

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 provide an additional homestead exemption for owners of homestead property, authorize the Legislature to adjust the amount of the exemption, provide that the additional exemption is to be reduced by the difference between the just value and the assessed value, and provide effective dates.

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

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 This exemption is repealed on the effective date of any  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

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

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

55 (d) The legislature may, by general law, allow counties or  
56 municipalities, for the purpose of their respective tax levies

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

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

85 that reasonably identifies the disability as combat related, and  
 86 a copy of the veteran's honorable discharge. If the property  
 87 appraiser denies the request for a discount, the appraiser must  
 88 notify the applicant in writing of the reasons for the denial,  
 89 and the veteran may reapply. The Legislature may, by general  
 90 law, waive the annual application requirement in subsequent  
 91 years. This subsection shall take effect December 7, 2006, is  
 92 self-executing, and does not require implementing legislation.

93 (f) Every person who has established the right to receive  
 94 the homestead exemption provided in subsection (a) is entitled  
 95 to an additional homestead exemption for all levies other than  
 96 school district levies in an amount equal to 30 percent of the  
 97 homestead property's just value in excess of \$75,000 but less  
 98 than or equal to \$200,000, plus 15 percent of the homestead  
 99 property's just value in excess of \$200,000 but less than or  
 100 equal to \$400,000. The value of the additional homestead  
 101 exemption shall be reduced by the difference between the just  
 102 value of the property and the assessed value of the property  
 103 determined under Section 4(d). By general law, the legislature  
 104 may adjust the percent of just value or the maximum and minimum  
 105 levels of just value used to calculate the additional homestead  
 106 exemption, but may not reduce the value of the additional  
 107 exemption below the value established in this subsection.

108 ARTICLE XII

109 SCHEDULE

110 Section 32. Additional homestead exemption.—This section  
 111 and the amendment to Section 6 of Article VII providing for an  
 112 additional homestead exemption, if submitted to the electors of

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113 this state for approval or rejection at a special election  
 114 authorized by law, shall take effect upon approval by the  
 115 electors and shall operate retroactively to January 1, 2012, or,  
 116 if submitted to the electors of this state for approval or  
 117 rejection at the 2012 general election, shall take effect  
 118 January 1, 2013.

119 BE IT FURTHER RESOLVED that the following statement be  
 120 placed on the ballot:

121 CONSTITUTIONAL AMENDMENT

122 ARTICLE VII, SECTION 6

123 ARTICLE XII, SECTION 32

124 ADDITIONAL HOMESTEAD EXEMPTION.—This amendment provides  
 125 owners of homestead property an additional homestead exemption  
 126 for all levies other than school district levies in an amount  
 127 equal to 30 percent of the homestead property's just value  
 128 between \$75,000 and \$200,000, plus 15 percent of the homestead  
 129 property's just value between \$200,000 and \$400,000. The  
 130 Legislature may adjust the amount of the additional homestead  
 131 exemption but may not reduce it below what is provided in this  
 132 amendment. The value of the additional homestead exemption shall  
 133 be reduced by the difference between the just value of the  
 134 property and its assessed value. The amendment takes effect on  
 135 January 1, 2013, if approved by the voters at the 2012 general  
 136 election or if approved at an earlier special election  
 137 specifically authorized by law for that purpose, takes effect  
 138 upon approval of the voters and operates retroactively to  
 139 January 1, 2012.