

House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII and the creation of Section 37 of Article XII of the State Constitution to increase the homestead exemption by exempting the assessed valuation of homestead property greater than \$75,000 and up to \$100,000 for all levies other than school district levies, and to provide an effective date.

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 Section 37 of 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

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 This exemption is repealed on the effective date of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

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

48 | (c) By general law and subject to conditions specified
49 | therein, the Legislature may provide to renters, who are
50 | permanent residents, ad valorem tax relief on all ad valorem tax

51 levies. Such ad valorem tax relief shall be in the form and
52 amount established by general law.

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

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

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

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

76 | the income limitation prescribed in this subsection for changes
77 | in the cost of living.

78 | (e) Each veteran who is age 65 or older who is partially
79 | or totally permanently disabled shall receive a discount from
80 | the amount of the ad valorem tax otherwise owed on homestead
81 | property the veteran owns and resides in if the disability was
82 | combat related and the veteran was honorably discharged upon
83 | separation from military service. The discount shall be in a
84 | percentage equal to the percentage of the veteran's permanent,
85 | service-connected disability as determined by the United States
86 | Department of Veterans Affairs. To qualify for the discount
87 | granted by this subsection, an applicant must submit to the
88 | county property appraiser, by March 1, an official letter from
89 | the United States Department of Veterans Affairs stating the
90 | percentage of the veteran's service-connected disability and
91 | such evidence that reasonably identifies the disability as
92 | combat related and a copy of the veteran's honorable discharge.
93 | If the property appraiser denies the request for a discount, the
94 | appraiser must notify the applicant in writing of the reasons
95 | for the denial, and the veteran may reapply. The Legislature
96 | may, by general law, waive the annual application requirement in
97 | subsequent years. This subsection is self-executing and does not
98 | require implementing legislation.

99 | (f) By general law and subject to conditions and
100 | limitations specified therein, the Legislature may provide ad

101 | valorem tax relief equal to the total amount or a portion of the
 102 | ad valorem tax otherwise owed on homestead property to:

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

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

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

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

123 | ARTICLE XII

124 | SCHEDULE

125 SECTION 37. Increased homestead exemption.—This section
 126 and the amendment to Section 6 of Article VII increasing the
 127 homestead exemption by exempting the assessed valuation of
 128 homestead property greater than \$75,000 and up to \$100,000 for
 129 all levies other than school district levies shall take effect
 130 January 1, 2019.

131 BE IT FURTHER RESOLVED that the following statement be
 132 placed on the ballot:

133 CONSTITUTIONAL AMENDMENT

134 ARTICLE VII, SECTION 6

135 ARTICLE XII, SECTION 37

136 INCREASED HOMESTEAD PROPERTY TAX EXEMPTION.—Proposing an
 137 amendment to the State Constitution to increase the homestead
 138 exemption by exempting the assessed valuation of homestead
 139 property greater than \$75,000 and up to \$100,000 for all levies
 140 other than school district levies. The amendment shall take
 141 effect January 1, 2019.