

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 provide an additional homestead exemption for first-time homestead property owners and provide application and 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 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. The real estate may be held by legal or equitable title, by the

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 This exemption is repealed on the  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

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

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

52 | (d) The legislature may, by general law, allow counties or  
53 | municipalities, for the purpose of their respective tax levies  
54 | and subject to the provisions of general law, to grant an  
55 | additional homestead tax exemption not exceeding fifty thousand  
56 | dollars to any person who has the legal or equitable title to

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

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

85 notify the applicant in writing of the reasons for the denial,  
86 and the veteran may reapply. The Legislature may, by general  
87 law, waive the annual application requirement in subsequent  
88 years. This subsection shall take effect December 7, 2006, is  
89 self-executing, and does not require implementing legislation.

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

112 the sixth and subsequent years after the additional exemption is  
 113 first received.

114 ARTICLE XII

115 SCHEDULE

116 SECTION 31. Additional homestead exemption for first-time  
 117 homestead property owners.--The amendment to Section 6 of  
 118 Article VII providing for an additional homestead exemption for  
 119 first-time homestead property owners and this section shall take  
 120 effect January 1, 2011, and shall be available for properties  
 121 purchased on or after January 1, 2010.

122 BE IT FURTHER RESOLVED that the following statement be  
 123 placed on the ballot:

124 CONSTITUTIONAL AMENDMENT

125 ARTICLE VII, SECTION 6

126 ARTICLE XII, SECTION 31

127 ADDITIONAL HOMESTEAD EXEMPTION FOR FIRST-TIME HOMESTEAD  
 128 PROPERTY OWNERS.--Proposing an amendment to the State  
 129 Constitution to provide first-time homestead property owners  
 130 with an additional homestead exemption equal to 50 percent of  
 131 the property's just value in the first year, limited to  
 132 \$250,000; reduce the amount of the additional exemption in each  
 133 succeeding year for five years by the greater of 20 percent of  
 134 the amount of the initial additional exemption or the difference  
 135 between the just value and the assessed value of the property;  
 136 limit the additional exemption to one per homestead property;  
 137 prohibit the additional exemption if any owner of the property  
 138 previously owned property receiving the homestead exemption;  
 139 limit the additional exemption to properties purchased after

CS/CS/HJR 97

2009

140 | January 1, 2010; prohibit availability of the additional  
141 | exemption in the sixth and subsequent years after the additional  
142 | exemption is granted; and provide for the amendment to take  
143 | effect January 1, 2011, and apply to properties purchased on or  
144 | after January 1, 2010.