1	House Joint Resolution
2	A joint resolution proposing an amendment to Section 6 of
3	Article VII of the State Constitution, relating to
4	homestead exemptions from ad valorem taxation, to provide
5	a discount from the amount of ad valorem taxation levied
6	on the homestead of a veteran who meets specified
7	criteria.
8	
9	Be It Resolved by the Legislature of the State of Florida:
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11	That the following amendment to Section 6 of Article VII of
12	the State Constitution is agreed to and shall be submitted to
13	the electors of this state for approval or rejection at the next
14	general election or at an earlier special election specifically
15	authorized by law for that purpose:
16	ARTICLE VII
17	FINANCE AND TAXATION
18	SECTION 6. Homestead exemptions
19	(a) Every person who has the legal or equitable title to
20	real estate and maintains thereon the permanent residence of the
21	owner, or another legally or naturally dependent upon the owner,
22	shall be exempt from taxation thereon, except assessments for
23	special benefits, up to the assessed valuation of five thousand
24	dollars, upon establishment of right thereto in the manner
25	prescribed by law. The real estate may be held by legal or
26	equitable title, by the entireties, jointly, in common, as a
27	condominium, or indirectly by stock ownership or membership
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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.

By general law and subject to conditions specified 38 (C) 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 conditions specified therein, the exemption for all other levies 42 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).

(d) By general law and subject to conditions specified therein, the exemption shall be increased to a total of the following amounts of assessed value of real estate for each levy other than those of school districts: fifteen thousand dollars with respect to 1980 assessments; twenty thousand dollars with respect to 1981 assessments; twenty-five thousand dollars with respect to assessments for 1982 and each year thereafter.

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However, such increase shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. This subsection shall stand repealed on the effective date of any amendment to section 4 which provides for the assessment of homestead property at a specified percentage of its just value.

(e) By general law and subject to conditions specified
therein, the Legislature may provide to renters, who are
permanent residents, ad valorem tax relief on all ad valorem tax
levies. Such ad valorem tax relief shall be in the form and
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 additional homestead tax exemption not exceeding twenty-five 70 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.

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81	(g) Each veteran who is age 65 or older who is partially
82	or totally permanently disabled shall receive a discount from
83	the 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

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108	ARTICLE VII, SECTION 6
109	PERMANENTLY DISABLED VETERANS' DISCOUNT ON HOMESTEAD AD
110	VALOREM TAXProposing an amendment to the State Constitution
111	to provide a discount from the amount of ad valorem tax on the
112	homestead of a partially or totally permanently disabled veteran
113	who is age 65 or older who was a Florida resident at the time of
114	entering military service, whose disability was combat-related,
115	and who was honorably discharged; to specify the percentage of
116	the discount as equal to the percentage of the veteran's
117	permanent service-connected disability; to specify qualification
118	requirements for the discount; to authorize the Legislature to
119	waive the annual application requirement in subsequent years by
120	general law; and to specify that the provision takes effect
121	December 7, 2006, is self-executing, and does not require
122	implementing legislation.