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## South Florida Sun Sentinel Editorial Board: Vote 'YES!' on Florida Constitutional Amendments 5 and 6

It's not often that the Florida Legislature does anything important by unanimous votes, but it did so to put two constitutional amendments, numbers 5 and 6, on the November ballot.

The magic words were "veterans" and "homeowners."

We recommend voting Yes on both. No opposition has come to our attention.

Number 5, called "Limitation on Homestead Assessments," allows three years instead of the present two for people to transfer their accrued "Save Our Homes" benefit from an old home to a new one.

Number 6 allows the surviving spouses of veterans with combat-related disabilities to keep the special property tax discounts that Florida awarded them, and take the benefits to a new home if they sell the old one.

Vote "Yes&" for Amendment 5

The "Save Our Homes" benefit, applied only to residences that are owner-occupied and qualify for homestead exemption, puts a ceiling on how much the county property appraiser can increase the assessed value on which tax rates are levied.

The limit is the annual increase in the Consumer Price Index or 3 percent, whichever is less. If a booming real estate market calls for a higher value, the appraiser can note it on the records, but can increase the actual assessment by no more than 3 percent. In recent years, with inflation running low, the lid has often been less.

The tax savings disappears, however, when the homestead is sold to a new buyer. The appraiser can then assess the home for whatever the assessed value then appears to be. The buyer may get a higher property tax bill- often much higher - than the former owners had to pay.

When this tax-savings plan was pioneered in California, it was nicknamed the "welcome stranger" provision and challenged as a denial of equal protection of the law, but the U.S. Supreme Court upheld it. Meanwhile, a coalition of elected property appraisers, backed by the real estate lobby, brought it to Florida in 1992 by the initiative process.

It barely won, passing with only 53.6 percent of the vote - below the current minimum 60 percent approval threshold for citizen initiatives.

At the time, the major objection was to giving people a tax break without regard to their ability to pay -; at the expense of schools and local government. That's still a valid concern, but it would be political suicide for any politician to attempt to repeal it.

In 2008, the Legislature and voters allowed homeowners to take to a new home as much as \$500,000 of their accumulated assessment benefits. The catch is that they have to establish the new residence and claim homestead exemption within two years of the January 1 date of their last previous exemption.

Sometimes the deadline is hard to meet, even with good intentions - as when the construction of a new home takes longer than expected. Pinellas County Property Appraiser Mike Twitty, who's behind the push for Amendment 5, says that in practice, portability can expire in little more than one year.

He pointed to the plight of a Tampa couple who sold their home in 2013, expecting to build and occupy a new one by January 1, 2015. When it wasn't ready in time, they pitched a tent in the front yard and argued that they had met the deadline. The Hillsborough County appraiser said no. So did the Second District Court of Appeal. The Florida Supreme Court refused to take the case.

Their new home was valued at \$2.15 million. Without the accumulated Save our Homes benefit, their new tax bill was some \$5,200 more than they had expected to pay.

That may not be a sympathetic example, but the portability benefits lower-income homeowners as well, and the two-year

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window does seem to be too narrow.

According to the state's Revenue Estimating Conference, the third year would reduce local property taxes by \$1.8 million in fiscal 2022, increasing to \$10.2 million over time.

Vote "Yes" on Amendment 6

Amendment 6 is an easier call. Presently, home-owning veterans over 65 who suffer permanent combat-related disabilities and were honorably discharged are entitled to a discount on their property taxes equal to the percentage of their service-connected disability, as determined by the U.S. Department of Veterans Affairs. That is not too much to pay for people who served the country at such cost to themselves.

The amendment would carry that over to a surviving spouse who owns the home and lives in it. Moreover, the widow or widower could sell the home and transfer some or all of their savings to a new home. Remarriage forfeits the benefit.

That seems fair. We see it as particularly benefiting widows or widowers who would want to relocate and downsize after the deaths of their spouses.

The Revenue Estimating Conference projects a recurring impact of \$1.6 million a year in school taxes beginning in fiscal 2022 and \$2.4 million in county, municipal and special district taxes.

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