

By Representatives McGriff and Greenstein

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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 finance and taxation, to allow the Legislature to exempt from ad valorem taxation the homestead of a person who becomes totally and permanently disabled in the line of duty as a full-time, part-time, or auxiliary law enforcement officer, correctional officer, or correctional probation officer, or as a full-time professional firefighter.

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

That the following amendment to Section 6 of Article VII of the State Constitution is 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 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 entirety, jointly, in

1 common, as a condominium, or indirectly by stock ownership or  
2 membership representing the owner's or member's proprietary  
3 interest in a corporation owning a fee or a leasehold  
4 initially in excess of ninety-eight years.

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

12 (c) By general law and subject to conditions specified  
13 therein, the exemption shall be increased to a total of  
14 twenty-five thousand dollars of the assessed value of the real  
15 estate for each school district levy. By general law and  
16 subject to conditions specified therein, the exemption for all  
17 other levies may be increased up to an amount not exceeding  
18 ten thousand dollars of the assessed value of the real estate  
19 if the owner has attained age sixty-five or is totally and  
20 permanently disabled and if the owner is not entitled to the  
21 exemption provided in subsection (d).

22 (d) By general law and subject to conditions specified  
23 therein, the exemption shall be increased to a total of the  
24 following amounts of assessed value of real estate for each  
25 levy other than those of school districts: fifteen thousand  
26 dollars with respect to 1980 assessments; twenty thousand  
27 dollars with respect to 1981 assessments; twenty-five thousand  
28 dollars with respect to assessments for 1982 and each year  
29 thereafter. However, such increase shall not apply with  
30 respect to any assessment roll until such roll is first  
31 determined to be in compliance with the provisions of section

1 4 by a state agency designated by general law. This  
2 subsection shall stand repealed on the effective date of any  
3 amendment to section 4 which provides for the assessment of  
4 homestead property at a specified percentage of its just  
5 value.

6 (e) By general law and subject to conditions specified  
7 therein, the Legislature may provide to renters, who are  
8 permanent residents, ad valorem tax relief on all ad valorem  
9 tax levies. Such ad valorem tax relief shall be in the form  
10 and amount established by general law.

11 (f) The legislature may, by general law, allow  
12 counties or municipalities, for the purpose of their  
13 respective tax levies and subject to the provisions of general  
14 law, to grant an additional homestead tax exemption not  
15 exceeding twenty-five thousand dollars to any person who has  
16 the legal or equitable title to real estate and maintains  
17 thereon the permanent residence of the owner and who has  
18 attained age sixty-five and whose household income, as defined  
19 by general law, does not exceed twenty thousand dollars. The  
20 general law must allow counties and municipalities to grant  
21 this additional exemption, within the limits prescribed in  
22 this subsection, by ordinance adopted in the manner prescribed  
23 by general law, and must provide for the periodic adjustment  
24 of the income limitation prescribed in this subsection for  
25 changes in the cost of living.

26 (g) By general law and subject to conditions specified  
27 therein, the legislature may provide a homestead tax exemption  
28 on the entire assessed value of real property owned and used  
29 as a homestead by a person who becomes totally and permanently  
30 disabled in the line of duty while serving, part-time or  
31 full-time, as a law enforcement officer, a correctional

1 officer, a correctional probation officer, an auxiliary law  
2 enforcement officer, an auxiliary correctional officer, or an  
3 auxiliary correctional probation officer or while serving as a  
4 full-time professional firefighter.

5 BE IT FURTHER RESOLVED that the following statement be  
6 placed on the ballot:

7 CONSTITUTIONAL AMENDMENT

8 ARTICLE VII, SECTION 4

9 EXEMPTION FROM AD VALOREM TAX ON HOMESTEAD FOR DISABLED  
10 LAW ENFORCEMENT OFFICERS AND FIREFIGHTERS.--Proposing an  
11 amendment to the State Constitution to allow the Legislature  
12 to exempt from ad valorem taxation the entire assessed value  
13 of homestead property owned by a person who becomes totally  
14 and permanently disabled in the line of duty as a part-time,  
15 full-time, or auxiliary law enforcement officer, correctional  
16 officer, or correctional probation officer or as a full-time,  
17 professional firefighter.

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