



959058

LEGISLATIVE ACTION

Senate

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House

Floor: 3/F/3R

05/01/2017 01:45 PM

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Senator Farmer moved the following:

**Senate Amendment (with ballot and title amendments)**

Delete lines 28 - 129

and insert:

dollars and up to seventy-five thousand dollars, and, except as otherwise provided in this subsection, on the assessed valuation greater than one hundred thousand dollars and up to one hundred twenty-five thousand dollars, upon establishment of right thereto in the manner prescribed by law. By general law and subject to the conditions specified therein, the Legislature must implement, but may modify the amount and effect of, the



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12 exemption on the assessed valuation greater than one hundred  
13 thousand dollars; such general law must also permit counties,  
14 municipalities, and special districts upon majority vote of the  
15 governing board to opt out of implementing such exemption on the  
16 assessed valuation greater than one hundred thousand dollars.

17 The real estate may be held by legal or equitable title, by the  
18 entireties, jointly, in common, as a condominium, or indirectly  
19 by stock ownership or membership representing the owner's or  
20 member's proprietary interest in a corporation owning a fee or a  
21 leasehold initially in excess of ninety-eight years. The  
22 exemption shall not apply with respect to any assessment roll  
23 until such roll is first determined to be in compliance with the  
24 provisions of section 4 by a state agency designated by general  
25 law. This exemption is repealed on the effective date of any  
26 amendment to this Article which provides for the assessment of  
27 homestead property at less than just value.

28 (b) Not more than one exemption shall be allowed any  
29 individual or family unit or with respect to any residential  
30 unit. No exemption shall exceed the value of the real estate  
31 assessable to the owner or, in case of ownership through stock  
32 or membership in a corporation, the value of the proportion  
33 which the interest in the corporation bears to the assessed  
34 value of the property.

35 (c) By general law and subject to conditions specified  
36 therein, the Legislature may provide to renters, who are  
37 permanent residents, ad valorem tax relief on all ad valorem tax  
38 levies. Such ad valorem tax relief shall be in the form and  
39 amount established by general law.

40 (d) The legislature may, by general law, allow counties or



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41 municipalities, for the purpose of their respective tax levies  
42 and subject to the provisions of general law, to grant either or  
43 both of the following additional homestead tax exemptions:

44 (1) An exemption not exceeding fifty thousand dollars to a  
45 person who has the legal or equitable title to real estate and  
46 maintains thereon the permanent residence of the owner, who has  
47 attained age sixty-five, and whose household income, as defined  
48 by general law, does not exceed twenty thousand dollars; or

49 (2) An exemption equal to the assessed value of the  
50 property to a person who has the legal or equitable title to  
51 real estate with a just value less than two hundred and fifty  
52 thousand dollars, as determined in the first tax year that the  
53 owner applies and is eligible for the exemption, and who has  
54 maintained thereon the permanent residence of the owner for not  
55 less than twenty-five years, who has attained age sixty-five,  
56 and whose household income does not exceed the income limitation  
57 prescribed in paragraph (1).

58  
59 The general law must allow counties and municipalities to grant  
60 these additional exemptions, within the limits prescribed in  
61 this subsection, by ordinance adopted in the manner prescribed  
62 by general law, and must provide for the periodic adjustment of  
63 the income limitation prescribed in this subsection for changes  
64 in the cost of living.

65 (e) Each veteran who is age 65 or older who is partially or  
66 totally permanently disabled shall receive a discount from the  
67 amount of the ad valorem tax otherwise owed on homestead  
68 property the veteran owns and resides in if the disability was  
69 combat related and the veteran was honorably discharged upon



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70 separation from military service. The discount shall be in a  
71 percentage equal to the percentage of the veteran's permanent,  
72 service-connected disability as determined by the United States  
73 Department of Veterans Affairs. To qualify for the discount  
74 granted by this subsection, an applicant must submit to the  
75 county property appraiser, by March 1, an official letter from  
76 the United States Department of Veterans Affairs stating the  
77 percentage of the veteran's service-connected disability and  
78 such evidence that reasonably identifies the disability as  
79 combat related and a copy of the veteran's honorable discharge.  
80 If the property appraiser denies the request for a discount, the  
81 appraiser must notify the applicant in writing of the reasons  
82 for the denial, and the veteran may reapply. The Legislature  
83 may, by general law, waive the annual application requirement in  
84 subsequent years. This subsection is self-executing and does not  
85 require implementing legislation.

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

90 (1) The surviving spouse of a veteran who died from  
91 service-connected causes while on active duty as a member of the  
92 United States Armed Forces.

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

95 (3) A first responder who is totally and permanently  
96 disabled as a result of an injury or injuries sustained in the  
97 line of duty. Causal connection between a disability and service  
98 in the line of duty shall not be presumed but must be determined



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99 as provided by general law. For purposes of this paragraph, the  
100 term "disability" does not include a chronic condition or  
101 chronic disease, unless the injury sustained in the line of duty  
102 was the sole cause of the chronic condition or chronic disease.  
103

104 As used in this subsection and as further defined by general  
105 law, the term "first responder" means a law enforcement officer,  
106 a correctional officer, a firefighter, an emergency medical  
107 technician, or a paramedic, and the term "in the line of duty"  
108 means arising out of and in the actual performance of duty  
109 required by employment as a first responder.

110 ARTICLE XII

111 SCHEDULE

112 SECTION 37. Increased homestead exemption.—This section and  
113 the amendment to Section 6 of Article VII increasing the  
114 homestead exemption by exempting the assessed valuation of  
115 homestead property greater than \$100,000 and up to \$125,000 for  
116 all levies other than school district levies, but authorizing  
117 the Legislature to modify the amount and effect of such increase  
118 by general law and requiring such general law to permit  
119 counties, municipalities, and special districts by majority vote  
120 of the governing board to opt out of implementing such increase,  
121 shall take effect  
122

123 ===== B A L L O T S T A T E M E N T A M E N D M E N T =====

124 And the ballot statement is amended as follows:

125 Delete lines 137 - 140

126 and insert:

127 amendment to the State Constitution to exempt the assessed



128 valuation of homestead property greater than \$100,000 and up to  
129 \$125,000, except for school district taxes. The Legislature may  
130 modify the amount and effect of this exemption increase, and  
131 governing boards of counties, municipalities, and special  
132 districts may opt out of implementing this exemption increase by  
133 majority vote. The amendment shall take

134

135 ===== T I T L E A M E N D M E N T =====

136 And the title is amended as follows:

137 Delete lines 6 - 8

138 and insert:

139 valuation of homestead property greater than \$100,000  
140 and up to \$125,000 for all levies other than school  
141 district levies, but authorizing the Legislature to  
142 modify the amount and effect of such increase by  
143 general law and requiring such general law to permit  
144 counties, municipalities, and special districts by  
145 majority vote of the governing board to opt out of  
146 implementing such increase, and to provide an  
147 effective date.