

Bill No. SJR 194

Barcode 440412

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: RCS
04/17/2006 05:37 PM

.
. .
. .
. .
. .
. .

The Committee on Ways and Means (Fasano) 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 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

Bill No. SJR 194

Barcode 440412

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 440412

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 subsection
 5 shall stand repealed on the effective date of any amendment to
 6 section 4 which provides for the assessment of homestead
 7 property at a specified percentage of its just value.

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

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

28 (g) Each veteran of World War II who is partially or
 29 totally permanently disabled shall receive a discount from the
 30 amount of the ad valorem tax otherwise owed on homestead
 31 property the veteran owns and resides in if the disability was

Bill No. SJR 194

Barcode 440412

1 combat related, the veteran was a resident of this state at
2 the time of entering the military service of the United
3 States, and the veteran was honorably discharged upon
4 separation from military service. The discount shall be in a
5 percentage equal to the percentage of the veteran's permanent,
6 service-connected disability as determined by the United
7 States Department of Veterans Affairs or its predecessor. To
8 qualify for the discount granted by this subsection, an
9 applicant must submit to the county property appraiser, by
10 March 1, proof of residency at the time of entering military
11 service, an official letter from the United States Department
12 of Veterans Affairs or its predecessor stating the percentage
13 of the veteran's service-connected disability and such
14 evidence that reasonably identifies the disability as combat
15 related, and a copy of the veteran's honorable discharge. If
16 the property appraiser denies the request for a discount, the
17 appraiser must notify the applicant in writing of the reasons
18 for the denial, and the veteran may reapply. The Legislature
19 may, by general law, waive the annual application requirement
20 in subsequent years. This subsection shall take effect
21 December 7, 2006, is self-executing, and does not require
22 implementing legislation.

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

25 CONSTITUTIONAL AMENDMENT

26 ARTICLE VII, SECTION 6

27 WORLD WAR II PERMANENTLY DISABLED VETERANS' DISCOUNT ON
28 HOMESTEAD AD VALOREM TAX.--Proposing an amendment to the State
29 Constitution to provide a discount from the amount of ad
30 valorem tax on the homestead of a partially or totally
31 permanently disabled veteran of World War II who was a Florida

Bill No. SJR 194

Barcode 440412

1 resident at the time of entering military service, whose
 2 disability was combat-related, and who was honorably
 3 discharged; to specify the percentage of the discount as equal
 4 to the percentage of the veteran's permanent service-connected
 5 disability; to specify qualification requirements for the
 6 discount; to authorize the Legislature to waive the annual
 7 application requirement in subsequent years by general law;
 8 and to specify that the provision takes effect December 7,
 9 2006, is self-executing, and does not require implementing
 10 legislation.

11
12

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

14 And the title is amended as follows:

15 Delete everything before the resolving clause

16

17 and insert:

18

Senate Joint Resolution

19

A joint resolution proposing an amendment to

20

Section 6 of Article VII of the State

21

Constitution, relating to homestead exemptions

22

from ad valorem taxation, to provide a discount

23

from the amount of ad valorem taxation levied

24

on the homestead of a World War II veteran who

25

meets specified criteria.

26

27

28

29

30

31