

House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII of the State Constitution to revise the homestead tax exemption that may be granted by counties or municipalities, if authorized by general law, for the assessed value of property with a just value less than \$250,000 which is owned by persons age 65 or older who meet certain residence and income requirements, to specify that just value shall be determined at the time of the owner's initial application for the exemption.

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

27 special benefits, up to the assessed valuation of twenty-five  
28 thousand dollars and, for all levies other than school district  
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 entires, 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 This exemption is repealed on the effective date of any  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

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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 additional homestead tax exemptions:

59 (1) An exemption not exceeding fifty thousand dollars to a  
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 a ~~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, as determined at the time of the owner's  
69 initial application for the exemption, and who has maintained  
70 thereon the permanent residence of the owner for not less than  
71 twenty-five years, and who has attained age sixty-five, and  
72 whose household income does not exceed the income limitation  
73 prescribed in paragraph (1).

74  
75 The general law must allow counties and municipalities to grant  
76 these additional exemptions, within the limits prescribed in  
77 this subsection, by ordinance adopted in the manner prescribed  
78 by general law, and must provide for the periodic adjustment of

79 | the income limitation prescribed in this subsection for changes  
80 | in the cost of living.

81 |       (e) Each veteran who is age 65 or older who is partially  
82 | or totally permanently disabled shall receive a discount from  
83 | the amount of the ad valorem tax otherwise owed on homestead  
84 | property the veteran owns and resides in if the disability was  
85 | combat related and the veteran was honorably discharged upon  
86 | separation from military service. The discount shall be in a  
87 | percentage equal to the percentage of the veteran's permanent,  
88 | service-connected disability as determined by the United States  
89 | Department of Veterans Affairs. To qualify for the discount  
90 | granted by this subsection, an applicant must submit to the  
91 | county property appraiser, by March 1, an official letter from  
92 | the United States Department of Veterans Affairs stating the  
93 | percentage of the veteran's service-connected disability and  
94 | such evidence that reasonably identifies the disability as  
95 | combat related and a copy of the veteran's honorable discharge.  
96 | If the property appraiser denies the request for a discount, the  
97 | appraiser must notify the applicant in writing of the reasons  
98 | for the denial, and the veteran may reapply. The Legislature  
99 | may, by general law, waive the annual application requirement in  
100 | subsequent years. This subsection is self-executing and does not  
101 | require implementing legislation.

102 |       (f) By general law and subject to conditions and  
103 | limitations specified therein, the Legislature may provide ad  
104 | valorem tax relief equal to the total amount or a portion of the

105 ad valorem tax otherwise owed on homestead property to the:

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

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

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

113 a. "First responder" means a law enforcement officer, a  
 114 correctional officer, a firefighter, an emergency medical  
 115 technician, or a paramedic.

116 b. "In the line of duty" means arising out of and in the  
 117 actual performance of duty required by employment as a first  
 118 responder.

119 BE IT FURTHER RESOLVED that the following statement be  
 120 placed on the ballot:

121 CONSTITUTIONAL AMENDMENT

122 ARTICLE VII, SECTION 6

123 HOMESTEAD TAX EXEMPTION FOR CERTAIN SENIOR, LOW-INCOME,  
 124 LONG-TERM RESIDENTS; DETERMINATION OF JUST VALUE.—Proposing an  
 125 amendment to the State Constitution to revise the homestead tax  
 126 exemption that may be granted by counties or municipalities, if  
 127 authorized by general law, for the assessed value of property  
 128 with a just value less than \$250,000 which is owned by a person  
 129 age 65 or older who meets certain residence and income

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130 | requirements, to specify that just value shall be determined at  
131 | the time of the owner's initial application for the exemption.