

By Senator Diaz

36-00634A-19

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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, by general law, to provide a homestead tax exemption from school district levies to persons 65 years of age or older who have legal or equitable title to homestead property and who have maintained permanent residence thereon for at least 25 years, 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 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

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 This exemption is repealed on the effective date of any  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

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

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

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

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

64 (2) An exemption equal to the assessed value of the  
65 property to a 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, as determined in the first tax year that the  
68 owner applies and is eligible for the exemption, and who has  
69 maintained thereon the permanent residence of the owner for not  
70 less than twenty-five years, who has attained age sixty-five,  
71 and whose household income does not exceed the income limitation  
72 prescribed in paragraph (1).

73

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

80 (e) Each veteran who is age 65 or older who is partially or  
81 totally permanently disabled shall receive a discount from the  
82 amount of the ad valorem tax otherwise owed on homestead  
83 property the veteran owns and resides in if the disability was  
84 combat related and the veteran was honorably discharged upon  
85 separation from military service. The discount shall be in a  
86 percentage equal to the percentage of the veteran's permanent,  
87 service-connected disability as determined by the United States

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

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

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

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

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

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117 was the sole cause of the chronic condition or chronic disease.

118  
 119 As used in this subsection and as further defined by general  
 120 law, the term "first responder" means a law enforcement officer,  
 121 a correctional officer, a firefighter, an emergency medical  
 122 technician, or a paramedic, and the term "in the line of duty"  
 123 means arising out of and in the actual performance of duty  
 124 required by employment as a first responder.

125 (g) In addition to any other exemption provided or  
 126 authorized in this section, the legislature may, by general law,  
 127 provide an exemption from school district levies to a person who  
 128 has attained age sixty-five, who has legal or equitable title to  
 129 homestead property, and who has maintained permanent residence  
 130 thereon for at least twenty-five years.

131 ARTICLE XII

132 SCHEDULE

133 Homestead tax exemption from school district levies for  
 134 certain persons who have attained age sixty-five.—This section  
 135 and the amendment to Section 6 of Article VII, authorizing the  
 136 legislature to provide a homestead tax exemption from school  
 137 district levies to a person who has attained age sixty-five, who  
 138 has legal or equitable title to homestead property, and who has  
 139 maintained permanent residence thereon for at least twenty-five  
 140 years, shall take effect January 1, 2021.

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

143 CONSTITUTIONAL AMENDMENT

144 ARTICLE VII, SECTION 6

145 ARTICLE XII

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146 HOMESTEAD TAX EXEMPTION FROM SCHOOL DISTRICT LEVIES FOR  
147 CERTAIN PERSONS AGE 65 OR OLDER.—Proposing an amendment to the  
148 State Constitution to authorize the Legislature, by general law,  
149 to provide a homestead tax exemption from school district levies  
150 to persons 65 years of age or older who have legal or equitable  
151 title to homestead property and who have maintained permanent  
152 residence thereon for at least 25 years. This amendment takes  
153 effect January 1, 2021.