

House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII of the State Constitution to authorize the living spouse of a deceased veteran, who upon his or her death was aged 65 or older, partially or permanently disabled as a result of combat, and honorably discharged, to receive a discount on the payment of ad valorem taxes on homestead property based on the percentage of the veteran's disability and to specify that the exemption is transferrable to another residence if the spouse remains unmarried and uses the residence as his or her primary residence.

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,

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27 shall be exempt from taxation thereon, except assessments for
28 special benefits, up to the assessed valuation of twenty-five
29 thousand dollars and, for all levies other than school district
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 This exemption is repealed on the effective date of any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

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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
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

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79 | in the cost of living.

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

101 | (2) If a partially or totally permanently disabled
102 | veteran, as described in paragraph (1), predeceases his or her
103 | spouse and if, upon the death of the veteran, the spouse holds
104 | the legal or beneficial title to the homestead and permanently

105 resides thereon, the exemption from taxation carries over to the
 106 benefit of the veteran's spouse until he or she remarries or
 107 sells or otherwise disposes of the property. If the spouse sells
 108 the property, an exemption not to exceed the amount granted from
 109 the most recent ad valorem tax roll may be transferred to his or
 110 her new residence as long as the residence is used as his or her
 111 primary 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-
 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.

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130 BE IT FURTHER RESOLVED that the following statement be
131 placed on the ballot:

132 CONSTITUTIONAL AMENDMENT

133 ARTICLE VII, SECTION 6

134 TAX EXEMPTION FOR SPOUSES OF DECEASED COMBAT-DISABLED
135 VETERANS.—Proposing an amendment to the State Constitution to
136 authorize the living spouse of a deceased veteran, who upon
137 death was aged 65 or older, partially or permanently disabled as
138 a result of combat, and honorably discharged, to receive a
139 discount on ad valorem taxes assessed on homestead property
140 based on the percentage of the veteran's disability. The
141 exemption is transferrable to another residence if the spouse
142 remains unmarried and uses it as the primary residence.