

Amendment No.

CHAMBER ACTION

Senate

House

.

Representative Dorworth offered the following:

**Amendment (with title amendment)**

Remove everything after the resolving clause and insert:

That the following amendments to Sections 4 and 6 of Article VII and Section 27 of Article XII and the creation of Sections 32 and 33 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 4. Taxation; assessments.—By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided:

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17 (a) Agricultural land, land producing high water recharge  
18 to Florida's aquifers, or land used exclusively for  
19 noncommercial recreational purposes may be classified by general  
20 law and assessed solely on the basis of character or use.

21 (b) As provided by general law and subject to conditions,  
22 limitations, and reasonable definitions specified therein, land  
23 used for conservation purposes shall be classified by general  
24 law and assessed solely on the basis of character or use.

25 (c) Pursuant to general law tangible personal property  
26 held for sale as stock in trade and livestock may be valued for  
27 taxation at a specified percentage of its value, may be  
28 classified for tax purposes, or may be exempted from taxation.

29 (d) All persons entitled to a homestead exemption under  
30 Section 6 ~~of this Article~~ shall have their homestead assessed ~~at~~  
31 ~~just value as of January 1 of the year following the effective~~  
32 ~~date of this amendment. This assessment shall change only as~~  
33 provided in this subsection.

34 (1) Assessments subject to this subsection shall change ~~be~~  
35 ~~changed~~ annually on January 1 ~~1st~~ of each year. ~~;~~ ~~but those~~  
36 ~~changes in assessments~~

37 a. A change in an assessment may shall not exceed the  
38 lower of the following:

39 1.a. Three percent ~~(3%)~~ of the assessment for the prior  
40 year.

41 2.b. The percent change in the Consumer Price Index for  
42 all urban consumers, U.S. City Average, all items 1967=100, or a  
43 successor index ~~reports~~ for the preceding calendar year as

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44 initially reported by the United States Department of Labor,  
45 Bureau of Labor Statistics.

46 b. The legislature may provide by general law that, except  
47 for changes, additions, reductions, or improvements to homestead  
48 property assessed as provided in paragraph (5), an assessment  
49 may not increase if the just value of the property is less than  
50 the just value of the property on the preceding January 1.

51 (2) An ~~No~~ assessment may not ~~shall~~ exceed just value.

52 (3) After a ~~any~~ change of ownership, as provided by  
53 general law, homestead property shall be assessed at just value  
54 as of January 1 of the following year, unless the provisions of  
55 paragraph (8) apply. Thereafter, the homestead shall be assessed  
56 as provided in this subsection.

57 (4) New homestead property shall be assessed at just value  
58 as of January 1 ~~1st~~ of the year following the establishment of  
59 the homestead, unless the provisions of paragraph (8) apply.  
60 That assessment shall ~~only~~ change only as provided in this  
61 subsection.

62 (5) Changes, additions, reductions, or improvements to  
63 homestead property shall be assessed as provided for by general  
64 law. ~~;~~ ~~provided,~~ However, after the adjustment for any change,  
65 addition, reduction, or improvement, the property shall be  
66 assessed as provided in this subsection.

67 (6) In the event of a termination of homestead status, the  
68 property shall be assessed as provided by general law.

69 (7) The provisions of this subsection ~~amendment~~ are  
70 severable. If a provision ~~any of the provisions~~ of this  
71 subsection is ~~amendment shall be~~ held unconstitutional by a ~~any~~  
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72 court of competent jurisdiction, the decision of the ~~such~~ court  
73 does ~~shall~~ not affect or impair any remaining provisions of this  
74 subsection ~~amendment~~.

75 (8)a. A person who ~~establishes a new homestead as of~~  
76 ~~January 1, 2009, or January 1 of any subsequent year and who~~ has  
77 received a homestead exemption pursuant to Section 6 ~~of this~~  
78 ~~Article~~ as of January 1 of either of the 2 ~~two~~ years immediately  
79 preceding the establishment of a ~~the~~ new homestead is entitled  
80 to have the new homestead assessed at less than just value. ~~If~~  
81 ~~this revision is approved in January of 2008, a person who~~  
82 ~~establishes a new homestead as of January 1, 2008, is entitled~~  
83 ~~to have the new homestead assessed at less than just value only~~  
84 ~~if that person received a homestead exemption on January 1,~~  
85 ~~2007.~~ The assessed value of the newly established homestead  
86 shall be determined as follows:

87 1. If the just value of the new homestead is greater than  
88 or equal to the just value of the prior homestead as of January  
89 1 of the year in which the prior homestead was abandoned, the  
90 assessed value of the new homestead shall be the just value of  
91 the new homestead minus an amount equal to the lesser of  
92 \$500,000 or the difference between the just value and the  
93 assessed value of the prior homestead as of January 1 of the  
94 year in which the prior homestead was abandoned. Thereafter, the  
95 homestead shall be assessed as provided in this subsection.

96 2. If the just value of the new homestead is less than the  
97 just value of the prior homestead as of January 1 of the year in  
98 which the prior homestead was abandoned, the assessed value of  
99 the new homestead shall be equal to the just value of the new

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100 homestead divided by the just value of the prior homestead and  
101 multiplied by the assessed value of the prior homestead.

102 However, if the difference between the just value of the new  
103 homestead and the assessed value of the new homestead calculated  
104 pursuant to this sub-subparagraph is greater than \$500,000, the  
105 assessed value of the new homestead shall be increased so that  
106 the difference between the just value and the assessed value  
107 equals \$500,000. Thereafter, the homestead shall be assessed as  
108 provided in this subsection.

109 b. By general law and subject to conditions specified  
110 therein, the legislature shall provide for application of this  
111 paragraph to property owned by more than one person.

112 (e) The legislature may, by general law, for assessment  
113 purposes and subject to the provisions of this subsection, allow  
114 counties and municipalities to authorize by ordinance that  
115 historic property may be assessed solely on the basis of  
116 character or use. Such character or use assessment shall apply  
117 only to the jurisdiction adopting the ordinance. The  
118 requirements for eligible properties must be specified by  
119 general law.

120 (f) A county may, in the manner prescribed by general law,  
121 provide for a reduction in the assessed value of homestead  
122 property to the extent of any increase in the assessed value of  
123 that property which results from the construction or  
124 reconstruction of the property for the purpose of providing  
125 living quarters for one or more natural or adoptive grandparents  
126 or parents of the owner of the property or of the owner's spouse  
127 if at least one of the grandparents or parents for whom the

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128 living quarters are provided is 62 years of age or older. Such a  
129 reduction may not exceed the lesser of the following:

130 (1) The increase in assessed value resulting from  
131 construction or reconstruction of the property.

132 (2) Twenty percent of the total assessed value of the  
133 property as improved.

134 (g) For all levies other than school district levies,  
135 assessments of residential real property, as defined by general  
136 law, which contains nine units or fewer and which is not subject  
137 to the assessment limitations set forth in subsections (a)  
138 through (d) shall change only as provided in this subsection.

139 (1) Assessments subject to this subsection shall be  
140 changed annually on the date of assessment provided by law.  
141 However, ~~but~~ those changes in assessments may ~~shall~~ not exceed  
142 3 ~~ten~~ percent ~~(10%)~~ of the assessment for the prior year. The  
143 legislature may provide by general law that, except for changes,  
144 additions, reductions, or improvements to property assessed as  
145 provided in paragraph (4), an assessment may not increase if the  
146 just value of the property is less than the just value of the  
147 property on the preceding date of assessment provided by law.

148 (2) An ~~Ne~~ assessment may not ~~shall~~ exceed just value.

149 (3) After a change of ownership or control, as defined by  
150 general law, including any change of ownership of a legal entity  
151 that owns the property, such property shall be assessed at just  
152 value as of the next assessment date. Thereafter, such property  
153 shall be assessed as provided in this subsection.

154 (4) Changes, additions, reductions, or improvements to  
155 such property shall be assessed as provided for by general law. ~~†~~

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156 However, after the adjustment for any change, addition,  
157 reduction, or improvement, the property shall be assessed as  
158 provided in this subsection.

159 (h) For all levies other than school district levies,  
160 assessments of real property that is not subject to the  
161 assessment limitations set forth in subsections (a) through (d)  
162 and (g) shall change only as provided in this subsection.

163 (1) Assessments subject to this subsection shall be  
164 changed annually on the date of assessment provided by law.  
165 However, ~~but~~ those changes in assessments may ~~shall~~ not exceed  
166 3 ~~ten~~ percent ~~(10%)~~ of the assessment for the prior year. The  
167 legislature may provide by general law that, except for changes,  
168 additions, reductions, or improvements to property assessed as  
169 provided in paragraph (5), an assessment may not increase if the  
170 just value of the property is less than the just value of the  
171 property on the preceding date of assessment provided by law.

172 (2) An ~~No~~ assessment may not ~~shall~~ exceed just value.

173 (3) The legislature must provide that such property shall  
174 be assessed at just value as of the next assessment date after a  
175 qualifying improvement, as defined by general law, is made to  
176 such property. Thereafter, such property shall be assessed as  
177 provided in this subsection.

178 (4) The legislature may provide that such property shall  
179 be assessed at just value as of the next assessment date after a  
180 change of ownership or control, as defined by general law,  
181 including any change of ownership of the legal entity that owns  
182 the property. Thereafter, such property shall be assessed as  
183 provided in this subsection.

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184 (5) Changes, additions, reductions, or improvements to  
185 such property shall be assessed as provided for by general law.~~+~~  
186 However, after the adjustment for any change, addition,  
187 reduction, or improvement, the property shall be assessed as  
188 provided in this subsection.

189 (i) The legislature, by general law and subject to  
190 conditions specified therein, may prohibit the consideration of  
191 the following in the determination of the assessed value of real  
192 property used for residential purposes:

193 (1) Any change or improvement made for the purpose of  
194 improving the property's resistance to wind damage.

195 (2) The installation of a renewable energy source device.

196 (j) (1) The assessment of the following working waterfront  
197 properties shall be based upon the current use of the property:

198 a. Land used predominantly for commercial fishing  
199 purposes.

200 b. Land that is accessible to the public and used for  
201 vessel launches into waters that are navigable.

202 c. Marinas and drystacks that are open to the public.

203 d. Water-dependent marine manufacturing facilities,  
204 commercial fishing facilities, and marine vessel construction  
205 and repair facilities and their support activities.

206 (2) The assessment benefit provided by this subsection is  
207 subject to conditions and limitations and reasonable definitions  
208 as specified by the legislature by general law.

209 SECTION 6. Homestead exemptions.-

210 (a) Every person who has the legal or equitable title to  
211 real estate and maintains thereon the permanent residence of the  
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212 owner, or another legally or naturally dependent upon the owner,  
213 shall be exempt from taxation thereon, except assessments for  
214 special benefits, up to the assessed valuation of \$25,000  
215 ~~twenty-five thousand dollars~~ and, for all levies other than  
216 school district levies, on the assessed valuation greater than  
217 \$50,000 ~~fifty thousand dollars~~ and up to \$75,000 ~~seventy-five~~  
218 ~~thousand dollars~~, upon establishment of right thereto in the  
219 manner prescribed by law. The real estate may be held by legal  
220 or equitable title, by the entirety, jointly, in common, as a  
221 condominium, or indirectly by stock ownership or membership  
222 representing the owner's or member's proprietary interest in a  
223 corporation owning a fee or a leasehold initially in excess of  
224 98 ~~ninety-eight~~ years. The exemption shall not apply with  
225 respect to any assessment roll until such roll is first  
226 determined to be in compliance with the provisions of Section 4  
227 by a state agency designated by general law. This exemption is  
228 repealed on the effective date of any amendment to this Article  
229 which provides for the assessment of homestead property at less  
230 than just value.

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

238 (c) By general law and subject to conditions specified  
239 therein, the legislature may provide to renters, who are

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240 permanent residents, ad valorem tax relief on all ad valorem tax  
241 levies. Such ad valorem tax relief shall be in the form and  
242 amount established by general law.

243 (d) The legislature may, by general law, allow counties or  
244 municipalities, for the purpose of their respective tax levies  
245 and subject to the provisions of general law, to grant an  
246 additional homestead tax exemption not exceeding \$50,000 ~~fifty~~  
247 ~~thousand dollars~~ to any person who has the legal or equitable  
248 title to real estate and maintains thereon the permanent  
249 residence of the owner and who has attained age 65 ~~sixty-five~~  
250 and whose household income, as defined by general law, does not  
251 exceed \$20,000 ~~twenty thousand dollars~~. The general law must  
252 allow counties and municipalities to grant this additional  
253 exemption, within the limits prescribed in this subsection, by  
254 ordinance adopted in the manner prescribed by general law, and  
255 must provide for the periodic adjustment of the income  
256 limitation prescribed in this subsection for changes in the cost  
257 of living.

258 (e) Each veteran who is age 65 or older who is partially  
259 or totally permanently disabled shall receive a discount from  
260 the amount of the ad valorem tax otherwise owed on homestead  
261 property the veteran owns and resides in if the disability was  
262 combat related, the veteran was a resident of this state at the  
263 time of entering the military service of the United States, and  
264 the veteran was honorably discharged upon separation from  
265 military service. The discount shall be in a percentage equal to  
266 the percentage of the veteran's permanent, service-connected  
267 disability as determined by the United States Department of  
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268 Veterans Affairs. To qualify for the discount granted by this  
269 subsection, an applicant must submit to the county property  
270 appraiser, by March 1, proof of residency at the time of  
271 entering military service, an official letter from the United  
272 States Department of Veterans Affairs stating the percentage of  
273 the veteran's service-connected disability and such evidence  
274 that reasonably identifies the disability as combat related, and  
275 a copy of the veteran's honorable discharge. If the property  
276 appraiser denies the request for a discount, the appraiser must  
277 notify the applicant in writing of the reasons for the denial,  
278 and the veteran may reapply. The legislature may, by general  
279 law, waive the annual application requirement in subsequent  
280 years. This subsection shall take effect December 7, 2006, is  
281 self-executing, and does not require implementing legislation.

282 (f) As provided by general law and subject to conditions  
283 specified therein, every person who establishes the right to  
284 receive the homestead exemption provided in subsection (a)  
285 within 1 year after purchasing the homestead property and who  
286 has not owned property in the previous 3 calendar years to which  
287 the homestead exemption provided in subsection (a) applied is  
288 entitled to an additional homestead exemption for all levies  
289 except school district levies. The additional exemption is an  
290 amount equal to 50 percent of the homestead property's just  
291 value on January 1 of the year the homestead is established. The  
292 additional exemption may not exceed the median just value of all  
293 homestead property within the county where the property at issue  
294 is located for the calendar year immediately preceding January 1  
295 of the year the homestead is established. The additional

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296 exemption shall apply for a period of 5 years or until the year  
297 the property is sold, whichever occurs first. The amount of the  
298 additional exemption shall be reduced in each subsequent year by  
299 an amount equal to 20 percent of the amount of the additional  
300 exemption received in the year the homestead was established or  
301 by an amount equal to the difference between the just value of  
302 the property and the assessed value of the property determined  
303 under Section 4(d), whichever is greater. Not more than one  
304 exemption provided under this subsection shall be allowed per  
305 homestead property. The additional exemption applies to property  
306 purchased on or after January 1, 2011, if this amendment is  
307 approved at a special election held on the date of the 2012  
308 presidential preference primary, or to property purchased on or  
309 after January 1, 2012, if this amendment is approved at the 2012  
310 general election, but the additional exemption is not available  
311 in the sixth and subsequent years after it is first received.

312 ARTICLE XII

313 SCHEDULE

314 SECTION 27. Property tax exemptions and limitations on  
315 property tax assessments.—The amendments to Sections 3, 4, and 6  
316 of Article VII, providing a \$25,000 exemption for tangible  
317 personal property, providing an additional \$25,000 homestead  
318 exemption, authorizing transfer of the accrued benefit from the  
319 limitations on the assessment of homestead property, and this  
320 section, if submitted to the electors of this state for approval  
321 or rejection at a special election authorized by law to be held  
322 on January 29, 2008, shall take effect upon approval by the  
323 electors and shall operate retroactively to January 1, 2008, or,  
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324 if submitted to the electors of this state for approval or  
325 rejection at the next general election, shall take effect  
326 January 1 of the year following such general election. The  
327 amendments to Section 4 of Article VII creating subsections (f)  
328 and (g) of that section, creating a limitation on annual  
329 assessment increases for specified real property, shall take  
330 effect upon approval of the electors and shall first limit  
331 assessments beginning January 1, 2009, if approved at a special  
332 election held on January 29, 2008, or shall first limit  
333 assessments beginning January 1, 2010, if approved at the  
334 general election held in November of 2008. ~~Subsections (f) and~~  
335 ~~(g) of Section 4 of Article VII are repealed effective January~~  
336 ~~1, 2019; however, the legislature shall by joint resolution~~  
337 ~~propose an amendment abrogating the repeal of subsections (f)~~  
338 ~~and (g), which shall be submitted to the electors of this state~~  
339 ~~for approval or rejection at the general election of 2018 and,~~  
340 ~~if approved, shall take effect January 1, 2019.~~

341 SECTION 32. Property assessments.—This section and the  
342 amendment of Section 4 of Article VII protecting homestead and  
343 specified nonhomestead property having a declining just value  
344 and reducing the limit on the maximum annual increase in the  
345 assessed value of nonhomestead property, if submitted to the  
346 electors of this state for approval or rejection at a special  
347 election authorized by law to be held on the date of the 2012  
348 presidential preference primary, shall take effect upon approval  
349 by the electors and shall operate retroactively to January 1,  
350 2012, or, if submitted to the electors of this state for

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351 approval or rejection at the 2012 general election, shall take  
352 effect January 1, 2013.

353 SECTION 33. Additional homestead exemption for owners of  
354 homestead property who recently have not owned homestead  
355 property.—This section and the amendment to Section 6 of Article  
356 VII providing for an additional homestead exemption for owners  
357 of homestead property who have not owned homestead property  
358 during the 3 calendar years immediately preceding purchase of  
359 the current homestead property, if submitted to the electors of  
360 this state for approval or rejection at a special election  
361 authorized by law to be held on the date of the 2012  
362 presidential preference primary, shall take effect upon approval  
363 by the electors and operate retroactively to January 1, 2012,  
364 and the additional homestead exemption shall be available for  
365 properties purchased on or after January 1, 2011, or if  
366 submitted to the electors of this state for approval or  
367 rejection at the 2012 general election, shall take effect  
368 January 1, 2013, and the additional homestead exemption shall be  
369 available for properties purchased on or after January 1, 2012.

370 BE IT FURTHER RESOLVED that the following statement be  
371 placed on the ballot:

372 CONSTITUTIONAL AMENDMENT

373 ARTICLE VII, SECTIONS 4, 6

374 ARTICLE XII, SECTIONS 27, 32, 33

375 PROPERTY TAX LIMITATIONS; PROPERTY VALUE DECLINE; REDUCTION  
376 FOR NONHOMESTEAD ASSESSMENT INCREASES; ABROGATION OF SCHEDULED  
377 REPEAL.—

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378 (1) In certain circumstances, the law requires the  
379 assessed value of homestead and specified nonhomestead property  
380 to increase when the just value of the property decreases.  
381 Therefore, this amendment provides that the Legislature may, by  
382 general law, provide that the assessed value of homestead and  
383 specified nonhomestead property will not increase if the just  
384 value of that property decreases, subject to any adjustment in  
385 the assessed value due to changes, additions, reductions, or  
386 improvements to such property which are assessed as provided for  
387 by general law. This amendment takes effect upon approval by the  
388 voters, if approved at a special election held on the date of  
389 the 2012 presidential preference primary and operates  
390 retroactively to January 1, 2012, or, if approved by the voters  
391 at the 2012 general election, takes effect January 1, 2013.

392 (2) This amendment reduces from 10 percent to 3 percent  
393 the limitation on annual increases in assessments of  
394 nonhomestead real property. This amendment takes effect upon  
395 approval of the voters, if approved at a special election held  
396 on the date of the 2012 presidential preference primary and  
397 operates retroactively to January 1, 2012, or, if approved by  
398 the voters at the 2012 general election, takes effect January 1,  
399 2013.

400 (3) This amendment also provides owners of homestead  
401 property who have not owned homestead property during the 3  
402 calendar years immediately preceding purchase of the current  
403 homestead property with an additional homestead exemption equal  
404 to 50 percent of the amount of the homestead property's just  
405 value on January 1 of the year the homestead is established, for  
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406 all levies other than school district levies. The additional  
407 homestead exemption is limited to the median just value for  
408 homestead property in the county where the property at issue is  
409 located in the calendar year immediately preceding the first  
410 year of the additional exemption; applies the additional  
411 exemption for the shorter of 5 years or the year of sale of the  
412 property; reduces the amount of the additional exemption in each  
413 succeeding year for 5 years by the greater of 20 percent of the  
414 amount of the initial additional exemption or the difference  
415 between the just value and the assessed value of the property;  
416 limits the additional exemption to one per homestead property;  
417 limits the additional exemption to properties purchased on or  
418 after January 1, 2011, if approved by the voters at a special  
419 election held on the date of the 2012 presidential preference  
420 primary, or properties purchased on or after January 1, 2012, if  
421 approved by the voters at the 2012 general election; prohibits  
422 availability of the additional exemption in the sixth and  
423 subsequent years after the additional exemption is granted; and  
424 provides for the amendment to take effect upon approval of the  
425 voters and operate retroactively to January 1, 2012, if approved  
426 at the special election held on the date of the 2012  
427 presidential preference primary, or on January 1, 2013, if  
428 approved by the voters at the 2012 general election.

429 (4) This amendment also removes from the State  
430 Constitution a repeal, currently scheduled to take effect in  
431 2019, of constitutional amendments adopted in 2008 which limit  
432 annual assessment increases for specified nonhomestead real  
433 property.

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**T I T L E   A M E N D M E N T**

Remove the entire title and insert:

A bill to be entitled

A joint resolution proposing amendments to Sections 4 and 6 of Article VII and Section 27 of Article XII and the creation of Sections 32 and 33 of Article XII of the State Constitution to allow the Legislature by general law to prohibit increases in the assessed value of homestead and specified nonhomestead property if the just value of the property decreases, reduce the limitation on annual assessment increases applicable to nonhomestead real property, provide an additional homestead exemption for owners of homestead property who have not owned homestead property for a specified time before purchase of the current homestead property, and application and limitations with respect thereto, delete a future repeal of provisions limiting annual assessment increases for specified nonhomestead real property, and provide effective dates.