

By the Committee on Comprehensive Planning; and Senators Diaz de la Portilla and Haridopolos

316-1428-04

1                               Senate Joint Resolution No. \_\_\_\_  
2           A joint resolution proposing an amendment to  
3           Section 4 of Article VII of the State  
4           Constitution to authorize legislation that  
5           would permit counties to enact ordinances  
6           prohibiting an increase in the assessed value  
7           of homestead property owned by certain persons  
8           who are 65 years of age or older.

9  
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 of the State Constitution is agreed to and shall be  
14 submitted to the electors of this state for approval or  
15 rejection at the next general election or at an earlier  
16 special election specifically authorized by law for that  
17 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 noncommercial 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  
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 is 65 years of age or older  
5 and whose annual household income, as defined by general law,  
6 does not exceed twenty thousand dollars, as adjusted in  
7 accordance with general law.

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

10                                   CONSTITUTIONAL AMENDMENT

11                                   ARTICLE VII, SECTION 4

12           AUTHORIZING COUNTIES TO LIMIT THE ASSESSED VALUE OF  
13 HOMESTEAD PROPERTY FOR CERTAIN SENIORS.--Proposing an  
14 amendment to the State Constitution to allow any county to  
15 enact an ordinance that will prohibit an increase in the  
16 assessed value of homestead property owned by a person 65  
17 years of age or older and whose household income does not  
18 exceed \$20,000 per year, subject to the enactment of a general  
19 law by the Legislature which permits such action by the county  
20 and provides for an adjustment in the income amount.

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22                                   STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
23                                   COMMITTEE SUBSTITUTE FOR  
24                                   SJR's 1204 and 1168

25 This CS combines SJR's 1204 and 1168 and modifies the proposed  
26 ballot language.