

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 legislature, by general law, for all levies other than school district levies, to grant an additional homestead property tax exemption on \$50,000 of the assessed value of homestead property owned by classroom teachers, law enforcement officers, correctional officers, firefighters, child welfare services professionals, active duty members of the United States Armed Forces, and members of the Florida National Guard.

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.—

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 This exemption is repealed on the effective date of any  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

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

51 | which the interest in the corporation bears to the assessed  
52 | value of the property.

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

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

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

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

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

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

101 reapply. The Legislature may, by general law, waive the annual  
102 application requirement in subsequent years.

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

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

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

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

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

126 (3) A first responder who is totally and permanently  
 127 disabled as a result of an injury or injuries sustained in the  
 128 line of duty. Causal connection between a disability and service  
 129 in the line of duty shall not be presumed but must be determined  
 130 as provided by general law. For purposes of this paragraph, the  
 131 term "disability" does not include a chronic condition or  
 132 chronic disease, unless the injury sustained in the line of duty  
 133 was the sole cause of the chronic condition or chronic disease.

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

141 (g) By general law and subject to conditions and  
 142 limitations specified therein, for all levies other than school  
 143 district levies, the legislature may provide an additional  
 144 homestead exemption on the assessed valuation of greater than  
 145 one hundred thousand dollars and up to one hundred fifty  
 146 thousand dollars to a classroom teacher, a law enforcement  
 147 officer, a correctional officer, a firefighter, a child welfare  
 148 services professional, an active duty member of the United  
 149 States Armed Forces, or a member of the Florida National Guard  
 150 who has the legal or equitable title to real estate and

151 maintains thereon the permanent residence of the owner, or  
 152 another legally or naturally dependent upon the owner.

153 ARTICLE XII

154 SCHEDULE

155 Additional homestead property tax exemption for specified  
 156 critical public services workforce.—This section and the  
 157 amendment to Section 6 of Article VII, authorizing the  
 158 legislature, for all levies other than school district levies,  
 159 to grant an additional homestead property tax exemption on  
 160 \$50,000 of the assessed value of homestead property owned by  
 161 classroom teachers, law enforcement officers, correctional  
 162 officers, firefighters, child welfare services professionals,  
 163 active duty members of the United States Armed Forces, and  
 164 members of the Florida National Guard, shall take effect January  
 165 1, 2023.

166 BE IT FURTHER RESOLVED that the following statement be  
 167 placed on the ballot:

168 CONSTITUTIONAL AMENDMENT

169 ARTICLE VII, SECTION 6

170 ARTICLE XII

171 ADDITIONAL HOMESTEAD PROPERTY TAX EXEMPTION FOR SPECIFIED  
 172 CRITICAL PUBLIC SERVICES WORKFORCE.—Proposing an amendment to  
 173 the State Constitution to authorize the Legislature, by general  
 174 law, to grant an additional homestead tax exemption for  
 175 nonschool levies of up to \$50,000 of the assessed value of

CS/HJR 1

2022

176 | homestead property owned by classroom teachers, law enforcement  
177 | officers, correctional officers, firefighters, child welfare  
178 | services professionals, active duty members of the United States  
179 | Armed Forces, and members of the Florida National Guard. This  
180 | amendment shall take effect January 1, 2023.