

By Senator Alexander

17-1634A-06

See HJR 953

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Senate Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII of the State Constitution to entitle certain military personnel and victims of natural disasters to maintain continuous homestead exemptions and certain protections from changes in assessed value.

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 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) Notwithstanding the requirements set forth in
24 subsection (a), individuals meeting the following
25 qualifications are entitled to maintain a homestead exemption
26 and are entitled to all protections of subsection (c) of
27 section 4:

28 (1) Any person serving on active duty in the military,
29 military reserve, or National Guard who has lived in this
30 state for a minimum of 2 years before joining the military, is
31 later ordered to relocate from this state, owns a home which

1 is exempt from taxation as provided in this section, and
2 chooses to rent rather than sell the home shall continue to be
3 entitled to a homestead exemption on that property while the
4 person is away from the state on active duty. Such person is
5 eligible for the exemption under this paragraph for up to 10
6 years, as long as the person remains in the military and owns
7 the home. The person may not claim any other homestead
8 exemption during the 10-year period. Upon retirement or
9 discharge from the military, the person must relocate to this
10 state and make such property his or her primary residence
11 within 6 months after discharge in order to maintain the
12 homestead exemption on the property.

13 (2) Any person who owns a home which is exempt from
14 taxation as provided in this section that has been partially
15 or totally destroyed by a natural disaster, as defined by
16 general law, may maintain the original homestead exemption on
17 such home as long as the person rebuilds a structure, as
18 defined by general law, of comparable size to the structure
19 partially or totally destroyed. If the square footage of the
20 structure is increased, the difference in size between the
21 original structure and the rebuilt structure shall be assessed
22 at full value. The assessed value of the original structure,
23 including the homestead exemption, and the full assessed value
24 of the increased size of the rebuilt structure shall be added
25 together and shall be the new assessed value for purposes of
26 any exemptions. To qualify for this exception, the structure
27 must be rebuilt within 3 years after having been totally or
28 partially destroyed. No other homestead exemption may be
29 claimed during the 3-year period.

30 BE IT FURTHER RESOLVED that the following statement be
31 placed on the ballot:

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CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 6

MAINTAINING HOMESTEAD EXEMPTION FOR CERTAIN MILITARY
PERSONNEL AND VICTIMS OF NATURAL DISASTERS.--Proposing an
amendment to the State Constitution to entitle active-duty
military personnel who own a home with a homestead exemption
and are ordered to relocate from Florida and rent rather than
sell the property to maintain continuous homestead exemption,
subject to specific time and residence limitations; to entitle
persons who are victims of a natural disaster who rebuild
partially or totally destroyed homes to maintain the homestead
exemption on such homes, subject to specific limitations to
capture increased construction assessed values; and to provide
for such property the constitutionally specified limitations
on changes in assessments of homestead property.