

House 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 entirety, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner's or member's proprietary interest in a

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29 corporation owning a fee or a leasehold initially in excess of  
30 ninety-eight years.

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

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

48 (d) By general law and subject to conditions specified  
49 therein, the exemption shall be increased to a total of the  
50 following amounts of assessed value of real estate for each levy  
51 other than those of school districts: fifteen thousand dollars  
52 with respect to 1980 assessments; twenty thousand dollars with  
53 respect to 1981 assessments; twenty-five thousand dollars with  
54 respect to assessments for 1982 and each year thereafter.  
55 However, such increase shall not apply with respect to any  
56 assessment roll until such roll is first determined to be in

57 | compliance with the provisions of section 4 by a state agency  
 58 | designated by general law. This subsection shall stand repealed  
 59 | on the effective date of any amendment to section 4 which  
 60 | provides for the assessment of homestead property at a specified  
 61 | percentage of its just value.

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

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

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

85 combat-related, the veteran was a resident of this state at the  
 86 time of entering the military service of the United States, and  
 87 the veteran was honorably discharged upon separation from  
 88 military service. The discount shall be in a percentage equal to  
 89 the percentage of the veteran's permanent, combat-related  
 90 disability as determined by the United States Department of  
 91 Veterans Affairs. To qualify for the discount granted by this  
 92 subsection, an applicant must submit to the county property  
 93 appraiser, at least 180 days before the scheduled mailing of the  
 94 current year's property tax notice, proof of residency at the  
 95 time of entering military service, proof that the disability was  
 96 combat-related, an official letter from the United States  
 97 Department of Veterans Affairs stating the percentage of the  
 98 veteran's permanent disability, and a copy of the veteran's  
 99 honorable discharge. If the property appraiser denies the  
 100 request for a discount, the appraiser must notify the applicant  
 101 in writing of the reasons for the denial, and the veteran may  
 102 reapply. This subsection shall take effect December 7, 2006, is  
 103 self-executing, and does not require implementing legislation.

104 BE IT FURTHER RESOLVED that the following statement be  
 105 placed on the ballot:

106 CONSTITUTIONAL AMENDMENT

107 ARTICLE VII, SECTION 6

108 WORLD WAR II PERMANENTLY DISABLED VETERANS' DISCOUNT ON  
 109 HOMESTEAD AD VALOREM TAX.--Proposing an amendment to the State  
 110 Constitution to provide a discount from the amount of ad valorem  
 111 tax on the homestead of a partially or totally permanently  
 112 disabled veteran of World War II who was a Florida resident at

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113 | the time of entering military service, whose disability was  
114 | combat-related, and who was honorably discharged; to specify the  
115 | percentage of the discount as equal to the percentage of the  
116 | veteran's permanent combat-related disability; to specify  
117 | qualification requirements for the discount; and to specify that  
118 | the provision takes effect December 7, 2006, is self-executing,  
119 | and does not require implementing legislation.