

By Senator Gutman

34-506-98

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Senate Joint Resolution No. ____

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.

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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) By general law and subject to conditions specified
2 therein, the exemption may be increased by an additional
3 amount not to exceed twenty-five thousand dollars of the
4 assessed value of the real estate for any person who is age
5 sixty-five or older.

6 BE IT FURTHER RESOLVED that in accordance with the
7 requirements of section 101.161, Florida Statutes, the
8 substance of the amendment proposed herein shall appear on the
9 ballot as follows:

10 PROVIDING ADDITIONAL HOMESTEAD EXEMPTION

11 FOR PERSONS AGE 65 OR OLDER

12 Proposing an amendment to Section 6 of Article VII of
13 the State Constitution to authorize the Legislature to provide
14 an additional homestead exemption of up to \$25,000 to persons
15 age 65 or older.

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