

By Senator Diaz de la Portilla

36-00692-11

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Senate Joint Resolution

A joint resolution proposing amendments to Sections 2 and 6 of Article VII of the State Constitution to authorize counties to exempt the homesteads of eligible senior citizens from increases in ad valorem taxation.

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

That the following amendments to Sections 2 and 6 of Article VII 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 2. Taxes; rate.—All ad valorem taxation shall be at a uniform rate within each taxing unit, except the taxes on intangible personal property may be at different rates but shall never exceed two mills on the dollar of assessed value; provided, as to any obligations secured by mortgage, deed of trust, or other lien on real estate wherever located, an intangible tax of not more than two mills on the dollar may be levied by law to be in lieu of all other intangible assessments on such obligations. The uniformity requirement does not apply to the ad valorem taxation of a homestead owned by an eligible person which is exempt from increases in ad valorem taxation pursuant to subsection (f) of Section 6.

SECTION 6. Homestead exemptions.—

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30 (a) Every person who has the legal or equitable title to
31 real estate and maintains thereon the permanent residence of the
32 owner, or another legally or naturally dependent upon the owner,
33 shall be exempt from taxation thereon, except assessments for
34 special benefits, up to the assessed valuation of twenty-five
35 thousand dollars and, for all levies other than school district
36 levies, on the assessed valuation greater than fifty thousand
37 dollars and up to seventy-five thousand dollars, upon
38 establishment of right thereto in the manner prescribed by law.
39 The real estate may be held by legal or equitable title, by the
40 entires, jointly, in common, as a condominium, or indirectly
41 by stock ownership or membership representing the owner's or
42 member's proprietary interest in a corporation owning a fee or a
43 leasehold initially in excess of ninety-eight years. The
44 exemption shall not apply with respect to any assessment roll
45 until such roll is first determined to be in compliance with the
46 provisions of section 4 by a state agency designated by general
47 law. This exemption is repealed on the effective date of any
48 amendment to this Article which provides for the assessment of
49 homestead property at less than just value.

50 (b) Not more than one exemption shall be allowed any
51 individual or family unit or with respect to any residential
52 unit. No exemption shall exceed the value of the real estate
53 assessable to the owner or, in case of ownership through stock
54 or membership in a corporation, the value of the proportion
55 which the interest in the corporation bears to the assessed
56 value of the property.

57 (c) By general law and subject to conditions specified
58 therein, the Legislature may provide to renters, who are

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59 permanent residents, ad valorem tax relief on all ad valorem tax
60 levies. Such ad valorem tax relief shall be in the form and
61 amount established by general law.

62 (d) The legislature may, by general law, allow counties or
63 municipalities, for the purpose of their respective tax levies
64 and subject to the provisions of general law, to grant an
65 additional homestead tax exemption not exceeding fifty thousand
66 dollars to any person who has the legal or equitable title to
67 real estate and maintains thereon the permanent residence of the
68 owner and who has attained age sixty-five and whose household
69 income, as defined by general law, does not exceed twenty
70 thousand dollars. The general law must allow counties and
71 municipalities to grant this additional exemption, within the
72 limits prescribed in this subsection, by ordinance adopted in
73 the manner prescribed by general law, and must provide for the
74 periodic adjustment of the income limitation prescribed in this
75 subsection for changes in the cost of living.

76 (e) Each veteran who is age 65 or older who is partially or
77 totally permanently disabled shall receive a discount from the
78 amount of the ad valorem tax otherwise owed on homestead
79 property the veteran owns and resides in if the disability was
80 combat related, the veteran was a resident of this state at the
81 time of entering the military service of the United States, and
82 the veteran was honorably discharged upon separation from
83 military service. The discount shall be in a percentage equal to
84 the percentage of the veteran's permanent, service-connected
85 disability as determined by the United States Department of
86 Veterans Affairs. To qualify for the discount granted by this
87 subsection, an applicant must submit to the county property

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88 appraiser, by March 1, proof of residency at the time of
 89 entering military service, an official letter from the United
 90 States Department of Veterans Affairs stating the percentage of
 91 the veteran's service-connected disability and such evidence
 92 that reasonably identifies the disability as combat related, and
 93 a copy of the veteran's honorable discharge. If the property
 94 appraiser denies the request for a discount, the appraiser must
 95 notify the applicant in writing of the reasons for the denial,
 96 and the veteran may reapply. The Legislature may, by general
 97 law, waive the annual application requirement in subsequent
 98 years. This subsection shall take effect December 7, 2006, is
 99 self-executing, and does not require implementing legislation.

100 (f) A county may, by ordinance and in the manner prescribed
 101 by general law, exempt the homesteads of eligible persons from
 102 increases in the combined amount of ad valorem taxes that may be
 103 levied by the county and the school district, municipalities,
 104 water management district, and other special districts in the
 105 county. As used in this subsection, the term "eligible persons"
 106 means individuals who receive the homestead exemption under
 107 subsection (a); are age 65 or older; and whose household income,
 108 as defined by general law, is \$50,000 per year or less, as
 109 adjusted for inflation pursuant to general law.

110 BE IT FURTHER RESOLVED that the following statement be
 111 placed on the ballot:

112 CONSTITUTIONAL AMENDMENT

113 ARTICLE VII, SECTIONS 2 and 3

114 AUTHORIZING THE EXEMPTION OF HOMESTEADS OF SOME SENIOR
 115 CITIZENS FROM INCREASES IN AD VALOREM TAXES.—The State
 116 Constitution requires counties, school districts,

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117 municipalities, and special districts to levy ad valorem taxes
118 at a uniform rate within the taxing unit. This proposed
119 amendment creates an exception to the uniformity requirement.
120 Specifically, the amendment allows a county, by ordinance and in
121 the manner prescribed by general law, to exempt the homesteads
122 of eligible persons from increases in the combined amount of ad
123 valorem taxes that may be levied by the county, school district,
124 municipalities, water management district, and other special
125 districts in the county. As used in the amendment, the term
126 "eligible persons" means individuals who receive the homestead
127 exemption; are age 65 or older; and whose household income, as
128 defined by general law, is \$50,000 per year or less, as adjusted
129 for inflation pursuant to general law.