

By Senator Fasano

11-224-06

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Senate Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII of the State Constitution, relating to homestead exemptions from ad valorem taxation; providing a deduction from the amount of ad valorem taxation levied on the homestead of a World War II veteran who meets specified criteria.

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

1 interest in a corporation owning a fee or a leasehold  
2 initially in excess of ninety-eight years.

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

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

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31 subsection shall stand repealed on the effective date of any

1 amendment to section 4 which provides for the assessment of  
2 homestead property at a specified percentage of its just  
3 value.

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

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

24 (g) Each veteran of World War II who is permanently  
25 disabled, either partially or totally, shall receive a  
26 discount from the amount of the ad valorem tax otherwise owed  
27 on homestead property that the veteran owns and resides on if  
28 the disability was combat-related, the veteran was a resident  
29 of this state at the time of entering the military service of  
30 the United States, and the veteran was honorably discharged  
31 upon separation from military service. The discount shall be

1 in a percentage equal to the percentage of the veteran's  
2 permanent, combat-related disability, as determined by the  
3 United States Department of Veterans Affairs. To qualify for  
4 the discount granted by this subsection, an applicant must  
5 submit to the county property appraiser, at least 180 days  
6 before the scheduled mailing of the current year's property  
7 tax notice, proof of residency at the time of entering  
8 military service, proof that the disability was  
9 combat-related, an official letter from the United States  
10 Department of Veterans Affairs stating the percentage of the  
11 veteran's permanent disability, and a copy of the veteran's  
12 honorable discharge. If the property appraiser denies the  
13 request for a discount, the appraiser must notify the  
14 applicant in writing of the reasons for the denial, and the  
15 veteran may reapply.

16 BE IT FURTHER RESOLVED that the following statement be  
17 placed on the ballot:

18 CONSTITUTIONAL AMENDMENT

19 ARTICLE VII, SECTION 6

20 WORLD WAR II DISABLED VETERANS' DEDUCTION FROM TAX ON  
21 HOMESTEAD.--Proposing an amendment to the State Constitution  
22 to provide a deduction from the ad valorem tax on the  
23 homestead of a disabled veteran of World War II who was a  
24 Florida resident at the time of entering military service and  
25 to provide that the percentage of the discount equals the  
26 percentage of the veteran's combat-related disability.

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