

By Senator Brandes

24-01624-19

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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 provide that the homestead property tax discount for certain veterans who had permanent, combat-related disabilities carries over to the benefit of the veteran's surviving spouse under certain circumstances until he or she remarries or sells or otherwise disposes of the property, to provide that the discount for the surviving spouse is transferrable to another homestead under certain circumstances, 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 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

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 This exemption is repealed on the effective date of any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

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

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

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

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

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

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

76

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

83 (e) (1) Each veteran who is age 65 or older who is partially
84 or totally permanently disabled shall receive a discount from
85 the amount of the ad valorem tax otherwise owed on homestead
86 property the veteran owns and resides in if the disability was
87 combat related and the veteran was honorably discharged upon

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

104 (2) If a veteran who is receiving 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 benefit of the
109 surviving spouse until he or she remarries, sells the property,
110 or otherwise disposes of the property. If the surviving spouse
111 sells the property, a discount not to exceed the dollar amount
112 granted from the most recent ad valorem tax roll may be
113 transferred to the surviving spouse's new homestead property, if
114 used as his or her permanent residence and he or she does not
115 remarry.

116 (f) By general law and subject to conditions and

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117 limitations specified therein, the Legislature may provide ad
118 valorem tax relief equal to the total amount or a portion of the
119 ad valorem tax otherwise owed on homestead property to:

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

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

125 (3) A first responder who is totally and permanently
126 disabled as a result of an injury or injuries sustained in the
127 line of duty. Causal connection between a disability and service
128 in the line of duty shall not be presumed but must be determined
129 as provided by general law. For purposes of this paragraph, the
130 term "disability" does not include a chronic condition or
131 chronic disease, unless the injury sustained in the line of duty
132 was the sole cause of the chronic condition or chronic disease.

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

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ARTICLE XII

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SCHEDULE

142 Ad valorem tax discount for surviving spouses of certain
143 deceased veterans who had permanent, combat-related
144 disabilities.—This section and the amendment to Section 6 of
145 Article VII, providing for the ad valorem tax discount for

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146 certain deceased veterans who had permanent, combat-related
147 disabilities to carry over to the benefit of their surviving
148 spouses, shall take effect January 1, 2021.

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

151 CONSTITUTIONAL AMENDMENT

152 ARTICLE VII, SECTION 6

153 ARTICLE XII

154 AD VALOREM TAX DISCOUNT FOR SPOUSES OF CERTAIN DECEASED
155 VETERANS WHO HAD PERMANENT, COMBAT-RELATED DISABILITIES.—
156 Provides that the homestead property tax discount for certain
157 veterans who had permanent, combat-related disabilities carries
158 over to the benefit of the veteran's surviving spouse, if
159 certain conditions are met, until he or she remarries or sells
160 or otherwise disposes of the property. If the surviving spouse
161 sells the property, the discount is transferrable to another
162 homestead used as a permanent residence if he or she remains
163 unmarried. This amendment takes effect January 1, 2021.