

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 to periodically increase the twenty-five thousand dollar exemption on the assessed value of a homestead property 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 and the creation of a new section in Article XII 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) (1) 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-

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39 | repealed on the effective date of any amendment to this Article  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

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

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  
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  
84 partially or totally permanently disabled shall receive a  
85 discount from the amount of the ad valorem tax otherwise owed on  
86 homestead property the veteran owns and resides in if the  
87 disability was combat related and the veteran was honorably  
88 discharged upon separation from military service. The discount  
89 shall be in a percentage equal to the percentage of the  
90 veteran's permanent, service-connected disability as determined  
91 by the United States Department of Veterans Affairs. To qualify  
92 for the discount granted by this paragraph, an applicant must  
93 submit to the county property appraiser, by March 1, an official  
94 letter from the United States Department of Veterans Affairs  
95 stating the percentage of the veteran's service-connected  
96 disability and such evidence that reasonably identifies the  
97 disability as combat related and a copy of the veteran's  
98 honorable discharge. If the property appraiser denies the  
99 request for a discount, the appraiser must notify the applicant  
100 in writing of the reasons for the denial, and the veteran may

101 reapply. The Legislature may, by general law, waive the annual  
102 application requirement in 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.

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 the assessed  
 146 value of a homestead property that is greater than fifty  
 147 thousand 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

