

By Senator Wright

14-01266A-20

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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 for the carryover of the homestead property tax discount for certain veterans with permanent combat-related disabilities to a veteran's surviving spouse if certain criteria are met, to authorize the transfer of the discount to a surviving spouse's new homestead property if certain criteria are met, 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 special benefits, up to the assessed valuation of twenty-five thousand dollars and, for all levies other than school district

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 This exemption is repealed on the effective date of any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

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

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

56 (d) The legislature may, by general law, allow counties or
57 municipalities, for the purpose of their respective tax levies
58 and subject to the provisions of general law, to grant either or

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59 both of the following additional homestead tax exemptions:

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

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

74
75 The general law must allow counties and municipalities to grant
76 these additional exemptions, within the limits prescribed in
77 this subsection, by ordinance adopted in the manner prescribed
78 by general law, and must provide for the periodic adjustment of
79 the income limitation prescribed in this subsection for changes
80 in the cost of living.

81 (e) (1) Each veteran who is age 65 or older who is partially
82 or totally permanently disabled shall receive a discount from
83 the amount of the ad valorem tax otherwise owed on homestead
84 property the veteran owns and resides in if the disability was
85 combat related and the veteran was honorably discharged upon
86 separation from military service. The discount shall be in a
87 percentage equal to the percentage of the veteran's permanent,

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

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

113 (3) This subsection is self-executing and does not require
114 implementing legislation.

115 (f) By general law and subject to conditions and
116 limitations specified therein, the Legislature may provide ad

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

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146 2021.

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

150

CONSTITUTIONAL AMENDMENT

151

ARTICLE VII, SECTION 6

152

ARTICLE XII

153

AD VALOREM TAX DISCOUNT FOR SPOUSES OF CERTAIN DECEASED

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VETERANS WHO HAD PERMANENT, COMBAT-RELATED DISABILITIES.—

155

Provides that the homestead property tax discount for certain

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veterans with permanent combat-related disabilities carries over

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to such veteran's surviving spouse who holds legal or beneficial

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title to, and who permanently resides on, the homestead

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property, until he or she remarries or sells or otherwise

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disposes of the property. The discount may be transferred to a

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new homestead property of the surviving spouse under certain

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conditions. The amendment takes effect January 1, 2021.