

1 House Joint Resolution

2 A joint resolution proposing an amendment to Section 6 of
 3 Article VII of the State Constitution to provide an
 4 additional tax exemption on the first homestead a person
 5 establishes in this state.

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 7 Be It Resolved by the Legislature of the State of Florida:

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 9 That the following amendment to Section 6 of Article VII of
 10 the State Constitution is agreed to and shall be submitted to
 11 the electors of this state for approval or rejection at the next
 12 general election or at an earlier special election specifically
 13 authorized by law for that purpose:

14 ARTICLE VII

15 FINANCE AND TAXATION

16 SECTION 6. Homestead exemptions.--

17 (a) Every person who has the legal or equitable title to
 18 real estate and maintains thereon the permanent residence of the
 19 owner, or another legally or naturally dependent upon the owner,
 20 shall be exempt from taxation thereon, except assessments for
 21 special benefits, up to the assessed valuation of twenty-five
 22 thousand dollars and, for all levies other than school district
 23 levies, on the assessed valuation greater than fifty thousand
 24 dollars and up to seventy-five thousand dollars, upon
 25 establishment of right thereto in the manner prescribed by law.
 26 The real estate may be held by legal or equitable title, by the
 27 entirety, jointly, in common, as a condominium, or indirectly
 28 by stock ownership or membership representing the owner's or

29 member's proprietary interest in a corporation owning a fee or a
 30 leasehold initially in excess of ninety-eight years. The
 31 exemption shall not apply with respect to any assessment roll
 32 until such roll is first determined to be in compliance with the
 33 provisions of section 4 by a state agency designated by general
 34 law. This exemption is repealed on the effective date of any
 35 amendment to this Article which provides for the assessment of
 36 homestead property at less than just value.

37 (b) Not more than one exemption shall be allowed any
 38 individual or family unit or with respect to any residential
 39 unit. No exemption shall exceed the value of the real estate
 40 assessable to the owner or, in case of ownership through stock
 41 or membership in a corporation, the value of the proportion
 42 which the interest in the corporation bears to the assessed
 43 value of the property.

44 (c) By general law and subject to conditions specified
 45 therein, the Legislature may provide to renters, who are
 46 permanent residents, ad valorem tax relief on all ad valorem tax
 47 levies. Such ad valorem tax relief shall be in the form and
 48 amount established by general law.

49 (d) The legislature may, by general law, allow counties or
 50 municipalities, for the purpose of their respective tax levies
 51 and subject to the provisions of general law, to grant an
 52 additional homestead tax exemption not exceeding fifty thousand
 53 dollars to any person who has the legal or equitable title to
 54 real estate and maintains thereon the permanent residence of the
 55 owner and who has attained age sixty-five and whose household
 56 income, as defined by general law, does not exceed twenty

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57 | thousand dollars. The general law must allow counties and
58 | municipalities to grant this additional exemption, within the
59 | limits prescribed in this subsection, by ordinance adopted in
60 | the manner prescribed by general law, and must provide for the
61 | periodic adjustment of the income limitation prescribed in this
62 | subsection for changes in the cost of living.

63 | (e) Each veteran who is age 65 or older who is partially
64 | or totally permanently disabled shall receive a discount from
65 | the amount of the ad valorem tax otherwise owed on homestead
66 | property the veteran owns and resides in if the disability was
67 | combat related, the veteran was a resident of this state at the
68 | time of entering the military service of the United States, and
69 | the veteran was honorably discharged upon separation from
70 | military service. The discount shall be in a percentage equal to
71 | the percentage of the veteran's permanent, service-connected
72 | disability as determined by the United States Department of
73 | Veterans Affairs. To qualify for the discount granted by this
74 | subsection, an applicant must submit to the county property
75 | appraiser, by March 1, proof of residency at the time of
76 | entering military service, an official letter from the United
77 | States Department of Veterans Affairs stating the percentage of
78 | the veteran's service-connected disability and such evidence
79 | that reasonably identifies the disability as combat related, and
80 | a copy of the veteran's honorable discharge. If the property
81 | appraiser denies the request for a discount, the appraiser must
82 | notify the applicant in writing of the reasons for the denial,
83 | and the veteran may reapply. The Legislature may, by general
84 | law, waive the annual application requirement in subsequent

85 | years. This subsection shall take effect December 7, 2006, is
 86 | self-executing, and does not require implementing legislation.

87 | (f) Each person who is entitled to the exemption provided
 88 | in this section shall be eligible for an additional homestead
 89 | exemption on the first homestead the person establishes in this
 90 | state upon the establishment of the exemption as prescribed by
 91 | general law. The amount of the additional exemption shall be
 92 | equal to the lesser of 25 percent of the homestead property's
 93 | just value on January 1 of the year in which the homestead
 94 | exemption is established or 25 percent of the median value of
 95 | homesteads in the county in which the homestead is located in
 96 | the year prior to establishing the new homestead. The exemption
 97 | shall be reduced each year by the difference between the
 98 | homestead's just value and assessed value until the value of the
 99 | exemption is reduced to zero.

100 | BE IT FURTHER RESOLVED that the following statement be
 101 | placed on the ballot:

102 | CONSTITUTIONAL AMENDMENT

103 | ARTICLE VII, SECTION 6

104 | HOMESTEAD EXEMPTION FOR FIRST-TIME HOMEOWNERS.--Proposing
 105 | an amendment to the State Constitution to provide an additional
 106 | tax exemption on the first homestead a person establishes in
 107 | this state, which is limited to the lesser of 25 percent of the
 108 | just value of the homestead or 25 percent of the median value of
 109 | homesteads in the county where the homestead is located, and
 110 | which shall be reduced each year by the difference between the
 111 | homestead's just value and assessed value until the exemption is
 112 | eliminated.