

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 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

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 This exemption is repealed on the effective date of any  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

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

48 |       (c) By general law and subject to conditions specified  
 49 | therein, the Legislature may provide to renters, who are  
 50 | permanent residents, ad valorem tax relief on all ad valorem tax

51 levies. Such ad valorem tax relief shall be in the form and  
 52 amount established by general law.

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

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

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

71  
 72 The general law must allow counties and municipalities to grant  
 73 these additional exemptions, within the limits prescribed in  
 74 this subsection, by ordinance adopted in the manner prescribed  
 75 by general law, and must provide for the periodic adjustment of

76 | the income limitation prescribed in this subsection for changes  
 77 | in the cost of living.

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

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

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

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

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

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

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

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

126 term "disability" does not include a chronic condition or  
 127 chronic disease, unless the injury sustained in the line of duty  
 128 was the sole cause of the chronic condition or chronic disease.

129  
 130 As used in this subsection and as further defined by general  
 131 law, the term "first responder" means a law enforcement officer,  
 132 a correctional officer, a firefighter, an emergency medical  
 133 technician, or a paramedic, and the term "in the line of duty"  
 134 means arising out of and in the actual performance of duty  
 135 required by employment as a first responder.

136 ARTICLE XII

137 SCHEDULE

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

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

146 CONSTITUTIONAL AMENDMENT

147 ARTICLE VII, SECTION 6

148 ARTICLE XII

149 HOMESTEAD TAX EXEMPTION FOR CERTAIN SENIOR, LOW-INCOME,  
 150 LONG-TERM RESIDENTS; INCREASED JUST VALUE LIMIT.—Proposing an

HJR 159

2023

151 amendment to the State Constitution to increase the just value  
152 limit, from \$250,000 to \$300,000, of real estate eligible for  
153 the homestead tax exemption that may be granted by counties or  
154 municipalities to certain senior, low-income, long-term  
155 residents. If approved, this amendment shall take effect January  
156 1, 2025.