

By Senator Rader

29-00685-18

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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 by general law to allow counties and municipalities to grant by ordinance partial or full ad valorem tax relief on homestead property of a parent or parents of an unmarried veteran who died from combat-related 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 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 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

29-00685-18

20181636__

30 dollars and up to seventy-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 entireties, 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 This exemption is repealed on the effective date of any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
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:

29-00685-18

20181636__

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. ~~7-08~~

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 (3) A partial or full exemption on the homestead property
74 of the parent or parents of an unmarried veteran who died from
75 combat-related causes while on active duty as a member of the
76 United States Armed Forces.

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

84 (e) Each veteran who is age 65 or older who is partially or
85 totally permanently disabled shall receive a discount from the
86 amount of the ad valorem tax otherwise owed on homestead
87 property the veteran owns and resides in if the disability was

29-00685-18

20181636__

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

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

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

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

114 (3) A first responder who is totally and permanently
115 disabled as a result of an injury or injuries sustained in the
116 line of duty. Causal connection between a disability and service

29-00685-18

20181636__

117 in the line of duty shall not be presumed but must be determined
 118 as provided by general law. For purposes of this paragraph, the
 119 term "disability" does not include a chronic condition or
 120 chronic disease, unless the injury sustained in the line of duty
 121 was the sole cause of the chronic condition or chronic disease.
 122

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

ARTICLE XII

SCHEDULE

131 Ad valorem tax relief for parents of unmarried veterans who
 132 died from combat-related causes.—This section and the amendment
 133 to Section 6 of Article VII authorizing the legislature to enact
 134 general law authorizing municipalities or counties to provide ad
 135 valorem tax relief on homestead property of parents of unmarried
 136 veterans who died from combat-related causes shall take effect
 137 January 1, 2019.

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

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 6

ARTICLE XII

143 HOMESTEAD TAX RELIEF FOR PARENTS OF UNMARRIED VETERANS WHO
 144 DIED FROM COMBAT-RELATED CAUSES.—Proposes an amendment to the
 145 State Constitution to authorize the Legislature, by law, to

29-00685-18

20181636__

146 allow counties or municipalities to grant partial or full ad
147 valorem tax relief on homestead property of a parent or parents
148 of an unmarried veteran who died from combat-related causes
149 while on active duty as a member of the United States Armed
150 Forces. If approved by voters, the amendment takes effect
151 January 1, 2019.