

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 remove a provision in order to allow a current homestead exemption to also apply to school district levies.

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

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 This exemption is repealed on the effective date of any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

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

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

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

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

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

69
70 The general law must allow counties and municipalities to grant
71 these additional exemptions, within the limits prescribed in
72 this subsection, by ordinance adopted in the manner prescribed
73 by general law, and must provide for the periodic adjustment of
74 the income limitation prescribed in this subsection for changes
75 in the cost of living.

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

96 (2) If a veteran who receives the discount described in
97 paragraph (1) predeceases his or her spouse, and if, upon the
98 death of the veteran, the surviving spouse holds the legal or
99 beneficial title to the homestead property and permanently
100 resides thereon, the discount carries over to the surviving

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

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

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

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

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

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

126 | was the sole cause of the chronic condition or chronic disease.

127 |
 128 | As used in this subsection and as further defined by general
 129 | law, the term "first responder" means a law enforcement officer,
 130 | a correctional officer, a firefighter, an emergency medical
 131 | technician, or a paramedic, and the term "in the line of duty"
 132 | means arising out of and in the actual performance of duty
 133 | required by employment as a first responder.

134 | ARTICLE XII

135 | SCHEDULE

136 | Homestead exemption.—This section and the amendment to
 137 | Section 6 of Article VII to allow the current homestead
 138 | exemption on real estate with an assessed valuation greater than
 139 | \$50,000 to also apply to school district levies shall take
 140 | effect January 1, 2025.

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

143 | CONSTITUTIONAL AMENDMENT

144 | ARTICLE VII, SECTION 6

145 | ARTICLE XII

146 | HOMESTEAD EXEMPTION TO INCLUDE SCHOOL DISTRICT LEVIES.—
 147 | Proposing an amendment to the State Constitution to remove a
 148 | provision in order to allow a current homestead exemption on
 149 | real estate with an assessed valuation greater than \$50,000 to

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150 | also apply to school district levies. The amendment takes effect
151 | January 1, 2025.