

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 surviving spouse of a deceased veteran to carry over certain discounts on ad valorem taxes on homestead property until the surviving spouse remarries or sells or otherwise disposes of the property, if, upon the veteran's death, the veteran had permanent, combat-related disabilities; and to authorize the discount to be transferred 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

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 This exemption is repealed on the effective date of any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

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

51 value of the property.

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

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

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

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

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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
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 paragraph ~~subsection~~, an
92 | applicant must submit to the county property appraiser, by March
93 | 1, an official letter from the United States Department of
94 | Veterans Affairs stating the percentage of the veteran's
95 | service-connected disability and such evidence that reasonably
96 | identifies the disability as combat related and a copy of the
97 | veteran's honorable discharge. If the property appraiser denies
98 | the request for a discount, the appraiser must notify the
99 | applicant in writing of the reasons for the denial, and the
100 | veteran may reapply. The Legislature may, by general law, waive

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101 the annual application requirement in subsequent years. This
102 paragraph subsection is self-executing and does not require
103 implementing legislation.

104 (2) If a veteran who receives the discount described in
105 paragraph (1) predeceases his or her spouse, and if, upon the
106 death of the veteran, the surviving spouse holds the legal or
107 beneficial title to the homestead property and permanently
108 resides thereon, the discount carries over to the surviving
109 spouse until he or she remarries or sells or otherwise disposes
110 of the homestead property. If the surviving spouse sells the
111 property, a discount not to exceed the dollar amount granted
112 from the most recent ad valorem tax roll may be transferred to
113 the surviving spouse's new homestead property, if used as his or
114 her permanent residence and he or she does not 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:

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

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

124 (3) A first responder who is totally and permanently
125 disabled as a result of an injury or injuries sustained in the

126 | line of duty. Causal connection between a disability and service
 127 | in the line of duty shall not be presumed but must be determined
 128 | as provided by general law. For purposes of this paragraph, the
 129 | term "disability" does not include a chronic condition or
 130 | chronic disease, unless the injury sustained in the line of duty
 131 | was the sole cause of the chronic condition or chronic disease.

132 |
 133 | As used in this subsection and as further defined by general
 134 | law, the term "first responder" means a law enforcement officer,
 135 | a correctional officer, a firefighter, an emergency medical
 136 | technician, or a paramedic, and the term "in the line of duty"
 137 | means arising out of and in the actual performance of duty
 138 | required by employment as a first responder.

139 | ARTICLE XII

140 | SCHEDULE

141 | Ad valorem tax discount for surviving spouses of certain
 142 | deceased veterans.—The amendment to Section 6 of Article VII,
 143 | relating to the ad valorem tax discount for spouses of certain
 144 | deceased veterans who had permanent, combat-related disabilities
 145 | and this section shall take effect January 1, 2021.

146 |
 147 | BE IT FURTHER RESOLVED that the following statement be
 148 | placed on the ballot:

149 | CONSTITUTIONAL AMENDMENT

150 | ARTICLE VII, SECTION 6

ARTICLE XII

AD VALOREM TAX DISCOUNT FOR SPOUSES OF CERTAIN DECEASED
VETERANS WHO HAD PERMANENT, COMBAT-RELATED DISABILITIES.—

Proposing an amendment to the State Constitution to authorize
the surviving spouse of a deceased veteran to carry over certain
discounts on ad valorem taxes on homestead property until the
surviving spouse remarries or disposes of the property, if, upon
the veteran's death, the veteran had permanent, combat-related
disabilities. The discount is transferrable to another permanent
residence if the surviving spouse remains unmarried. The
provision takes effect January 1, 2021.