

By Senator Dawson

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Senate Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII of the State Constitution, relating to finance and taxation, to increase the amount of 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 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 corporation owning a fee or a leasehold initially in excess of ninety-eight years.

1 (b) Not more than one exemption shall be allowed any  
2 individual or family unit or with respect to any residential  
3 unit. No exemption shall exceed the value of the real estate  
4 assessable to the owner or, in case of ownership through stock  
5 or membership in a corporation, the value of the proportion  
6 which the interest in the corporation bears to the assessed  
7 value of the property.

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

18 (d) By general law and subject to conditions specified  
19 therein, the exemption shall be increased to a total of the  
20 following amounts of assessed value of real estate for each  
21 levy other than those of school districts: fifteen thousand  
22 dollars with respect to 1980 assessments; twenty thousand  
23 dollars with respect to 1981 assessments; twenty-five thousand  
24 dollars with respect to assessments for 1982 and each year  
25 thereafter; fifty thousand dollars with respect to assessments  
26 for 2009 and each year thereafter. However, such increase  
27 shall not apply with respect to any assessment roll until such  
28 roll is first determined to be in compliance with the  
29 provisions of section 4 by a state agency designated by  
30 general law. This subsection shall stand repealed on the  
31 effective date of any amendment to section 4 which provides

1 for the assessment of homestead property at a specified  
2 percentage of its just value.

3 (e) By general law and subject to conditions specified  
4 therein, the Legislature may provide to renters, who are  
5 permanent residents, ad valorem tax relief on all ad valorem  
6 tax levies. Such ad valorem tax relief shall be in the form  
7 and amount established by general law.

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

23 (g) Each veteran who is age 65 or older who is  
24 partially or totally permanently disabled shall receive a  
25 discount from the amount of the ad valorem tax otherwise owed  
26 on homestead property the veteran owns and resides in if the  
27 disability was combat related, the veteran was a resident of  
28 this state at the time of entering the military service of the  
29 United States, and the veteran was honorably discharged upon  
30 separation from military service. The discount shall be in a  
31 percentage equal to the percentage of the veteran's permanent,

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

17 CONSTITUTIONAL AMENDMENT

18 ARTICLE VII, SECTION 6

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