

By the Committee on Community Affairs and Senator Gutman

316-1071-98

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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) Except as provided in subsection (f), 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

1 in the corporation bears to the assessed value of the
2 property.

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

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24 subsection shall stand repealed on the effective date of any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

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

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

11 1. The ordinance must provide for the periodic
12 adjustment of the income limitation prescribed in this
13 subsection for changes in the cost of living.

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

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

21 CONSTITUTIONAL AMENDMENT

22 ARTICLE VII, SECTION 6

23 ADDITIONAL HOMESTEAD TAX EXEMPTION.--Proposing an
24 amendment to the State Constitution to authorize the
25 Legislature to allow counties and municipalities to grant an
26 additional homestead tax exemption not exceeding \$25,000 to
27 certain persons 65 years of age or older whose household
28 income does not exceed a specified amount.

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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
COMMITTEE SUBSTITUTE FOR
Senate Bill 408

Changes the increased exemption from general law to local option, and limits the increased exemption to those qualified elders whose income does not exceed \$20,000.