

Florida Constitution

Current

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 This exemption is repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.

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

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

(d) The legislature may, by general law, allow counties or municipalities, for the purpose of their respective tax levies and subject to the provisions of general law, to grant an additional homestead tax exemption not exceeding fifty thousand dollars to any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner and who has attained age sixty-five and whose household income, as defined by general law, does not exceed twenty thousand dollars. The general law must allow counties and municipalities to grant this additional exemption, within the limits prescribed in this subsection, by ordinance adopted in the manner prescribed by general law, and must provide for the periodic adjustment of the income limitation prescribed in this subsection for changes in the cost of living.

(e) Each veteran who is age 65 or older who is partially or totally permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property the veteran owns and resides in if the disability was combat related, the veteran was a resident of this state at the time of entering the military service of the United States, and the veteran was honorably discharged upon separation from military service. The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs. To qualify for the discount

granted by this subsection, an applicant must submit to the county property appraiser, by March 1, proof of residency at the time of entering military service, an official letter from the United States Department of Veterans Affairs stating the percentage of the veteran's service-connected disability and such evidence that reasonably identifies the disability as combat related, and a copy of the veteran's honorable discharge. If the property appraiser denies the request for a discount, the appraiser must notify the applicant in writing of the reasons for the denial, and the veteran may reapply. The Legislature may, by general law, waive the annual application requirement in subsequent years. This subsection shall take effect December 7, 2006, is self-executing, and does not require implementing legislation.

History.--Am. S.J.R. 1-B, 1979; adopted 1980; Am. S.J.R. 4-E, 1980; adopted 1980; Am. H.J.R. 3151, 1998; adopted 1998; Am. proposed by Constitution Revision Commission, Revision No. 13, 1998, filed with the Secretary of State May 5, 1998; adopted 1998; Am. H.J.R. 353, 2006; adopted 2006; Am. H.J.R. 631, 2006; adopted 2006; Am. C.S. for S.J.R. 2-D, 2007; adopted 2008.

The 2009 Florida Statutes

[Title XIV](#)

TAXATION AND FINANCE

[Chapter 196](#)

EXEMPTION

[View Entire Chapter](#)

¹196.031 Exemption of homesteads.--

(1)(a) Every person who, on January 1, has the legal title or beneficial title in equity to real property in this state and who resides thereon and in good faith makes the same his or her permanent residence, or the permanent residence of another or others legally or naturally dependent upon such person, is entitled to an exemption from all taxation, except for assessments for special benefits, up to the assessed valuation of \$25,000 on the residence and contiguous real property, as defined in s. 6, Art. VII of the State Constitution. Such title may be held by the entirety, jointly, or in common with others, and the exemption may be apportioned among such of the owners as shall reside thereon, as their respective interests shall appear. If only one of the owners of an estate held by the entirety or held jointly with the right of survivorship resides on the property, that owner is allowed an exemption of up to the assessed valuation of \$25,000 on the residence and contiguous real property. However, no such exemption of more than \$25,000 is allowed to any one person or on any one dwelling house, except that an exemption up to the assessed valuation of \$25,000 may be allowed on each apartment or mobile home occupied by a tenant-stockholder or member of a cooperative corporation and on each condominium parcel occupied by its owner. Except for owners of an estate held by the entirety or held jointly with the right of survivorship, the amount of the exemption may not exceed the proportionate assessed valuation of all owners who reside on the property. Before such exemption may be granted, the deed or instrument shall be recorded in the official records of the county in which the property is located. The property appraiser may request the applicant to provide additional ownership documents to establish title.

(b) Every person who qualifies to receive the exemption provided in paragraph (a) is entitled to an additional exemption of up to \$25,000 on the assessed valuation greater than \$50,000 for all levies other than school district levies.

(2) As used in subsection (1), the term "cooperative corporation" means a corporation, whether for profit or not for profit, organized for the purpose of owning, maintaining, and operating an apartment building or

apartment buildings or a mobile home park to be occupied by its stockholders or members; and the term "tenant-stockholder or member" means an individual who is entitled, solely by reason of his or her ownership of stock or membership in a cooperative corporation, as evidenced in the official records of the office of the clerk of the circuit court of the county in which the apartment building is located, to occupy for dwelling purposes an apartment in a building owned by such corporation or to occupy for dwelling purposes a mobile home which is on or a part of a cooperative unit. A corporation leasing land for a term of 98 years or more for the purpose of maintaining and operating a cooperative thereon shall be deemed the owner for purposes of this exemption.

(3) The exemption provided in this section does not apply with respect to the assessment roll of a county unless and until the roll of that county has been approved by the executive director pursuant to s. [193.1142](#).

(4) The exemption provided in this section applies only to those parcels classified and assessed as owner-occupied residential property or only to the portion of property so classified and assessed.

(5) A person who is receiving or claiming the benefit of an ad valorem tax exemption or a tax credit in another state where permanent residency is required as a basis for the granting of that ad valorem tax exemption or tax credit is not entitled to the homestead exemption provided by this section. This subsection does not apply to a person who has the legal or equitable title to real estate in Florida and maintains thereon the permanent residence of another legally or naturally dependent upon the owner.

(6) When homestead property is damaged or destroyed by misfortune or calamity and the property is uninhabitable on January 1 after the damage or destruction occurs, the homestead exemption may be granted if the property is otherwise qualified and if the property owner notifies the property appraiser that he or she intends to repair or rebuild the property and live in the property as his or her primary residence after the property is repaired or rebuilt and does not claim a homestead exemption on any other property or otherwise violate this section. Failure by the property owner to commence the repair or rebuilding of the homestead property within 3 years after January 1 following the property's damage or destruction constitutes abandonment of the property as a homestead.

²(7) The exemptions provided in paragraphs (1)(a) and (b) and other homestead exemptions shall be applied as follows:

(a) The exemption in paragraph (1)(a) shall apply to the first \$25,000 of assessed value;

(b) The second \$25,000 of assessed value shall be taxable unless other exemptions, as listed in paragraph (d), are applicable in the order listed;

(c) The additional homestead exemption in paragraph (1)(b), for levies other than school district levies, shall be applied to the assessed value greater than \$50,000 before any other exemptions are applied to that assessed value; and

(d) Other exemptions include and shall be applied in the following order: widows, widowers, blind persons, and disabled persons, as provided in s. [196.202](#); disabled ex-servicemembers and surviving spouses, as provided in s. [196.24](#), applicable to all levies; the local option low-income senior exemption up to \$50,000, applicable to county levies or municipal levies, as provided in s. [196.075](#); and the veterans percentage discount, as provided in s. [196.082](#).

History.--ss. 1, 2, ch. 17060, 1935; CGL 1936 Supp. 897(2); s. 1, ch. 67-339; ss. 1, 2, ch. 69-55; ss. 1, 3, ch. 71-309; s. 1, ch. 72-372; s. 1, ch. 72-373; s. 9, ch. 74-227; s. 1, ch. 74-264; s. 1, ch. 77-102; s. 3, ch. 79-332; s. 4, ch. 80-261; s. 10, ch. 80-274; s. 3, ch. 81-219; s. 9, ch. 81-308; s. 11, ch. 82-208; ss. 24, 80, ch. 82-226; s. 1, ch. 84-327; s. 1, ch. 85-232; s. 5, ch. 92-32; s. 1, ch. 93-65; s. 10, ch. 93-132; ss. 33, 34, ch. 94-353; s. 1473, ch. 95-147; s. 2, ch. 2001-204; s. 908, ch. 2002-387; s. 2, ch. 2006-311; s. 6, ch. 2007-339; s. 8, ch. 2008-173.

¹**Note.**--Section 1, ch. 2007-339, provides that:

"(1) The executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. [120.536](#)(1) and [120.54](#)(4), Florida Statutes, for the purpose of implementing this act.

"(2) In anticipation of implementing this act, the executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. [120.536](#)(1) and [120.54](#)(4), Florida Statutes, for the purpose of making necessary changes and preparations so that forms, methods, and data records, electronic or otherwise, are ready and in place if sections 3 through 9 and sections 10, 12, and 14 . . . of this act become law.

"(3) Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the date of adoption and may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules."

²**Note.**--Section 13, ch. 2008-173, provides that:

"(1) The executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. [120.536](#)(1) and [120.54](#)(4), Florida Statutes, for the purpose of implementing this act.

"(2) Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the date of adoption and may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules."

Note.--Former s. 192.12.

157 So.2d 79

Francisco P. JUARRERO, and Alicia V. Juarrero, his wife, as taxpayers of Dade County, Florida, and all other taxpayers similarly situated, Appellants,

v.

Irving G. McNAYR, as County Manager of Dade County, Florida, charged with the duties of the Tax Assessor of Dade County, Florida, and Sam L. Elcook, as the Acting Tax Assessor of Dade County, Florida, and Ray E. Green, as Comptroller of the State of Florida, Appellees.

No. 32589.

Supreme Court of Florida.

Oct. 23, 1963.

Madsen & Briggs and Stewart D. Allen, Miami, for appellants.

Darrey A. Davis and St. Julien P. Rosemond, Miami, for appellees.

ROBERTS, Justice.

Before us for review is a final decree of the Circuit Court in and for Dade County entered in a suit wherein the appellants sought to compel the allowance of a homestead exemption under Section 7, Article X, of the Constitution of Florida, F.S.A., such property being occupied by them as a residence. The Chancellor denied the relief, holding that appellants, under the facts alleged, are not entitled to the homestead exemption sought. Jurisdiction of the appeal derives from Section 4(2) of revised Article V, Florida Constitution, authorizing an appeal directly to this court from final judgments or decrees construing a controlling provision of the Florida Constitution.

The material facts are simple and unchallenged. Appellants purchased a home in Coral Gables, Florida, in November, 1960, after coming to this country from Cuba by dint of necessity and seeking refuge from the politically hostile government of their homeland. They are the holders of nonimmigrant visas valid for unlimited applications for admission into the United States until March, 1963, which visas were issued and granted under the auspices of the American Embassy in Havana, Cuba. On or about December, 1960, appellants were granted permission by the Immigration Authorities to stay indefinitely in this country and to depart voluntarily. They do not have permanent visas and, in lay parlance, may be classified as 'Cuban refugees.' The visas are not authority under existing circumstances for them to remain here permanently, that is to say, beyond their immediate need for political asylum. The uncertainty of this need requires an indefinite stay although the visas are temporary in character. In this posture the controlling question is: Can an alien, temporarily absent from his homeland because of political persecution, and residing in this country for an indefinite stay by warrant of a temporary visa, make Florida in good faith his permanent home?

The Chancellor decided this question in the negative after making certain findings of fact and conclusions of law. From the decree we quote the following excerpts:

'* * * plaintiffs are temporary residents of Dade County, Florida, being non-resident aliens classified as Cuban refugees and, therefore, cannot 'rightfully' or in 'good faith' make Dade County their 'permanent home' in view of the fact that the word 'temporary' is obviously an antonym of the word 'permanent', and that the words 'good faith' purport more than honesty of endeavor or honesty of purpose and include the ability to do that which the Constitution of the State of Florida, Article X, Section 7, requires to be done.'

Section 7, Article X of the Constitution of Florida provides:

'Every person who has the legal title or beneficial title in equity to real property in this State and who resides thereon and in good faith makes the same his or her permanent home, or the permanent home of another or others legally or naturally dependent upon said person,

Page 81

shall be entitled to an exemption from all taxation, except for assessment for special benefits, up to the assessed valuation of Five Thousand Dollars on the said home and contiguous real property, as defined in Article 10, Section 1, of the Constitution, for the year 1939 and thereafter. Said title may be held by the entireties, jointly, or in common with others, and said exemption may be apportioned among such of the owners as shall reside thereon, as their respective interests shall appear, but no such exemption of more than Five Thousand Dollars shall be allowed to any one person or on any one dwelling house, nor shall the amount of the exemption allowed any person exceed the proportionate assessed valuation based on the interest owned by such person. The Legislature may prescribe appropriate and reasonable laws regulating the manner of establishing the right to said exemption. Added general election 1934, as amended general election 1938.'

Section 192.14, Florida Statutes, F.S.A., provides:

'The words 'resident,' 'residence,' 'permanent residence,' 'permanent home' and those of like import, shall not be construed so as to require continuous physical residence on the property, but mean only that place which the person claiming the exemption may rightfully and in good faith call his home to the exclusion of all other places where he may, from time to time, temporarily reside.'

Citizenship is not a prerequisite for claiming homestead exemption. See Smith, Tax Assessor, et al. v. Voight, 158 Fla. 366, 28 So.2d 426. Appellants have made every requirement for the exemption claimed within their power, and thus the question arises as a matter of law as to whether or not, under the circumstances mentioned, they possess the legal power to rightfully and in good faith make the subject property their 'permanent home.' We must adopt the view of

the Chancellor that they cannot legally intend to do that which by law and the temporary nature of their visas they are prohibited from doing.

It is true that a resident of another state in this country may abandon residence in that state, come to Florida, purchase a home, reside in it, and declare it to be his permanent residence and become entitled to the homestead exemption provided by Section 7, Article X of our Constitution. Such person must make such declaration 'rightfully' and in 'good faith.' This might also be true in the case of one from another country, who is in this country with a permanent visa. Such persons have the freedom and right with certainty to make and declare a bona fide intention of permanent residence in the home owned and located in this state. This is not so, however, in the case of a citizen and former resident of a foreign country who is here under the authority of nothing more than a temporary visa, because such person has no assurance that he can continue to reside in good faith for any fixed period of time in this country. Consequently, we hold he cannot 'legally,' 'rightfully' or in 'good faith' make or declare an intention which he has no assurance he can fulfill or carry out because of the temporary nature of the visa. In other words, he does not have the legal ability to determine for himself his future status and does not have the ability legally to convert a temporary residence into a permanent home.

We have not overlooked appellants' contention that the denial of homestead exemption to these alien refugees would deprive them of their property rights under the Constitution of the State of Florida and of their rights under the Equal Protection clause of the 14th Amendment to the Constitution of the United States. One cannot complain that he has been denied due process of equal protection of every other person within a reasonable classification

Page 82

to which he belongs is treated in the same manner. These appellants constitute members of a class of Cuban refugees temporarily residing in the State of Florida under and by virtue of temporary visas, and this applies equally to other members of the same class. The decree of the Chancellor in which he dismissed the complaint with prejudice is without error and is accordingly,

Affirmed.

TERRELL, Acting C. J., and THOMAS, THORNAL, O'CONNELL, CALDWELL and HOBSON (Ret.), JJ., concur.