

HJR 439

2011

House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII of the State Constitution to expand the availability of the property tax discount on the homesteads of veterans who became disabled as the result of a combat injury to veterans who were not Florida residents when they entered the military.

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

That the following amendment to Section 6 of Article VII of the State Constitution is 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 by a state agency designated by general  
 36 | law. This exemption is repealed on the effective date of any  
 37 | amendment to this Article which provides for the assessment of  
 38 | homestead property at less than just value.

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

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

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

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

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

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

89 BE IT FURTHER RESOLVED that the following statement be  
90 placed on the ballot:

91 CONSTITUTIONAL AMENDMENT

92 ARTICLE VII, SECTION 6

93 DISABLED VETERAN'S PROPERTY TAX DISCOUNT.—Proposing an  
94 amendment to the State Constitution to expand the availability  
95 of the property discount on the homesteads of veterans who  
96 became disabled as the result of a combat injury to veterans who  
97 were not Florida residents when they entered the military.