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LEGISLATIVE ACTION

Senate

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House

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Senator Gibson moved the following:

**Senate Amendment (with ballot and title amendments)**

Delete lines 28 - 128

and insert:

dollars and up to seventy-five thousand dollars, and on the  
assessed valuation greater than one hundred thousand dollars and  
up to one hundred twelve thousand five hundred 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  
entireties, jointly, in common, as a condominium, or indirectly  
by stock ownership or membership representing the owner's or



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12 member's proprietary interest in a corporation owning a fee or a  
13 leasehold initially in excess of ninety-eight years. The  
14 exemption shall not apply with respect to any assessment roll  
15 until such roll is first determined to be in compliance with the  
16 provisions of section 4 by a state agency designated by general  
17 law. This exemption is repealed on the effective date of any  
18 amendment to this Article which provides for the assessment of  
19 homestead property at less than just value.

20 (b) Not more than one exemption shall be allowed any  
21 individual or family unit or with respect to any residential  
22 unit. No exemption shall exceed the value of the real estate  
23 assessable to the owner or, in case of ownership through stock  
24 or membership in a corporation, the value of the proportion  
25 which the interest in the corporation bears to the assessed  
26 value of the property.

27 (c) By general law and subject to conditions specified  
28 therein, the Legislature may provide to renters, who are  
29 permanent residents, ad valorem tax relief on all ad valorem tax  
30 levies. Such ad valorem tax relief shall be in the form and  
31 amount established by general law.

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

36 (1) An exemption not exceeding fifty thousand dollars to a  
37 person who has the legal or equitable title to real estate and  
38 maintains thereon the permanent residence of the owner, who has  
39 attained age sixty-five, and whose household income, as defined  
40 by general law, does not exceed twenty thousand dollars; or



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41           (2) An exemption equal to the assessed value of the  
42 property to a person who has the legal or equitable title to  
43 real estate with a just value less than two hundred and fifty  
44 thousand dollars, as determined in the first tax year that the  
45 owner applies and is eligible for the exemption, and who has  
46 maintained thereon the permanent residence of the owner for not  
47 less than twenty-five years, who has attained age sixty-five,  
48 and whose household income does not exceed the income limitation  
49 prescribed in paragraph (1).

50

51 The general law must allow counties and municipalities to grant  
52 these additional exemptions, within the limits prescribed in  
53 this subsection, by ordinance adopted in the manner prescribed  
54 by general law, and must provide for the periodic adjustment of  
55 the income limitation prescribed in this subsection for changes  
56 in the cost of living.

57           (e) Each veteran who is age 65 or older who is partially or  
58 totally permanently disabled shall receive a discount from the  
59 amount of the ad valorem tax otherwise owed on homestead  
60 property the veteran owns and resides in if the disability was  
61 combat related and the veteran was honorably discharged upon  
62 separation from military service. The discount shall be in a  
63 percentage equal to the percentage of the veteran's permanent,  
64 service-connected disability as determined by the United States  
65 Department of Veterans Affairs. To qualify for the discount  
66 granted by this subsection, an applicant must submit to the  
67 county property appraiser, by March 1, an official letter from  
68 the United States Department of Veterans Affairs stating the  
69 percentage of the veteran's service-connected disability and



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70 such evidence that reasonably identifies the disability as  
71 combat related and a copy of the veteran's honorable discharge.  
72 If the property appraiser denies the request for a discount, the  
73 appraiser must notify the applicant in writing of the reasons  
74 for the denial, and the veteran may reapply. The Legislature  
75 may, by general law, waive the annual application requirement in  
76 subsequent years. This subsection is self-executing and does not  
77 require implementing legislation.

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

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

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

87 (3) A first responder who is totally and permanently  
88 disabled as a result of an injury or injuries sustained in the  
89 line of duty. Causal connection between a disability and service  
90 in the line of duty shall not be presumed but must be determined  
91 as provided by general law. For purposes of this paragraph, the  
92 term "disability" does not include a chronic condition or  
93 chronic disease, unless the injury sustained in the line of duty  
94 was the sole cause of the chronic condition or chronic disease.

95  
96 As used in this subsection and as further defined by general  
97 law, the term "first responder" means a law enforcement officer,  
98 a correctional officer, a firefighter, an emergency medical



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99 technician, or a paramedic, and the term "in the line of duty"  
100 means arising out of and in the actual performance of duty  
101 required by employment as a first responder.

102 ARTICLE XII

103 SCHEDULE

104 SECTION 37. Increased homestead exemption.—This section and  
105 the amendment to Section 6 of Article VII increasing the  
106 homestead exemption by exempting the assessed valuation of  
107 homestead property greater than \$100,000 and up to \$112,500 for  
108

109 ===== B A L L O T S T A T E M E N T A M E N D M E N T =====

110 And the ballot statement is amended as follows:

111 Delete line 139

112 and insert:

113 property greater than \$100,000 and up to \$112,500 for all levies  
114

115 ===== T I T L E A M E N D M E N T =====

116 And the title is amended as follows:

117 Delete lines 6 - 7

118 and insert:

119 valuation of homestead property greater than \$100,000

120 and up to \$112,500 for all levies other than school