

By Senator Steube

23-00282-17

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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 Legislature to provide, by general law, ad valorem tax relief on homestead property to the parent or parents of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces.

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 of 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 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

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33 by stock ownership or membership representing the owner's or
34 member's proprietary interest in a corporation owning a fee or a
35 leasehold initially in excess of ninety-eight years. The
36 exemption shall not apply with respect to any assessment roll
37 until such roll is first determined to be in compliance with the
38 provisions of section 4 by a state agency designated by general
39 law. This exemption is repealed on the effective date of any
40 amendment to this Article which provides for the assessment of
41 homestead property at less than just value.

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

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

54 (d) The legislature may, by general law, allow counties or
55 municipalities, for the purpose of their respective tax levies
56 and subject to the provisions of general law, to grant either or
57 both of the following additional homestead tax exemptions:

58 (1) An exemption not exceeding fifty thousand dollars to a
59 person who has the legal or equitable title to real estate and
60 maintains thereon the permanent residence of the owner, who has
61 attained age sixty-five, and whose household income, as defined

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62 by general law, does not exceed twenty thousand dollars; or

63 (2) An exemption equal to the assessed value of the
64 property to a person who has the legal or equitable title to
65 real estate with a just value less than two hundred and fifty
66 thousand dollars, as determined in the first tax year that the
67 owner applies and is eligible for the exemption, and who has
68 maintained thereon the permanent residence of the owner for not
69 less than twenty-five years, who has attained age sixty-five,
70 and whose household income does not exceed the income limitation
71 prescribed in paragraph (1).

72

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

79 (e) Each veteran who is age 65 or older who is partially or
80 totally permanently disabled shall receive a discount from the
81 amount of the ad valorem tax otherwise owed on homestead
82 property the veteran owns and resides in if the disability was
83 combat related and the veteran was honorably discharged upon
84 separation from military service. The discount shall be in a
85 percentage equal to the percentage of the veteran's permanent,
86 service-connected disability as determined by the United States
87 Department of Veterans Affairs. To qualify for the discount
88 granted by this subsection, an applicant must submit to the
89 county property appraiser, by March 1, an official letter from
90 the United States Department of Veterans Affairs stating the

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91 percentage of the veteran's service-connected disability and
92 such evidence that reasonably identifies the disability as
93 combat related and a copy of the veteran's honorable discharge.
94 If the property appraiser denies the request for a discount, the
95 appraiser must notify the applicant in writing of the reasons
96 for the denial, and the veteran may reapply. The Legislature
97 may, by general law, waive the annual application requirement in
98 subsequent years. This subsection is self-executing and does not
99 require implementing legislation.

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

104 (1) The surviving spouse and the parent or parents of a
105 veteran who died from service-connected causes while on active
106 duty as a member of the United States Armed Forces.

107 (2) The surviving spouse of a first responder who died in
108 the line of duty.

109 (3) A first responder who is totally and permanently
110 disabled as a result of an injury or injuries sustained in the
111 line of duty. Causal connection between a disability and service
112 in the line of duty shall not be presumed but must be determined
113 as provided by general law. For purposes of this paragraph, the
114 term "disability" does not include a chronic condition or
115 chronic disease, unless the injury sustained in the line of duty
116 was the sole cause of the chronic condition or chronic disease.
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118 As used in this subsection and as further defined by general
119 law, the term "first responder" means a law enforcement officer,

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120 a correctional officer, a firefighter, an emergency medical
121 technician, or a paramedic, and the term "in the line of duty"
122 means arising out of and in the actual performance of duty
123 required by employment as a first responder.

ARTICLE XII

SCHEDULE

126 Ad valorem tax relief for parents of veterans who died from
127 service-connected causes.—This section and the amendment to
128 Section 6 of Article VII authorizing the legislature to provide
129 ad valorem tax relief on homestead property to parents of
130 veterans who died from service-connected causes shall take
131 effect January 1, 2019.

132 BE IT FURTHER RESOLVED that the following statement be
133 placed on the ballot:

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 6

ARTICLE XII

137 HOMESTEAD TAX RELIEF FOR PARENTS OF VETERANS WHO DIED FROM
138 SERVICE-CONNECTED CAUSES.—Proposing an amendment to the State
139 Constitution to authorize the Legislature to provide ad valorem
140 tax relief on homestead property to the parent or parents of a
141 veteran who died from service-connected causes while on active
142 duty as a member of the United States Armed Forces. If approved
143 by voters, the amendment takes effect January 1, 2019.