

PROPOSED COMMITTEE SUBSTITUTE

Bill No. PCS for HJR 97

**COUNCIL/COMMITTEE ACTION**

ADOPTED	<u>      </u>	(Y/N)
ADOPTED AS AMENDED	<u>      </u>	(Y/N)
ADOPTED W/O OBJECTION	<u>      </u>	(Y/N)
FAILED TO ADOPT	<u>      </u>	(Y/N)
WITHDRAWN	<u>      </u>	(Y/N)
OTHER	<u>      </u>	

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1 **Council/Committee hearing bill:** Military & Local Affairs Policy  
2 Committee

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4 The Military & Local Affairs Policy Committee offered the  
5 following:

**Proposed Committee Substitute**

Remove the entire bill and insert:

House Joint Resolution

11 A joint resolution proposing an amendment to Section 6 of  
12 Article VII of the State Constitution to provide an  
13 additional homestead exemption for first-time homestead  
14 property owners.

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

18 That the following amendment to Section 6 of Article VII of  
19 the State Constitution is agreed to and shall be submitted to  
20 the electors of this state for approval or rejection at the next  
21 general election or at an earlier special election specifically  
22 authorized by law for that purpose:

ARTICLE VII

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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 establishment of right thereto in the manner prescribed by law. The real estate may be held by legal or equitable title, by the entirety, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially in excess of ninety-eight years. The exemption shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. This exemption is repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.

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

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

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

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

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

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88 that reasonably identifies the disability as combat related, and  
89 a copy of the veteran's honorable discharge. If the property  
90 appraiser denies the request for a discount, the appraiser must  
91 notify the applicant in writing of the reasons for the denial,  
92 and the veteran may reapply. The Legislature may, by general  
93 law, waive the annual application requirement in subsequent  
94 years. This subsection shall take effect December 7, 2006, is  
95 self-executing, and does not require implementing legislation.

96 (f) As provided by general law and subject to conditions  
97 specified therein, every person who establishes the right to  
98 receive the homestead exemption provided in subsection (a)  
99 within one year after purchasing the homestead property and who  
100 has not previously owned property to which the homestead  
101 exemption provided in subsection (a) applied is entitled to an  
102 additional homestead exemption in an amount equal to fifty  
103 percent (50%) of the homestead property's just value on January  
104 1 of the year the homestead is established. The amount of the  
105 additional exemption shall not exceed two-hundred-fifty thousand  
106 dollars, and shall be reduced in each subsequent year by an  
107 amount equal to twenty percent (20%) of the amount of the  
108 additional exemption received in the year the homestead was  
109 established or by an amount equal to the difference between the  
110 just value of the property and the assessed value determined  
111 under subsection (d) of Section 4 of this Article, whichever is  
112 greater. Not more than one exemption provided under this  
113 subsection shall be allowed per homestead property. The  
114 additional exemption is not available if any owner of the  
115 property has previously owned property to which the homestead  
116 exemption provided in subsection (a) applied. The additional  
117 exemption shall apply to property purchased after January 1,  
118 2010, but shall not be available in the sixth and subsequent  
119 years after the additional exemption is first received.

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

122 CONSTITUTIONAL AMENDMENT

123 ARTICLE VII, SECTION 6

124 ADDITIONAL HOMESTEAD EXEMPTION FOR FIRST-TIME HOMESTEAD  
125 PROPERTY OWNERS.--Proposing an amendment to the State  
126 Constitution to provide first-time homestead property owners  
127 with an additional homestead exemption equal to 50 percent of  
128 the property's just value in the first year, limited to  
129 \$250,000; reduce the amount of the additional exemption in each  
130 succeeding year for five years by the greater of 20 percent of  
131 the initial additional exemption or the difference between the  
132 just value and the assessed value of the property; limit the  
133 additional exemption to one per homestead property; prohibit the  
134 additional exemption if any owner of the property previously  
135 owned property receiving the homestead exemption; limit the  
136 additional exemption to properties purchased after January 1,  
137 2010; and prohibit availability of the additional exemption in  
138 the sixth and subsequent years after the additional exemption is  
139 granted.