

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Vana offered the following:

2
3 **Amendment to Amendment (749169) (with schedule, ballot, and**
4 **title amendments)**

5 Remove lines 236 to 357, insert:

6 (j) Pursuant to general law, the legislature shall hold
7 education harmless from any reductions in ad valorem tax
8 revenues resulting from implementation of the amendments to this
9 section.

10 SECTION 6. Homestead exemptions.--

11 (a) Every person who has the legal or equitable title to
12 real estate and maintains thereon the permanent residence of the
13 owner, or another legally or naturally dependent upon the owner,
14 shall be exempt from taxation thereon, except assessments for
15 special benefits, up to the assessed valuation of twenty-five
16 ~~five~~ thousand dollars, upon establishment of right thereto in

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17 the manner prescribed by law. The real estate may be held by
18 legal or equitable title, by the entireties, jointly, in common,
19 as a condominium, or indirectly by stock ownership or membership
20 representing the owner's or member's proprietary interest in a
21 corporation owning a fee or a leasehold initially in excess of
22 ninety-eight years. The exemption shall not apply with respect
23 to any assessment roll until such roll is first determined to be
24 in compliance with the provisions of section 4 by a state agency
25 designated by general law. This exemption is repealed on the
26 effective date of any amendment to this Article which provides
27 for the assessment of homestead property at less than just
28 value.

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

36 (c) By general law and subject to conditions specified
37 therein, each person who is entitled to receive the homestead
38 exemption provided in subsection (a) and who does not receive
39 the exemption provided in subsection (d) is also entitled to an
40 additional homestead exemption in an amount equal to forty
41 percent of the median just value of homesteads in the county in
42 which the homestead is located for the prior year. The
43 additional exemption shall apply after the first fifty thousand
44 dollars of just value of the homestead property. However, in any

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45 year, such person shall receive only the larger of the exemption
46 provided in this subsection or the application of the cumulative
47 assessment limitation calculated pursuant to subsection (c) of
48 Section 4. The exemption provided under this subsection shall
49 apply to all levies other than school district levies ~~the~~
50 ~~exemption shall be increased to a total of twenty five thousand~~
51 ~~dollars of the assessed value of the real estate for each school~~
52 ~~district levy. By general law and subject to conditions~~
53 ~~specified therein, the exemption for all other levies may be~~
54 ~~increased up to an amount not exceeding ten thousand dollars of~~
55 ~~the assessed value of the real estate if the owner has attained~~
56 ~~age sixty five or is totally and permanently disabled and if the~~
57 ~~owner is not entitled to the exemption provided in subsection~~
58 ~~(d).~~

59 (d) By general law and subject to conditions specified
60 therein, any person who is entitled to receive the homestead
61 exemption provided in subsection (a), who has attained age
62 sixty-five, and whose household income, as defined by general
63 law, does not exceed \$23,604 is also entitled to an additional
64 exemption in an amount equal to one hundred percent of the
65 median just value of homesteads in the county in which the
66 homestead is located for the prior year. However, in any year,
67 such person shall receive only the larger of the exemption
68 provided in this subsection or the application of the cumulative
69 assessment limitation calculated pursuant to subsection (c) of
70 Section 4. The legislature shall provide for an annual
71 adjustment of the income limitation prescribed in this
72 subsection for changes in the cost of living and may provide

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73 additional financial eligibility requirements or other
74 eligibility requirements. The exemption provided under this
75 subsection shall apply to all levies other than school district
76 levies ~~the exemption shall be increased to a total of the~~
77 ~~following amounts of assessed value of real estate for each levy~~
78 ~~other than those of school districts: fifteen thousand dollars~~
79 ~~with respect to 1980 assessments; twenty thousand dollars with~~
80 ~~respect to 1981 assessments; twenty five thousand dollars with~~
81 ~~respect to assessments for 1982 and each year thereafter.~~
82 ~~However, such increase shall not apply with respect to any~~
83 ~~assessment roll until such roll is first determined to be in~~
84 ~~compliance with the provisions of section 4 by a state agency~~
85 ~~designated by general law. This subsection shall stand repealed~~
86 ~~on the effective date of any amendment to section 4 which~~
87 ~~provides for the assessment of homestead property at a specified~~
88 ~~percentage of its just value.~~

89 (e) By general law and subject to conditions specified
90 therein, the Legislature may provide to renters, who are
91 permanent residents, ad valorem tax relief on all ad valorem tax
92 levies. Such ad valorem tax relief shall be in the form and
93 amount established by general law.

94 (f) The legislature may, by general law, allow counties or
95 municipalities, for the purpose of their respective tax levies
96 and subject to the provisions of general law, to grant an
97 additional homestead tax exemption not exceeding fifty thousand
98 dollars to any person who has the legal or equitable title to
99 real estate and maintains thereon the permanent residence of the
100 owner and who has attained age sixty-five and whose household

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101 income, as defined by general law, does not exceed twenty
102 thousand dollars. The general law must allow counties and
103 municipalities to grant this additional exemption, within the
104 limits prescribed in this subsection, by ordinance adopted in
105 the manner prescribed by general law, and must provide for the
106 periodic adjustment of the income limitation prescribed in this
107 subsection for changes in the cost of living.

108 (g) Each veteran who is age 65 or older who is partially
109 or totally permanently disabled shall receive a discount from
110 the amount of the ad valorem tax otherwise owed on homestead
111 property the veteran owns and resides in if the disability was
112 combat related, the veteran was a resident of this state at the
113 time of entering the military service of the United States, and
114 the veteran was honorably discharged upon separation from
115 military service. The discount shall be in a percentage equal to
116 the percentage of the veteran's permanent, service-connected
117 disability as determined by the United States Department of
118 Veterans Affairs. To qualify for the discount granted by this
119 subsection, an applicant must submit to the county property
120 appraiser, by March 1, proof of residency at the time of
121 entering military service, an official letter from the United
122 States Department of Veterans Affairs stating the percentage of
123 the veteran's service-connected disability and such evidence
124 that reasonably identifies the disability as combat related, and
125 a copy of the veteran's honorable discharge. If the property
126 appraiser denies the request for a discount, the appraiser must
127 notify the applicant in writing of the reasons for the denial,
128 and the veteran may reapply. The Legislature may, by general

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129 law, waive the annual application requirement in subsequent
130 years. This subsection shall take effect December 7, 2006, is
131 self-executing, and does not require implementing legislation.

132 (h) Pursuant to general law, the legislature shall hold
133 education harmless from any reductions in ad valorem tax
134 revenues resulting from implementation of the amendments to this
135 section.

S C H E D U L E A M E N D M E N T

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139 Remove line(s) 495 and insert:

140 public-access waterfront property pursuant to general law,
141 requiring the legislature to hold education harmless from ad
142 valorem tax reductions resulting from proposed changes, and

B A L L O T A M E N D M E N T

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144
145
146 Remove line(s) 527-581 and insert:

147 tangible personal property, (7) provides for limitations on
148 assessment increases for real property that is not homestead
149 property, and (8) requires the Legislature to hold education
150 harmless from reductions in ad valorem tax revenues. Further,
151 this revision (9) requires the Legislature to limit the
152 authority of local governments other than school districts to
153 increase property taxes, and (10) requires all county property
154 appraisers or persons responsible for the duties of a property
155 appraiser in certain counties in which the office of property
156 appraiser has been abolished to be elected.

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157 In more detail, this revision:

158 (1) Provides for an additional homestead exemption equal
159 to 40 percent of the median just value of homestead property in
160 the county for the prior year for the portion of the assessed
161 value greater than \$50,000. This exemption applies in any year
162 in which the amount of the exemption exceeds the amount of the
163 cumulative assessment limitation provided under Save Our Homes.
164 This exemption does not apply to school district levies.

165 (2) Provides for an additional homestead exemption for
166 certain low-income seniors. Persons 65 or older whose household
167 income is less than \$23,604, adjusted annually for inflation,
168 are entitled to an additional alternative homestead exemption.
169 This exemption applies in any year in which the amount of the
170 exemption exceeds the amount of the cumulative assessment
171 limitation provided under Save Our Homes. This exemption does
172 not apply to school district levies.

173 (3) Provides for the transfer of cumulative Save-Our-Homes
174 benefits in a manner that does not affect school district
175 levies. Homestead property owners will be able to transfer their
176 Save-Our-Homes benefit to a new homestead within 2 years after
177 relinquishing their previous homestead; except, if the new
178 homestead is established on January 1, 2008, the previous
179 homestead must have been relinquished in 2007. If the new
180 homestead has a higher just value than the old one, the benefit
181 can be transferred; if the new homestead has a lower just value,
182 the amount of benefit transferred will be reduced in proportion
183 of the just value of the new homestead to the just value of the
184 old homestead. The transferred benefit may not exceed \$1

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185 million. This provision does not apply to school district levies
186 on the new homestead.

187 (4) Provides for assessing certain rent-restricted
188 affordable housing property as provided by general law. This
189 provision does not apply to school district levies.

190 (5) Provides for assessing certain waterfront property
191 used for commercial fishing, commercial water-dependent
192 activities, and public access as provided by general law. This
193 provision does not apply to school district levies.

194 (6) Authorizes an exemption from ad valorem taxes of
195 \$25,000 of assessed value of tangible personal property. This
196 provision applies to all tax levies.

197 (7) Creates a limitation on assessment increases for
198 specified real property that is not entitled to the homestead
199 exemption.

200 (8) Requires the Legislature to hold education harmless
201 from any reductions in ad valorem tax revenues resulting from
202 proposed changes.

203 (9) Requires the Legislature to limit the authority of
204 counties, municipalities, and special districts to increase ad
205 valorem taxes.

206 (10) Requires each county to elect a property appraiser or
207 -----

208 **T I T L E A M E N D M E N T**

209 Remove line(s) 623 and 624 and insert:

210 Legislature to limit county, municipality, and special district
211 authority to increase ad valorem taxes, to require the

HOUSE AMENDMENT

Bill No. CS/SJR 2D

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212 | Legislature to hold education harmless from any loss of ad
213 | valorem tax revenues, to