

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	—	(Y/N)
ADOPTED AS AMENDED	—	(Y/N)
ADOPTED W/O OBJECTION	—	(Y/N)
FAILED TO ADOPT	—	(Y/N)
WITHDRAWN	—	(Y/N)
OTHER	—	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee  
 2 Representative Avila offered the following:

4 **Amendment (with title amendment)**

5 Remove everything after the resolving clause and insert:  
 6 That the following amendment to Section 6 of Article VII and the  
 7 creation of Section 34 of Article XII of the State Constitution  
 8 are agreed to and shall be submitted to the electors of this  
 9 state for approval or rejection at the next general election or  
 10 at an earlier special election specifically authorized by law  
 11 for that purpose:

12 ARTICLE VII

13 FINANCE AND TAXATION

14 SECTION 6. Homestead exemptions.—

15 (a) Every person who has the legal or equitable title to  
 16 real estate and maintains thereon the permanent residence of the  
 17 owner, or another legally or naturally dependent upon the owner,

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18 shall be exempt from taxation thereon, except assessments for  
19 special benefits, up to the assessed valuation of twenty-five  
20 thousand dollars and, for all levies other than school district  
21 levies, on the assessed valuation greater than fifty thousand  
22 dollars and up to seventy-five thousand dollars, upon  
23 establishment of right thereto in the manner prescribed by law.  
24 The real estate may be held by legal or equitable title, by the  
25 entireties, jointly, in common, as a condominium, or indirectly  
26 by stock ownership or membership representing the owner's or  
27 member's proprietary interest in a corporation owning a fee or a  
28 leasehold initially in excess of ninety-eight years. The  
29 exemption shall not apply with respect to any assessment roll  
30 until such roll is first determined to be in compliance with the  
31 provisions of section 4 by a state agency designated by general  
32 law. This exemption is repealed on the effective date of any  
33 amendment to this Article which provides for the assessment of  
34 homestead property at less than just value.

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

42 (c) By general law and subject to conditions specified  
43 therein, the Legislature may provide to renters, who are

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44 permanent residents, ad valorem tax relief on all ad valorem tax  
45 levies. Such ad valorem tax relief shall be in the form and  
46 amount established by general law.

47 (d) The legislature may, by general law, allow counties or  
48 municipalities, for the purpose of their respective tax levies  
49 and subject to the provisions of general law, to grant either or  
50 both of the following additional homestead tax exemptions:

51 (1) An exemption not exceeding fifty thousand dollars to a  
52 ~~any~~ person who has the legal or equitable title to real estate  
53 and maintains thereon the permanent residence of the owner, and  
54 who has attained age sixty-five, and whose household income, as  
55 defined by general law, does not exceed twenty thousand dollars;  
56 or

57 (2) An exemption equal to the assessed value of the  
58 property to a ~~any~~ person who has the legal or equitable title to  
59 real estate with a just value less than two hundred and fifty  
60 thousand dollars, as determined in the first tax year that the  
61 owner applies for and is eligible for the exemption, and who has  
62 maintained thereon the permanent residence of the owner for not  
63 less than twenty-five years, and who has attained age sixty-  
64 five, and whose household income does not exceed the income  
65 limitation prescribed in paragraph (1).

66  
67 The general law must allow counties and municipalities to grant  
68 these additional exemptions, within the limits prescribed in  
69 this subsection, by ordinance adopted in the manner prescribed

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70 by general law, and must provide for the periodic adjustment of  
71 the income limitation prescribed in this subsection for changes  
72 in the cost of living.

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

94 (f) By general law and subject to conditions and  
95 limitations specified therein, the Legislature may provide ad

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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.

111 ARTICLE XII

112 SCHEDULE

113 SECTION 34. Additional ad valorem exemption for persons 65  
114 and older.—This section and the amendment to Section 6 of  
115 Article VII revising the just value determination for the  
116 additional ad valorem exemption for persons 65 and older shall  
117 take effect January 1, 2017, following approval of the electors  
118 and shall operate retroactively to January 1, 2013, for any  
119 person who received the exemption under paragraph (2) of  
120 subsection 6(d) of Article VII prior to January 1, 2017.

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121 BE IT FURTHER RESOLVED that the following statement be  
122 placed on the ballot:

123 CONSTITUTIONAL AMENDMENT

124 ARTICLE VII, SECTION 6

125 HOMESTEAD TAX EXEMPTION FOR CERTAIN SENIOR, LOW-INCOME,  
126 LONG-TERM RESIDENTS; DETERMINATION OF JUST VALUE.—Proposing to  
127 amend the State Constitution, revising the homestead tax  
128 exemption for assessed value of property with just value under  
129 \$250,000 owned by certain low-income, long-time residents, that  
130 may be granted by counties or municipalities, to specify that  
131 just value is determined in the first year the person applies  
132 for and is eligible for the exemption. The amendment takes  
133 effect January 1, 2017, and applies retroactively to exemptions  
134 granted prior to January 1, 2017.

135 -----  
136  
137 **T I T L E A M E N D M E N T**

138 Remove everything before the resolving clause and insert:  
139 A joint resolution proposing an amendment to Section 6 of  
140 Article VII and the creation of Section 34 of Article XII of the  
141 State Constitution to revise the homestead tax exemption that  
142 may be granted by counties or municipalities, if authorized by  
143 general law, for the assessed value of property with a just  
144 value less than \$250,000 and owned by persons age 65 or older  
145 who meet certain residence and income requirements to specify  
146 that just value shall be determined in the first tax year that

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147 | the owner applies for and is eligible for the exemption, and to  
148 | provide retroactive application and an effective date.