

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 provide for the carryover of the homestead property tax discount for certain veterans with permanent combat-related disabilities to a veteran's surviving spouse if certain criteria are met, to authorize the transfer of the discount to a surviving spouse's new homestead property if certain criteria are met, 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

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 This exemption is repealed on the effective date of any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

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

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

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

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

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

74
75 The general law must allow counties and municipalities to grant

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

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

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

113 (3) This subsection is self-executing and does not require
114 implementing legislation.

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 | permanently disabled veterans.—The amendment to Section 6 of
 143 | Article VII, relating to the ad valorem tax discount for spouses
 144 | of certain deceased veterans who had permanent, combat-related
 145 | disabilities, and this section shall take effect January 1,
 146 | 2021.
 147 |

148 | BE IT FURTHER RESOLVED that the following statement be
 149 | placed on the ballot:

150 | CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 6

ARTICLE XII

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

Provides that the homestead property tax discount for certain veterans with permanent combat-related disabilities carries over to such veteran's surviving spouse who holds legal or beneficial title to, and who permanently resides on, the homestead property, until he or she remarries or sells or otherwise disposes of the property. The discount may be transferred to a new homestead property of the surviving spouse under certain conditions. The amendment takes effect January 1, 2021.