2) An exemption equal to the assessed value of the
70 property to a ~~any~~ person who has the legal or equitable title to
71 real estate with a just value less than two hundred and fifty
72 thousand dollars, as determined in the first tax year that the
73 owner applies and is eligible for the exemption, and who has
74 maintained thereon the permanent residence of the owner for not
75 less than twenty-five years, and who has attained age sixty-
76 five, and whose household income does not exceed the income
77 limitation prescribed in paragraph (1).

78

79 The general law must allow counties and municipalities to grant
80 these additional exemptions, within the limits prescribed in
81 this subsection, by ordinance adopted in the manner prescribed
82 by general law, and must provide for the periodic adjustment of
83 the income limitation prescribed in this subsection for changes
84 in the cost of living.

85 (e) Each veteran who is age 65 or older who is partially or
86 totally permanently disabled shall receive a discount from the
87 amount of the ad valorem tax otherwise owed on homestead
88 property the veteran owns and resides in if the disability was
89 combat related and the veteran was honorably discharged upon
90 separation from military service. The discount shall be in a

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91 percentage equal to the percentage of the veteran's permanent,
92 service-connected disability as determined by the United States
93 Department of Veterans Affairs. To qualify for the discount
94 granted by this subsection, an applicant must submit to the
95 county property appraiser, by March 1, an official letter from
96 the United States Department of Veterans Affairs stating the
97 percentage of the veteran's service-connected disability and
98 such evidence that reasonably identifies the disability as
99 combat related and a copy of the veteran's honorable discharge.
100 If the property appraiser denies the request for a discount, the
101 appraiser must notify the applicant in writing of the reasons
102 for the denial, and the veteran may reapply. The Legislature
103 may, by general law, waive the annual application requirement in
104 subsequent years. This subsection is self-executing and does not
105 require implementing legislation.

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

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

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

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

117 a. "First responder" means a law enforcement officer, a
118 correctional officer, a firefighter, an emergency medical
119 technician, or a paramedic.

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

ARTICLE XII

SCHEDULE

125 Additional ad valorem exemption for persons age sixty-five
126 or older.—This section and the amendment to Section 6 of Article
127 VII revising the just value determination for the additional ad
128 valorem tax exemption for persons age sixty-five or older shall
129 take effect January 1, 2017, following approval by the electors,
130 and shall operate retroactively to January 1, 2013, for any
131 person who received the exemption under paragraph (2) of Section
132 6(d) of Article VII before January 1, 2017.

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

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 6

ARTICLE XII

138 HOMESTEAD TAX EXEMPTION FOR CERTAIN SENIOR, LOW-INCOME,
139 LONG-TERM RESIDENTS; DETERMINATION OF JUST VALUE.—Proposing an
140 amendment to the State Constitution to revise the homestead tax
141 exemption that may be granted by counties or municipalities for
142 property with just value less than \$250,000 owned by certain
143 senior, low-income, long-term residents to specify that just
144 value is determined in the first tax year the owner applies and
145 is eligible for the exemption. The amendment takes effect
146 January 1, 2017, and applies retroactively to exemptions granted
147 before January 1, 2017.