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HJR 7105, Engrossed 1

2017 Legislature

House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII and the creation of Section 37 of Article XII of the State Constitution to increase the homestead exemption by exempting the assessed valuation of homestead property greater than \$100,000 and up to \$125,000 for all levies other than school district levies, and to provide an effective date.

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 Section 37 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

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 This exemption is repealed on the effective date of any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

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

50 | (c) By general law and subject to conditions specified

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51 | therein, the Legislature may provide to renters, who are
52 | permanent residents, ad valorem tax relief on all ad valorem tax
53 | levies. Such ad valorem tax relief shall be in the form and
54 | amount established by general law.

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

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

64 | (2) An exemption equal to the assessed value of the
65 | property to a person who has the legal or equitable title to
66 | real estate with a just value less than two hundred and fifty
67 | thousand dollars, as determined in the first tax year that the
68 | owner applies and is eligible for the exemption, and who has
69 | maintained thereon the permanent residence of the owner for not
70 | less than twenty-five years, who has attained age sixty-five,
71 | and whose household income does not exceed the income limitation
72 | 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

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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
79 | in the cost of living.

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

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

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

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

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

118
 119 As used in this subsection and as further defined by general
 120 law, the term "first responder" means a law enforcement officer,
 121 a correctional officer, a firefighter, an emergency medical
 122 technician, or a paramedic, and the term "in the line of duty"
 123 means arising out of and in the actual performance of duty
 124 required by employment as a first responder.

125 ARTICLE XII

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SCHEDULE

SECTION 37. Increased homestead exemption.—This section and the amendment to Section 6 of Article VII increasing the homestead exemption by exempting the assessed valuation of homestead property greater than \$100,000 and up to \$125,000 for all levies other than school district levies shall take effect January 1, 2019.

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

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 6

ARTICLE XII, SECTION 37

INCREASED HOMESTEAD PROPERTY TAX EXEMPTION.—Proposing an amendment to the State Constitution to increase the homestead exemption by exempting the assessed valuation of homestead property greater than \$100,000 and up to \$125,000 for all levies other than school district levies. The amendment shall take effect January 1, 2019.