



HJR 1545

2006

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 shall  
48 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.

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

59 (7) The provisions of this amendment are severable. If any  
 60 of the provisions of this amendment shall be held  
 61 unconstitutional by any court of competent jurisdiction, the  
 62 decision of such court shall not affect or impair any remaining  
 63 provisions of this amendment.

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

72 (d)(e) A county may, in the manner prescribed by general  
 73 law, provide for a reduction in the assessed value of homestead  
 74 property to the extent of any increase in the assessed value of  
 75 that property which results from the construction or  
 76 reconstruction of the property for the purpose of providing  
 77 living quarters for one or more natural or adoptive grandparents  
 78 or parents of the owner of the property or of the owner's spouse  
 79 if at least one of the grandparents or parents for whom the  
 80 living quarters are provided is 62 years of age or older. Such a  
 81 reduction may not exceed the lesser of the following:

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

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84 (2) Twenty percent of the total assessed value of the  
 85 property as improved.

86 BE IT FURTHER RESOLVED that the following statement be  
 87 placed on the ballot:

88 CONSTITUTIONAL AMENDMENT

89 ARTICLE VII, SECTION 4

90 CLASSIFICATION AND ASSESSMENT OF PROPERTY ON BASIS OF  
 91 CHARACTER OR USE.--Proposing an amendment to the State  
 92 Constitution to revise the limited authorization to classify and  
 93 assess agricultural land, land producing high water recharge to  
 94 Florida's aquifers, land used exclusively for noncommercial  
 95 recreational purposes, or historic property solely on the basis  
 96 of character or use to apply to any real property.