

By Senator Altman

16-01191-15

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Senate Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII of the State Constitution to authorize the living spouse of a deceased veteran, who upon his or her death was aged 65 or older, partially or totally permanently disabled due to combat, and honorably discharged, to receive a discount on the payment of ad valorem taxes on homestead property based on the percentage of the veteran's disability and to specify that the exemption is transferrable to another residence if the spouse remains unmarried and uses the residence as his or her primary residence.

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

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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 This exemption is repealed on the effective date of any  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 either or

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59 both of the following additional homestead tax exemptions:

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

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

73

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

80 (e) (1) Each veteran who is age 65 or older who is partially  
81 or totally permanently disabled shall receive a discount from  
82 the amount of the ad valorem tax otherwise owed on homestead  
83 property the veteran owns and resides in if the disability was  
84 combat related and the veteran was honorably discharged upon  
85 separation from military service. The discount shall be in a  
86 percentage equal to the percentage of the veteran's permanent,  
87 service-connected disability as determined by the United States

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88 Department of Veterans Affairs. To qualify for the discount  
89 granted by this subsection, an applicant must submit to the  
90 county property appraiser, by March 1, an official letter from  
91 the United States Department of Veterans Affairs stating the  
92 percentage of the veteran's service-connected disability and  
93 such evidence that reasonably identifies the disability as  
94 combat related and a copy of the veteran's honorable discharge.  
95 If the property appraiser denies the request for a discount, the  
96 appraiser must notify the applicant in writing of the reasons  
97 for the denial, and the veteran may reapply. The Legislature  
98 may, by general law, waive the annual application requirement in  
99 subsequent years. This subsection is self-executing and does not  
100 require implementing legislation.

101 (2) If a partially or totally permanently disabled veteran,  
102 as described in paragraph (1), predeceases his or her spouse and  
103 if, upon the death of the veteran, the spouse holds the legal or  
104 beneficial title to the homestead and permanently resides  
105 thereon, the exemption from taxation carries over to the benefit  
106 of the veteran's spouse until he or she remarries or sells or  
107 otherwise disposes of the property. If the spouse sells the  
108 property, an exemption not to exceed the amount granted from the  
109 most recent ad valorem tax roll may be transferred to his or her  
110 new residence as long as the residence is used as his or her  
111 primary residence and he or she does not remarry.

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

116 (1) Surviving spouse of a veteran who died from service-

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117 connected causes while on active duty as a member of the United  
118 States Armed Forces.

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

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

123 a. "First responder" means a law enforcement officer, a  
124 correctional officer, a firefighter, an emergency medical  
125 technician, or a paramedic.

126 b. "In the line of duty" means arising out of and in the  
127 actual performance of duty required by employment as a first  
128 responder.

129  
130 BE IT FURTHER RESOLVED that the following statement be  
131 placed on the ballot:

132 CONSTITUTIONAL AMENDMENT

133 ARTICLE VII

134 SECTION 6

135 TAX EXEMPTION FOR SPOUSES OF DECEASED COMBAT-DISABLED  
136 VETERANS.—Proposing an amendment to the State Constitution to  
137 authorize the living spouse of a deceased veteran, who upon  
138 death was aged 65 or older, partially or totally permanently  
139 disabled due to combat, and honorably discharged, to receive a  
140 discount on ad valorem taxes assessed on homestead property  
141 based on the percentage of the veteran's disability. The  
142 exemption is transferrable to another residence if the spouse  
143 remains unmarried and uses it as the primary residence.