

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 increase the maximum amount of the exemption on homestead property from a maximum amount of \$25,000 to a maximum amount of \$50,000, for homestead property with an assessed value greater than \$50,000, 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 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

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 This exemption is repealed on the effective date of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

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

49 (c) By general law and subject to conditions specified
 50 therein, the Legislature may provide to renters, who are

51 permanent residents, ad valorem tax relief on all ad valorem tax
 52 levies. Such ad valorem tax relief shall be in the form and
 53 amount established by general law.

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

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

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

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

76 | by general law, and must provide for the periodic adjustment of
 77 | the income limitation prescribed in this subsection for changes
 78 | in the cost of living.

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

99 | (2) If a veteran who receives the discount described in
 100 | paragraph (1) predeceases his or her spouse, and if, upon the

101 death of the veteran, the surviving spouse holds the legal or
 102 beneficial title to the homestead property and permanently
 103 resides thereon, the discount carries over to the surviving
 104 spouse until he or she remarries or sells or otherwise disposes
 105 of the homestead property. If the surviving spouse sells or
 106 otherwise disposes of the property, a discount not to exceed the
 107 dollar amount granted from the most recent ad valorem tax roll
 108 may be transferred to the surviving spouse's new homestead
 109 property, if used as his or her permanent residence and he or
 110 she has not remarried.

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

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

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

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

122 (3) A first responder who is totally and permanently
 123 disabled as a result of an injury or injuries sustained in the
 124 line of duty. Causal connection between a disability and service
 125 in the line of duty shall not be presumed but must be determined

126 as provided by general law. For purposes of this paragraph, the
 127 term "disability" does not include a chronic condition or
 128 chronic disease, unless the injury sustained in the line of duty
 129 was the sole cause of the chronic condition or chronic disease.

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

137 ARTICLE XII

138 SCHEDULE

139 Increased homestead exemption.—This section and the
 140 amendment to Section 6 of Article VII increasing the maximum
 141 amount of the homestead exemption on homestead properties with
 142 an assessed value greater than \$50,000 shall take effect January
 143 1, 2025.

144 BE IT FURTHER RESOLVED that the following statement be
 145 placed on the ballot:

146 CONSTITUTIONAL AMENDMENT

147 ARTICLE VII, SECTION 6

148 ARTICLE XII

149 INCREASED MAXIMUM HOMESTEAD PROPERTY TAX EXEMPTION FOR
 150 PROPERTIES OVER FIFTY THOUSAND DOLLARS.—Proposing an amendment

PCB WMC 24-01

2024

151 to the State Constitution to increase the maximum amount of the
152 homestead exemption for all levies other than school district
153 levies from a maximum amount of \$25,000 to a maximum amount of
154 \$50,000 for homestead properties with an assessed value greater
155 than \$50,000. If approved, the amendment shall take effect
156 January 1, 2025.