

HJR 169

2012

House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII of the State Constitution to authorize the Legislature, by general law, to allow counties and municipalities to grant an additional homestead tax exemption not exceeding the assessed value of the property to an owner who has maintained permanent residency on the property for a specified duration, who has attained age 65, and whose household income does not exceed a specified amount.

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

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 This exemption is repealed on the effective date of any  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

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57 additional homestead tax exemption not exceeding:

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

63 (2) The value assessable to any person who has the legal  
64 or equitable title to real estate and who has maintained thereon  
65 the permanent residence of the owner for not less than twenty  
66 years and who has attained age sixty-five and whose household  
67 income, as defined by general law, does not exceed fifteen  
68 thousand dollars.

69  
70 The general law must allow counties and municipalities to grant  
71 this additional exemption, within the limits prescribed in this  
72 subsection, by ordinance adopted in the manner prescribed by  
73 general law, and must provide for the periodic adjustment of the  
74 income limitation prescribed in this subsection for changes in  
75 the cost of living.

76 (e) Each veteran who is age 65 or older who is partially  
77 or totally permanently disabled shall receive a discount from  
78 the amount of the ad valorem tax otherwise owed on homestead  
79 property the veteran owns and resides in if the disability was  
80 combat related, the veteran was a resident of this state at the  
81 time of entering the military service of the United States, and  
82 the veteran was honorably discharged upon separation from  
83 military service. The discount shall be in a percentage equal to  
84 the percentage of the veteran's permanent, service-connected

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85 disability as determined by the United States Department of  
86 Veterans Affairs. To qualify for the discount granted by this  
87 subsection, an applicant must submit to the county property  
88 appraiser, by March 1, proof of residency at the time of  
89 entering military service, an official letter from the United  
90 States Department of Veterans Affairs stating the percentage of  
91 the veteran's service-connected disability and such evidence  
92 that reasonably identifies the disability as combat related, and  
93 a copy of the veteran's honorable discharge. If the property  
94 appraiser denies the request for a discount, the appraiser must  
95 notify the applicant in writing of the reasons for the denial,  
96 and the veteran may reapply. The Legislature may, by general  
97 law, waive the annual application requirement in subsequent  
98 years. This subsection shall take effect December 7, 2006, is  
99 self-executing, and does not require implementing legislation.

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

102 CONSTITUTIONAL AMENDMENT

103 ARTICLE VII, SECTION 6

104 ADDITIONAL HOMESTEAD EXEMPTION; LOW-INCOME SENIORS WHO  
105 MAINTAIN LONG-TERM RESIDENCY ON PROPERTY; NOT EXCEEDING ASSESSED  
106 VALUE.—Proposing an amendment to the State Constitution to  
107 authorize the Legislature, by general law and subject to  
108 conditions set forth in the general law, to allow counties and  
109 municipalities to grant an additional homestead tax exemption  
110 not exceeding the assessed value of the property to an owner who  
111 has maintained permanent residency on the property for not less  
112 than 20 years, who has attained age 65, and whose household

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113 | income does not exceed \$15,000. The general law must allow  
114 | counties and municipalities to grant this additional exemption  
115 | by ordinance and must provide for periodic adjustment of the  
116 | household income limitation of \$15,000 for changes in the cost  
117 | of living.