

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 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.



## ARTICLE VII, SECTION 6

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