

By Senator Haridopolos

6-1426-03

See HJR 737

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Senate Joint Resolution No. ____

A joint resolution proposing an amendment to Section 4 of Article VII of the State Constitution to authorize legislation which would permit counties to enact ordinances which freeze the assessed value of homestead property owned by certain persons who are 65 years of age or older.

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

That the amendment to Section 4 of Article VII of the State Constitution set forth below is agreed to and shall be submitted to the electors of Florida 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:

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

(b) Pursuant to general law tangible personal property held for sale as stock in trade and livestock may be valued for taxation at a specified percentage of its value, may be 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
30 shall 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) A county may, in the manner prescribed by general
17 law, provide for a reduction in the assessed value of
18 homestead property to the extent of any increase in the
19 assessed value of that property which results from the
20 construction or reconstruction of the property for the purpose
21 of providing living quarters for one or more natural or
22 adoptive grandparents or parents of the owner of the property
23 or of the owner's spouse if at least one of the grandparents
24 or parents for whom the living quarters are provided is 62
25 years of age or older. Such a reduction may not exceed the
26 lesser of the following:

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

29 (2) Twenty percent of the total assessed value of the
30 property as improved.

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1 (f) A county, by ordinance, may, in the manner
2 prescribed by general law, prohibit an increase in the
3 assessed value of homestead property located in that county
4 which is owned by any person who has attained age sixty-five
5 and whose household income, as defined by general law, does
6 not exceed twenty thousand dollars, as adjusted in accordance
7 with general law.

8 BE IT FURTHER RESOLVED that the title and substance of
9 the amendment proposed herein shall appear on the ballot as
10 follows:

11 CONSTITUTIONAL AMENDMENT

12 ARTICLE VII, SECTION 4

13 FREEZING THE ASSESSED VALUE OF HOMESTEAD PROPERTY FOR
14 SENIORS.--Proposing an amendment to the State Constitution to
15 allow any county to enact an ordinance which will freeze the
16 assessed value of homestead property in that county owned by a
17 person who is 65 years of age or older and who has a household
18 income of \$20,000 per year, as adjusted for inflation, subject
19 to the enactment of a general law by the Legislature
20 permitting such action by the county.