

739-104AX-05

Bill No. CS/HJR 295

Amendment No. ____ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

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11 Representative(s) Weissman offered the following:

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13 **Amendment (with title amendment)**

14 Remove from the bill: Everything after the resolving clause

15

16 and insert in lieu thereof:

17

That the following amendments to Sections 3 and 4 of Article VII 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:

18

ARTICLE VII

19

FINANCE AND TAXATION

20

SECTION 3. Taxes; exemptions.--

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(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.

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Such portions of property as are used predominantly for

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1 educational, literary, scientific, religious or charitable
2 purposes may be exempted by general law from taxation.

3 (b) There shall be exempt from taxation, cumulatively,
4 to every head of a family residing in this state, household
5 goods and personal effects to the value fixed by general law,
6 not less than one thousand dollars, and to every widow or
7 widower or person who is blind or totally and permanently
8 disabled, property to the value fixed by general law not less
9 than five hundred dollars.

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

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1 (d) By general law and subject to conditions specified
 2 therein, there may be granted an ad valorem tax exemption to a
 3 renewable energy source device and to real property on which
 4 such device is installed and operated, to the value fixed by
 5 general law not to exceed the original cost of the device, and
 6 for the period of time fixed by general law not to exceed ten
 7 years.

8 (e) Any county or municipality may, for the purpose of
 9 its respective tax levy and subject to the provisions of this
 10 subsection and general law, grant historic preservation ad
 11 valorem tax exemptions to owners of historic properties. This
 12 exemption may be granted only by ordinance of the county or
 13 municipality. The amount or limits of the amount of this
 14 exemption and the requirements for eligible properties must be
 15 specified by general law. The period of time for which this
 16 exemption may be granted to a property owner shall be
 17 determined by general law.

18 (f) By general law and subject to conditions specified
 19 therein, there may be granted an ad valorem tax exemption for
 20 value attributable to improvements made for purposes of
 21 disaster preparedness.

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

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

30 (b) Pursuant to general law tangible personal property
 31 held for sale as stock in trade and livestock may be valued

1 for taxation at a specified percentage of its value, may be
2 classified for tax purposes, or may be exempted from taxation.

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

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

12 (A) three percent (3%) of the assessment for the prior
13 year.

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

19 2. No assessment shall exceed just value.

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

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

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

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1 be assessed as provided herein.

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

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

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

17 (e) A county may, in the manner prescribed by general
18 law, provide for a reduction in the assessed value of
19 homestead property to the extent of any increase in the
20 assessed value of that property which results from the
21 construction or reconstruction of the property for the purpose
22 of providing living quarters for one or more natural or
23 adoptive grandparents or parents of the owner of the property
24 or of the owner's spouse if at least one of the grandparents
25 or parents for whom the living quarters are provided is 62
26 years of age or older. Such a reduction may not exceed the
27 lesser of the following:

28 1. The increase in assessed value resulting from
29 construction or reconstruction of the property.

30 2. Twenty percent of the total assessed value of the
31 property as improved.

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

5 EXEMPTIONS FOR DISASTER PREPAREDNESS
6 AND FOR CONSTRUCTION OF LIVING
7 QUARTERS FOR PARENTS OR GRANDPARENTS

8 Proposes amendments to the State Constitution to allow
9 an ad ad valorem tax exemption for property value attributable
10 to improvements made for purposes of disaster preparedness,
11 and to allow counties to exempt from taxation an increase in
12 the assessed value of homestead property resulting from
13 constructing living quarters for a parent or grandparent of
14 the property owner or the property owner's spouse who is 62
15 years old or older. Limits the amount of the exemption for
16 construction of such living quarters to the increase in
17 assessed value resulting from such construction or 20 percent
18 of the total assessed value of the property as improved,
19 whichever is less.

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21
22 ===== T I T L E A M E N D M E N T =====

23 And the title is amended as follows:
24 remove from the title of the bill: the entire title
25
26 and insert in lieu thereof:

27 House Joint Resolution
28 A joint resolution proposing amendments to
29 Sections 3 and 4 of Article VII of the State
30 Constitution, relating to finance and taxation,
31 to allow the Legislature by general law to

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exclude from assessed value for ad valorem tax purposes value attributable to improvements made for purposes of disaster preparedness and to allow counties to provide for a reduction in the assessed value of homestead property equal to the increase in such value which results from constructing living quarters for certain persons over 62 years of age or older.