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House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII of the State Constitution to entitle certain military personnel and victims of natural disasters to maintain continuous homestead exemptions and certain protections from changes in assessed value.

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

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

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

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

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

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 This subsection shall stand repealed  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

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

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

80 (g) Notwithstanding the requirements set forth in  
 81 subsection (a), individuals meeting the following qualifications  
 82 are entitled to maintain a homestead exemption and are entitled  
 83 to all protections of subsection (c) of section 4:

84        (1) Any person serving on active duty in the military,  
 85 military reserve, or National Guard who has lived in this state  
 86 for a minimum of 2 years before joining the military, is later  
 87 ordered to relocate from this state, owns a home which is exempt  
 88 from taxation as provided in this section, and chooses to rent  
 89 rather than sell the home shall continue to be entitled to a  
 90 homestead exemption on that property while the person is away  
 91 from the state on active duty. Such person is eligible for the  
 92 exemption under this paragraph for up to 10 years, as long as  
 93 the person remains in the military and owns the home. The person  
 94 may not claim any other homestead exemption during the 10-year  
 95 period. Upon retirement or discharge from the military, the  
 96 person must relocate to this state and make such property his or  
 97 her primary residence within 6 months after discharge in order  
 98 to maintain the homestead exemption on the property.

99        (2) Any person who owns a home which is exempt from  
 100 taxation as provided in this section that has been partially or  
 101 totally destroyed by a natural disaster, as defined by general  
 102 law, may maintain the original homestead exemption on such home  
 103 as long as the person rebuilds a structure, as defined by  
 104 general law, of comparable size to the structure partially or  
 105 totally destroyed. If the square footage of the structure is  
 106 increased, the difference in size between the original structure  
 107 and the rebuilt structure shall be assessed at full value. The  
 108 assessed value of the original structure, including the  
 109 homestead exemption, and the full assessed value of the  
 110 increased size of the rebuilt structure shall be added together  
 111 and shall be the new assessed value for purposes of any

HJR 953

2006

112 exemptions. To qualify for this exception, the structure must be  
 113 rebuilt within 3 years after having been totally or partially  
 114 destroyed. No other homestead exemption may be claimed during  
 115 the 3-year period.

116  
 117 BE IT FURTHER RESOLVED that the following statement be  
 118 placed on the ballot:

119 CONSTITUTIONAL AMENDMENT

120 ARTICLE VII, SECTION 6

121 MAINTAINING HOMESTEAD EXEMPTION FOR CERTAIN MILITARY  
 122 PERSONNEL AND VICTIMS OF NATURAL DISASTERS.--Proposing an  
 123 amendment to the State Constitution to entitle active-duty  
 124 military personnel who own a home with a homestead exemption and  
 125 are ordered to relocate from Florida and rent rather than sell  
 126 the property to maintain continuous homestead exemption, subject  
 127 to specific time and residence limitations; to entitle persons  
 128 who are victims of a natural disaster who rebuild partially or  
 129 totally destroyed homes to maintain the homestead exemption on  
 130 such homes, subject to specific limitations to capture increased  
 131 construction assessed values; and to provide for such property  
 132 the constitutionally specified limitations on changes in  
 133 assessments of homestead property.