

House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII and the creation of Section 28 of Article XII of the State Constitution to provide for an additional homestead exemption and provide an effective date if such amendment is adopted.

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

That the following amendment to Section 6 of Article VII and the creation of Section 28 of Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election:

ARTICLE VII

FINANCE AND TAXATION

SECTION 6. Homestead exemptions.--

(a) (1) 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 dollars and up to seventy-five thousand dollars, upon establishment of right thereto in the manner prescribed by law.

(2) The real estate may be held by legal or equitable title, by the entireties, jointly, in common, as a condominium,

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 This exemption is repealed on the effective date of~~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

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

45 (c) By general law and subject to conditions specified
46 therein, each person who is entitled to receive the homestead
47 exemption provided in subsection (a) is also entitled to an
48 additional homestead exemption in an amount equal to forty
49 percent (40%) of the just value of the homestead between
50 seventy-five thousand dollars and five hundred thousand dollars.
51 The additional exemption shall apply only after the first
52 seventy-five thousand dollars of just value of the homestead
53 property. However, in any year, such person shall receive only
54 the exemption provided in this subsection or the application of
55 the cumulative assessment limitation calculated pursuant to
56 subsection (c) of Section 4, whichever provides the lower

57 taxable value. The exemption shall not apply with respect to any
 58 assessment roll until such roll is first determined to be in
 59 compliance with the provisions of Section 4 by the state agency
 60 designated by general law. This exemption is repealed on the
 61 effective date of any future amendment to this constitution
 62 which provides for the assessment of homestead property at less
 63 than just value.

64 (d)-(e) By general law and subject to conditions specified
 65 therein, the Legislature may provide to renters, who are
 66 permanent residents, ad valorem tax relief on all ad valorem tax
 67 levies. Such ad valorem tax relief shall be in the form and
 68 amount established by general law.

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

83 (f)-(e) Each veteran who is age 65 or older who is
 84 partially or totally permanently disabled shall receive a

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85 discount from the amount of the ad valorem tax otherwise owed on
86 homestead property the veteran owns and resides in if the
87 disability was combat related, the veteran was a resident of
88 this state at the time of entering the military service of the
89 United States, and the veteran was honorably discharged upon
90 separation from military service. The discount shall be in a
91 percentage equal to the percentage of the veteran's permanent,
92 service-connected disability as determined by the United States
93 Department of Veterans Affairs. To qualify for the discount
94 granted by this subsection, an applicant must submit to the
95 county property appraiser, by March 1, proof of residency at the
96 time of entering military service, an official letter from the
97 United States Department of Veterans Affairs stating the
98 percentage of the veteran's service-connected disability and
99 such evidence that reasonably identifies the disability as
100 combat related, and a copy of the veteran's honorable discharge.
101 If the property appraiser denies the request for a discount, the
102 appraiser must notify the applicant in writing of the reasons
103 for the denial, and the veteran may reapply. The Legislature
104 may, by general law, waive the annual application requirement in
105 subsequent years. This subsection shall take effect December 7,
106 2006, is self-executing, and does not require implementing
107 legislation.

ARTICLE XII

SCHEDULE

110 SECTION 28. Property tax exemptions and ad valorem tax
111 limitations.--The amendment to Section 6 of Article VII,
112 providing an additional homestead exemption equal to the greater

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113 of forty percent of the homestead's just valuation between
 114 seventy-five thousand and five hundred thousand dollars or the
 115 accumulated benefit from the limitation on annual increases in
 116 assessments of homestead property, and this section, if
 117 submitted to the electors of this state for approval or
 118 rejection at the next general election, shall take effect
 119 January 1 of the year following such general election.

120 BE IT FURTHER RESOLVED that the following statement be
 121 placed on the ballot:

122 CONSTITUTIONAL AMENDMENT

123 ARTICLE VII, SECTION 6

124 ARTICLE XII, SECTION 28

125 ADDITIONAL HOMESTEAD EXEMPTION.--Proposing an amendment to
 126 the State Constitution to provide for an additional homestead
 127 exemption equal to the greater of 40 percent of the just value
 128 of the homestead property between \$75,000 and \$500,000 or the
 129 accumulated benefit provided under Save Our Homes, and providing
 130 that the amendment shall take effect January 1 of the year
 131 following the general election at which approved.