

Bill No. SJR 194

Barcode 210932

CHAMBER ACTION

Senate

House

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31

Comm: FAV  
12/06/2005 11:17 AM

.  
. .  
. .  
. .  
. .  
. .

The Committee on Community Affairs (Haridopolos) recommended  
the following amendment:

**Senate Amendment (with title amendment)**

Delete everything after the resolving clause

and insert:

That the following amendment to Section 6 of Article  
VII of the State Constitution is agreed to, 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, and, if  
approved, shall take effect December 7, 2006:

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

Bill No. SJR 194

Barcode 210932

1 of five thousand dollars, upon establishment of right thereto  
 2 in the manner prescribed by law. The real estate may be held  
 3 by legal or equitable title, by the entireties, jointly, in  
 4 common, as a condominium, or indirectly by stock ownership or  
 5 membership representing the owner's or member's proprietary  
 6 interest in a corporation owning a fee or a leasehold  
 7 initially in excess of ninety-eight years.

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

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

25 (d) By general law and subject to conditions specified  
 26 therein, the exemption shall be increased to a total of the  
 27 following amounts of assessed value of real estate for each  
 28 levy other than those of school districts: fifteen thousand  
 29 dollars with respect to 1980 assessments; twenty thousand  
 30 dollars with respect to 1981 assessments; twenty-five thousand  
 31 dollars with respect to assessments for 1982 and each year

Bill No. SJR 194

Barcode 210932

1 thereafter. However, such increase shall not apply with  
 2 respect to any assessment roll until such roll is first  
 3 determined to be in compliance with the provisions of section  
 4 4 by a state agency designated by general law. This  
 5 subsection shall stand repealed on the effective date of any  
 6 amendment to section 4 which provides for the assessment of  
 7 homestead property at a specified percentage of its just  
 8 value.

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

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

29 (g) Each veteran of World War II who is permanently  
 30 disabled, either partially or totally, shall receive a  
 31 discount from the amount of the ad valorem tax otherwise owed

Bill No. SJR 194

Barcode 210932

1 on homestead property that the veteran owns and resides on if  
2 the disability was combat-related, the veteran was a resident  
3 of this state at the time of entering the military service of  
4 the United States, and the veteran was honorably discharged  
5 upon separation from military service. The discount shall be  
6 in a percentage equal to the percentage of the veteran's  
7 permanent, combat-related disability, as determined by the  
8 United States Department of Veterans Affairs. To qualify for  
9 the discount granted by this subsection, an applicant must  
10 submit to the county property appraiser, at least 180 days  
11 before the scheduled mailing of the current year's property  
12 tax notice, proof of residency at the time of entering  
13 military service, proof that the disability was  
14 combat-related, an official letter from the United States  
15 Department of Veterans Affairs stating the percentage of the  
16 veteran's permanent disability, and a copy of the veteran's  
17 honorable discharge. If the property appraiser denies the  
18 request for a discount, the appraiser must notify the  
19 applicant in writing of the reasons for the denial, and the  
20 veteran may reapply. This subsection is self-executing and  
21 does not require implementing legislation.

22 BE IT FURTHER RESOLVED that the following statement be  
23 placed on the ballot:

24 CONSTITUTIONAL AMENDMENT

25 ARTICLE VII, SECTION 6

26 WORLD WAR II DISABLED VETERANS' DEDUCTION FROM TAX ON  
27 HOMESTEAD.--Proposing an amendment to the State Constitution,  
28 to take effect December 7, 2006, to provide a deduction from  
29 the ad valorem tax on the homestead of a disabled veteran of  
30 World War II who was a Florida resident at the time of  
31 entering military service and to provide that the percentage

Bill No. SJR 194

Barcode 210932

1 of the discount equals the percentage of the veteran's  
2 combat-related disability. The amendment is self-executing and  
3 needs no further legislative action for its implementation.

4  
5

6 ===== T I T L E    A M E N D M E N T =====

7 And the title is amended as follows:

8           Delete everything before the resolving clause

9

10 and insert:

11

Senate Joint Resolution

12

A joint resolution proposing an amendment to

13

Section 6 of Article VII of the State

14

Constitution, relating to homestead exemptions

15

from ad valorem taxation; providing a deduction

16

from the amount of ad valorem taxation levied

17

on the homestead of a World War II veteran who

18

meets specified criteria; providing an

19

effective date.

20

21

22

23

24

25

26

27

28

29

30

31