

HJR 93

2012

House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII of the State Constitution to allow the Legislature by general law to provide ad valorem homestead property tax relief to the surviving spouse of a military veteran who died from service-connected causes while on active duty or a surviving spouse of a first responder who died in the line of duty and provide definitions with respect thereto.

Be It Resolved by the Legislature of the State of Florida:

That the following amendment to Section 6 of Article VII of the State Constitution is 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 dollars and up to seventy-five thousand dollars, upon

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 This exemption is repealed on the effective date of any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

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dollars to any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner and who has attained age sixty-five and whose household income, as defined by general law, does not exceed twenty thousand dollars. The general law must allow counties and municipalities to grant this additional exemption, within the limits prescribed in this subsection, by ordinance adopted in the manner prescribed by general law, and must provide for the periodic adjustment of the income limitation prescribed in this subsection for changes in the cost of living.

(e) Each veteran who is age 65 or older who is partially or totally permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property the veteran owns and resides in if the disability was combat related, the veteran was a resident of this state at the time of entering the military service of the United States, and the veteran was honorably discharged upon separation from military service. The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs. To qualify for the discount granted by this subsection, an applicant must submit to the county property appraiser, by March 1, proof of residency at the time of entering military service, an official letter from the United States Department of Veterans Affairs stating the percentage of the veteran's service-connected disability and such evidence that reasonably identifies the disability as combat related, and a copy of the veteran's honorable discharge. If the property

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appraiser denies the request for a discount, the appraiser must notify the applicant in writing of the reasons for the denial, and the veteran may reapply. The Legislature may, by general law, waive the annual application requirement in subsequent years. This subsection shall take effect December 7, 2006, is self-executing, and does not require implementing legislation.

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

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

(2) Surviving spouse of a first responder who died in the line of duty.

(3) As used in this subsection and as further defined by general law, the term:

a. "First responder" means a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic.

b. "In the line of duty" means arising out of and in the actual performance of duty required by employment as a first responder.

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

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 6

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112 HOMESTEAD PROPERTY TAX EXEMPTION FOR SURVIVING SPOUSE OF
113 MILITARY VETERAN OR FIRST RESPONDER.—Proposing an amendment to
114 the State Constitution to authorize the Legislature to provide
115 by general law ad valorem homestead property tax relief to the
116 surviving spouse of a military veteran who died from service-
117 connected causes while on active duty or to the surviving spouse
118 of a first responder who died in the line of duty. The amendment
119 authorizes the Legislature to totally exempt or partially exempt
120 such surviving spouse's homestead property from ad valorem
121 taxation. The amendment defines a first responder as a law
122 enforcement officer, a correctional officer, a firefighter, an
123 emergency medical technician, or a paramedic.