

By Senator Simon

3-01005-25

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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 spouses 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) (1) 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, as follows:

a. Up to the assessed valuation of twenty-five thousand dollars; and

b. For all levies other than school district levies, on the assessed valuation greater than fifty thousand dollars and up to seventy-five thousand dollars,

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 This exemption is repealed on the effective date of  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

43 (2) The twenty-five thousand dollar amount of assessed  
44 valuation exempt from taxation provided in subparagraph (a)(1)b.  
45 shall be adjusted annually on January 1 of each year for  
46 inflation using the percent change in the Consumer Price Index  
47 for All Urban Consumers, U.S. City Average, all items 1967=100,  
48 or successor reports for the preceding calendar year as  
49 initially reported by the United States Department of Labor,  
50 Bureau of Labor Statistics, if such percent change is positive.

51 (3) The amount of assessed valuation exempt from taxation  
52 for which every person who has the legal or equitable title to  
53 real estate and maintains thereon the permanent residence of the  
54 owner, or another person legally or naturally dependent upon the  
55 owner, is eligible, and which applies solely to levies other  
56 than school district levies, that is added to this constitution  
57 after January 1, 2025, shall be adjusted annually on January 1  
58 of each year for inflation using the percent change in the

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59 Consumer Price Index for All Urban Consumers, U.S. City Average,  
60 all items 1967=100, or successor reports for the preceding  
61 calendar year as initially reported by the United States  
62 Department of Labor, Bureau of Labor Statistics, if such percent  
63 change is positive, beginning the year following the effective  
64 date of such exemption.

65 (b) Not more than one exemption shall be allowed any  
66 individual or family unit or with respect to any residential  
67 unit. No exemption shall exceed the value of the real estate  
68 assessable to the owner or, in case of ownership through stock  
69 or membership in a corporation, the value of the proportion  
70 which the interest in the corporation bears to the assessed  
71 value of the property.

72 (c) By general law and subject to conditions specified  
73 therein, the Legislature may provide to renters, who are  
74 permanent residents, ad valorem tax relief on all ad valorem tax  
75 levies. Such ad valorem tax relief shall be in the form and  
76 amount established by general law.

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

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

86 (2) An exemption equal to the assessed value of the  
87 property to a person who has the legal or equitable title to

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88 real estate with a just value less than two hundred and fifty  
89 thousand dollars, as determined in the first tax year that the  
90 owner applies and is eligible for the exemption, and who has  
91 maintained thereon the permanent residence of the owner for not  
92 less than twenty-five years, who has attained age sixty-five,  
93 and whose household income does not exceed the income limitation  
94 prescribed in paragraph (1).

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96 The general law must allow counties and municipalities to grant  
97 these additional exemptions, within the limits prescribed in  
98 this subsection, by ordinance adopted in the manner prescribed  
99 by general law, and must provide for the periodic adjustment of  
100 the income limitation prescribed in this subsection for changes  
101 in the cost of living.

102 (e) (1) Each veteran who is age 65 or older who is partially  
103 or totally permanently disabled shall receive a discount from  
104 the amount of the ad valorem tax otherwise owed on homestead  
105 property the veteran owns and resides in if the disability was  
106 combat related and the veteran was honorably discharged upon  
107 separation from military service. The discount shall be in a  
108 percentage equal to the percentage of the veteran's permanent,  
109 service-connected disability as determined by the United States  
110 Department of Veterans Affairs. To qualify for the discount  
111 granted by this paragraph, an applicant must submit to the  
112 county property appraiser, by March 1, an official letter from  
113 the United States Department of Veterans Affairs stating the  
114 percentage of the veteran's service-connected disability and  
115 such evidence that reasonably identifies the disability as  
116 combat related and a copy of the veteran's honorable discharge.

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117 If the property appraiser denies the request for a discount, the  
118 appraiser must notify the applicant in writing of the reasons  
119 for the denial, and the veteran may reapply. The Legislature  
120 may, by general law, waive the annual application requirement in  
121 subsequent years.

122 (2) If a veteran who receives the discount described in  
123 paragraph (1) predeceases his or her spouse, and if, upon the  
124 death of the veteran, the surviving spouse holds the legal or  
125 beneficial title to the homestead property and permanently  
126 resides thereon, the discount carries over to the surviving  
127 spouse until he or she remarries or sells or otherwise disposes  
128 of the homestead property. If the surviving spouse sells or  
129 otherwise disposes of the property, a discount not to exceed the  
130 dollar amount granted from the most recent ad valorem tax roll  
131 may be transferred to the surviving spouse's new homestead  
132 property, if used as his or her permanent residence and he or  
133 she has not remarried.

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

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

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

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

145 (3) A first responder who is totally and permanently

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146 disabled as a result of an injury or injuries sustained in the  
147 line of duty. Causal connection between a disability and service  
148 in the line of duty shall not be presumed but must be determined  
149 as provided by general law. For purposes of this paragraph, the  
150 term "disability" does not include a chronic condition or  
151 chronic disease, unless the injury sustained in the line of duty  
152 was the sole cause of the chronic condition or chronic disease.

153 (4) The surviving spouse of a quadriplegic who was  
154 receiving a property tax exemption on real estate used and owned  
155 as a homestead at the time of the death of the quadriplegic.

156  
157 As used in this subsection and as further defined by general  
158 law, the term "first responder" means a law enforcement officer,  
159 a correctional officer, a firefighter, an emergency medical  
160 technician, or a paramedic, and the term "in the line of duty"  
161 means arising out of and in the actual performance of duty  
162 required by employment as a first responder.

163 ARTICLE XII

164 SCHEDULE

165 Ad valorem tax exemption for surviving spouses of  
166 quadriplegics.—This section and the amendment to Section 6 of  
167 Article VII, authorizing the Legislature to provide for a  
168 homestead property tax exemption for the surviving spouse of a  
169 quadriplegic who was receiving a property tax exemption on real  
170 estate used and owned as a homestead at the time of the death of  
171 the quadriplegic, shall take effect January 1, 2027.

172 BE IT FURTHER RESOLVED that the following statement be  
173 placed on the ballot:

174 CONSTITUTIONAL AMENDMENT

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## ARTICLE VII, SECTION 6

## ARTICLE XII

AD VALOREM TAX EXEMPTION FOR SURVIVING SPOUSES OF  
QUADRIPLÉGICS.—Proposing an amendment to the State Constitution  
to authorize the Legislature to provide for a property tax  
exemption for the surviving spouse of a quadriplegic who was  
receiving a property tax exemption on real estate used and owned  
as a homestead at the time of his or her death. The amendment  
takes effect January 1, 2027.