

By the Committee on Finance and Tax; and Senator Negron

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Senate Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII and the creation of a new section in Article XII of the State Constitution to authorize a first responder, who is age 65 or older and totally permanently disabled as a result of an injury sustained in the line of duty, to receive relief from ad valorem taxes assessed on homestead property, if authorized by general law, and to provide an effective date.

Be It Resolved by the Legislature of the State of Florida:

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

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33 entireties, 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 This exemption is repealed on the effective date of any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
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
60 any person who has the legal or equitable title to real estate
61 and maintains thereon the permanent residence of the owner and

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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 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 and who has maintained thereon the permanent
69 residence of the owner for not less than twenty-five years and
70 who has attained age sixty-five and whose household income does
71 not exceed the income limitation prescribed in paragraph (1).

72

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

79 (e) Each veteran who is age 65 or older who is partially or
80 totally permanently disabled shall receive a discount from the
81 amount of the ad valorem tax otherwise owed on homestead
82 property the veteran owns and resides in if the disability was
83 combat related and the veteran was honorably discharged upon
84 separation from military service. The discount shall be in a
85 percentage equal to the percentage of the veteran's permanent,
86 service-connected disability as determined by the United States
87 Department of Veterans Affairs. To qualify for the discount
88 granted by this subsection, an applicant must submit to the
89 county property appraiser, by March 1, an official letter from
90 the United States Department of Veterans Affairs stating the

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91 percentage of the veteran's service-connected disability and
92 such evidence that reasonably identifies the disability as
93 combat related and a copy of the veteran's honorable discharge.
94 If the property appraiser denies the request for a discount, the
95 appraiser must notify the applicant in writing of the reasons
96 for the denial, and the veteran may reapply. The Legislature
97 may, by general law, waive the annual application requirement in
98 subsequent years. This subsection is self-executing and does not
99 require implementing legislation.

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

104 (1) The surviving spouse of a veteran who died from
105 service-connected causes while on active duty as a member of the
106 United States Armed Forces.

107 (2) The surviving spouse of a first responder who died in
108 the line of duty.

109 (3) A first responder who is age 65 or older and totally
110 permanently disabled as a result of an injury or injuries
111 sustained in the line of duty. Causal connection between a
112 disability and service in the line of duty shall not be
113 presumed, but must be determined as provided by general law. For
114 purposes of this paragraph, the term "disability" does not
115 include a chronic condition or chronic disease, unless the
116 injury sustained in the line of duty was the sole cause of the
117 chronic condition or chronic disease.

118
119 As used in this subsection and as further defined by general

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120 law, the term:

121 ~~a.~~ "first responder" means a law enforcement officer, a
122 correctional officer, a firefighter, an emergency medical
123 technician, or a paramedic, and the term.

124 ~~b.~~ "in the line of duty" means arising out of and in the
125 actual performance of duty required by employment as a first
126 responder.

127 ARTICLE XII

128 SCHEDULE

129 Tax exemption for senior, totally permanently disabled
130 first responders.—The amendment to Section 6 of Article VII
131 relating to relief from ad valorem taxes assessed on homestead
132 property for first responders, who are age 65 or older and
133 totally permanently disabled as a result of injuries sustained
134 in the line of duty, takes effect January 1, 2017.

135 BE IT FURTHER RESOLVED that the following statement be
136 placed on the ballot:

137 CONSTITUTIONAL AMENDMENT

138 ARTICLE VII, SECTION 6

139 ARTICLE XII

140 TAX EXEMPTION FOR SENIOR, TOTALLY PERMANENTLY DISABLED
141 FIRST RESPONDERS.—Proposing an amendment to the State
142 Constitution to authorize a first responder, who is age 65 or
143 older and totally permanently disabled as a result of injuries
144 sustained in the line of duty, to receive relief from ad valorem
145 taxes assessed on homestead property, if authorized by general
146 law. If approved by voters, the amendment takes effect January
147 1, 2017.