

By Senator Brodeur

9-01879-22

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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 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.—

(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

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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 entireties, 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 This exemption is repealed on the effective date of any  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

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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 partially  
83 or totally permanently disabled shall receive a discount from  
84 the amount of the ad valorem tax otherwise owed on homestead  
85 property the veteran owns and resides in if the disability was  
86 combat related and the veteran was honorably discharged upon  
87 separation from military service. The discount shall be in a

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88 percentage equal to the percentage of the veteran's permanent,  
89 service-connected disability as determined by the United States  
90 Department of Veterans Affairs. To qualify for the discount  
91 granted by this paragraph, an applicant must submit to the  
92 county property appraiser, by March 1, an official letter from  
93 the United States Department of Veterans Affairs stating the  
94 percentage of the veteran's service-connected disability and  
95 such evidence that reasonably identifies the disability as  
96 combat related and a copy of the veteran's honorable discharge.  
97 If the property appraiser denies the request for a discount, the  
98 appraiser must notify the applicant in writing of the reasons  
99 for the denial, and the veteran may reapply. The Legislature  
100 may, by general law, waive the annual application requirement in  
101 subsequent years.

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

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

116 (f) By general law and subject to conditions and

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117 limitations specified therein, the Legislature may provide ad  
118 valorem tax relief equal to the total amount or a portion of the  
119 ad valorem tax otherwise owed on homestead property to:

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

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

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

133

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

140 (g) By general law and subject to conditions and  
141 limitations specified therein, the Legislature may provide an  
142 additional homestead exemption on the assessed valuation of  
143 greater than one hundred thousand dollars and up to one hundred  
144 fifty thousand dollars to a classroom teacher, a law enforcement  
145 officer, a correctional officer, a firefighter, a child welfare

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146 services professional, an active duty member of the United  
 147 States Armed Forces, or a member of the Florida National Guard  
 148 who has the legal or equitable title to real estate and  
 149 maintains thereon the permanent residence of the owner.

150 ARTICLE XII

151 SCHEDULE

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

162 BE IT FURTHER RESOLVED that the following statement be  
 163 placed on the ballot:

164 CONSTITUTIONAL AMENDMENT

165 ARTICLE VII, SECTION 6

166 ARTICLE XII

167 ADDITIONAL HOMESTEAD PROPERTY TAX EXEMPTION FOR SPECIFIED  
 168 CRITICAL PUBLIC SERVICES WORKFORCE.—Proposing an amendment to  
 169 the State Constitution to authorize the Legislature, by general  
 170 law, to grant an additional homestead tax exemption of up to  
 171 \$50,000 of the assessed value of homestead property owned by  
 172 classroom teachers, law enforcement officers, correctional  
 173 officers, firefighters, child welfare services professionals,  
 174 active duty members of the United States Armed Forces, and

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175 members of the Florida National Guard. This amendment shall take  
176 effect January 1, 2023.