

By Senator Diaz de la Portilla

36-1565-04

See HJR 691

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Senate Joint Resolution No. ____

A joint resolution proposing an amendment to Section 6 of Article VII of the State Constitution to authorize the Legislature to allow counties and municipalities to grant K-12 public school classroom teachers an additional homestead tax exemption not to exceed \$25,000 each year.

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 entireties, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner's or member's proprietary

1 interest in a corporation owning a fee or a leasehold
2 initially in excess of ninety-eight years.

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

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

20 (d) By general law and subject to conditions specified
21 therein, the exemption shall be increased to a total of the
22 following amounts of assessed value of real estate for each
23 levy other than those of school districts: fifteen thousand
24 dollars with respect to 1980 assessments; twenty thousand
25 dollars with respect to 1981 assessments; twenty-five thousand
26 dollars with respect to assessments for 1982 and each year
27 thereafter. However, such increase shall not apply with
28 respect to any assessment roll until such roll is first
29 determined to be in compliance with the provisions of section
30 4 by a state agency designated by general law. This subsection
31 shall stand repealed on the effective date of any amendment to

1 section 4 which provides for the assessment of homestead
2 property at a specified percentage of its just value.

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

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

23 (g) The legislature may, by general law, allow
24 counties or municipalities, for the purpose of their
25 respective tax levies and subject to the provisions of general
26 law, to grant an additional homestead tax exemption not
27 exceeding twenty-five thousand dollars to any person who is a
28 classroom teacher in grades kindergarten through 12 in a
29 public school. The general law must allow counties and
30 municipalities to grant this additional exemption, within the
31 limits prescribed in this subsection, by ordinance adopted in

1 the manner prescribed by general law. A person receiving this
2 additional exemption must apply to renew the exemption each
3 year and must provide proof of eligibility. The ordinance may
4 provide for administration of the exemption.

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

7 CONSTITUTIONAL AMENDMENT

8 ARTICLE VII, SECTION 6

9 ADDITIONAL HOMESTEAD TAX EXEMPTION FOR PUBLIC SCHOOL
10 CLASSROOM TEACHERS.--Proposing an amendment to the State
11 Constitution to authorize the Legislature to allow counties
12 and municipalities to grant K-12 public school classroom
13 teachers an additional homestead tax exemption not to exceed
14 \$25,000 each year.

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