

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, emergency medical technicians, paramedics, child welfare services professionals, active duty members of the United States Armed Forces, and Florida National Guard members.

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

26 SECTION 6. Homestead exemptions.—

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 This exemption is repealed on the effective date of any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

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

51 or membership in a corporation, the value of the proportion
52 which the interest in the corporation bears to the assessed
53 value of the property.

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

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

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

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

76 | prescribed in paragraph (1).

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

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

101 in writing of the reasons for the denial, and the veteran may
102 reapply. The Legislature may, by general law, waive the annual
103 application requirement in subsequent years.

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 or
111 otherwise disposes of the property, a discount not to exceed the
112 dollar amount granted from the most recent ad valorem tax roll
113 may be transferred to the surviving spouse's new homestead
114 property, if used as his or her permanent residence and he or
115 she has not remarried.

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

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

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

125 (2) The surviving spouse of a first responder who died in

126 | the line of duty.

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

135 |

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

142 | (g) By general law and subject to conditions and
143 | limitations specified therein, for all levies other than school
144 | district levies, the legislature may provide an additional
145 | homestead exemption on the assessed valuation of greater than
146 | one hundred thousand dollars and up to one hundred fifty
147 | thousand dollars to a classroom teacher, a law enforcement
148 | officer, a correctional officer, a firefighter, an emergency
149 | medical technician, a paramedic, a child welfare services
150 | professional, an active duty member of the United States Armed

151 Forces, or a member of the Florida National Guard who has the
 152 legal or equitable title to real estate and maintains thereon
 153 the permanent residence of the owner, or another legally or
 154 naturally dependent upon the owner.

155 ARTICLE XII

156 SCHEDULE

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

168 BE IT FURTHER RESOLVED that the following statement be
 169 placed on the ballot:

170 CONSTITUTIONAL AMENDMENT

171 ARTICLE VII, SECTION 6

172 ARTICLE XII

173 ADDITIONAL HOMESTEAD PROPERTY TAX EXEMPTION FOR SPECIFIED
 174 CRITICAL PUBLIC SERVICES WORKFORCE.—Proposing an amendment to
 175 the State Constitution to authorize the Legislature, by general

CS/CS/HJR 1

2022

176 law, to grant an additional homestead tax exemption for
177 nonschool levies of up to \$50,000 of the assessed value of
178 homestead property owned by classroom teachers, law enforcement
179 officers, correctional officers, firefighters, emergency medical
180 technicians, paramedics, child welfare services professionals,
181 active duty members of the United States Armed Forces, and
182 Florida National Guard members. This amendment shall take effect
183 January 1, 2023.