

House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII of the State Constitution to authorize the Legislature to periodically increase 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 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 levies, on the assessed valuation greater than twenty-five ~~fifty~~

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 This exemption is repealed on the effective date of any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

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

49 | (c) By general law and subject to conditions specified
50 | therein, the Legislature may provide to renters, who are

51 permanent residents, ad valorem tax relief on all ad valorem tax
 52 levies. Such ad valorem tax relief shall be in the form and
 53 amount established by general law.

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

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

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

72
 73 The general law must allow counties and municipalities to grant
 74 these additional exemptions, within the limits prescribed in
 75 this subsection, by ordinance adopted in the manner prescribed

76 | by general law, and must provide for the periodic adjustment of
77 | the income limitation prescribed in this subsection for changes
78 | in the cost of living.

79 | (e)(1) Each veteran who is age 65 or older who is
80 | partially or totally permanently disabled shall receive a
81 | discount from the amount of the ad valorem tax otherwise owed on
82 | homestead property the veteran owns and resides in if the
83 | disability was combat related and the veteran was honorably
84 | discharged upon separation from military service. The discount
85 | shall be in a percentage equal to the percentage of the
86 | veteran's permanent, service-connected disability as determined
87 | by the United States Department of Veterans Affairs. To qualify
88 | for the discount granted by this paragraph, an applicant must
89 | submit to the county property appraiser, by March 1, an official
90 | letter from the United States Department of Veterans Affairs
91 | stating the percentage of the veteran's service-connected
92 | disability and such evidence that reasonably identifies the
93 | disability as combat related and a copy of the veteran's
94 | honorable discharge. If the property appraiser denies the
95 | request for a discount, the appraiser must notify the applicant
96 | in writing of the reasons for the denial, and the veteran may
97 | reapply. The Legislature may, by general law, waive the annual
98 | application requirement in subsequent years.

99 | (2) If a veteran who receives the discount described in
100 | paragraph (1) predeceases his or her spouse, and if, upon the

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

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

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

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

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

122 (3) A first responder who is totally and permanently
123 disabled as a result of an injury or injuries sustained in the
124 line of duty. Causal connection between a disability and service
125 in the line of duty shall not be presumed but must be determined

126 as provided by general law. For purposes of this paragraph, the
 127 term "disability" does not include a chronic condition or
 128 chronic disease, unless the injury sustained in the line of duty
 129 was the sole cause of the chronic condition or chronic disease.

130

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

137

Article XII

138

SCHEDULE

139

Ad valorem tax exemption.—This section and the amendments
 140 to Section 6 of Article VII providing for the periodic increase
 141 in the twenty-five thousand dollar exemption on a homestead
 142 property's assessed value that is greater than fifty thousand
 143 dollars shall take effect January 1, 2023.

144

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

146

CONSTITUTIONAL AMENDMENT

147

ARTICLE VII, SECTION 6

148

AD VALOREM TAX EXEMPTION.—Proposing an amendment to the
 149 State Constitution to authorize the Legislature to periodically
 150 increase the twenty-five thousand dollar exemption on a

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151 | homestead property's assessed value that is greater than fifty
152 | thousand dollars.