

HJR 0691

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House Joint Resolution

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 amendment to Section 6 of Article VII of the State Constitution 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 2004:

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.

(b) Not more than one exemption shall be allowed any individual or family unit or with respect to any residential

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31 unit. No exemption shall exceed the value of the real estate
 32 assessable to the owner or, in case of ownership through stock
 33 or membership in a corporation, the value of the proportion
 34 which the interest in the corporation bears to the assessed
 35 value of the property.

36 (c) By general law and subject to conditions specified
 37 therein, the exemption shall be increased to a total of twenty-
 38 five thousand dollars of the assessed value of the real estate
 39 for each school district levy. By general law and subject to
 40 conditions specified therein, the exemption for all other levies
 41 may be increased up to an amount not exceeding ten thousand
 42 dollars of the assessed value of the real estate if the owner
 43 has attained age sixty-five or is totally and permanently
 44 disabled and if the owner is not entitled to the exemption
 45 provided in subsection (d).

46 (d) By general law and subject to conditions specified
 47 therein, the exemption shall be increased to a total of the
 48 following amounts of assessed value of real estate for each levy
 49 other than those of school districts: fifteen thousand dollars
 50 with respect to 1980 assessments; twenty thousand dollars with
 51 respect to 1981 assessments; twenty-five thousand dollars with
 52 respect to assessments for 1982 and each year thereafter.
 53 However, such increase shall not apply with respect to any
 54 assessment roll until such roll is first determined to be in
 55 compliance with the provisions of section 4 by a state agency
 56 designated by general law. This subsection shall stand repealed
 57 on the effective date of any amendment to section 4 which
 58 provides for the assessment of homestead property at a specified
 59 percentage of its just value.

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60 (e) By general law and subject to conditions specified
 61 therein, the Legislature may provide to renters, who are
 62 permanent residents, ad valorem tax relief on all ad valorem tax
 63 levies. Such ad valorem tax relief shall be in the form and
 64 amount established by general law.

65 (f) The legislature may, by general law, allow counties or
 66 municipalities, for the purpose of their respective tax levies
 67 and subject to the provisions of general law, to grant an
 68 additional homestead tax exemption not exceeding twenty-five
 69 thousand dollars to any person who has the legal or equitable
 70 title to real estate and maintains thereon the permanent
 71 residence of the owner and who has attained age sixty-five and
 72 whose household income, as defined by general law, does not
 73 exceed twenty thousand dollars. The general law must allow
 74 counties and municipalities to grant this additional exemption,
 75 within the limits prescribed in this subsection, by ordinance
 76 adopted in the manner prescribed by general law, and must
 77 provide for the periodic adjustment of the income limitation
 78 prescribed in this subsection for changes in the cost of living.

79 (g) The legislature may, by general law, allow counties or
 80 municipalities, for the purpose of their respective tax levies
 81 and subject to the provisions of general law, to grant an
 82 additional homestead tax exemption not exceeding twenty-five
 83 thousand dollars to any person who is a classroom teacher in
 84 grades kindergarten through 12 in a public school. The general
 85 law must allow counties and municipalities to grant this
 86 additional exemption, within the limits prescribed in this
 87 subsection, by ordinance adopted in the manner prescribed by
 88 general law. A person receiving this additional exemption must
 89 apply to renew the exemption each year and must provide proof of

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90 eligibility. The ordinance may provide for administration of the
 91 exemption.

92 BE IT FURTHER RESOLVED that the title and substance of the
 93 amendment proposed herein shall appear on the ballot as follows:

94 ADDITIONAL HOMESTEAD TAX EXEMPTION

95 FOR PUBLIC SCHOOL CLASSROOM TEACHERS

96 Proposes an amendment to Section 6 of Article VII of the
 97 State Constitution to authorize the Legislature to allow
 98 counties and municipalities to grant K-12 public school
 99 classroom teachers an additional homestead tax exemption not to
 100 exceed \$25,000 each year.