

House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII and the creation of Section 31 of Article XII of the State Constitution to expand the availability of the ad valorem tax discount for disabled veterans to include those who were not Florida residents when they entered military service 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 31 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 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.

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 This exemption is repealed on the effective date of any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

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

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

52 (d) The legislature may, by general law, allow counties or
 53 municipalities, for the purpose of their respective tax levies
 54 and subject to the provisions of general law, to grant an
 55 additional homestead tax exemption not exceeding fifty thousand
 56 dollars to any person who has the legal or equitable title to

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

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

85 | notify the applicant in writing of the reasons for the denial,
 86 | and the veteran may reapply. The Legislature may, by general
 87 | law, waive the annual application requirement in subsequent
 88 | years. This subsection ~~shall take effect December 7, 2006,~~ is
 89 | self-executing, and does not require implementing legislation.

90 | ARTICLE XII

91 | SCHEDULE

92 | SECTION 31. Disabled veterans' property taxes.--The
 93 | amendment to subsection (e) of Section 6 of Article VII relating
 94 | to the property tax discount for disabled veterans and this
 95 | section shall take effect January 1, 2011.

96 | BE IT FURTHER RESOLVED that the following statement be
 97 | placed on the ballot:

98 | CONSTITUTIONAL AMENDMENT

99 | ARTICLE VII, SECTION 6

100 | ARTICLE XII, SECTION 31

101 | DISABLED VETERANS' PROPERTY TAX DISCOUNT.--Proposing an
 102 | amendment to Section 6 of Article VII and the creation of
 103 | Section 31 of Article XII of the State Constitution to expand
 104 | the availability of the property tax discount on homesteads of
 105 | veterans who became disabled as the result of a combat injury to
 106 | include those who were not Florida residents when they entered
 107 | the military and schedule the amendment to take effect January
 108 | 1, 2011.