

HJR 0763

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House Joint Resolution

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 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 unit. No exemption shall exceed the value of the real estate

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31 assessable to the owner or, in case of ownership through stock
 32 or membership in a corporation, the value of the proportion
 33 which the interest in the corporation bears to the assessed
 34 value of the property.

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

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 This subsection shall stand repealed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

59 (e) By general law and subject to conditions specified
 60 therein, the Legislature may provide to renters, who are

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61 permanent residents, ad valorem tax relief on all ad valorem tax
 62 levies. Such ad valorem tax relief shall be in the form and
 63 amount established by general law.

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

78 (g) The legislature may, by general law, allow counties or
 79 municipalities, for the purpose of their respective tax levies
 80 and subject to the provisions of general law, to grant an
 81 additional homestead tax exemption not exceeding twenty-five
 82 thousand dollars to any person who has the legal or equitable
 83 title to real estate and maintains thereon the permanent
 84 residence of the owner and whose parents who are age sixty-five
 85 or older live in such residence with such person instead of
 86 being placed in a nursing home, assisted living facility, or
 87 other facility for the elderly. The general law must allow
 88 counties and municipalities to grant this additional exemption,
 89 within the limits prescribed in this subsection, by ordinance
 90 adopted in the manner prescribed by general law. The ordinance

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91 shall specify the conditions under which the additional
 92 homestead exemption would be granted and enforced.

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

95 ADDITIONAL HOMESTEAD EXEMPTION

96 Proposes an amendment to Section 6 of Article VII of the
 97 State Constitution to authorize the Legislature to allow
 98 counties or municipalities to grant an additional homestead
 99 exemption not exceeding \$25,000 for persons whose parents who
 100 are age 65 or older live with them in their homestead.