

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 equal to the assessed value of homestead property, if the property has a just value lower than a specified amount, 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

CS/HJR 169

2012

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 entireties, 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 This exemption is repealed on the effective date of any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 either or
 58 both of the following ~~an~~ additional homestead tax exemptions:

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

65 (2) An exemption equal to the assessed value of the
 66 property to any person who has the legal or equitable title to
 67 real estate with a just value less than two hundred and fifty
 68 thousand dollars and who has maintained thereon the permanent
 69 residence of the owner for not less than twenty-five years and
 70 who has attained age sixty-five and whose household income does
 71 not exceed the income limitation prescribed in paragraph (1).

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

79 (e) Each veteran who is age 65 or older who is partially
 80 or totally permanently disabled shall receive a discount from
 81 the amount of the ad valorem tax otherwise owed on homestead
 82 property the veteran owns and resides in if the disability was
 83 combat related, the veteran was a resident of this state at the
 84 time of entering the military service of the United States, and

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

103 BE IT FURTHER RESOLVED that the following statement be
104 placed on the ballot:

105 CONSTITUTIONAL AMENDMENT

106 ARTICLE VII, SECTION 6

107 ADDITIONAL HOMESTEAD EXEMPTION; LOW-INCOME SENIORS WHO
108 MAINTAIN LONG-TERM RESIDENCY ON PROPERTY; EQUAL TO ASSESSED
109 VALUE.—Proposing an amendment to the State Constitution to
110 authorize the Legislature, by general law and subject to
111 conditions set forth in the general law, to allow counties and
112 municipalities to grant an additional homestead tax exemption

CS/HJR 169

2012

113 equal to the assessed value of homestead property if the
114 property has a just value less than \$250,000 to an owner who has
115 maintained permanent residency on the property for not less than
116 25 years, who has attained age 65, and who has a low household
117 income as defined by general law.