



848082

LEGISLATIVE ACTION

Senate

.

House

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Floor: NC/2R

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03/08/2016 01:36 PM

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Senator Negron moved the following:

Senate Amendment (with ballot and title amendments)

Delete everything after the resolving clause
and insert:

That the following amendment to Section 6 of Article VII
and the creation of a new section in Article XII 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



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 This exemption is repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.

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



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41 (c) By general law and subject to conditions specified
42 therein, the Legislature may provide to renters, who are
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 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 additional exemptions, within the limits prescribed in
66 this subsection, by ordinance adopted in the manner prescribed
67 by general law, and must provide for the periodic adjustment of
68 the income limitation prescribed in this subsection for changes
69 in the cost of living.



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70 (e) Each veteran who is age 65 or older who is partially or
71 totally permanently disabled shall receive a discount from the
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 and the veteran was honorably discharged upon
75 separation from military service. The discount shall be in a
76 percentage equal to the percentage of the veteran's permanent,
77 service-connected disability as determined by the United States
78 Department of Veterans Affairs. To qualify for the discount
79 granted by this subsection, an applicant must submit to the
80 county property appraiser, by March 1, an official letter from
81 the United States Department of Veterans Affairs stating the
82 percentage of the veteran's service-connected disability and
83 such evidence that reasonably identifies the disability as
84 combat related and a copy of the veteran's honorable discharge.
85 If the property appraiser denies the request for a discount, the
86 appraiser must notify the applicant in writing of the reasons
87 for the denial, and the veteran may reapply. The Legislature
88 may, by general law, waive the annual application requirement in
89 subsequent years. This subsection is self-executing and does not
90 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) The surviving spouse of a veteran who died from
96 service-connected causes while on active duty as a member of the
97 United States Armed Forces.

98 (2) The surviving spouse of a first responder who died in



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99 the line of duty.

100 (3) A first responder who is totally and permanently
101 disabled as a result of an injury or injuries sustained in the
102 line of duty. Causal connection between a disability and service
103 in the line of duty shall not be presumed but must be determined
104 as provided by general law. For purposes of this paragraph, the
105 term "disability" does not include a chronic condition or
106 chronic disease, unless the injury sustained in the line of duty
107 was the sole cause of the chronic condition or chronic disease.

108
109 As used in this subsection and as further defined by general
110 law, the term:

111 a. "first responder" means a law enforcement officer, a
112 correctional officer, a firefighter, an emergency medical
113 technician, or a paramedic, and the term:

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

117 ARTICLE XII

118 SCHEDULE

119 Tax exemption for totally and permanently disabled first
120 responders.-The amendment to Section 6 of Article VII relating
121 to relief from ad valorem taxes assessed on homestead property
122 for first responders, who are totally and permanently disabled
123 as a result of injuries sustained in the line of duty, takes
124 effect January 1, 2017.

125
126 ===== B A L L O T S T A T E M E N T A M E N D M E N T =====

127 And the ballot statement is amended as follows:



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128 Delete everything after the resolving clause
129 and insert:

130 CONSTITUTIONAL AMENDMENT

131 ARTICLE VII, SECTION 6

132 ARTICLE XII

133 TAX EXEMPTION FOR TOTALLY AND PERMANENTLY DISABLED FIRST
134 RESPONDERS.—Proposing an amendment to the State Constitution to
135 authorize a first responder, who is totally and permanently
136 disabled as a result of injuries sustained in the line of duty,
137 to receive relief from ad valorem taxes assessed on homestead
138 property, if authorized by general law. If approved by voters,
139 the amendment takes effect January 1, 2017.

140
141 ===== T I T L E A M E N D M E N T =====

142 And the title is amended as follows:

143 Delete everything before the resolving clause
144 and insert:

145 A bill to be entitled

146 A joint resolution proposing an amendment to Section 6
147 of Article VII and the creation of a new section in
148 Article XII of the State Constitution to authorize a
149 first responder, who is totally and permanently
150 disabled as a result of an injury sustained in the
151 line of duty, to receive relief from ad valorem taxes
152 assessed on homestead property, if authorized by
153 general law, and to provide an effective date.