

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 homestead exemption for first-time homestead  
 5 property owners.

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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 entireties, jointly, in common, as a condominium, or indirectly  
 28 by stock ownership or membership representing the owner's or

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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 of this Article by a state agency  
34 designated by general law. This exemption is repealed on the  
35 effective date of any amendment to this Article which provides  
36 for the assessment of homestead property at less than just  
37 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, the Legislature may provide to renters, who are  
47 permanent residents, ad valorem tax relief on all ad valorem tax  
48 levies. Such ad valorem tax relief shall be in the form and  
49 amount established by general law.

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

57 | income, as defined by general law, does not exceed twenty  
58 | thousand dollars. The general law must allow counties and  
59 | municipalities to grant this additional exemption, within the  
60 | limits prescribed in this subsection, by ordinance adopted in  
61 | the manner prescribed by general law, and must provide for the  
62 | periodic adjustment of the income limitation prescribed in this  
63 | subsection for changes in the cost of living.

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

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

88 (f) As provided by general law and subject to conditions  
89 specified therein, every person who establishes the right to  
90 receive the homestead exemption provided in subsection (a)  
91 within one year after purchasing the homestead property and who  
92 has not previously owned property to which the homestead  
93 exemption provided in subsection (a) applied is entitled to an  
94 additional homestead exemption in an amount equal to fifty  
95 percent of the homestead property's just value on January 1 of  
96 the year the homestead is established. The amount of the  
97 additional exemption shall not exceed two-hundred-fifty thousand  
98 dollars and shall be reduced in each subsequent year by an  
99 amount equal to twenty percent of the amount of the additional  
100 exemption received in the year the homestead was established or  
101 by an amount equal to the difference between the just value of  
102 the property and the assessed value of the property determined  
103 under Section 4(d) of this Article, whichever is greater. Not  
104 more than one exemption provided under this subsection shall be  
105 allowed per homestead property. The additional exemption is not  
106 available if any owner of the property has previously owned  
107 property to which the homestead exemption provided in subsection  
108 (a) applied. The additional exemption shall apply to property  
109 purchased after January 1, 2010, but shall not be available in  
110 the sixth and subsequent years after the additional exemption is  
111 first received.

112 BE IT FURTHER RESOLVED that the following statement be  
 113 placed on the ballot:

114 CONSTITUTIONAL AMENDMENT

115 ARTICLE VII, SECTION 6

116 ADDITIONAL HOMESTEAD EXEMPTION FOR FIRST-TIME HOMESTEAD  
 117 PROPERTY OWNERS.--Proposing an amendment to the State  
 118 Constitution to provide first-time homestead property owners  
 119 with an additional homestead exemption equal to 50 percent of  
 120 the property's just value in the first year, limited to  
 121 \$250,000; reduce the amount of the additional exemption in each  
 122 succeeding year for five years by the greater of 20 percent of  
 123 the amount of the initial additional exemption or the difference  
 124 between the just value and the assessed value of the property;  
 125 limit the additional exemption to one per homestead property;  
 126 prohibit the additional exemption if any owner of the property  
 127 previously owned property receiving the homestead exemption;  
 128 limit the additional exemption to properties purchased after  
 129 January 1, 2010; and prohibit availability of the additional  
 130 exemption in the sixth and subsequent years after the additional  
 131 exemption is granted.