

By the Committees on Finance and Tax; and Military and Veterans Affairs, Space, and Domestic Security; and Senator Altman

593-02005-16

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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 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 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

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32 levies, on the assessed valuation greater than fifty thousand
33 dollars and up to seventy-five thousand dollars, upon
34 establishment of right thereto in the manner prescribed by law.
35 The real estate may be held by legal or equitable title, by the
36 entireties, jointly, in common, as a condominium, or indirectly
37 by stock ownership or membership representing the owner's or
38 member's proprietary interest in a corporation owning a fee or a
39 leasehold initially in excess of ninety-eight years. The
40 exemption shall not apply with respect to any assessment roll
41 until such roll is first determined to be in compliance with the
42 provisions of section 4 by a state agency designated by general
43 law. This exemption is repealed on the effective date of any
44 amendment to this Article which provides for the assessment of
45 homestead property at less than just value.

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

53 (c) By general law and subject to conditions specified
54 therein, the Legislature may provide to renters, who are
55 permanent residents, ad valorem tax relief on all ad valorem tax
56 levies. Such ad valorem tax relief shall be in the form and
57 amount established by general law.

58 (d) The legislature may, by general law, allow counties or
59 municipalities, for the purpose of their respective tax levies
60 and subject to the provisions of general law, to grant either or

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61 both of the following additional homestead tax exemptions:

62 (1) An exemption not exceeding fifty thousand dollars to
63 any person who has the legal or equitable title to real estate
64 and maintains thereon the permanent residence of the owner and
65 who has attained age sixty-five and whose household income, as
66 defined by general law, does not exceed twenty thousand dollars;
67 or

68 (2) An exemption equal to the assessed value of the
69 property to any person who has the legal or equitable title to
70 real estate with a just value less than two hundred and fifty
71 thousand dollars and who has maintained thereon the permanent
72 residence of the owner for not less than twenty-five years and
73 who has attained age sixty-five and whose household income does
74 not exceed the income limitation prescribed in paragraph (1).

75

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

82 (e) (1) Each veteran who is age 65 or older who is partially
83 or totally permanently disabled shall receive a discount from
84 the amount of the ad valorem tax otherwise owed on homestead
85 property the veteran owns and resides in if the disability was
86 combat related and the veteran was honorably discharged upon
87 separation from military service. The discount shall be in a
88 percentage equal to the percentage of the veteran's permanent,
89 service-connected disability as determined by the United States

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90 Department of Veterans Affairs. To qualify for the discount
91 granted by this subsection, an applicant must submit to the
92 county property appraiser, by March 1, an official letter from
93 the United States Department of Veterans Affairs stating the
94 percentage of the veteran's service-connected disability and
95 such evidence that reasonably identifies the disability as
96 combat related and a copy of the veteran's honorable discharge.
97 If the property appraiser denies the request for a discount, the
98 appraiser must notify the applicant in writing of the reasons
99 for the denial, and the veteran may reapply. The Legislature
100 may, by general law, waive the annual application requirement in
101 subsequent years. This subsection is self-executing and does not
102 require implementing legislation.

103 (2) If a veteran who is receiving the discount described in
104 paragraph (1) predeceases his or her spouse and if, upon the
105 death of the veteran, the surviving spouse holds the legal or
106 beneficial title to the homestead property and permanently
107 resides thereon, the discount carries over to the benefit of the
108 surviving spouse until he or she remarries or sells or otherwise
109 disposes of the property. If the surviving spouse sells the
110 property, a discount not to exceed the dollar amount granted
111 from the most recent ad valorem tax roll may be transferred to
112 his or her new residence if the residence is used as his or her
113 permanent residence and he or she does not remarry.

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

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

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

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

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

125 a. "First responder" means a law enforcement officer, a
126 correctional officer, a firefighter, an emergency medical
127 technician, or a paramedic.

128 b. "In the line of duty" means arising out of and in the
129 actual performance of duty required by employment as a first
130 responder.

131 ARTICLE XII

132 SCHEDULE

133 Ad valorem tax discount for spouses of deceased veterans
134 who had permanent, combat-related disabilities.—The amendment to
135 Section 6 of Article VII, relating to ad valorem tax discount
136 for spouses of deceased veterans who had permanent, combat-
137 related disabilities, and this section shall take effect January
138 1, 2017.

139 BE IT FURTHER RESOLVED that the following statement be
140 placed on the ballot:

141 CONSTITUTIONAL AMENDMENT

142 ARTICLE VII, SECTION 6

143 ARTICLE XII

144 AD VALOREM TAX DISCOUNT FOR SPOUSES OF DECEASED VETERANS
145 WHO HAD PERMANENT, COMBAT-RELATED DISABILITIES.—Proposing an
146 amendment to the State Constitution to authorize the discount on
147 ad valorem taxes on homestead property which is received by

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148 certain veterans who have permanent, combat-related disabilities
149 to carry over upon the death of the veteran to the benefit of a
150 surviving spouse until the surviving spouse remarries or sells
151 or otherwise disposes of the property. The discount is
152 transferrable to another permanent residence if the surviving
153 spouse remains unmarried.