

House 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 expand the availability of the homestead property tax discount for veterans who became disabled as the result of a combat injury to include those who were not Florida residents when they entered military service and 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 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, 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

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 This exemption is repealed on the effective date of any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

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

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

53 (d) The legislature may, by general law, allow counties or
 54 municipalities, for the purpose of their respective tax levies
 55 and subject to the provisions of general law, to grant an
 56 additional homestead tax exemption not exceeding fifty thousand

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

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

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

91 ARTICLE XII

92 SCHEDULE

93 SECTION 32. Veterans disabled due to combat injury;
 94 homestead property tax discount.—The amendment to subsection (e)
 95 of Section 6 of Article VII relating to the homestead property
 96 tax discount for veterans who became disabled as the result of a
 97 combat injury and this section shall take effect January 1,
 98 2013.

99 BE IT FURTHER RESOLVED that the following statement be
 100 placed on the ballot:

101 CONSTITUTIONAL AMENDMENT

102 ARTICLE VII, SECTION 6

103 ARTICLE XII, SECTION 32

104 VETERANS DISABLED DUE TO COMBAT INJURY; HOMESTEAD PROPERTY
 105 TAX DISCOUNT.—Proposing an amendment to Section 6 of Article VII
 106 and the creation of Section 32 of Article XII of the State
 107 Constitution to expand the availability of the property discount
 108 on the homesteads of veterans who became disabled as the result
 109 of a combat injury to include those who were not Florida
 110 residents when they entered the military and schedule the
 111 amendment to take effect January 1, 2013.