

By Senator Lee

20-00991-17

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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 increase the assessed value eligible for homestead exemption and to provide an effective date if the amendment is adopted.

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 one hundred ~~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

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 This exemption is repealed on the effective date of  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

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

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

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

55 (1) An exemption not exceeding fifty thousand dollars to a  
56 person who has the legal or equitable title to real estate and  
57 maintains thereon the permanent residence of the owner, who has  
58 attained age sixty-five, and whose household income, as defined

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59 by general law, does not exceed twenty thousand dollars; or

60 (2) An exemption equal to the assessed value of the  
61 property to a person who has the legal or equitable title to  
62 real estate with a just value less than two hundred and fifty  
63 thousand dollars, as determined in the first tax year that the  
64 owner applies and is eligible for the exemption, and who has  
65 maintained thereon the permanent residence of the owner for not  
66 less than twenty-five years, who has attained age sixty-five,  
67 and whose household income does not exceed the income limitation  
68 prescribed in paragraph (1).

69  
70 The general law must allow counties and municipalities to grant  
71 these additional exemptions, within the limits prescribed in  
72 this subsection, by ordinance adopted in the manner prescribed  
73 by general law, and must provide for the periodic adjustment of  
74 the income limitation prescribed in this subsection for changes  
75 in the cost of living.

76 (e) Each veteran who is age 65 or older who is partially or  
77 totally permanently disabled shall receive a discount from the  
78 amount of the ad valorem tax otherwise owed on homestead  
79 property the veteran owns and resides in if the disability was  
80 combat related and the veteran was honorably discharged upon  
81 separation from military service. The discount shall be in a  
82 percentage equal to the percentage of the veteran's permanent,  
83 service-connected disability as determined by the United States  
84 Department of Veterans Affairs. To qualify for the discount  
85 granted by this subsection, an applicant must submit to the  
86 county property appraiser, by March 1, an official letter from  
87 the United States Department of Veterans Affairs stating the

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88 percentage of the veteran's service-connected disability and  
89 such evidence that reasonably identifies the disability as  
90 combat related and a copy of the veteran's honorable discharge.  
91 If the property appraiser denies the request for a discount, the  
92 appraiser must notify the applicant in writing of the reasons  
93 for the denial, and the veteran may reapply. The Legislature  
94 may, by general law, waive the annual application requirement in  
95 subsequent years. This subsection is self-executing and does not  
96 require implementing legislation.

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

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

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

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

115 As used in this subsection and as further defined by general  
116 law, the term "first responder" means a law enforcement officer,

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117 a correctional officer, a firefighter, an emergency medical  
118 technician, or a paramedic, and the term "in the line of duty"  
119 means arising out of and in the actual performance of duty  
120 required by employment as a first responder.

## ARTICLE XII

## SCHEDULE

123 Increased homestead exemption.—The amendment to Section 6  
124 of Article VII increasing the homestead exemption, for all  
125 levies other than school district levies, on the assessed value  
126 greater than \$50,000 and up to \$100,000 shall take effect  
127 January 1, 2019.

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

## CONSTITUTIONAL AMENDMENT

## ARTICLE VII, SECTION 6

## ARTICLE XII

133 INCREASED HOMESTEAD PROPERTY TAX EXEMPTION.—Proposing an  
134 amendment to the State Constitution to increase the homestead  
135 exemption from property taxes, other than school district taxes,  
136 by exempting the assessed value between \$75,000 and \$100,000.  
137 The amendment will take effect January 1, 2019, if approved by  
138 the electors.