

By Senator Altman

16-00088-16

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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 discount on ad valorem taxes on homestead property which is received by certain veterans who have permanent, combat-related disabilities to carry over upon the death of the veteran to the benefit of a surviving spouse until the surviving spouse remarries or sells or otherwise disposes of the property and to specify that the discount is transferrable to another permanent residence if the surviving spouse remains unmarried.

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 This exemption is repealed on the effective date of any  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 veteran who is receiving the discount described in  
102 paragraph (1) predeceases his or her spouse and if, upon the  
103 death of the veteran, the surviving spouse holds the legal or  
104 beneficial title to the homestead property and permanently  
105 resides thereon, the discount carries over to the benefit of the  
106 surviving spouse until he or she remarries or sells or otherwise  
107 disposes of the property. If the surviving spouse sells the  
108 property, a discount 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 if the residence is used as his or her permanent  
111 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 BE IT FURTHER RESOLVED that the following statement be  
130 placed on the ballot:

131 CONSTITUTIONAL AMENDMENT

132 ARTICLE VII, SECTION 6

133 AD VALOREM TAX DISCOUNT FOR SPOUSES OF DECEASED VETERANS  
134 WHO HAD PERMANENT, COMBAT-RELATED DISABILITIES.—Proposing an  
135 amendment to the State Constitution to authorize the discount on  
136 ad valorem taxes on homestead property which is received by  
137 certain veterans who have permanent, combat-related disabilities  
138 to carry over upon the death of the veteran to the benefit of a  
139 surviving spouse until the surviving spouse remarries or sells  
140 or otherwise disposes of the property. The discount is  
141 transferrable to another permanent residence if the surviving  
142 spouse remains unmarried.