

By the Committee on Ways and Means; and Senators Fasano, Jones, Haridopolos, Wise, Hill, Garcia, Smith, Posey, Baker, Clary, Margolis, Alexander, Peaden, Campbell, Sebesta, Bennett, Atwater, King, Lawson, Argenziano and Miller

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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, to provide a discount 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 entireties, 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 subsection
31 shall stand repealed on the effective date of any amendment to

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

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

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

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

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

18 BE IT FURTHER RESOLVED that the following statement be
19 placed on the ballot:

20 CONSTITUTIONAL AMENDMENT

21 ARTICLE VII, SECTION 6

22 WORLD WAR II PERMANENTLY DISABLED VETERANS' DISCOUNT ON
23 HOMESTEAD AD VALOREM TAX.--Proposing an amendment to the State
24 Constitution to provide a discount from the amount of ad
25 valorem tax on the homestead of a partially or totally
26 permanently disabled veteran of World War II who was a Florida
27 resident at the time of entering military service, whose
28 disability was combat-related, and who was honorably
29 discharged; to specify the percentage of the discount as equal
30 to the percentage of the veteran's permanent service-connected
31 disability; to specify qualification requirements for the

1 discount; to authorize the Legislature to waive the annual
2 application requirement in subsequent years by general law;
3 and to specify that the provision takes effect December 7,
4 2006, is self-executing, and does not require implementing
5 legislation.

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7 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
8 COMMITTEE SUBSTITUTE FOR
9 Senate Joint Resolution 194

10 The Committee Substitute provides that the amendment is
11 self-executing and does not require implementing legislation.
12 It also sets a date certain for the applicant to submit
13 required information to qualify for the discount, clarifies
14 the documentation necessary for qualification, and allows the
15 Legislature to waive the annual application requirements.
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