

House 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 veteran's death to the benefit of the 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

27 | real estate and maintains thereon the permanent residence of the
28 | owner, or another legally or naturally dependent upon the owner,
29 | shall be exempt from taxation thereon, except assessments for
30 | special benefits, up to the assessed valuation of twenty-five
31 | thousand dollars and, for all levies other than school district
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 | entirety, 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 This exemption is repealed on the effective date of any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
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

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

103 | (2) If a veteran who is receiving the discount described
104 | in 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 homestead property. If the surviving spouse
 110 sells the property, a discount not to exceed the dollar amount
 111 granted from the most recent ad valorem tax roll may be
 112 transferred to the surviving spouse's new homestead property, if
 113 used as his or her permanent residence, and he or she does not
 114 remarry.

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

119 (1) Surviving spouse of a veteran who died from service-
 120 connected causes while on active duty as a member of the United
 121 States Armed Forces.

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

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

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

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

131 responder.

132 ARTICLE XII

133 SCHEDULE

134 Ad valorem tax discount for surviving spouses of certain
 135 deceased veterans who had permanent, combat-related
 136 disabilities.—The amendment to Section 6 of Article VII,
 137 relating to the ad valorem tax discount for spouses of certain
 138 deceased veterans who had permanent, combat-related
 139 disabilities, and this section shall take effect January 1,
 140 2017.

141 BE IT FURTHER RESOLVED that the following statement be
 142 placed on the ballot:

143 CONSTITUTIONAL AMENDMENT

144 ARTICLE VII, SECTION 6

145 ARTICLE XII

146 AD VALOREM TAX DISCOUNT FOR SPOUSES OF CERTAIN DECEASED
 147 VETERANS WHO HAD PERMANENT, COMBAT-RELATED DISABILITIES.—
 148 Proposing an amendment to the State Constitution to authorize
 149 the discount on ad valorem taxes on homestead property, which is
 150 received by certain veterans who have permanent, combat-related
 151 disabilities, to carry over upon the veteran's death to the
 152 benefit of the surviving spouse until the surviving spouse
 153 remarries or sells or otherwise disposes of the property. The
 154 discount is transferrable to another permanent residence if the
 155 surviving spouse remains unmarried.