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LEGISLATIVE ACTION

Senate

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House

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03/06/2024 02:56 PM

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Senator Pizzo moved the following:

**Senate Amendment (with ballot and title amendments)**

Delete lines 45 - 164

and insert:

shall be adjusted every five years on January 1 for inflation using the percent change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics, if such percent change is positive. The amount of such adjustment may not exceed three percent (3%).



12           (3) The amount of assessed valuation exempt from taxation  
13 for which every person who has the legal or equitable title to  
14 real estate and maintains thereon the permanent residence of the  
15 owner, or another person legally or naturally dependent upon the  
16 owner, is eligible, and which applies solely to levies other  
17 than school district levies, that is added to this constitution  
18 after January 1, 2025, shall be adjusted every five years on  
19 January 1 for inflation using the percent change in the Consumer  
20 Price Index for All Urban Consumers, U.S. City Average, all  
21 items 1967=100, or successor reports for the preceding calendar  
22 year as initially reported by the United States Department of  
23 Labor, Bureau of Labor Statistics, if such percent change is  
24 positive, beginning the year following the effective date of  
25 such exemption. The amount of such adjustment may not exceed  
26 three percent (3%).

27           (b) Not more than one exemption shall be allowed any  
28 individual or family unit or with respect to any residential  
29 unit. No exemption shall exceed the value of the real estate  
30 assessable to the owner or, in case of ownership through stock  
31 or membership in a corporation, the value of the proportion  
32 which the interest in the corporation bears to the assessed  
33 value of the property.

34           (c) By general law and subject to conditions specified  
35 therein, the Legislature may provide to renters, who are  
36 permanent residents, ad valorem tax relief on all ad valorem tax  
37 levies. Such ad valorem tax relief shall be in the form and  
38 amount established by general law.

39           (d) The legislature may, by general law, allow counties or  
40 municipalities, for the purpose of their respective tax levies



41 and subject to the provisions of general law, to grant either or  
42 both of the following additional homestead tax exemptions:

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

48 (2) An exemption equal to the assessed value of the  
49 property to a person who has the legal or equitable title to  
50 real estate with a just value less than two hundred and fifty  
51 thousand dollars, as determined in the first tax year that the  
52 owner applies and is eligible for the exemption, and who has  
53 maintained thereon the permanent residence of the owner for not  
54 less than twenty-five years, who has attained age sixty-five,  
55 and whose household income does not exceed the income limitation  
56 prescribed in paragraph (1).

57  
58 The general law must allow counties and municipalities to grant  
59 these additional exemptions, within the limits prescribed in  
60 this subsection, by ordinance adopted in the manner prescribed  
61 by general law, and must provide for the periodic adjustment of  
62 the income limitation prescribed in this subsection for changes  
63 in the cost of living.

64 (e) (1) Each veteran who is age 65 or older who is partially  
65 or totally permanently disabled shall receive a discount from  
66 the amount of the ad valorem tax otherwise owed on homestead  
67 property the veteran owns and resides in if the disability was  
68 combat related and the veteran was honorably discharged upon  
69 separation from military service. The discount shall be in a



70 percentage equal to the percentage of the veteran's permanent,  
71 service-connected disability as determined by the United States  
72 Department of Veterans Affairs. To qualify for the discount  
73 granted by this paragraph, an applicant must submit to the  
74 county property appraiser, by March 1, an official letter from  
75 the United States Department of Veterans Affairs stating the  
76 percentage of the veteran's service-connected disability and  
77 such evidence that reasonably identifies the disability as  
78 combat related and a copy of the veteran's honorable discharge.  
79 If the property appraiser denies the request for a discount, the  
80 appraiser must notify the applicant in writing of the reasons  
81 for the denial, and the veteran may reapply. The Legislature  
82 may, by general law, waive the annual application requirement in  
83 subsequent years.

84 (2) If a veteran who receives the discount described in  
85 paragraph (1) predeceases his or her spouse, and if, upon the  
86 death of the veteran, the surviving spouse holds the legal or  
87 beneficial title to the homestead property and permanently  
88 resides thereon, the discount carries over to the surviving  
89 spouse until he or she remarries or sells or otherwise disposes  
90 of the homestead property. If the surviving spouse sells or  
91 otherwise disposes of the property, a discount not to exceed the  
92 dollar amount granted from the most recent ad valorem tax roll  
93 may be transferred to the surviving spouse's new homestead  
94 property, if used as his or her permanent residence and he or  
95 she has not remarried.

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

98 (f) By general law and subject to conditions and



99 limitations specified therein, the Legislature may provide ad  
100 valorem tax relief equal to the total amount or a portion of the  
101 ad valorem tax otherwise owed on homestead property to:

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

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

107 (3) A first responder who is totally and permanently  
108 disabled as a result of an injury or injuries sustained in the  
109 line of duty. Causal connection between a disability and service  
110 in the line of duty shall not be presumed but must be determined  
111 as provided by general law. For purposes of this paragraph, the  
112 term "disability" does not include a chronic condition or  
113 chronic disease, unless the injury sustained in the line of duty  
114 was the sole cause of the chronic condition or chronic disease.

115

116 As used in this subsection and as further defined by general  
117 law, the term "first responder" means a law enforcement officer,  
118 a correctional officer, a firefighter, an emergency medical  
119 technician, or a paramedic, and the term "in the line of duty"  
120 means arising out of and in the actual performance of duty  
121 required by employment as a first responder.

122

ARTICLE XII

123

SCHEDULE

124

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126

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Adjustments to homestead exemption value.—This section and  
the amendment to Section 6 of Article VII requiring an  
adjustment every five years for inflation of specified homestead



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128 ===== B A L L O T S T A T E M E N T A M E N D M E N T =====

129 And the ballot statement is amended as follows:

130       Delete lines 172 - 174

131 and insert:

132       ADJUSTMENTS TO THE VALUE OF CERTAIN HOMESTEAD EXEMPTIONS.-

133 Proposing an amendment to the State Constitution to require an  
134 adjustment every 5 years for inflation to the value of

135

136 ===== T I T L E A M E N D M E N T =====

137 And the title is amended as follows:

138       Delete line 5

139 and insert:

140       Constitution to require certain adjustments to the