



663588

LEGISLATIVE ACTION

Senate

.

House

.

.

Floor: 1/AD/2R

.

03/09/2012 04:42 PM

.

.

Senator Garcia moved the following:

Senate Amendment (with title amendment)

Delete everything after the resolving clause
and insert:

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.-



663588

14 (a) Every person who has the legal or equitable title to
15 real estate and maintains thereon the permanent residence of the
16 owner, or another legally or naturally dependent upon the owner,
17 shall be exempt from taxation thereon, except assessments for
18 special benefits, up to the assessed valuation of twenty-five
19 thousand dollars and, for all levies other than school district
20 levies, on the assessed valuation greater than fifty thousand
21 dollars and up to seventy-five thousand dollars, upon
22 establishment of right thereto in the manner prescribed by law.
23 The real estate may be held by legal or equitable title, by the
24 entireties, jointly, in common, as a condominium, or indirectly
25 by stock ownership or membership representing the owner's or
26 member's proprietary interest in a corporation owning a fee or a
27 leasehold initially in excess of ninety-eight years. The
28 exemption shall not apply with respect to any assessment roll
29 until such roll is first determined to be in compliance with the
30 provisions of section 4 by a state agency designated by general
31 law. This exemption is repealed on the effective date of any
32 amendment to this Article which provides for the assessment of
33 homestead property at less than just value.

34 (b) Not more than one exemption shall be allowed any
35 individual or family unit or with respect to any residential
36 unit. No exemption shall exceed the value of the real estate
37 assessable to the owner or, in case of ownership through stock
38 or membership in a corporation, the value of the proportion
39 which the interest in the corporation bears to the assessed
40 value of the property.

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



663588

43 permanent residents, ad valorem tax relief on all ad valorem tax
44 levies. Such ad valorem tax relief shall be in the form and
45 amount established by general law.

46 (d) The legislature may, by general law, allow counties or
47 municipalities, for the purpose of their respective tax levies
48 and subject to the provisions of general law, to grant either or
49 both of the following ~~an~~ additional homestead tax exemptions:

50 (1) An exemption not exceeding fifty thousand dollars to
51 any person who has the legal or equitable title to real estate
52 and maintains thereon the permanent residence of the owner and
53 who has attained age sixty-five and whose household income, as
54 defined by general law, does not exceed twenty thousand dollars;
55 or-

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

63
64 The general law must allow counties and municipalities to grant
65 these ~~this~~ additional exemptions ~~exemption~~, within the limits
66 prescribed in this subsection, by ordinance adopted in the
67 manner prescribed by general law, and must provide for the
68 periodic adjustment of the income limitation prescribed in this
69 subsection for changes in the cost of living.

70 (e) Each veteran who is age 65 or older who is partially or
71 totally permanently disabled shall receive a discount from the



663588

72 amount of the ad valorem tax otherwise owed on homestead
73 property the veteran owns and resides in if the disability was
74 combat related, the veteran was a resident of this state at the
75 time of entering the military service of the United States, and
76 the veteran was honorably discharged upon separation from
77 military service. The discount shall be in a percentage equal to
78 the percentage of the veteran's permanent, service-connected
79 disability as determined by the United States Department of
80 Veterans Affairs. To qualify for the discount granted by this
81 subsection, an applicant must submit to the county property
82 appraiser, by March 1, proof of residency at the time of
83 entering military service, an official letter from the United
84 States Department of Veterans Affairs stating the percentage of
85 the veteran's service-connected disability and such evidence
86 that reasonably identifies the disability as combat related, and
87 a copy of the veteran's honorable discharge. If the property
88 appraiser denies the request for a discount, the appraiser must
89 notify the applicant in writing of the reasons for the denial,
90 and the veteran may reapply. The Legislature may, by general
91 law, waive the annual application requirement in subsequent
92 years. This subsection shall take effect December 7, 2006, is
93 self-executing, and does not require implementing legislation.

94 BE IT FURTHER RESOLVED that the following statement be
95 placed on the ballot:

96 CONSTITUTIONAL AMENDMENT

97 ARTICLE VII, SECTION 6

98 ADDITIONAL HOMESTEAD EXEMPTION; LOW-INCOME SENIORS WHO
99 MAINTAIN LONG-TERM RESIDENCY ON PROPERTY; EQUAL TO ASSESSED
100 VALUE.—Proposing an amendment to the State Constitution to



663588

101 authorize the Legislature, by general law and subject to
102 conditions set forth in the general law, to allow counties and
103 municipalities to grant an additional homestead tax exemption
104 equal to the assessed value of homestead property if the
105 property has a just value less than \$250,000 to an owner who has
106 maintained permanent residency on the property for not less than
107 25 years, who has attained age 65, and who has a low household
108 income as defined by general law.

109
110 ===== T I T L E A M E N D M E N T =====

111 And the title is amended as follows:

112 Delete everything before the resolving clause
113 and insert:

114 A bill to be entitled
115 A joint resolution proposing an amendment to Section 6
116 of Article VII of the State Constitution to authorize
117 the Legislature, by general law, to allow counties and
118 municipalities to grant an additional homestead tax
119 exemption equal to the assessed value of homestead
120 property, if the property has a just value lower than
121 a specified amount, to an owner who has maintained
122 permanent residency on the property for a specified
123 duration, who has attained age 65, and whose household
124 income does not exceed a specified amount.