

By Senator Torres

25-01254-23

20231660__

Senate Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII and the creation of a new section of Article XII of the State Constitution to authorize the Legislature to provide a homestead tax discount and a homestead tax exemption to specified honorably discharged veterans with permanent service-connected disabilities, 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 establishment of right thereto in the manner prescribed by law.

25-01254-23

20231660__

30 The real estate may be held by legal or equitable title, by the
31 entirety, 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 This exemption is repealed on the effective date of any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

25-01254-23

20231660__

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

25-01254-23

20231660__

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

25-01254-23

20231660__

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 (g) (1) Each veteran who has a partial, permanent service-
137 connected disability with at least a 30 percent disability
138 rating, as determined by the United States Department of
139 Veterans Affairs, and who was honorably discharged upon
140 separation from military service shall receive a discount from
141 the amount of the ad valorem tax otherwise owed on homestead
142 property the veteran owns and resides in. The discount shall be
143 in a percentage equal to the percentage of the veteran's
144 disability rating, up to a maximum of \$10,000.

145 (2) Each veteran who meets the requirements of this

25-01254-23

20231660__

146 paragraph shall receive an exemption equal to the total amount
147 of ad valorem tax otherwise owed on homestead property the
148 veteran owns and resides in. To qualify for the exemption under
149 this paragraph, the veteran must have been honorably discharged
150 upon separation from military service and must be determined by
151 the United States Department of Veterans Affairs to have:

152 a. A total and permanent service-connected disability; or
153 b. A partial, permanent service-connected disability rated
154 at 60 percent or more disabling, or two or more service-
155 connected disabilities with at least one rated at 40 percent or
156 more disabling and a combined disability rating of 70 percent or
157 more; and to be unable to secure or follow a substantially
158 gainful occupation as a result of service-connected
159 disabilities.

160 (3) To qualify for a discount or an exemption granted by
161 this subsection, an applicant must submit by March 1 to the
162 county property appraiser an official letter from the United
163 States Department of Veterans Affairs specifying the disability
164 rating of each service-connected disability and, if applicable,
165 the veteran's resulting individual unemployability; such
166 evidence that reasonably identifies each disability as service-
167 related; and a copy of the veteran's honorable discharge. If the
168 property appraiser denies the request for a discount or an
169 exemption, the appraiser must notify the applicant in writing of
170 the reasons for the denial and the veteran may reapply. By
171 general law, the Legislature may waive the annual application
172 requirement in subsequent years.

173 (4) This subsection is self-executing and does not require
174 implementing legislation.

25-01254-23

20231660__

ARTICLE XII

SCHEDULE

Homestead tax relief for honorably discharged veterans with permanent service-connected disabilities.—This section and the amendment to Section 6 of Article VII providing a homestead tax discount and an exemption for certain honorably discharged veterans with permanent service-connected disabilities shall take effect January 1, 2025.

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

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 6

ARTICLE XII

HOMESTEAD TAX RELIEF FOR HONORABLY DISCHARGED VETERANS WITH PERMANENT SERVICE-CONNECTED DISABILITIES.—Effective January 1, 2025, provides a homestead tax discount, based on disability rating percentage, of up to \$10,000 to honorably discharged veterans with partial, permanent service-connected disabilities rated at least 30 percent by the United States Department of Veterans Affairs (VA); provides a homestead tax exemption to honorably discharged veterans who have total permanent service-connected disabilities, or specified partial disabilities resulting in individual unemployability, as determined by the VA; and provides application requirements and procedures.

BE IT FURTHER RESOLVED that the following statement be placed on the ballot if a court declares the preceding statement defective and the decision of the court is not reversed:

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 6

25-01254-23

20231660__

ARTICLE XII

HOMESTEAD TAX RELIEF FOR HONORABLY DISCHARGED VETERANS WITH PERMANENT SERVICE-CONNECTED DISABILITIES.—Proposing an amendment to the State Constitution to provide a homestead tax discount and a homestead tax exemption for specified veterans. For the discount, each veteran who has a partial, permanent service-connected disability with at least a 30 percent disability rating, as determined by the United States Department of Veterans Affairs, and who was honorably discharged upon separation from military service shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property the veteran owns and resides in. The discount shall be in a percentage equal to the percentage of the veteran's disability rating, up to a maximum of \$10,000. For the exemption, the veteran must have been honorably discharged upon separation from military service, and must be determined by the United States Department of Veterans Affairs to have a total and permanent service-connected disability; or to have a partial, permanent service-connected disability rated at 60 percent or more disabling, or two or more service-connected disabilities with at least one rated at 40 percent or more disabling and a combined disability rating of 70 percent or more, and to be unable to secure or follow a substantially gainful occupation as a result of service-connected disabilities. The exemption is equal to the total amount of ad valorem tax otherwise owed on homestead property the veteran owns and resides in. Provides requirements and procedures for applying for the discount or exemption. Authorizes the Legislature by general law to waive an annual application requirement. Provides that the amendment is

25-01254-23

20231660__

233 self-executing and does not require implementing legislation. If
234 approved, the amendment shall take effect January 1, 2025.