

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 legislature, by general law, to grant an additional homestead property tax exemption on \$50,000 of the assessed value of homestead property owned by classroom teachers, law enforcement officers, correctional officers, firefighters, child welfare services professionals, active duty members of the United States Armed Forces, and members of the Florida National Guard.

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 This exemption is repealed on the effective date of any  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

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101 application requirement in subsequent years.

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

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

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

133  
 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.

140 (g) By general law and subject to conditions and  
 141 limitations specified therein, the Legislature may provide an  
 142 additional homestead exemption on the assessed valuation of  
 143 greater than one hundred thousand dollars and up to one hundred  
 144 fifty thousand dollars to a classroom teacher, a law enforcement  
 145 officer, a correctional officer, a firefighter, a child welfare  
 146 services professional, an active duty member of the United  
 147 States Armed Forces, or a member of the Florida National Guard  
 148 who has the legal or equitable title to real estate and  
 149 maintains thereon the permanent residence of the owner.

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ARTICLE XII

SCHEDULE

Additional homestead property tax exemption for specified critical public services workforce.—This section and the amendment to Section 6 of Article VII, authorizing the legislature to grant an additional homestead property tax exemption on \$50,000 of the assessed value of homestead property owned by classroom teachers, law enforcement officers, correctional officers, firefighters, child welfare services professionals, active duty members of the United States Armed Forces, and members of the Florida National Guard, shall take effect January 1, 2023.

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

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 6

ARTICLE XII

ADDITIONAL HOMESTEAD PROPERTY TAX EXEMPTION FOR SPECIFIED CRITICAL PUBLIC SERVICES WORKFORCE.—Proposing an amendment to the State Constitution to authorize the Legislature, by general law, to grant an additional homestead tax exemption of up to \$50,000 of the assessed value of homestead property owned by classroom teachers, law enforcement officers, correctional officers, firefighters, child welfare services professionals, active duty members of the United States Armed Forces, and

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176 | members of the Florida National Guard. This amendment shall take  
177 | effect January 1, 2023.