

By Senator Clary

7-1556A-00

1 Senate Joint Resolution No. ____
2 A joint resolution proposing an amendment to
3 Section 4 of Article VII and the creation of
4 Section 26 of Article XII of the State
5 Constitution, relating to ad valorem tax
6 assessments; authorizing the exemption,
7 valuation, or classification as provided by
8 general law of specified property.

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

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12 That the following amendment to Section 4 of Article
13 VII and the creation of Section 26 of Article XII of the State
14 Constitution are agreed to and shall be submitted to the
15 electors of this state for approval or rejection at the next
16 general election or at an earlier special election
17 specifically authorized by law for that purpose:

18 ARTICLE VII

19 FINANCE AND TAXATION

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

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

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

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

6 1. Assessments subject to this provision shall be
7 changed annually on January 1st of each year; but those
8 changes in assessments shall not exceed the lower of the
9 following:

10 (A) three percent (3%) of the assessment for the prior
11 year.

12 (B) the percent change in the Consumer Price Index for
13 all urban consumers, U.S. City Average, all items 1967=100, or
14 successor reports for the preceding calendar year as initially
15 reported by the United States Department of Labor, Bureau of
16 Labor Statistics.

17 2. No assessment shall exceed just value.

18 3. After any change of ownership, as provided by
19 general law, homestead property shall be assessed at just
20 value as of January 1 of the following year. Thereafter, the
21 homestead shall be assessed as provided herein.

22 4. New homestead property shall be assessed at just
23 value as of January 1st of the year following the
24 establishment of the homestead. That assessment shall only
25 change as provided herein.

26 5. Changes, additions, reductions or improvements to
27 homestead property shall be assessed as provided for by
28 general law; provided, however, after the adjustment for any
29 change, addition, reduction or improvement, the property shall
30 be assessed as provided herein.

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1 6. In the event of a termination of homestead status,
2 the property shall be assessed as provided by general law.

3 7. The provisions of this amendment are severable. If
4 any of the provisions of this amendment shall be held
5 unconstitutional by any court of competent jurisdiction, the
6 decision of such court shall not affect or impair any
7 remaining provisions of this amendment.

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

16 (e) Pursuant to general law, the following property
17 may be valued for taxation at a specified percentage of its
18 value, may be classified for tax purposes, or may be exempted
19 from taxation:

20 1. Real and tangible personal property held for use in
21 the control, abatement or reduction of pollution;

22 2. Real property owned and used by disabled veterans
23 or their spouses as homestead property;

24 3. Building renovations for accessibility by the
25 disabled;

26 4. Property owned by municipalities, special
27 districts, counties, or the state and used for governmental or
28 public purposes defined by general law; and

29 5. Real or personal property that is not substantially
30 completed as of the assessment date.

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ARTICLE XII

SCHEDULE

SECTION 26. Taxation; assessments.--The amendment to Section 4 of Article VII relating to ad valorem taxation assessments shall take effect January 1, 2001, and are intended to apply with regard to any general law in effect at the time of or subsequent to the adoption of this resolution by the voters. However, this section is not intended to prohibit the Legislature from repealing or amending any general law in effect at the time of adoption of this resolution by the voters.

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

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 4

ARTICLE XII, SECTION 26

PROPERTY TAX ASSESSMENTS AND EXEMPTIONS.--Proposing an amendment to the State Constitution, effective January 1, 2001, to allow certain property used for pollution control purposes, used as a homestead by disabled veterans, used for accessibility by the disabled, not substantially completed on the assessment date, or owned by municipalities and special districts to be valued for taxation at a specified percentage of its value, to be classified for tax purposes, or to be exempted from taxation.