

HJR 0079

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House Joint Resolution

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 which 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 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 2006:

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

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30 noncommercial recreational purposes may be classified by general
 31 law and assessed solely on the basis of character or use.

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

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

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

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

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

51 (2) No assessment shall exceed just value.

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

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

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

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

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

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

79 (e) A county may, in the manner prescribed by general law,
 80 provide for a reduction in the assessed value of homestead
 81 property to the extent of any increase in the assessed value of
 82 that property which results from the construction or
 83 reconstruction of the property for the purpose of providing
 84 living quarters for one or more natural or adoptive grandparents
 85 or parents of the owner of the property or of the owner's spouse
 86 if at least one of the grandparents or parents for whom the
 87 living quarters are provided is 62 years of age or older. Such a

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88 reduction may not exceed the lesser of the following:

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

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

93 (f) A county, by ordinance, may, in the manner prescribed
 94 by general law, prohibit an increase in the assessed value of
 95 homestead property located in that county which is owned by any
 96 person who has attained age 65 and whose household income, as
 97 defined by general law, does not exceed twenty thousand dollars
 98 per year, as adjusted for inflation in accordance with general
 99 law.

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

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

104 Proposes an amendment to Section 4 of Article VII of the
 105 State Constitution to provide that a county, by ordinance, may,
 106 in the manner provided by general law, prohibit an increase in
 107 the assessed value of homestead property located in that county
 108 which is owned by a person who has attained age 65 and whose
 109 household income, as defined by general law, does not exceed
 110 \$20,000 per year, as adjusted for inflation in accordance with
 111 general law.