

By Senator Villalobos

38-1363-07

See HJR 571

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Senate Joint Resolution

A joint resolution proposing an amendment to
Section 6 of Article VII of the State
Constitution to increase the homestead
exemption.

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 entireties, jointly, in
common, as a condominium, or indirectly by stock ownership or
membership representing the owner's or member's proprietary
interest in a corporation owning a fee or a leasehold
initially in excess of ninety-eight years.

(b) Not more than one exemption shall be allowed any
individual or family unit or with respect to any residential

1 unit. No exemption shall exceed the value of the real estate
2 assessable to the owner or, in case of ownership through stock
3 or membership in a corporation, the value of the proportion
4 which the interest in the corporation bears to the assessed
5 value of the property.

6 (c) By general law and subject to conditions specified
7 therein, the exemption shall be increased to a total of fifty
8 ~~twenty-five~~ thousand dollars of the assessed value of the real
9 estate for each school district levy. By general law and
10 subject to conditions specified therein, the exemption for all
11 other levies may be increased up to an amount not exceeding
12 ten thousand dollars of the assessed value of the real estate
13 if the owner has attained age sixty-five or is totally and
14 permanently disabled and if the owner is not entitled to the
15 exemption provided in subsection (d).

16 (d) By general law and subject to conditions specified
17 therein, the exemption shall be increased to a total of the
18 following amounts of assessed value of real estate for each
19 levy other than those of school districts: ~~fifteen thousand~~
20 ~~dollars with respect to 1980 assessments; twenty thousand~~
21 ~~dollars with respect to 1981 assessments; fifty ~~twenty-five~~~~
22 thousand dollars with respect to assessments for 2008 ~~1982~~ and
23 each year thereafter. However, such increase shall not apply
24 with respect to any assessment roll until such roll is first
25 determined to be in compliance with the provisions of section
26 4 by a state agency designated by general law. This subsection
27 shall stand repealed on the effective date of any amendment to
28 section 4 which provides for the assessment of homestead
29 property at a specified percentage of its just value.

30 (e) By general law and subject to conditions specified
31 therein, the Legislature may provide to renters, who are

1 permanent residents, ad valorem tax relief on all ad valorem
2 tax levies. Such ad valorem tax relief shall be in the form
3 and amount established by general law.

4 (f) The legislature may, by general law, allow
5 counties or municipalities, for the purpose of their
6 respective tax levies and subject to the provisions of general
7 law, to grant an additional homestead tax exemption not
8 exceeding fifty thousand dollars to any person who has the
9 legal or equitable title to real estate and maintains thereon
10 the permanent residence of the owner and who has attained age
11 sixty-five and whose household income, as defined by general
12 law, does not exceed twenty thousand dollars. The general law
13 must allow counties and municipalities to grant this
14 additional exemption, within the limits prescribed in this
15 subsection, by ordinance adopted in the manner prescribed by
16 general law, and must provide for the periodic adjustment of
17 the income limitation prescribed in this subsection for
18 changes in the cost of living.

19 (g) Each veteran who is age 65 or older who is
20 partially or totally permanently disabled shall receive a
21 discount from the amount of the ad valorem tax otherwise owed
22 on homestead property the veteran owns and resides in if the
23 disability was combat related, the veteran was a resident of
24 this state at the time of entering the military service of the
25 United States, and the veteran was honorably discharged upon
26 separation from military service. The discount shall be in a
27 percentage equal to the percentage of the veteran's permanent,
28 service-connected disability as determined by the United
29 States Department of Veterans Affairs. To qualify for the
30 discount granted by this subsection, an applicant must submit
31 to the county property appraiser, by March 1, proof of

1 residency at the time of entering military service, an
2 official letter from the United States Department of Veterans
3 Affairs stating the percentage of the veteran's
4 service-connected disability and such evidence that reasonably
5 identifies the disability as combat related, and a copy of the
6 veteran's honorable discharge. If the property appraiser
7 denies the request for a discount, the appraiser must notify
8 the applicant in writing of the reasons for the denial, and
9 the veteran may reapply. The Legislature may, by general law,
10 waive the annual application requirement in subsequent years.
11 This subsection shall take effect December 7, 2006, is
12 self-executing, and does not require implementing legislation.

13 BE IT FURTHER RESOLVED that the following statement be
14 placed on the ballot:

15 CONSTITUTIONAL AMENDMENT

16 ARTICLE VII, SECTION 6

17 HOMESTEAD EXEMPTION.--Proposing an amendment to the
18 State Constitution to increase the amount of the homestead
19 exemption from \$25,000 to \$50,000.
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