

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 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, provide definitions with respect thereto, and provide an effective date.

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

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 This exemption is repealed on the effective date of any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

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

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

56 (d) The legislature may, by general law, allow counties or

57 municipalities, for the purpose of their respective tax levies
58 and subject to the provisions of general law, to grant an
59 additional homestead tax exemption not exceeding fifty thousand
60 dollars to any person who has the legal or equitable title to
61 real estate and maintains thereon the permanent residence of the
62 owner and who has attained age sixty-five and whose household
63 income, as defined by general law, does not exceed twenty
64 thousand dollars. The general law must allow counties and
65 municipalities to grant this additional exemption, within the
66 limits prescribed in this subsection, by ordinance adopted in
67 the 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
71 or totally permanently disabled shall receive a discount from
72 the 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

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

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

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

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

105 a. "First responder" means a law enforcement officer, a
106 correctional officer, a firefighter, an emergency medical
107 technician, or a paramedic.

108 b. "In the line of duty" means arising out of and in the
109 actual performance of duty required by employment as a first
110 responder.

ARTICLE XII

SCHEDULE

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