

By Senator Campbell

32-1769-04

See HJR 763

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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 provide for an additional  
homestead exemption for persons whose elderly  
parents live with them in the homestead.

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  
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.

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

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

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29 shall stand repealed on the effective date of any amendment to  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

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

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

21           (g) The legislature may, by general law, allow  
22 counties or municipalities, for the purpose of their  
23 respective tax levies and subject to the provisions of general  
24 law, to grant an additional homestead tax exemption not  
25 exceeding twenty-five thousand dollars to any person who has  
26 the legal or equitable title to real estate and maintains  
27 thereon the permanent residence of the owner and whose parents  
28 who are age sixty-five or older live in such residence with  
29 such person instead of being placed in a nursing home,  
30 assisted living facility, or other facility for the elderly.  
31 The general law must allow counties and municipalities to

1 grant this additional exemption, within the limits prescribed  
2 in this subsection, by ordinance adopted in the manner  
3 prescribed by general law. The ordinance shall specify the  
4 conditions under which the additional homestead exemption  
5 would be granted and enforced.

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

8 CONSTITUTIONAL AMENDMENT

9 ARTICLE VII, SECTION 6

10 ADDITIONAL HOMESTEAD EXEMPTION.--Proposing an amendment  
11 to the State Constitution to authorize the Legislature to  
12 allow counties or municipalities to grant an additional  
13 homestead exemption not exceeding \$25,000 for a person whose  
14 parents are age 65 or older and live with that person in their  
15 homestead.