

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 authorize the Legislature to provide, by general law, ad valorem tax relief on homestead property to the parent or parents of an unmarried veteran who died from combat-related causes while on active duty as a member of the United States Armed Forces.

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 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 This exemption is repealed on the effective date of any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 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).

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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) Each veteran who is age 65 or older who is partially
80 | or totally permanently disabled shall receive a discount from
81 | the amount of the ad valorem tax otherwise owed on homestead
82 | property the veteran owns and resides in if the disability was
83 | combat related and the veteran was honorably discharged upon
84 | separation from military service. The discount shall be in a
85 | percentage equal to the percentage of the veteran's permanent,
86 | service-connected disability as determined by the United States
87 | Department of Veterans Affairs. To qualify for the discount
88 | granted by this subsection, an applicant must submit to the
89 | county property appraiser, by March 1, an official letter from
90 | the United States Department of Veterans Affairs stating the
91 | percentage of the veteran's service-connected disability and
92 | such evidence that reasonably identifies the disability as
93 | combat related and a copy of the veteran's honorable discharge.
94 | If the property appraiser denies the request for a discount, the
95 | appraiser must notify the applicant in writing of the reasons
96 | for the denial, and the veteran may reapply. The Legislature
97 | may, by general law, waive the annual application requirement in
98 | subsequent years. This subsection is self-executing and does not
99 | require implementing legislation.

100 | (f) By general law and subject to conditions and

101 limitations specified therein, the Legislature may provide ad
102 valorem tax relief equal to the total amount or a portion of the
103 ad valorem tax otherwise owed on homestead property to:

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

107 (2) The parent or parents of an unmarried veteran who died
108 from combat-related causes while on active duty as a member of
109 the United States Armed Forces.

110 (3)~~(2)~~ The surviving spouse of a first responder who died
111 in the line of duty.

112 (4)~~(3)~~ A first responder who is totally and permanently
113 disabled as a result of an injury or injuries sustained in the
114 line of duty. Causal connection between a disability and service
115 in the line of duty shall not be presumed but must be determined
116 as provided by general law. For purposes of this paragraph, the
117 term "disability" does not include a chronic condition or
118 chronic disease, unless the injury sustained in the line of duty
119 was the sole cause of the chronic condition or chronic disease.

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121 As used in this subsection and as further defined by general
122 law, the term "first responder" means a law enforcement officer,
123 a correctional officer, a firefighter, an emergency medical
124 technician, or a paramedic, and the term "in the line of duty"
125 means arising out of and in the actual performance of duty

126 required by employment as a first responder.

127 ARTICLE XII

128 SCHEDULE

129 Ad valorem tax relief for parents of unmarried veterans who
 130 died from combat-related causes.—This section and the amendment
 131 to Section 6 of Article VII authorizing the legislature to
 132 provide ad valorem tax relief on homestead property to parents
 133 of unmarried veterans who died from combat-related causes shall
 134 take effect January 1, 2019.

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

137 CONSTITUTIONAL AMENDMENT

138 ARTICLE VII, SECTION 6

139 ARTICLE XII

140 HOMESTEAD TAX RELIEF FOR PARENTS OF UNMARRIED VETERANS WHO
 141 DIED FROM COMBAT-RELATED CAUSES.—Proposing an amendment to the
 142 State Constitution to authorize the Legislature to provide ad
 143 valorem tax relief on homestead property to the parent or
 144 parents of an unmarried veteran who died from combat-related
 145 causes while on active duty as a member of the United States
 146 Armed Forces. If approved by voters, the amendment takes effect
 147 January 1, 2019.