

By the Committee on Budget; and Senators Bennett, Sachs, Altman,  
and Richter

576-04969-11

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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 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 and to 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

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 This exemption is repealed on the effective date of any  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

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

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

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

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

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

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

## ARTICLE XII

## SCHEDULE

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

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

## CONSTITUTIONAL AMENDMENT

## ARTICLE VII, SECTION 6

## 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.