

HJR 93

2012

House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII of the State Constitution to allow the Legislature by general law to provide ad valorem homestead property tax relief to the surviving spouse of a military veteran who died from service-connected causes while on active duty or a surviving spouse of a first responder who died in the line of duty and provide definitions with respect thereto.

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 dollars and up to seventy-five thousand dollars, upon

HJR 93

2012

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 This exemption is repealed on the effective date of any  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

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

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

53 (d) The legislature may, by general law, allow counties or  
54 municipalities, for the purpose of their respective tax levies  
55 and subject to the provisions of general law, to grant an  
56 additional homestead tax exemption not exceeding fifty thousand

HJR 93

2012

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

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

85 appraiser denies the request for a discount, the appraiser must  
 86 notify the applicant in writing of the reasons for the denial,  
 87 and the veteran may reapply. The Legislature may, by general  
 88 law, waive the annual application requirement in subsequent  
 89 years. This subsection shall take effect December 7, 2006, is  
 90 self-executing, and does not require implementing legislation.

91 (f) By general law and subject to conditions and  
 92 limitations specified therein, the Legislature may provide ad  
 93 valorem tax relief equal to the total amount or a portion of the  
 94 ad valorem tax otherwise owed on homestead property to the:

95 (1) Surviving spouse of a veteran who died from service-  
 96 connected causes while on active duty as a member of the United  
 97 States Armed Forces.

98 (2) Surviving spouse of a first responder who died in the  
 99 line of duty.

100 (3) As used in this subsection and as further defined by  
 101 general law, the term:

102 a. "First responder" means a law enforcement officer, a  
 103 correctional officer, a firefighter, an emergency medical  
 104 technician, or a paramedic.

105 b. "In the line of duty" means arising out of and in the  
 106 actual performance of duty required by employment as a first  
 107 responder.

108 BE IT FURTHER RESOLVED that the following statement be  
 109 placed on the ballot:

110 CONSTITUTIONAL AMENDMENT

111 ARTICLE VII, SECTION 6

HJR 93

2012

112 HOMESTEAD PROPERTY TAX EXEMPTION FOR SURVIVING SPOUSE OF  
113 MILITARY VETERAN OR FIRST RESPONDER.—Proposing an amendment to  
114 the State Constitution to authorize the Legislature to provide  
115 by general law ad valorem homestead property tax relief to the  
116 surviving spouse of a military veteran who died from service-  
117 connected causes while on active duty or to the surviving spouse  
118 of a first responder who died in the line of duty. The amendment  
119 authorizes the Legislature to totally exempt or partially exempt  
120 such surviving spouse's homestead property from ad valorem  
121 taxation. The amendment defines a first responder as a law  
122 enforcement officer, a correctional officer, a firefighter, an  
123 emergency medical technician, or a paramedic.