

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

28 | representing the owner's or member's proprietary interest in a
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, service-connected
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, by March 1, proof of residency at the time of
94 entering military service, an official letter from the United
95 States Department of Veterans Affairs stating the percentage of
96 the veteran's service-connected disability and such evidence
97 that reasonably identifies the disability as combat related, and
98 a copy of the veteran's honorable discharge. If the property
99 appraiser denies the request for a discount, the appraiser must
100 notify the applicant in writing of the reasons for the denial,
101 and the veteran may reapply. The Legislature may, by general
102 law, waive the annual application requirement in subsequent
103 years. This subsection shall take effect December 7, 2006, is
104 self-executing, and does not require implementing legislation.

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

107 CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 6

108
109 WORLD WAR II PERMANENTLY DISABLED VETERANS' DISCOUNT ON
110 HOMESTEAD AD VALOREM TAX.--Proposing an amendment to the State
111 Constitution to provide a discount from the amount of ad valorem
112 tax on the homestead of a partially or totally permanently
113 disabled veteran of World War II who was a Florida resident at
114 the time of entering military service, whose disability was
115 combat-related, and who was honorably discharged; to specify the
116 percentage of the discount as equal to the percentage of the
117 veteran's permanent service-connected disability; to specify
118 qualification requirements for the discount; to authorize the
119 Legislature to waive the annual application requirement in
120 subsequent years by general law; and to specify that the
121 provision takes effect December 7, 2006, is self-executing, and
122 does not require implementing legislation.