

By Senator Simmons

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Senate Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII and the creation of Section 32 of Article XII of the State Constitution to change the valuation to which the homestead exemption applies and to provide an alternative homestead exemption.

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 32 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 as follows:

(1) On, up to the assessed valuation greater than of twenty-five thousand dollars and up to fifty thousand dollars, for ~~all levies other than~~ school district levies; and,

(2) On the assessed valuation greater than twenty-five ~~fifty~~ thousand dollars and up to seventy-five thousand dollars for all levies other than school district levies.

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 This exemption is repealed on the effective date of any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

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

51 (c) By general law and subject to conditions specified
52 therein, each person who is entitled to receive the homestead
53 exemption provided in subsection (a) is entitled to an
54 additional homestead exemption in an amount equal to forty
55 percent of the just value of the homestead between seventy-five
56 thousand dollars and five-hundred thousand dollars. However, in
57 any year, such person shall receive only the exemption provided
58 in this subsection or the application of the cumulative

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59 assessment limitation calculated pursuant to subsection (c) of
60 Section 4, whichever provides the lower taxable value. The
61 exemption does not apply with respect to any assessment roll
62 until such roll is first determined to be in compliance with the
63 provisions of Section 4 by the state agency designated by
64 general law. This exemption is repealed on the effective date of
65 any future amendment to this constitution which provides for the
66 assessment of homestead property at less than just value.

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

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

86 (f)~~(e)~~ Each veteran who is age 65 or older who is partially
87 or totally permanently disabled shall receive a discount from

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

ARTICLE XII

SCHEDULE

112 SECTION 32. Property tax exemptions and ad valorem tax
113 limitations.—The amendments to Section 6 of Article VII, which
114 change the valuation to which the homestead exemption applies
115 and provide an additional homestead exemption equal to the
116 greater of forty percent of the homestead's just valuation

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117 between seventy-five thousand and five-hundred thousand dollars,
118 and this section shall take effect January 1, 2013.

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

121 CONSTITUTIONAL AMENDMENT

122 ARTICLE VII, SECTION 6

123 ARTICLE XII, SECTION 32

124 APPLICATION OF THE HOMESTEAD EXEMPTION; ADDITIONAL
125 HOMESTEAD EXEMPTION.—This proposed amendment to the State
126 Constitution changes the portion of the value of homestead
127 property to which the homestead ad valorem tax exemption applies
128 and provides an additional homestead exemption.

129 Currently, the homestead exemption exempts the first
130 \$25,000 of the assessed value of a homestead from ad valorem
131 taxes by all taxing authorities and exempts the assessed value
132 greater than \$50,000 and up to \$75,000 from ad valorem taxes by
133 all taxing authorities except school districts. This proposed
134 amendment makes the first \$25,000 of the assessed value of a
135 homestead subject to ad valorem taxes by all taxing authorities.
136 However, under the amendment the assessed value of a homestead
137 greater than \$25,000 and up to \$50,000 will be exempt from ad
138 valorem taxes by school districts and the assessed value of the
139 homestead greater than \$25,000 and up to \$75,000 will be exempt
140 from ad valorem taxes by all taxing authorities except school
141 districts.

142 This proposed amendment to the State Constitution provides
143 for an additional homestead exemption equal to the greater of 40
144 percent of the just value of the homestead property between
145 \$75,000 and \$500,000. However, if the accumulated benefit

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146 already provided under the Save Our Homes amendment to the State
147 Constitution is greater than the additional homestead exemption,
148 the accumulated benefit will apply. The Save Our Homes amendment
149 generally limits the increase in the taxable value of homestead
150 property to the lesser of 3 percent or the rate of inflation.

151 These proposed changes to the State Constitution will take
152 effect on January 1, 2013.