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CS/CS/HJR 1

2022 Legislature

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, by general law, for all levies other than school district levies, to grant an additional homestead property tax exemption on \$50,000 of the assessed value of homestead property owned by classroom teachers, law enforcement officers, correctional officers, firefighters, emergency medical technicians, paramedics, child welfare services professionals, active duty members of the United States Armed Forces, and Florida National Guard members.

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

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26 SECTION 6. Homestead exemptions.—

27 (a) Every person who has the legal or equitable title to  
 28 real estate and maintains thereon the permanent residence of the  
 29 owner, or another legally or naturally dependent upon the owner,  
 30 shall be exempt from taxation thereon, except assessments for  
 31 special benefits, up to the assessed valuation of twenty-five  
 32 thousand dollars and, for all levies other than school district  
 33 levies, on the assessed valuation greater than fifty thousand  
 34 dollars and up to seventy-five thousand dollars, upon  
 35 establishment of right thereto in the manner prescribed by law.  
 36 The real estate may be held by legal or equitable title, by the  
 37 entires, jointly, in common, as a condominium, or indirectly  
 38 by stock ownership or membership representing the owner's or  
 39 member's proprietary interest in a corporation owning a fee or a  
 40 leasehold initially in excess of ninety-eight years. The  
 41 exemption shall not apply with respect to any assessment roll  
 42 until such roll is first determined to be in compliance with the  
 43 provisions of section 4 by a state agency designated by general  
 44 law. This exemption is repealed on the effective date of any  
 45 amendment to this Article which provides for the assessment of  
 46 homestead property at less than just value.

47 (b) Not more than one exemption shall be allowed any  
 48 individual or family unit or with respect to any residential  
 49 unit. No exemption shall exceed the value of the real estate  
 50 assessable to the owner or, in case of ownership through stock

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51 or membership in a corporation, the value of the proportion  
 52 which the interest in the corporation bears to the assessed  
 53 value of the property.

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

59 (d) The legislature may, by general law, allow counties or  
 60 municipalities, for the purpose of their respective tax levies  
 61 and subject to the provisions of general law, to grant either or  
 62 both of the following additional homestead tax exemptions:

63 (1) An exemption not exceeding fifty thousand dollars to a  
 64 person who has the legal or equitable title to real estate and  
 65 maintains thereon the permanent residence of the owner, who has  
 66 attained age sixty-five, and whose household income, as defined  
 67 by general law, does not exceed twenty thousand dollars; or

68 (2) An exemption equal to the assessed value of the  
 69 property to a person who has the legal or equitable title to  
 70 real estate with a just value less than two hundred and fifty  
 71 thousand dollars, as determined in the first tax year that the  
 72 owner applies and is eligible for the exemption, and who has  
 73 maintained thereon the permanent residence of the owner for not  
 74 less than twenty-five years, who has attained age sixty-five,  
 75 and whose household income does not exceed the income limitation

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76 | prescribed in paragraph (1).

77 |

78 | The general law must allow counties and municipalities to grant  
 79 | these additional exemptions, within the limits prescribed in  
 80 | this subsection, by ordinance adopted in the manner prescribed  
 81 | by general law, and must provide for the periodic adjustment of  
 82 | the income limitation prescribed in this subsection for changes  
 83 | in the cost of living.

84 |       (e)(1) Each veteran who is age 65 or older who is  
 85 | partially or totally permanently disabled shall receive a  
 86 | discount from the amount of the ad valorem tax otherwise owed on  
 87 | homestead property the veteran owns and resides in if the  
 88 | disability was combat related and the veteran was honorably  
 89 | discharged upon separation from military service. The discount  
 90 | shall be in a percentage equal to the percentage of the  
 91 | veteran's permanent, service-connected disability as determined  
 92 | by the United States Department of Veterans Affairs. To qualify  
 93 | for the discount granted by this paragraph, an applicant must  
 94 | submit to the county property appraiser, by March 1, an official  
 95 | letter from the United States Department of Veterans Affairs  
 96 | stating the percentage of the veteran's service-connected  
 97 | disability and such evidence that reasonably identifies the  
 98 | disability as combat related and a copy of the veteran's  
 99 | honorable discharge. If the property appraiser denies the  
 100 | request for a discount, the appraiser must notify the applicant

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101 in writing of the reasons for the denial, and the veteran may  
 102 reapply. The Legislature may, by general law, waive the annual  
 103 application requirement in subsequent years.

104 (2) If a veteran who receives the discount described in  
 105 paragraph (1) predeceases his or her spouse, and if, upon the  
 106 death of the veteran, the surviving spouse holds the legal or  
 107 beneficial title to the homestead property and permanently  
 108 resides thereon, the discount carries over to the surviving  
 109 spouse until he or she remarries or sells or otherwise disposes  
 110 of the homestead property. If the surviving spouse sells or  
 111 otherwise disposes of the property, a discount not to exceed the  
 112 dollar amount granted from the most recent ad valorem tax roll  
 113 may be transferred to the surviving spouse's new homestead  
 114 property, if used as his or her permanent residence and he or  
 115 she has not remarried.

116 (3) This subsection is self-executing and does not require  
 117 implementing legislation.

118 (f) By general law and subject to conditions and  
 119 limitations specified therein, the Legislature may provide ad  
 120 valorem tax relief equal to the total amount or a portion of the  
 121 ad valorem tax otherwise owed on homestead property to:

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

125 (2) The surviving spouse of a first responder who died in

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126 | the line of duty.

127 |       (3) A first responder who is totally and permanently  
 128 | disabled as a result of an injury or injuries sustained in the  
 129 | line of duty. Causal connection between a disability and service  
 130 | in the line of duty shall not be presumed but must be determined  
 131 | as provided by general law. For purposes of this paragraph, the  
 132 | term "disability" does not include a chronic condition or  
 133 | chronic disease, unless the injury sustained in the line of duty  
 134 | was the sole cause of the chronic condition or chronic disease.

135 |  
 136 | As used in this subsection and as further defined by general  
 137 | law, the term "first responder" means a law enforcement officer,  
 138 | a correctional officer, a firefighter, an emergency medical  
 139 | technician, or a paramedic, and the term "in the line of duty"  
 140 | means arising out of and in the actual performance of duty  
 141 | required by employment as a first responder.

142 |       (g) By general law and subject to conditions and  
 143 | limitations specified therein, for all levies other than school  
 144 | district levies, the legislature may provide an additional  
 145 | homestead exemption on the assessed valuation of greater than  
 146 | one hundred thousand dollars and up to one hundred fifty  
 147 | thousand dollars to a classroom teacher, a law enforcement  
 148 | officer, a correctional officer, a firefighter, an emergency  
 149 | medical technician, a paramedic, a child welfare services  
 150 | professional, an active duty member of the United States Armed

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151 Forces, or a member of the Florida National Guard who has the  
 152 legal or equitable title to real estate and maintains thereon  
 153 the permanent residence of the owner, or another legally or  
 154 naturally dependent upon the owner.

155 ARTICLE XII

156 SCHEDULE

157 Additional homestead property tax exemption for specified  
 158 critical public services workforce.—This section and the  
 159 amendment to Section 6 of Article VII, authorizing the  
 160 legislature, for all levies other than school district levies,  
 161 to grant an additional homestead property tax exemption on  
 162 \$50,000 of the assessed value of homestead property owned by  
 163 classroom teachers, law enforcement officers, correctional  
 164 officers, firefighters, emergency medical technicians,  
 165 paramedics, child welfare services professionals, active duty  
 166 members of the United States Armed Forces, and members of the  
 167 Florida National Guard, shall take effect January 1, 2023.

168 BE IT FURTHER RESOLVED that the following statement be  
 169 placed on the ballot:

170 CONSTITUTIONAL AMENDMENT

171 ARTICLE VII, SECTION 6

172 ARTICLE XII

173 ADDITIONAL HOMESTEAD PROPERTY TAX EXEMPTION FOR SPECIFIED  
 174 CRITICAL PUBLIC SERVICES WORKFORCE.—Proposing an amendment to  
 175 the State Constitution to authorize the Legislature, by general

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176 | law, to grant an additional homestead tax exemption for  
177 | nonschool levies of up to \$50,000 of the assessed value of  
178 | homestead property owned by classroom teachers, law enforcement  
179 | officers, correctional officers, firefighters, emergency medical  
180 | technicians, paramedics, child welfare services professionals,  
181 | active duty members of the United States Armed Forces, and  
182 | Florida National Guard members. This amendment shall take effect  
183 | January 1, 2023.