

House 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 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.

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

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

45 (d) By general law and subject to conditions specified  
 46 therein, the exemption shall be increased to a total of the  
 47 following amounts of assessed value of real estate for each levy  
 48 other than those of school districts: ~~fifteen thousand dollars~~  
 49 ~~with respect to 1980 assessments; twenty thousand dollars with~~  
 50 ~~respect to 1981 assessments; fifty ~~twenty-five~~ thousand dollars~~  
 51 with respect to assessments for 2008 ~~1982~~ and each year  
 52 thereafter. However, such increase shall not apply with respect  
 53 to any assessment roll until such roll is first determined to be  
 54 in compliance with the provisions of section 4 by a state agency  
 55 designated by general law. This subsection shall stand repealed

HJR 571

2007

56 on the effective date of any amendment to section 4 which  
57 provides for the assessment of homestead property at a specified  
58 percentage of its just value.

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

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

78 (g) Each veteran who is age 65 or older who is partially  
79 or totally permanently disabled shall receive a discount from  
80 the amount of the ad valorem tax otherwise owed on homestead  
81 property the veteran owns and resides in if the disability was  
82 combat related, the veteran was a resident of this state at the  
83 time of entering the military service of the United States, and

HJR 571

2007

84 the veteran was honorably discharged upon separation from  
85 military service. The discount shall be in a percentage equal to  
86 the percentage of the veteran's permanent, service-connected  
87 disability as determined by the United States Department of  
88 Veterans Affairs. To qualify for the discount granted by this  
89 subsection, an applicant must submit to the county property  
90 appraiser, by March 1, proof of residency at the time of  
91 entering military service, an official letter from the United  
92 States Department of Veterans Affairs stating the percentage of  
93 the veteran's service-connected disability and such evidence  
94 that reasonably identifies the disability as combat related, and  
95 a copy of the veteran's honorable discharge. If the property  
96 appraiser denies the request for a discount, the appraiser must  
97 notify the applicant in writing of the reasons for the denial,  
98 and the veteran may reapply. The Legislature may, by general  
99 law, waive the annual application requirement in subsequent  
100 years. This subsection shall take effect December 7, 2006, is  
101 self-executing, and does not require implementing legislation.

102 BE IT FURTHER RESOLVED that the following statement be  
103 placed on the ballot:

104 CONSTITUTIONAL AMENDMENT

105 ARTICLE VII, SECTION 6

106 HOMESTEAD EXEMPTION.--Proposing an amendment to the State  
107 Constitution to increase the amount of the homestead exemption  
108 from \$25,000 to \$50,000.