



915198

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/25/2016	.	
	.	
	.	
	.	

The Committee on Finance and Tax (Flores) recommended 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 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:



11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39

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 entirety, 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 This exemption is repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.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



915198

40 value of the property.

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 a
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 a ~~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, as determined in the first tax year that the
60 owner applies and is eligible for the exemption, and who has
61 maintained thereon the permanent residence of the owner for not
62 less than twenty-five years, and who has attained age sixty-
63 five, and whose household income does not exceed the income
64 limitation prescribed in paragraph (1).

65
66 The general law must allow counties and municipalities to grant
67 these additional exemptions, within the limits prescribed in
68 this subsection, by ordinance adopted in the manner prescribed



915198

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

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

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

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



915198

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

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

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

104 a. "First responder" means a law enforcement officer, a
105 correctional officer, a firefighter, an emergency medical
106 technician, or a paramedic.

107 b. "In the line of duty" means arising out of and in the
108 actual performance of duty required by employment as a first
109 responder.

110 ARTICLE XII

111 SCHEDULE

112 Additional ad valorem exemption for persons age sixty-five
113 or older.—This section and the amendment to Section 6 of Article
114 VII revising the just value determination for the additional ad
115 valorem tax exemption for persons age sixty-five or older shall
116 take effect January 1, 2017, following approval by the electors,
117 and shall operate retroactively to January 1, 2013, for any
118 person who received the exemption under paragraph (2) of Section
119 6(d) of Article VII before January 1, 2017.

120
121 ===== B A L L O T S T A T E M E N T A M E N D M E N T =====

122 And the ballot statement is amended as follows:

123 Delete everything after the resolving clause
124 and insert:

125 CONSTITUTIONAL AMENDMENT

126 ARTICLE VII, SECTION 6



915198

ARTICLE XII

HOMESTEAD TAX EXEMPTION FOR CERTAIN SENIOR, LOW-INCOME,
LONG-TERM RESIDENTS; DETERMINATION OF JUST VALUE.—Proposing an
amendment to the State Constitution to revise the homestead tax
exemption that may be granted by counties or municipalities for
property with just value less than \$250,000 owned by certain
senior, low-income, long-term residents to specify that just
value is determined in the first tax year the owner applies and
is eligible for the exemption. The amendment takes effect
January 1, 2017, and applies retroactively to exemptions granted
before January 1, 2017.

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

And the title is amended as follows:

Delete everything before the resolving clause
and insert:

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 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 and owned by persons age 65
or older who meet certain residence and income
requirements to specify that just value shall be
determined in the first tax year that the owner
applies and is eligible for the exemption and to
provide retroactive applicability and an effective



915198

156

date.