

By Senator Simon

3-01281-24

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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 in Article XII of the State Constitution to authorize the Legislature to provide for a homestead property tax exemption for the surviving spouse of certain quadriplegics.

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. The real estate may be held by legal or equitable title, by the

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 This exemption is repealed on the effective date of any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

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

47 (c) By general law and subject to conditions specified
48 therein, the Legislature may provide to renters, who are
49 permanent residents, ad valorem tax relief on all ad valorem tax
50 levies. Such ad valorem tax relief shall be in the form and
51 amount established by general law.

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

56 (1) An exemption not exceeding fifty thousand dollars to a
57 person who has the legal or equitable title to real estate and
58 maintains thereon the permanent residence of the owner, who has

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59 attained age sixty-five, and whose household income, as defined
60 by general law, does not exceed twenty thousand dollars; or

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

70

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

77 (e) (1) Each veteran who is age 65 or older who is partially
78 or totally permanently disabled shall receive a discount from
79 the amount of the ad valorem tax otherwise owed on homestead
80 property the veteran owns and resides in if the disability was
81 combat related and the veteran was honorably discharged upon
82 separation from military service. The discount shall be in a
83 percentage equal to the percentage of the veteran's permanent,
84 service-connected disability as determined by the United States
85 Department of Veterans Affairs. To qualify for the discount
86 granted by this paragraph, an applicant must submit to the
87 county property appraiser, by March 1, an official letter from

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

97 (2) If a veteran who receives the discount described in
98 paragraph (1) predeceases his or her spouse, and if, upon the
99 death of the veteran, the surviving spouse holds the legal or
100 beneficial title to the homestead property and permanently
101 resides thereon, the discount carries over to the surviving
102 spouse until he or she remarries or sells or otherwise disposes
103 of the homestead property. If the surviving spouse sells or
104 otherwise disposes of the property, a discount not to exceed the
105 dollar amount granted from the most recent ad valorem tax roll
106 may be transferred to the surviving spouse's new homestead
107 property, if used as his or her permanent residence and he or
108 she has not remarried.

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

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

115 (1) The surviving spouse of a veteran who died from
116 service-connected causes while on active duty as a member of the

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117 United States Armed Forces.

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

120 (3) A first responder who is totally and permanently
121 disabled as a result of an injury or injuries sustained in the
122 line of duty. Causal connection between a disability and service
123 in the line of duty shall not be presumed but must be determined
124 as provided by general law. For purposes of this paragraph, the
125 term "disability" does not include a chronic condition or
126 chronic disease, unless the injury sustained in the line of duty
127 was the sole cause of the chronic condition or chronic disease.

128 (4) The surviving spouse of a quadriplegic who was
129 receiving a property tax exemption on real estate used and owned
130 as a homestead at the time of his or her death.

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

138 ARTICLE XII

139 SCHEDULE

140 Ad valorem tax exemption for surviving spouses of
141 quadriplegics.—This section and the amendment to Section 6 of
142 Article VII authorizing the Legislature to provide for a
143 homestead property tax exemption for the surviving spouse of a
144 quadriplegic who was receiving a property tax exemption on real
145 estate used and owned as a homestead at the time of his or her

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146 death shall take effect January 1, 2025.

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

149 CONSTITUTIONAL AMENDMENT

150 ARTICLE VII, SECTION 6

151 ARTICLE XII

152 AD VALOREM TAX EXEMPTION FOR SURVIVING SPOUSES OF
153 QUADRIPLÉGICS.—Proposing an amendment to the State Constitution
154 to authorize the Legislature to provide for a property tax
155 exemption for the surviving spouse of a quadriplegic who was
156 receiving a property tax exemption on real estate used and owned
157 as a homestead at the time of his or her death. The amendment
158 takes effect January 1, 2025.