

By Senator Avila

39-00229A-23

2023126__

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 increase the just value limit of real estate eligible for the homestead tax exemption that may be granted by counties or municipalities to certain senior, low-income, long-term residents, 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 levies, on the assessed valuation greater than fifty thousand dollars and up to seventy-five thousand dollars, upon

39-00229A-23

2023126__

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 This exemption is repealed on the effective date of any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

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

39-00229A-23

2023126__

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 three ~~two~~ hundred ~~and~~
66 ~~fifty~~ thousand dollars, as determined in the first tax year that
67 the 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 partially
80 or totally permanently disabled shall receive a discount from
81 the amount of the ad valorem tax otherwise owed on homestead
82 property the veteran owns and resides in if the disability was
83 combat related and the veteran was honorably discharged upon
84 separation from military service. The discount shall be in a
85 percentage equal to the percentage of the veteran's permanent,
86 service-connected disability as determined by the United States
87 Department of Veterans Affairs. To qualify for the discount

39-00229A-23

2023126__

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

39-00229A-23

2023126__

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 Additional homestead tax exemption for certain persons age
140 sixty-five or older; increased just value limit.—The amendment
141 to Section 6 of Article VII increasing the just value limit of
142 real estate eligible for the additional homestead tax exemption
143 for certain persons age sixty-five or older shall take effect
144 January 1, 2025.

145 BE IT FURTHER RESOLVED that the following statement be

39-00229A-23

2023126__

146 placed on the ballot:

147 CONSTITUTIONAL AMENDMENT

148 ARTICLE VII, SECTION 6

149 ARTICLE XII

150 HOMESTEAD TAX EXEMPTION FOR CERTAIN SENIOR, LOW-INCOME,
151 LONG-TERM RESIDENTS; INCREASED JUST VALUE LIMIT.—Proposing an
152 amendment to the State Constitution to increase the just value
153 limit, from \$250,000 to \$300,000, of real estate eligible for
154 the homestead tax exemption that may be granted by counties or
155 municipalities to certain senior, low-income, long-term
156 residents. If approved, this amendment shall take effect January
157 1, 2025.