

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 provide an additional homestead exemption for owners of homestead property, authorize the Legislature to adjust the amount of the exemption, provide that the additional exemption is to be reduced by the difference between the just value and the assessed value, and provide effective dates.

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 thousand dollars and, for all levies other than school district

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 This exemption is repealed on the effective date of any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

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

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

55 (d) The legislature may, by general law, allow counties or
56 municipalities, for the purpose of their respective tax levies

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

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

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

93 (f) Every person who has established the right to receive
 94 the homestead exemption provided in subsection (a) is entitled
 95 to an additional homestead exemption for all levies other than
 96 school district levies in an amount equal to 30 percent of the
 97 homestead property's just value in excess of \$75,000 but less
 98 than or equal to \$200,000, plus 15 percent of the homestead
 99 property's just value in excess of \$200,000 but less than or
 100 equal to \$400,000. The value of the additional homestead
 101 exemption shall be reduced by the difference between the just
 102 value of the property and the assessed value of the property
 103 determined under Section 4(d). By general law, the legislature
 104 may adjust the percent of just value or the maximum and minimum
 105 levels of just value used to calculate the additional homestead
 106 exemption, but may not reduce the value of the additional
 107 exemption below the value established in this subsection.

108 ARTICLE XII

109 SCHEDULE

110 Section 32. Additional homestead exemption.—This section
 111 and the amendment to Section 6 of Article VII providing for an
 112 additional homestead exemption, if submitted to the electors of

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113 this state for approval or rejection at a special election
 114 authorized by law, shall take effect upon approval by the
 115 electors and shall operate retroactively to January 1, 2012, or,
 116 if submitted to the electors of this state for approval or
 117 rejection at the 2012 general election, shall take effect
 118 January 1, 2013.

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

121 CONSTITUTIONAL AMENDMENT

122 ARTICLE VII, SECTION 6

123 ARTICLE XII, SECTION 32

124 ADDITIONAL HOMESTEAD EXEMPTION.—This amendment provides
 125 owners of homestead property an additional homestead exemption
 126 for all levies other than school district levies in an amount
 127 equal to 30 percent of the homestead property's just value
 128 between \$75,000 and \$200,000, plus 15 percent of the homestead
 129 property's just value between \$200,000 and \$400,000. The
 130 Legislature may adjust the amount of the additional homestead
 131 exemption but may not reduce it below what is provided in this
 132 amendment. The value of the additional homestead exemption shall
 133 be reduced by the difference between the just value of the
 134 property and its assessed value. The amendment takes effect on
 135 January 1, 2013, if approved by the voters at the 2012 general
 136 election or if approved at an earlier special election
 137 specifically authorized by law for that purpose, takes effect
 138 upon approval of the voters and operates retroactively to
 139 January 1, 2012.