

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

House Joint Resolution

A joint resolution proposing an amendment to Section 4 of Article VII of the State Constitution, relating to the valuation of property for ad valorem taxation, to prohibit increasing the assessed value of homestead property for an owner who has legally claimed homestead status on that property for 10 consecutive years.

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 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.

29 (c) All persons entitled to a homestead exemption under
 30 Section 6 of this Article shall have their homestead assessed at
 31 just value as of January 1 of the year following the effective
 32 date of this amendment. This assessment shall change only as
 33 provided herein.

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

37 a. Three percent (3%) of the assessment for the prior
 38 year.

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

44 (2) No assessment shall exceed just value.

45 (3) After any change of ownership, as provided by general
 46 law, homestead property shall be assessed at just value as of
 47 January 1 of the following year. Thereafter, the homestead
 48 shall be assessed as provided herein.

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

52 (5) Changes, additions, reductions, or improvements to
 53 homestead property shall be assessed as provided for by general
 54 law; provided, however, after the adjustment for any change,
 55 addition, reduction, or improvement, the property shall be
 56 assessed as provided herein.

57 | (6) If a person has been entitled to a homestead exemption
 58 | on specified property for ten consecutive years, thereafter, the
 59 | assessed value of that property shall not increase until the
 60 | homestead status of the property terminates.

61 | ~~(7)-(6)~~ In the event of a termination of homestead status,
 62 | the property shall be assessed as provided by general law.

63 | ~~(8)-(7)~~ The provisions of this subsection ~~amendment~~ are
 64 | severable. If any of the provisions of this subsection ~~amendment~~
 65 | shall be held unconstitutional by any court of competent
 66 | jurisdiction, the decision of such court shall not affect or
 67 | impair any remaining provisions of this subsection ~~amendment~~.

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

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

HJR 1463

2006

85 reduction may not exceed the lesser of the following:

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

88 (2) Twenty percent of the total assessed value of the
89 property as improved.

90 BE IT FURTHER RESOLVED that the following statement be
91 placed on the ballot:

92 CONSTITUTIONAL AMENDMENT

93 ARTICLE VII, SECTION 4

94 FREEZE ON ASSESSED VALUE OF HOMESTEAD PROPERTY.--Proposing
95 an amendment to the State Constitution to provide that the
96 assessed value of property on which the same person has legally
97 claimed the homestead exemption for 10 consecutive years shall
98 not increase until the homestead status of the property
99 terminates.