

Constitutional Amendments Approved by the Voters November, 2012

AMENDMENT 2: VETERANS DISABLED DUE TO COMBAT INJURY; HOMESTEAD PROPERTY TAX DISCOUNT

Expands the availability of the property discount on the homesteads of veterans, age 65 and over, who became disabled as the result of a combat injury to include those who were not Florida residents when they entered the military and schedule the amendment to take effect January 1, 2013.

AMENDMENT 9: HOMESTEAD PROPERTY TAX EXEMPTION FOR SURVIVING SPOUSE OF MILITARY VETERAN OR FIRST RESPONDER

Allows the Legislature to provide ad valorem tax relief to the surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces and to the surviving spouse of a first responder who died in the line of duty. The amount of tax relief, to be defined by general law, can equal the total amount or a portion of the ad valorem tax otherwise owed on homestead property.

The amendment defines "first responder" to mean a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic. "In the line of duty" is defined to mean arising out of and in the actual performance of duty required by employment as a first responder. The Legislature is authorized to further define these terms by general law. EFFECTIVE DATE: January 1, 2013, if approved by the voters.

AMENDMENT 11: ADDITIONAL HOMESTEAD EXEMPTION; LIMITED INCOME SENIORS WHO MAINTAIN LONG-TERM RESIDENCY ON PROPERTY; EQUAL TO ASSESSED VALUE

Allows the Legislature by general law to permit counties and municipalities to grant an additional homestead tax exemption equal to the assessed value of homestead property to certain low income seniors.

To be eligible for the additional homestead exemption, the following conditions must be met:

- the county or municipality must have granted the exemption by ordinance;
- the property must have a just (market) value of less than \$250,000;
- the owner must have title to the property and must have maintained his or her permanent residence thereon for at least 25 years;
- the owner must be age 65 years or older; and
- the owner's annual household income must be less than \$27,030.
- The general law implementing the constitutional provision must require counties and municipalities choosing to provide the additional homestead exemption to do so by ordinance. It must also provide for periodic adjustment of the income limitation for changes in the cost of living. EFFECTIVE DATE: Not specified.