

House Joint Resolution

A joint resolution proposing an amendment to Section 3 and Section 6 of Article VII and the creation of a new section in Article XII of the State Constitution to create two new property tax exemptions for all levies and to provide an effective date.

Be It Resolved by the Legislature of the State of Florida:

That the following amendment to Section 3 and 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 3. Taxes; exemptions.—

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be

26 | exempted by general law from taxation.

27 | (b) There shall be exempt from taxation, cumulatively, to
28 | every head of a family residing in this state, household goods
29 | and personal effects to the value fixed by general law, not less
30 | than one thousand dollars, and to every widow or widower or
31 | person who is blind or totally and permanently disabled,
32 | property to the value fixed by general law not less than five
33 | hundred dollars.

34 | (c) Any county or municipality may, for the purpose of its
35 | respective tax levy and subject to the provisions of this
36 | subsection and general law, grant community and economic
37 | development ad valorem tax exemptions to new businesses and
38 | expansions of existing businesses, as defined by general law.
39 | Such an exemption may be granted only by ordinance of the county
40 | or municipality, and only after the electors of the county or
41 | municipality voting on such question in a referendum authorize
42 | the county or municipality to adopt such ordinances. An
43 | exemption so granted shall apply to improvements to real
44 | property made by or for the use of a new business and
45 | improvements to real property related to the expansion of an
46 | existing business and shall also apply to tangible personal
47 | property of such new business and tangible personal property
48 | related to the expansion of an existing business. The amount or
49 | limits of the amount of such exemption shall be specified by
50 | general law. The period of time for which such exemption may be

51 | granted to a new business or expansion of an existing business
 52 | shall be determined by general law. The authority to grant such
 53 | exemption shall expire ten years from the date of approval by
 54 | the electors of the county or municipality, and may be renewable
 55 | by referendum as provided by general law.

56 | (d) Any county or municipality may, for the purpose of its
 57 | respective tax levy and subject to the provisions of this
 58 | subsection and general law, grant historic preservation ad
 59 | valorem tax exemptions to owners of historic properties. This
 60 | exemption may be granted only by ordinance of the county or
 61 | municipality. The amount or limits of the amount of this
 62 | exemption and the requirements for eligible properties must be
 63 | specified by general law. The period of time for which this
 64 | exemption may be granted to a property owner shall be determined
 65 | by general law.

66 | (e) By general law and subject to conditions specified
 67 | therein:

68 | (1) Twenty-five thousand dollars of the assessed value of
 69 | property subject to tangible personal property tax shall be
 70 | exempt from ad valorem taxation.

71 | (2) The assessed value of solar devices or renewable
 72 | energy source devices subject to tangible personal property tax
 73 | may be exempt from ad valorem taxation, subject to limitations
 74 | provided by general law.

75 | (f) There shall be granted an ad valorem tax exemption for

76 | real property dedicated in perpetuity for conservation purposes,
 77 | including real property encumbered by perpetual conservation
 78 | easements or by other perpetual conservation protections, as
 79 | defined by general law.

80 | (g) By general law and subject to the conditions specified
 81 | therein, each person who receives a homestead exemption as
 82 | provided in section 6 of this article; who was a member of the
 83 | United States military or military reserves, the United States
 84 | Coast Guard or its reserves, or the Florida National Guard; and
 85 | who was deployed during the preceding calendar year on active
 86 | duty outside the continental United States, Alaska, or Hawaii in
 87 | support of military operations designated by the legislature
 88 | shall receive an additional exemption equal to a percentage of
 89 | the taxable value of his or her homestead property. The
 90 | applicable percentage shall be calculated as the number of days
 91 | during the preceding calendar year the person was deployed on
 92 | active duty outside the continental United States, Alaska, or
 93 | Hawaii in support of military operations designated by the
 94 | legislature divided by the number of days in that year.

95 | (h) One hundred thousand dollars of the value of assessed
 96 | real property shall be exempt from all levies.

97 | SECTION 6. Homestead exemptions.—

98 | (a) Every person who has the legal or equitable title to
 99 | real estate and maintains thereon the permanent residence of the
 100 | owner, or another legally or naturally dependent upon the owner,

101 shall be exempt from taxation thereon, except assessments for
 102 special benefits, up to the assessed valuation of twenty-five
 103 thousand dollars and, for all levies other than school district
 104 levies, on the assessed valuation greater than fifty thousand
 105 dollars and up to seventy-five thousand dollars, upon
 106 establishment of right thereto in the manner prescribed by law.
 107 The real estate may be held by legal or equitable title, by the
 108 entireties, jointly, in common, as a condominium, or indirectly
 109 by stock ownership or membership representing the owner's or
 110 member's proprietary interest in a corporation owning a fee or a
 111 leasehold initially in excess of ninety-eight years. The
 112 exemption shall not apply with respect to any assessment roll
 113 until such roll is first determined to be in compliance with the
 114 provisions of section 4 by a state agency designated by general
 115 law. This exemption is repealed on the effective date of any
 116 amendment to this Article which provides for the assessment of
 117 homestead property at less than just value.

118 (b) Not more than one exemption shall be allowed any
 119 individual or family unit or with respect to any residential
 120 unit. No exemption shall exceed the value of the real estate
 121 assessable to the owner or, in case of ownership through stock
 122 or membership in a corporation, the value of the proportion
 123 which the interest in the corporation bears to the assessed
 124 value of the property.

125 (c) By general law and subject to conditions specified

126 | therein, the Legislature may provide to renters, who are
 127 | permanent residents, ad valorem tax relief on all ad valorem tax
 128 | levies. Such ad valorem tax relief shall be in the form and
 129 | amount established by general law.

130 | (d) The legislature may, by general law, allow counties or
 131 | municipalities, for the purpose of their respective tax levies
 132 | and subject to the provisions of general law, to grant either or
 133 | both of the following additional homestead tax exemptions:

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

139 | (2) An exemption equal to the assessed value of the
 140 | property to a person who has the legal or equitable title to
 141 | real estate with a just value less than two hundred and fifty
 142 | thousand dollars, as determined in the first tax year that the
 143 | owner applies and is eligible for the exemption, and who has
 144 | maintained thereon the permanent residence of the owner for not
 145 | less than twenty-five years, who has attained age sixty-five,
 146 | and whose household income does not exceed the income limitation
 147 | prescribed in paragraph (1).

148 |
 149 | The general law must allow counties and municipalities to grant
 150 | these additional exemptions, within the limits prescribed in

151 this subsection, by ordinance adopted in the manner prescribed
152 by general law, and must provide for the periodic adjustment of
153 the income limitation prescribed in this subsection for changes
154 in the cost of living.

155 (e)(1) Each veteran who is age 65 or older who is
156 partially or totally permanently disabled shall receive a
157 discount from the amount of the ad valorem tax otherwise owed on
158 homestead property the veteran owns and resides in if the
159 disability was combat related and the veteran was honorably
160 discharged upon separation from military service. The discount
161 shall be in a percentage equal to the percentage of the
162 veteran's permanent, service-connected disability as determined
163 by the United States Department of Veterans Affairs. To qualify
164 for the discount granted by this paragraph, an applicant must
165 submit to the county property appraiser, by March 1, an official
166 letter from the United States Department of Veterans Affairs
167 stating the percentage of the veteran's service-connected
168 disability and such evidence that reasonably identifies the
169 disability as combat related and a copy of the veteran's
170 honorable discharge. If the property appraiser denies the
171 request for a discount, the appraiser must notify the applicant
172 in writing of the reasons for the denial, and the veteran may
173 reapply. The Legislature may, by general law, waive the annual
174 application requirement in subsequent years.

175 (2) If a veteran who receives the discount described in

176 paragraph (1) predeceases his or her spouse, and if, upon the
 177 death of the veteran, the surviving spouse holds the legal or
 178 beneficial title to the homestead property and permanently
 179 resides thereon, the discount carries over to the surviving
 180 spouse until he or she remarries or sells or otherwise disposes
 181 of the homestead property. If the surviving spouse sells or
 182 otherwise disposes of the property, a discount not to exceed the
 183 dollar amount granted from the most recent ad valorem tax roll
 184 may be transferred to the surviving spouse's new homestead
 185 property, if used as his or her permanent residence and he or
 186 she has not remarried.

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

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

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

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

198 (3) A first responder who is totally and permanently
 199 disabled as a result of an injury or injuries sustained in the
 200 line of duty. Causal connection between a disability and service

201 in the line of duty shall not be presumed but must be determined
 202 as provided by general law. For purposes of this paragraph, the
 203 term "disability" does not include a chronic condition or
 204 chronic disease, unless the injury sustained in the line of duty
 205 was the sole cause of the chronic condition or chronic disease.

206
 207 As used in this subsection and as further defined by general
 208 law, the term "first responder" means a law enforcement officer,
 209 a correctional officer, a firefighter, an emergency medical
 210 technician, or a paramedic, and the term "in the line of duty"
 211 means arising out of and in the actual performance of duty
 212 required by employment as a first responder.

213 (g) Two hundred and fifty thousand dollars of the value of
 214 homestead property shall be exempt from all levies if a person
 215 who has attained age sixty-five holds legal or equitable title
 216 to such property.

217 ARTICLE XII

218 SCHEDULE

219 Real property exemptions.—This section and the amendments
 220 to Section 3 and Section 6 of Article VII creating a \$100,000
 221 exemption from the assessed value of real property for all
 222 levies and a \$250,000 exemption from all levies for homestead
 223 property if the title holder has attained age 65 shall take
 224 effect January 1, 2025.

HJR 1369

2024

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

227 CONSTITUTIONAL AMENDMENT

228 ARTICLE VII, SECTION 3

229 ARTICLE VII, SECTION 6

230 ARTICLE XII

231 EXEMPTIONS FROM ASSESSMENT FOR TAXATION OF REAL PROPERTY.—

232 Proposing an amendment to the State Constitution to create a
 233 \$100,000 exemption from the assessed value of real property for
 234 all levies and a \$250,000 homestead exemption for residential
 235 property owned by a person who is age 65 or older. The amendment
 236 takes effect January 1, 2025.