

By Senator Torres

25-01254-23

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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.

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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 This exemption is repealed on the effective date of any  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

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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

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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

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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

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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.

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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

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## 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

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