



HJR 0737

2003
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CHAMBER ACTION

The Committee on Judiciary recommends the following:

Committee Substitute

Remove the entire bill and insert:

House Joint Resolution

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 prohibit an increase in 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 general election to be held in November 2004:

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:



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

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

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

42 (1) Assessments subject to this provision shall be changed
43 annually on January 1st of each year; but those changes in
44 assessments shall not exceed the lower of the following:

45 a. Three percent (3%) of the assessment for the prior
46 year.

47 b. The percent change in the Consumer Price Index for all
48 urban consumers, U.S. City Average, all items 1967=100, or
49 successor reports for the preceding calendar year as initially
50 reported by the United States Department of Labor, Bureau of
51 Labor Statistics.

52 (2) No assessment shall exceed just value.

53 (3) After any change of ownership, as provided by general
54 law, homestead property shall be assessed at just value as of
55 January 1 of the following year. Thereafter, the homestead shall
56 be assessed as provided herein.



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57 | (4) New homestead property shall be assessed at just value
58 | as of January 1st of the year following the establishment of the
59 | homestead. That assessment shall only change as provided herein.

60 | (5) Changes, additions, reductions, or improvements to
61 | homestead property shall be assessed as provided for by general
62 | law; provided, however, after the adjustment for any change,
63 | addition, reduction, or improvement, the property shall be
64 | assessed as provided herein.

65 | (6) In the event of a termination of homestead status, the
66 | property shall be assessed as provided by general law.

67 | (7) The provisions of this amendment are severable. If any
68 | of the provisions of this amendment shall be held
69 | unconstitutional by any court of competent jurisdiction, the
70 | decision of such court shall not affect or impair any remaining
71 | provisions of this amendment.

72 | (d) The legislature may, by general law, for assessment
73 | purposes and subject to the provisions of this subsection, allow
74 | counties and municipalities to authorize by ordinance that
75 | historic property may be assessed solely on the basis of
76 | character or use. Such character or use assessment shall apply
77 | only to the jurisdiction adopting the ordinance. The
78 | requirements for eligible properties must be specified by
79 | general law.

80 | (e) A county may, in the manner prescribed by general law,
81 | provide for a reduction in the assessed value of homestead
82 | property to the extent of any increase in the assessed value of
83 | that property which results from the construction or
84 | reconstruction of the property for the purpose of providing



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85 living quarters for one or more natural or adoptive grandparents
 86 or parents of the owner of the property or of the owner's spouse
 87 if at least one of the grandparents or parents for whom the
 88 living quarters are provided is 62 years of age or older. Such a
 89 reduction may not exceed the lesser of the following:

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

92 (2) Twenty percent of the total assessed value of the
 93 property as improved.

94 (f) A county, by ordinance, may, in the manner prescribed
 95 by general law, prohibit an increase in the assessed value of
 96 homestead property located in that county which is owned by any
 97 person who has attained age sixty-five and whose household
 98 income, as defined by general law, does not exceed twenty
 99 thousand dollars per year, as adjusted in accordance with
 100 general law.

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

103 PROHIBITING AN INCREASE IN THE ASSESSED VALUE OF
 104 HOMESTEAD PROPERTY FOR SOME SENIOR CITIZENS

105 Proposes an amendment to Section 4 of Article VII of the
 106 State Constitution to provide that a county, by ordinance, may,
 107 in the manner provided by general law, prohibit an increase in
 108 the assessed value of homestead property located in that county
 109 which is owned by a person who has attained age sixty-five and
 110 whose household income, as defined by general law, does not
 111 exceed twenty thousand dollars per year, as adjusted in
 112 accordance with general law.