

By Senator Brandes

24-01358-22

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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 periodic increase of the twenty-five thousand dollar exemption on a homestead property's assessed value that is greater than fifty thousand dollars.

Be It Resolved by the Legislature of the State of Florida:

That the following amendment to Section 6 of Article VII of the State Constitution is 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 TAX

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, up to twenty-five thousand dollars on the assessed valuation greater than fifty thousand dollars ~~and up to seventy-five thousand dollars~~, upon establishment of right thereto in the manner prescribed by law. The real estate may be held by legal or equitable title, by the entirety, jointly, in common,

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30 as a condominium, or indirectly by stock ownership or membership
31 representing the owner's or member's proprietary interest in a
32 corporation owning a fee or a leasehold initially in excess of
33 ninety-eight years. The exemption shall not apply with respect
34 to any assessment roll until such roll is first determined to be
35 in compliance with the provisions of section 4 by a state agency
36 designated by general law. This exemption is repealed on the
37 effective date of any amendment to this Article which provides
38 for the assessment of homestead property at less than just
39 value.

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41 The legislature may, by general law, provide for the periodic
42 increase in the twenty-five thousand dollar exemption that
43 applies to the assessed valuation greater than fifty thousand
44 dollars.

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

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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).

75

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)

83 (1) Each veteran who is age 65 or older who is partially or
84 totally permanently disabled shall receive a discount from the
85 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 paragraph, 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.

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

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

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

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

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

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

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

141 ARTICLE XII

142 SCHEDULE

143 Ad valorem tax exemption.—This section, and the amendments
144 to Section 6 of Article VII providing for the periodic increase
145 in the twenty-five thousand dollar exemption on a homestead

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146 property's assessed value that is greater than fifty thousand
147 dollars, shall take effect January 1, 2023.

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 EXEMPTION ON HOMESTEAD PROPERTY.—Proposing
154 an amendment to the State Constitution to authorize the
155 legislature to periodically increase, by general law, the
156 twenty-five thousand dollar exemption on a homestead property's
157 assessed value that is greater than fifty thousand dollars.