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HJR 353, Engrossed 1

2006 Legislature

House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII and the creation of Section 26 of Article XII of the State Constitution to increase the maximum additional homestead exemption for low-income seniors from \$25,000 to \$50,000 and to schedule the amendment to take effect January 1, 2007, if adopted.

Be It Resolved by the Legislature of the State of Florida:

That the following amendment to Section 6 of Article VII and the creation of Section 26 of Article XII of the State Constitution are 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

ENROLLED

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2006 Legislature

28 | condominium, or indirectly by stock ownership or membership
29 | representing the owner's or member's proprietary interest in a
30 | corporation owning a fee or a leasehold initially in excess of
31 | ninety-eight years.

32 | (b) Not more than one exemption shall be allowed any
33 | individual or family unit or with respect to any residential
34 | unit. No exemption shall exceed the value of the real estate
35 | assessable to the owner or, in case of ownership through stock
36 | or membership in a corporation, the value of the proportion
37 | which the interest in the corporation bears to the assessed
38 | value of the property.

39 | (c) By general law and subject to conditions specified
40 | therein, the exemption shall be increased to a total of twenty-
41 | five thousand dollars of the assessed value of the real estate
42 | for each school district levy. By general law and subject to
43 | conditions specified therein, the exemption for all other levies
44 | may be increased up to an amount not exceeding ten thousand
45 | dollars of the assessed value of the real estate if the owner
46 | has attained age sixty-five or is totally and permanently
47 | disabled and if the owner is not entitled to the exemption
48 | provided in subsection (d).

49 | (d) By general law and subject to conditions specified
50 | therein, the exemption shall be increased to a total of the
51 | following amounts of assessed value of real estate for each levy
52 | other than those of school districts: fifteen thousand dollars
53 | with respect to 1980 assessments; twenty thousand dollars with
54 | respect to 1981 assessments; twenty-five thousand dollars with

ENROLLED

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2006 Legislature

55 | respect to assessments for 1982 and each year thereafter.
56 | However, such increase shall not apply with respect to any
57 | assessment roll until such roll is first determined to be in
58 | compliance with the provisions of section 4 by a state agency
59 | designated by general law. This subsection shall stand repealed
60 | on the effective date of any amendment to section 4 which
61 | provides for the assessment of homestead property at a specified
62 | percentage of its just value.

63 | (e) By general law and subject to conditions specified
64 | therein, the Legislature may provide to renters, who are
65 | permanent residents, ad valorem tax relief on all ad valorem tax
66 | levies. Such ad valorem tax relief shall be in the form and
67 | amount established by general law.

68 | (f) The legislature may, by general law, allow counties or
69 | municipalities, for the purpose of their respective tax levies
70 | and subject to the provisions of general law, to grant an
71 | additional homestead tax exemption not exceeding fifty ~~twenty-~~
72 | ~~five~~ thousand dollars to any person who has the legal or
73 | equitable title to real estate and maintains thereon the
74 | permanent residence of the owner and who has attained age sixty-
75 | five and whose household income, as defined by general law, does
76 | not exceed twenty thousand dollars. The general law must allow
77 | counties and municipalities to grant this additional exemption,
78 | within the limits prescribed in this subsection, by ordinance
79 | adopted in the manner prescribed by general law, and must
80 | provide for the periodic adjustment of the income limitation
81 | prescribed in this subsection for changes in the cost of living.

