

House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII of the State Constitution to authorize the Legislature, by general law, to allow counties and municipalities to grant an additional homestead tax exemption not exceeding the assessed value of the property to an owner who has maintained permanent residency on the property for a specified duration, who has attained age 65, and whose household income does not exceed a specified amount.

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

That the following amendment to Section 6 of Article VII of the State Constitution is 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

29 | dollars and up to seventy-five thousand dollars, upon
 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 This exemption is repealed on the effective date of any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:

58 (1) Fifty thousand dollars to any person who has the legal
 59 or equitable title to real estate and maintains thereon the
 60 permanent residence of the owner and who has attained age sixty-
 61 five and whose household income, as defined by general law, does
 62 not exceed twenty thousand dollars; ~~or-~~

63 (2) The value assessable to any person who has the legal
 64 or equitable title to real estate and who has maintained thereon
 65 the permanent residence of the owner for not less than twenty
 66 years and who has attained age sixty-five and whose household
 67 income, as defined by general law, does not exceed fifteen
 68 thousand dollars.

69
 70 The general law must allow counties and municipalities to grant
 71 this additional exemption, within the limits prescribed in this
 72 subsection, by ordinance adopted in the manner prescribed by
 73 general law, and must provide for the periodic adjustment of the
 74 income limitation prescribed in this subsection for changes in
 75 the cost of living.

76 (e) Each veteran who is age 65 or older who is partially
 77 or totally permanently disabled shall receive a discount from
 78 the 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
 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 BE IT FURTHER RESOLVED that the following statement be
 101 placed on the ballot:

102 CONSTITUTIONAL AMENDMENT
 103 ARTICLE VII, SECTION 6

104 ADDITIONAL HOMESTEAD EXEMPTION; LOW-INCOME SENIORS WHO
 105 MAINTAIN LONG-TERM RESIDENCY ON PROPERTY; NOT EXCEEDING ASSESSED
 106 VALUE.—Proposing an amendment to the State Constitution to
 107 authorize the Legislature, by general law and subject to
 108 conditions set forth in the general law, to allow counties and
 109 municipalities to grant an additional homestead tax exemption
 110 not exceeding the assessed value of the property to an owner who
 111 has maintained permanent residency on the property for not less
 112 than 20 years, who has attained age 65, and whose household

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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113 | income does not exceed \$15,000. The general law must allow
114 | counties and municipalities to grant this additional exemption
115 | by ordinance and must provide for periodic adjustment of the
116 | household income limitation of \$15,000 for changes in the cost
117 | of living.