

By Representative Harrington

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House Joint Resolution

A joint resolution proposing an amendment to Section 2 of Article VII and the creation of Section 22 of Article XII of the State Constitution relating to the assessment of property for purposes of taxation.

Be It Resolved by the Legislature of the State of Florida:

That the amendment to Section 2 of Article VII and the creation of Section 22 of Article XII of the State Constitution set forth below are agreed to and shall be submitted to the electors of Florida for approval or rejection at the general election to be held in November 1998:

ARTICLE VII

FINANCE AND TAXATION

SECTION 2. Taxes; rate.--All ad valorem taxation shall be at a uniform rate within each taxing unit, except that improvements to real property, including homestead property, occurring between assessment dates may be assessed pursuant to general law, and except that the taxes on intangible personal property may be at different rates but shall never exceed two mills on the dollar of assessed value; provided, as to any obligations secured by mortgage, deed of trust, or other lien on real estate wherever located, an intangible tax of not more than two mills on the dollar may be levied by law to be in lieu of all other intangible assessments on such obligations.

ARTICLE XII

SCHEDULE

SECTION 22. Assessment of improvements to real property.--The amendment to Section 2 of Article VII relating

1 to assessment of improvements to real property occurring
2 between assessment dates shall take effect January 1, 1999.

3 BE IT FURTHER RESOLVED that in accordance with the
4 requirements of section 101.161, Florida Statutes, the title
5 and substance of the amendment proposed herein shall appear on
6 the ballot as follows:

7 TAX ASSESSMENT OF IMPROVEMENTS TO REAL
8 PROPERTY OCCURRING BETWEEN ASSESSMENT DATES
9 Effective January 1, 1999, authorizes the assessment of
10 improvements to real property which occur between assessment
11 dates pursuant to general law.

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