

HJR 631

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CHAMBER ACTION

1 The Finance & Tax Committee recommends the following:

2  
3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

5 House Joint Resolution

6 A joint resolution proposing an amendment to Section 6 of  
7 Article VII of the State Constitution, relating to  
8 homestead exemptions from ad valorem taxation, to provide  
9 a discount from the amount of ad valorem taxation levied  
10 on the homestead of a World War II veteran who meets  
11 specified criteria.

12  
13 Be It Resolved by the Legislature of the State of Florida:

14  
15 That the following amendment to Section 6 of Article VII of  
16 the State Constitution is agreed to and shall be submitted to  
17 the electors of this state for approval or rejection at the next  
18 general election or at an earlier special election specifically  
19 authorized by law for that purpose:

20 ARTICLE VII

21 FINANCE AND TAXATION

22 SECTION 6. Homestead exemptions.--

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23 (a) Every person who has the legal or equitable title to  
24 real estate and maintains thereon the permanent residence of the  
25 owner, or another legally or naturally dependent upon the owner,  
26 shall be exempt from taxation thereon, except assessments for  
27 special benefits, up to the assessed valuation of five thousand  
28 dollars, upon establishment of right thereto in the manner  
29 prescribed by law. The real estate may be held by legal or  
30 equitable title, by the entirety, jointly, in common, as a  
31 condominium, or indirectly by stock ownership or membership  
32 representing the owner's or member's proprietary interest in a  
33 corporation owning a fee or a leasehold initially in excess of  
34 ninety-eight years.

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

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

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50 disabled and if the owner is not entitled to the exemption  
51 provided in subsection (d).

52 (d) By general law and subject to conditions specified  
53 therein, the exemption shall be increased to a total of the  
54 following amounts of assessed value of real estate for each levy  
55 other than those of school districts: fifteen thousand dollars  
56 with respect to 1980 assessments; twenty thousand dollars with  
57 respect to 1981 assessments; twenty-five thousand dollars with  
58 respect to assessments for 1982 and each year thereafter.  
59 However, such increase shall not apply with respect to any  
60 assessment roll until such roll is first determined to be in  
61 compliance with the provisions of section 4 by a state agency  
62 designated by general law. This subsection shall stand repealed  
63 on the effective date of any amendment to section 4 which  
64 provides for the assessment of homestead property at a specified  
65 percentage of its just value.

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

71 (f) The legislature may, by general law, allow counties or  
72 municipalities, for the purpose of their respective tax levies  
73 and subject to the provisions of general law, to grant an  
74 additional homestead tax exemption not exceeding twenty-five  
75 thousand dollars to any person who has the legal or equitable  
76 title to real estate and maintains thereon the permanent  
77 residence of the owner and who has attained age sixty-five and

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78 | whose household income, as defined by general law, does not  
79 | exceed twenty thousand dollars. The general law must allow  
80 | counties and municipalities to grant this additional exemption,  
81 | within the limits prescribed in this subsection, by ordinance  
82 | adopted in the manner prescribed by general law, and must  
83 | provide for the periodic adjustment of the income limitation  
84 | prescribed in this subsection for changes in the cost of living.

85 |       (g) Each veteran of World War II who is partially or  
86 | totally permanently disabled shall receive a discount from the  
87 | amount of the ad valorem tax otherwise owed on homestead  
88 | property the veteran owns and resides in if the disability was  
89 | combat-related, the veteran was a resident of this state at the  
90 | time of entering the military service of the United States, and  
91 | the veteran was honorably discharged upon separation from  
92 | military service. The discount shall be in a percentage equal to  
93 | the percentage of the veteran's permanent, combat-related  
94 | disability as determined by the United States Department of  
95 | Veterans Affairs. To qualify for the discount granted by this  
96 | subsection, an applicant must submit to the county property  
97 | appraiser, by March 1, proof of residency at the time of  
98 | entering military service, proof that the disability was combat-  
99 | related, an official letter from the United States Department of  
100 | Veterans Affairs stating the percentage of the veteran's  
101 | permanent disability, and a copy of the veteran's honorable  
102 | discharge. If the property appraiser denies the request for a  
103 | discount, the appraiser must notify the applicant in writing of  
104 | the reasons for the denial, and the veteran may reapply. By  
105 | general law, the Legislature may waive the annual application

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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106 | requirement in subsequent years. This subsection shall take  
 107 | effect December 7, 2006, is self-executing, and does not require  
 108 | implementing legislation.

109 | BE IT FURTHER RESOLVED that the following statement be  
 110 | placed on the ballot:

111 | CONSTITUTIONAL AMENDMENT

112 | ARTICLE VII, SECTION 6

113 | WORLD WAR II PERMANENTLY DISABLED VETERANS' DISCOUNT ON  
 114 | HOMESTEAD AD VALOREM TAX.--Proposing an amendment to the State  
 115 | Constitution to provide a discount from the amount of ad valorem  
 116 | tax on the homestead of a partially or totally permanently  
 117 | disabled veteran of World War II who was a Florida resident at  
 118 | the time of entering military service, whose disability was  
 119 | combat-related, and who was honorably discharged; to specify the  
 120 | percentage of the discount as equal to the percentage of the  
 121 | veteran's permanent combat-related disability; to specify  
 122 | qualification requirements for the discount; to authorize the  
 123 | Legislature to waive the annual application requirement in  
 124 | subsequent years by general law; and to specify that the  
 125 | provision takes effect December 7, 2006, is self-executing, and  
 126 | does not require implementing legislation.