

By the Committee on Tourism and Representatives Barreiro,  
Bullard, Sindler, Melvin, Livingston and Culp

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House Joint Resolution

A joint resolution proposing amendments to Sections 3 and 4 of Article VII and the creation of Section 22 of Article XII of the State Constitution relating to local option ad valorem tax exemption for, and assessment of, certain historic properties.

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

That the amendments to Sections 3 and 4 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 3. Taxes; exemptions.--

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law from taxation.

(b) There shall be exempt from taxation, cumulatively, to every head of a family residing in this state, household goods and personal effects to the value fixed by general law, not less than one thousand dollars, and to every widow or widower or person who is blind or totally and permanently

1 disabled, property to the value fixed by general law not less  
2 than five hundred dollars.

3 (c) Any county or municipality may, for the purpose of  
4 its respective tax levy and subject to the provisions of this  
5 subsection and general law, grant community and economic  
6 development ad valorem tax exemptions to new businesses and  
7 expansions of existing businesses, as defined by general law.  
8 Such an exemption may be granted only by ordinance of the  
9 county or municipality, and only after the electors of the  
10 county or municipality voting on such question in a referendum  
11 authorize the county or municipality to adopt such ordinances.  
12 An exemption so granted shall apply to improvements to real  
13 property made by or for the use of a new business and  
14 improvements to real property related to the expansion of an  
15 existing business and shall also apply to tangible personal  
16 property of such new business and tangible personal property  
17 related to the expansion of an existing business. The amount  
18 or limits of the amount of such exemption shall be specified  
19 by general law. The period of time for which such exemption  
20 may be granted to a new business or expansion of an existing  
21 business shall be determined by general law. The authority to  
22 grant such exemption shall expire ten years from the date of  
23 approval by the electors of the county or municipality, and  
24 may be renewable by referendum as provided by general law.

25 (d) By general law and subject to conditions specified  
26 therein, there may be granted an ad valorem tax exemption to a  
27 renewable energy source device and to real property on which  
28 such device is installed and operated, to the value fixed by  
29 general law not to exceed the original cost of the device, and  
30 for the period of time fixed by general law not to exceed ten  
31 years.

1           (e) Any county or municipality may, for the purpose of  
2 its respective tax levy and subject to the provisions of this  
3 subsection and general law, grant historic preservation ad  
4 valorem tax exemptions to owners of historic properties  
5 ~~engaging in the rehabilitation or renovation of these~~  
6 ~~properties in accordance with approved historic preservation~~  
7 ~~guidelines~~. This exemption may be granted only by ordinance  
8 of the county or municipality. The amount or limits of the  
9 amount of this exemption and the requirements for eligible  
10 properties must be specified by general law. The period of  
11 time for which this exemption may be granted to a property  
12 owner shall be determined by general law.

13           SECTION 4. Taxation; assessments.--By general law  
14 regulations shall be prescribed which shall secure a just  
15 valuation of all property for ad valorem taxation, provided:

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

21           (b) Pursuant to general law tangible personal property  
22 held for sale as stock in trade and livestock may be valued  
23 for taxation at a specified percentage of its value, may be  
24 classified for tax purposes ~~pusposes~~, or may be exempted from  
25 taxation.

26           (c) All persons entitled to a homestead exemption  
27 under Section 6 of this Article shall have their homestead  
28 assessed at just value as of January 1 of the year following  
29 the effective date of this amendment. This assessment shall  
30 change only as provided herein.

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1           1. Assessments subject to this provision shall be  
2 changed annually on January 1st of each year; but those  
3 changes in assessments shall not exceed the lower of the  
4 following:  
5           (A) three percent (3%) of the assessment for the prior  
6 year.  
7           (B) the percent change in the Consumer Price Index for  
8 all urban consumers, U.S. City Average, all items 1967=100, or  
9 successor reports for the preceding calendar year as initially  
10 reported by the United States Department of Labor, Bureau of  
11 Labor Statistics.  
12           2. No assessment shall exceed just value.  
13           3. After any change of ownership, as provided by  
14 general law, homestead property shall be assessed at just  
15 value as of January 1 of the following year. Thereafter, the  
16 homestead shall be assessed as provided herein.  
17           4. New homestead property shall be assessed at just  
18 value as of January 1st of the year following the  
19 establishment of the homestead. That assessment shall only  
20 change as provided herein.  
21           5. Changes, additions, reductions or improvements to  
22 homestead property shall be assessed as provided for by  
23 general law; provided, however, after the adjustment for any  
24 change, addition, reduction or improvement, the property shall  
25 be assessed as provided herein.  
26           6. In the event of a termination of homestead status,  
27 the property shall be assessed as provided by general law.  
28           7. The provisions of this amendment are severable. If  
29 any of the provisions of this amendment shall be held  
30 unconstitutional by any court of competent jurisdiction, the  
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1 decision of such court shall not affect or impair any  
2 remaining provisions of this amendment.

3 (d) The legislature may, by general law, for  
4 assessment purposes and subject to the provisions of this  
5 subsection, allow counties and municipalities to authorize by  
6 ordinance that historic property may be assessed solely on the  
7 basis of character or use. Such character or use assessment  
8 shall apply only to the jurisdiction adopting the ordinance.  
9 The requirements for eligible properties must be specified by  
10 general law.

11 ARTICLE XII

12 SCHEDULE

13 SECTION 22. Historic property exemption and  
14 assessment.--The amendments to Sections 3 and 4 of Article VII  
15 relating to ad valorem tax exemption for, and assessment of,  
16 historic property shall take effect January 1, 1999.

17 BE IT FURTHER RESOLVED that in accordance with the  
18 requirements of section 101.161, Florida Statutes, the title  
19 and substance of the amendment proposed herein shall appear on  
20 the ballot as follows:

21 HISTORIC PROPERTY TAX EXEMPTION AND ASSESSMENT

22 With respect to historic property granted ad valorem  
23 tax exemption by a county or municipality, removes a  
24 requirement that the owner be engaged in renovating the  
25 property.

26 Authorizes the Legislature to allow counties or  
27 municipalities, by ordinance, to assess historic properties  
28 solely on the basis of character or use for ad valorem tax  
29 purposes, subject to eligibility requirements specified by  
30 general law.

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