

House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII and the creation of Section 31 of Article XII of the State Constitution to authorize the Legislature to expand the availability of the ad valorem tax discount for disabled veterans to include those who were not Florida residents when they entered military service, to require an ad valorem tax exemption for the homesteads of members of the United States military who receive certain hazardous duty pay, and to provide an effective date.

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 31 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 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

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29 levies, on the assessed valuation greater than fifty thousand  
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 entirety, 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 This exemption is repealed on the effective date of any  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  
47 or membership in a corporation, the value of the proportion  
48 which the interest in the corporation bears to the assessed  
49 value of 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  
 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  
 66 | the 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 or older who is partially  
 70 | or totally permanently disabled shall receive a discount from  
 71 | the amount of the ad valorem tax otherwise owed on homestead  
 72 | property the veteran owns and resides in if the disability was  
 73 | ~~combat related, the veteran was a resident of this state at the~~  
 74 | ~~time of entering the military service of the United States,~~ and  
 75 | the veteran was honorably discharged upon separation from  
 76 | military service. The discount shall be in a percentage equal to  
 77 | the percentage of the veteran's permanent, service-connected  
 78 | disability as determined by the United States Department of  
 79 | Veterans Affairs. To qualify for the discount granted by this  
 80 | subsection, an applicant must submit to the county property  
 81 | appraiser, by March 1, ~~proof of residency at the time of~~  
 82 | ~~entering military service,~~ an official letter from the United  
 83 | States Department of Veterans Affairs stating the percentage of  
 84 | the veteran's service-connected disability and such evidence

85 that reasonably identifies the disability as combat related, and  
 86 a copy of the veteran's honorable discharge. If the property  
 87 appraiser denies the request for a discount, the appraiser must  
 88 notify the applicant in writing of the reasons for the denial,  
 89 and the veteran may reapply. The Legislature may, by general  
 90 law, waive the annual application requirement in subsequent  
 91 years. This subsection ~~shall take effect December 7, 2006,~~ is  
 92 self-executing, and does not require implementing legislation.

93 (f) The legislature, by general law and subject to  
 94 conditions and limitations specified therein, shall exempt the  
 95 homesteads of members of the United States military who have  
 96 received hostile-fire pay or imminent-danger pay.

97 ARTICLE XII

98 SCHEDULE

99 SECTION 31. Soldiers' and disabled veterans' property  
 100 taxes.--The amendments to Section 6 of Article VII relating to  
 101 the property tax discount for disabled veterans and a property  
 102 tax exemption for members of the United States military who have  
 103 received hostile-fire pay or imminent-danger pay and this  
 104 section shall take effect January 1, 2011.

105 BE IT FURTHER RESOLVED that the following statement be  
 106 placed on the ballot:

107 CONSTITUTIONAL AMENDMENT

108 ARTICLE VII, SECTION 6

109 ARTICLE XII, SECTION 31

110 DISABLED VETERANS' PROPERTY TAX DISCOUNT; PROPERTY TAX  
 111 EXEMPTION FOR SOLDIERS RECEIVING HAZARDOUS DUTY PAY.--Proposing  
 112 an amendment to the State Constitution to expand the

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113 availability of the property tax discount on homesteads of  
114 veterans who became disabled as the result of a combat injury to  
115 include those who were not Florida residents when they entered  
116 the military; to require the Legislature by general law to  
117 exempt from property taxes the homestead of members of the  
118 United States military who have received hostile-fire pay or  
119 imminent-danger pay; and to schedule the amendments to take  
120 effect January 1, 2011.