

CS/HJR 93

2012

## House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII and the creation of Section 32 of Article XII 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, provide definitions with respect thereto, and 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 32 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

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 This exemption is repealed on the effective date of any  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

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

51 (c) By general law and subject to conditions specified  
52 therein, the Legislature may provide to renters, who are  
53 permanent residents, ad valorem tax relief on all ad valorem tax  
54 levies. Such ad valorem tax relief shall be in the form and  
55 amount established by general law.

56 (d) The legislature may, by general law, allow counties or

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57 municipalities, for the purpose of their respective tax levies  
58 and subject to the provisions of general law, to grant an  
59 additional homestead tax exemption not exceeding fifty thousand  
60 dollars to any person who has the legal or equitable title to  
61 real estate and maintains thereon the permanent residence of the  
62 owner and who has attained age sixty-five and whose household  
63 income, as defined by general law, does not exceed twenty  
64 thousand dollars. The general law must allow counties and  
65 municipalities to grant this additional exemption, within the  
66 limits prescribed in this subsection, by ordinance adopted in  
67 the manner prescribed by general law, and must provide for the  
68 periodic adjustment of the income limitation prescribed in this  
69 subsection for changes in the cost of living.

70 (e) Each veteran who is age 65 or older who is partially  
71 or totally permanently disabled shall receive a discount from  
72 the amount of the ad valorem tax otherwise owed on homestead  
73 property the veteran owns and resides in if the disability was  
74 combat related, the veteran was a resident of this state at the  
75 time of entering the military service of the United States, and  
76 the veteran was honorably discharged upon separation from  
77 military service. The discount shall be in a percentage equal to  
78 the percentage of the veteran's permanent, service-connected  
79 disability as determined by the United States Department of  
80 Veterans Affairs. To qualify for the discount granted by this  
81 subsection, an applicant must submit to the county property  
82 appraiser, by March 1, proof of residency at the time of  
83 entering military service, an official letter from the United  
84 States Department of Veterans Affairs stating the percentage of

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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 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.

ARTICLE XII

SCHEDULE

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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113        SECTION 32. Ad valorem tax relief for surviving spouses of  
114 veterans who died from service-connected causes and first  
115 responders who died in the line of duty.—This section and the  
116 amendment to Section 6 of Article VII permitting the legislature  
117 to provide ad valorem tax relief to surviving spouses of  
118 veterans who died from service-connected causes and first  
119 responders who died in the line of duty shall take effect  
120 January 1, 2013.

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

123                    CONSTITUTIONAL AMENDMENT

124                    ARTICLE VII, SECTION 6

125                    ARTICLE XII, SECTION 32

126        HOMESTEAD PROPERTY TAX EXEMPTION FOR SURVIVING SPOUSE OF  
127 MILITARY VETERAN OR FIRST RESPONDER.—Proposing an amendment to  
128 the State Constitution to authorize the Legislature to provide  
129 by general law ad valorem homestead property tax relief to the  
130 surviving spouse of a military veteran who died from service-  
131 connected causes while on active duty or to the surviving spouse  
132 of a first responder who died in the line of duty. The amendment  
133 authorizes the Legislature to totally exempt or partially exempt  
134 such surviving spouse's homestead property from ad valorem  
135 taxation. The amendment defines a first responder as a law  
136 enforcement officer, a correctional officer, a firefighter, an  
137 emergency medical technician, or a paramedic. This amendment  
138 shall take effect January 1, 2013.