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2 A joint resolution proposing an amendment to Section 6
3 of Article VII and the creation of Section 32 of
4 Article XII of the State Constitution to expand the
5 availability of the property tax discount on the
6 homesteads of veterans who became disabled as the
7 result of a combat injury to veterans who were not
8 Florida residents when they entered the military and
9 to provide an effective date.

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

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13 That the following amendment to Section 6 of Article VII
14 and the creation of Section 32 of Article XII of the State
15 Constitution are agreed to and shall be submitted to the
16 electors of this state for approval or rejection at the next
17 general election or at an earlier special election specifically
18 authorized by law for that purpose:

19 ARTICLE VII

20 FINANCE AND TAXATION

21 SECTION 6. Homestead exemptions.—

22 (a) Every person who has the legal or equitable title to
23 real estate and maintains thereon the permanent residence of the
24 owner, or another legally or naturally dependent upon the owner,
25 shall be exempt from taxation thereon, except assessments for
26 special benefits, up to the assessed valuation of twenty-five
27 thousand dollars and, for all levies other than school district
28 levies, on the assessed valuation greater than fifty thousand
29 dollars and up to seventy-five thousand dollars, upon

2011592er

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 entirety, 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 This exemption is repealed on the effective date of any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

2011592er

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.

92 ARTICLE XII

93 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:

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.