

By the Committee on Governmental Operations and
Representatives Rodriguez-Chomat, Diaz de la Portilla, Rojas,
Lawson, Fasano and Kelly

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House Joint Resolution

A joint resolution proposing an amendment to
Section 6 of Article VII of the State
Constitution relating to homestead exemption.

Be It Resolved by the Legislature of the State of Florida:

That the amendment to Section 6 of Article VII of the
State Constitution as set forth below is agreed to and shall
be submitted to the electors of Florida for approval or
rejection at the general election to be held in November 1998:

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 five thousand dollars, upon establishment of right thereto
in the manner prescribed by law. The real estate may be held
by legal or equitable title, by the entireties, jointly, in
common, as a condominium, or indirectly by stock ownership or
membership representing the owner's or member's proprietary
interest in a corporation owning a fee or a leasehold
initially in excess of ninety-eight years.

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

1 (c) By general law and subject to conditions specified
2 therein, the exemption shall be increased to a total of
3 twenty-five thousand dollars of the assessed value of the real
4 estate for each school district levy. By general law and
5 subject to conditions specified therein, the exemption for all
6 other levies may be increased up to an amount not exceeding
7 ten thousand dollars of the assessed value of the real estate
8 if the owner has attained age sixty-five or is totally and
9 permanently disabled and if the owner is not entitled to the
10 exemption provided in subsection (d).

11 (d) By general law and subject to conditions specified
12 therein, the exemption shall be increased to a total of the
13 following amounts of assessed value of real estate for each
14 levy other than those of school districts: fifteen thousand
15 dollars with respect to 1980 assessments; twenty thousand
16 dollars with respect to 1981 assessments; twenty-five thousand
17 dollars with respect to assessments for 1982 and each year
18 thereafter. However, such increase shall not apply with
19 respect to any assessment roll until such roll is first
20 determined to be in compliance with the provisions of section
21 4 by a state agency designated by general law. This
22 subsection shall stand repealed on the effective date of any
23 amendment to section 4 which provides for the assessment of
24 homestead property at a specified percentage of its just
25 value.

26 (e) By general law and subject to conditions specified
27 therein, the Legislature may provide to renters, who are
28 permanent residents, ad valorem tax relief on all ad valorem
29 tax levies. Such ad valorem tax relief shall be in the form
30 and amount established by general law.

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1 (f) The legislature may, by general law and subject to
2 conditions specified therein, allow counties or
3 municipalities, by ordinance, to increase the homestead
4 exemption by an additional amount not to exceed twenty-five
5 thousand dollars of the assessed value of the real estate for
6 any person who is age sixty-five or older, and whose household
7 income, as defined by the Internal Revenue Code, does not
8 exceed twenty thousand dollars.

9 (1) The ordinance must provide for the periodic
10 adjustment of the income limitation prescribed in this
11 subsection for changes in the cost of living.

12 (2) For the purposes of this subsection, the term
13 "household" means a husband and wife, a widow, a widower, a
14 single man, or a single woman.

15 BE IT FURTHER RESOLVED that in accordance with the
16 requirements of section 101.161, Florida Statutes, the
17 substance of the amendment proposed herein shall appear on the
18 ballot as follows:

19 PROVIDING ADDITIONAL HOMESTEAD EXEMPTION
20 FOR PERSONS AGE 65 OR OLDER

21 Proposing an amendment to Section 6 of Article VII of
22 the State Constitution to authorize the Legislature to provide
23 an additional homestead exemption of up to \$25,000 to persons
24 age 65 or older with a household income of no more than
25 \$20,000.