

By Senator Fasano

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Senate Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII of the State Constitution to extend the tax exemption on homestead property awarded to a permanently disabled veteran to the surviving spouse of such veteran who does not remarry, to provide that an application for the exemption may be made on or before November 1 and granted for the remainder of that year if the homestead property is purchased before that date, and to remove an obsolete date and a provision prohibiting implementing legislation.

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 twenty-five thousand dollars and, for all levies other than school district levies, on the assessed valuation greater than fifty thousand

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30 dollars and up to seventy-five thousand dollars, upon
31 establishment of right thereto in the manner prescribed by law.
32 The real estate may be held by legal or equitable title, by the
33 entireties, jointly, in common, as a condominium, or indirectly
34 by stock ownership or membership representing the owner's or
35 member's proprietary interest in a corporation owning a fee or a
36 leasehold initially in excess of ninety-eight years. The
37 exemption shall not apply with respect to any assessment roll
38 until such roll is first determined to be in compliance with the
39 provisions of section 4 by a state agency designated by general
40 law. This exemption is repealed on the effective date of any
41 amendment to this Article which provides for the assessment of
42 homestead property at less than just value.

43 (b) Not more than one exemption shall be allowed any
44 individual or family unit or with respect to any residential
45 unit. No exemption shall exceed the value of the real estate
46 assessable to the owner or, in case of ownership through stock or
47 membership in a corporation, the value of the proportion which
48 the interest in the corporation bears to the assessed value of
49 the property.

50 (c) By general law and subject to conditions specified
51 therein, the Legislature may provide to renters, who are
52 permanent residents, ad valorem tax relief on all ad valorem tax
53 levies. Such ad valorem tax relief shall be in the form and
54 amount established by general law.

55 (d) The legislature may, by general law, allow counties or
56 municipalities, for the purpose of their respective tax levies
57 and subject to the provisions of general law, to grant an
58 additional homestead tax exemption not exceeding fifty thousand

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59 | dollars to any person who has the legal or equitable title to
60 | real estate and maintains thereon the permanent residence of the
61 | owner and who has attained age sixty-five and whose household
62 | income, as defined by general law, does not exceed twenty
63 | thousand dollars. The general law must allow counties and
64 | municipalities to grant this additional exemption, within the
65 | limits prescribed in this subsection, by ordinance adopted in the
66 | manner prescribed by general law, and must provide for the
67 | periodic adjustment of the income limitation prescribed in this
68 | subsection for changes in the cost of living.

69 | (e) Each veteran who is ~~age 65~~ years of age or older and
70 | who is partially or totally permanently disabled, or the
71 | surviving spouse of such veteran who has not remarried, shall
72 | receive a discount from the amount of the ad valorem tax
73 | ~~otherwise~~ owed on homestead property the veteran owns and resides
74 | in if the disability was combat related, the veteran was a
75 | resident of this state at the time of entering the military
76 | service of the United States, and the veteran was honorably
77 | discharged upon separation from military service. The discount
78 | shall be ~~in~~ a percentage equal to the percentage of the veteran's
79 | permanent, service-connected disability as determined by the
80 | United States Department of Veterans Affairs.

81 | (1) To qualify for the discount ~~granted by this subsection,~~
82 | an applicant must annually submit to the county property
83 | appraiser, by March 1, proof of residency at the time of entering
84 | military service, an official letter from the United States
85 | Department of Veterans Affairs stating that the applicant is
86 | permanently disabled and the percentage of the veteran's service-
87 | connected disability ~~and such evidence that reasonably identifies~~

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88 ~~the disability as combat related~~, and a copy of the veteran's
89 honorable discharge. If the property appraiser denies the request
90 for a discount, the appraiser must notify the applicant in
91 writing of the reasons for the denial, and the veteran may
92 reapply. The Legislature may, by general law, waive the annual
93 application requirement in subsequent years.

94 (2) An applicant who acquires homestead property before
95 November 1 shall be allowed to file an application on or before
96 that date and shall be granted the discount for the remainder of
97 that year, as provided by general law. Thereafter, the discount
98 shall be applied for as provided in paragraph (1) ~~This subsection~~
99 ~~shall take effect December 7, 2006, is self-executing, and does~~
100 ~~not require implementing legislation.~~

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

103 CONSTITUTIONAL AMENDMENT

104 ARTICLE VII, SECTION 6

105 REVISIONS TO THE HOMESTEAD EXEMPTION FOR DISABLED
106 VETERANS.--Proposing an amendment to the State Constitution to
107 clarify that the tax exemption on homestead property awarded to
108 permanently disabled veterans also applies to the surviving
109 spouses of such veterans and that an application for the
110 exemption may be applied for on or before November 1 and granted
111 for the remainder of that year if the homestead property is
112 purchased before that date, and to remove an obsolete date and a
113 provision prohibiting implementing legislation.