

HJR 1571

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CHAMBER ACTION

1 The Justice Council recommends the following:

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3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

5 House Joint Resolution

6 A joint resolution proposing an amendment to Section 4 of
7 Article VII of the State Constitution to provide an
8 additional circumstance for assessing homestead property
9 at less than just value.

10
11 Be It Resolved by the Legislature of the State of Florida:

12
13 That the following amendment to Section 4 of Article VII of
14 the State Constitution is agreed to and shall be submitted to
15 the electors of this state for approval or rejection at the next
16 general election or at an earlier special election specifically
17 authorized by law for that 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:

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23 (a) Agricultural land, land producing high water recharge
24 to Florida's aquifers, or land used exclusively for
25 noncommercial recreational purposes may be classified by general
26 law and assessed solely on the basis of character or use.

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

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

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

39 a. Three percent (3%) of the assessment for the prior
40 year.

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

46 (2) No assessment shall exceed just value.

47 (3) After any change of ownership, as provided by general
48 law, homestead property shall be assessed at just value as of
49 January 1 of the following year, unless the provisions of

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50 subsection (8) apply. Thereafter, the homestead shall be
51 assessed as provided herein.

52 (4) New homestead property shall be assessed at just value
53 as of January 1st of the year following the establishment of the
54 homestead, unless the provisions of subsection (8) apply. That
55 assessment shall only change as provided herein.

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

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

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

68 (8) When a person's homestead property in this state is
69 taken by power of eminent domain and within two years the person
70 establishes another property as homestead property, the newly
71 established homestead property shall be initially assessed at
72 less than just value, as provided by general law. The difference
73 between the new homestead property's just value and its assessed
74 value in the first year the homestead is established may not
75 exceed the difference between the previous homestead property's
76 just value and its assessed value in the year the homestead
77 property was taken by eminent domain. In addition, the assessed

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78 | value of the new homestead property must equal or exceed the
 79 | assessed value of the previous homestead property. Thereafter,
 80 | the homestead property shall be assessed as provided herein.

81 | (d) The legislature may, by general law, for assessment
 82 | purposes and subject to the provisions of this subsection, allow
 83 | counties and municipalities to authorize by ordinance that
 84 | historic property may be assessed solely on the basis of
 85 | character or use. Such character or use assessment shall apply
 86 | only to the jurisdiction adopting the ordinance. The
 87 | requirements for eligible properties must be specified by
 88 | general law.

89 | (e) A county may, in the manner prescribed by general law,
 90 | provide for a reduction in the assessed value of homestead
 91 | property to the extent of any increase in the assessed value of
 92 | that property which results from the construction or
 93 | reconstruction of the property for the purpose of providing
 94 | living quarters for one or more natural or adoptive grandparents
 95 | or parents of the owner of the property or of the owner's spouse
 96 | if at least one of the grandparents or parents for whom the
 97 | living quarters are provided is 62 years of age or older. Such a
 98 | reduction may not exceed the lesser of the following:

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

101 | (2) Twenty percent of the total assessed value of the
 102 | property as improved.

103 | BE IT FURTHER RESOLVED that the following statement be
 104 | placed on the ballot:

105 | CONSTITUTIONAL AMENDMENT

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106 ARTICLE VII, SECTION 4
107 ASSESSMENT OF NEWLY ESTABLISHED HOMESTEAD PROPERTY AFTER
108 EMINENT DOMAIN TAKING OF PREVIOUS HOMESTEAD PROPERTY.--Proposing
109 an amendment to the State Constitution to provide for assessing
110 at less than just value property established as homestead
111 property within 2 years after a previous homestead property is
112 taken by eminent domain, to provide that the difference between
113 the new homestead property's just value and its assessed value
114 in the first year may not exceed the difference between the
115 previous homestead property's just value and its assessed value
116 in the year the previous homestead property was taken by eminent
117 domain, and to provide that the assessed value of the new
118 homestead property must equal or exceed the assessed value of
119 the previous homestead property.