

House 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 surviving spouse of a deceased veteran to carry over certain discounts on ad valorem taxes on homestead property until the surviving spouse remarries or sells or otherwise disposes of the property, if, upon the veteran's death, the veteran had permanent, combat-related disabilities; and to authorize the discount to be transferred to another permanent residence if the surviving spouse remains unmarried.

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

26 | real estate and maintains thereon the permanent residence of the  
27 | owner, or another legally or naturally dependent upon the owner,  
28 | shall be exempt from taxation thereon, except assessments for  
29 | special benefits, up to the assessed valuation of twenty-five  
30 | thousand dollars and, for all levies other than school district  
31 | levies, on the assessed valuation greater than fifty thousand  
32 | dollars and up to seventy-five thousand dollars, upon  
33 | establishment of right thereto in the manner prescribed by law.  
34 | The real estate may be held by legal or equitable title, by the  
35 | entirety, jointly, in common, as a condominium, or indirectly  
36 | by stock ownership or membership representing the owner's or  
37 | member's proprietary interest in a corporation owning a fee or a  
38 | leasehold initially in excess of ninety-eight years. The  
39 | exemption shall not apply with respect to any assessment roll  
40 | until such roll is first determined to be in compliance with the  
41 | provisions of section 4 by a state agency designated by general  
42 | law. This exemption is repealed on the effective date of any  
43 | amendment to this Article which provides for the assessment of  
44 | homestead property at less than just value.

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

51 value of the property.

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

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

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

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

75

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

82 |       (e) (1) Each veteran who is age 65 or older who is  
83 | partially or totally permanently disabled shall receive a  
84 | discount from the amount of the ad valorem tax otherwise owed on  
85 | homestead property the veteran owns and resides in if the  
86 | disability was combat related and the veteran was honorably  
87 | discharged upon separation from military service. The discount  
88 | shall be in a percentage equal to the percentage of the  
89 | veteran's permanent, service-connected disability as determined  
90 | by the United States Department of Veterans Affairs. To qualify  
91 | for the discount granted by this paragraph ~~subsection~~, an  
92 | applicant must submit to the county property appraiser, by March  
93 | 1, an official letter from the United States Department of  
94 | Veterans Affairs stating the percentage of the veteran's  
95 | service-connected disability and such evidence that reasonably  
96 | identifies the disability as combat related and a copy of the  
97 | veteran's honorable discharge. If the property appraiser denies  
98 | the request for a discount, the appraiser must notify the  
99 | applicant in writing of the reasons for the denial, and the  
100 | veteran may reapply. The Legislature may, by general law, waive

101 the annual application requirement in subsequent years. This  
102 subsection is self-executing and does not require implementing  
103 legislation.

104 (2) If a veteran who receives the discount described in  
105 paragraph (1) predeceases his or her spouse, and if, upon the  
106 death of the veteran, the surviving spouse holds the legal or  
107 beneficial title to the homestead property and permanently  
108 resides thereon, the discount carries over to the surviving  
109 spouse until he or she remarries or sells or otherwise disposes  
110 of the homestead property. If the surviving spouse sells the  
111 property, a discount not to exceed the dollar amount granted  
112 from the most recent ad valorem tax roll may be transferred to  
113 the surviving spouse's new homestead property, if used as his or  
114 her permanent residence and he or she does not remarry.

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

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

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

124 (3) A first responder who is totally and permanently  
125 disabled as a result of an injury or injuries sustained in the

126 | line of duty. Causal connection between a disability and service  
 127 | in the line of duty shall not be presumed but must be determined  
 128 | as provided by general law. For purposes of this paragraph, the  
 129 | term "disability" does not include a chronic condition or  
 130 | chronic disease, unless the injury sustained in the line of duty  
 131 | was the sole cause of the chronic condition or chronic disease.  
 132 |

133 | As used in this subsection and as further defined by general  
 134 | law, the term "first responder" means a law enforcement officer,  
 135 | a correctional officer, a firefighter, an emergency medical  
 136 | technician, or a paramedic, and the term "in the line of duty"  
 137 | means arising out of and in the actual performance of duty  
 138 | required by employment as a first responder.

139 | ARTICLE XII

140 | SCHEDULE

141 | Ad valorem tax discount for surviving spouses of certain  
 142 | deceased veterans.—The amendment to Section 6 of Article VII,  
 143 | relating to the ad valorem tax discount for spouses of certain  
 144 | deceased veterans who had permanent, combat-related disabilities  
 145 | and this section shall take effect January 1, 2021.  
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147 | BE IT FURTHER RESOLVED that the following statement be  
 148 | placed on the ballot:

149 | CONSTITUTIONAL AMENDMENT

150 | ARTICLE VII, SECTION 6

## ARTICLE XII

AD VALOREM TAX DISCOUNT FOR SPOUSES OF CERTAIN DECEASED  
VETERANS WHO HAD PERMANENT, COMBAT-RELATED DISABILITIES.—

Proposing an amendment to the State Constitution to authorize  
the surviving spouse of a deceased veteran to carry over certain  
discounts on ad valorem taxes on homestead property until the  
surviving spouse remarries or disposes of the property, if, upon  
the veteran's death, the veteran had permanent, combat-related  
disabilities. The discount is transferrable to another permanent  
residence if the surviving spouse remains unmarried. The  
provision takes effect January 1, 2021.