

By Senator Haridopolos

26-1085-05

See HJR 79

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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 that would permit counties to enact ordinances that prohibit an increase in the assessed value of homestead property owned by certain persons who are 65 years of age or older.

WHEREAS, William "Bill" Markham served as the Broward County Property Appraiser from his election in 1968 until his death in office in 2004, and

WHEREAS, Dr. Olga Maria Garcia Martinez, cofounder of community action agency and "viejos utiles," worked tirelessly to assist the elderly community until her death in 1973, NOW, THEREFORE,

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

That the following amendment to Section 4 of Article VII of the State Constitution is agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election:

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

1 | general law and assessed solely on the basis of character or
2 | use.

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

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

12 | (1) Assessments subject to this provision shall be
13 | changed annually on January 1st of each year; but those
14 | changes in assessments shall not exceed the lower of the
15 | following:

16 | a. Three percent (3%) of the assessment for the prior
17 | year.

18 | b. The percent change in the Consumer Price Index for
19 | all urban consumers, U.S. City Average, all items 1967=100, or
20 | successor reports for the preceding calendar year as initially
21 | reported by the United States Department of Labor, Bureau of
22 | Labor Statistics.

23 | (2) No assessment shall exceed just value.

24 | (3) After any change of ownership, as provided by
25 | general law, homestead property shall be assessed at just
26 | value as of January 1 of the following year. Thereafter, the
27 | homestead shall be assessed as provided herein.

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

1 (5) Changes, additions, reductions, or improvements to
2 homestead property shall be assessed as provided for by
3 general law; provided, however, after the adjustment for any
4 change, addition, reduction, or improvement, the property
5 shall be assessed as provided herein.

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

8 (7) The provisions of this amendment are severable. If
9 any of the provisions of this amendment shall be held
10 unconstitutional by any court of competent jurisdiction, the
11 decision of such court shall not affect or impair any
12 remaining provisions of this amendment.

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

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

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

3 (2) Twenty percent of the total assessed value of the
4 property as improved.

5 (f) A county, by ordinance, may, in the manner
6 prescribed by general law, prohibit an increase in the
7 assessed value of homestead property located in that county
8 which is owned by any person who has attained age 65 and whose
9 household income, as defined by general law, does not exceed
10 twenty thousand dollars per year, as adjusted for inflation in
11 accordance with general law.

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

14 CONSTITUTIONAL AMENDMENT

15 ARTICLE VII, SECTION 4

16 PROHIBITING AN INCREASE IN THE ASSESSED VALUE OF
17 HOMESTEAD PROPERTY FOR SOME SENIOR CITIZENS.--Proposing an
18 amendment to Section 4 of Article VII of the State
19 Constitution to provide that a county, by ordinance, may, in
20 the manner provided by general law, prohibit an increase in
21 the assessed value of homestead property located in that
22 county which is owned by a person who has attained age 65 and
23 whose household income, as defined by general law, does not
24 exceed \$20,000 per year, as adjusted for inflation in
25 accordance with general law.