

By the Committee on Community Affairs; and Senator Clary

578-1956-06

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Senate 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 62 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 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:

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

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

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

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

19           a. Three percent (3%) of the assessment for the prior  
20 year.

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

26           (2) No assessment shall exceed just value.

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

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

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

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

12          (7) The provisions of this amendment are severable. If  
13 any of the provisions of this amendment shall be held  
14 unconstitutional by any court of competent jurisdiction, the  
15 decision of such court shall not affect or impair any  
16 remaining provisions of this amendment.

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

25          (e) A county may, in the manner prescribed by general  
26 law, provide for a reduction in the assessed value of  
27 homestead property to the extent of any increase in the  
28 assessed value of that property which results from the  
29 construction or reconstruction of the property for the purpose  
30 of providing living quarters for one or more natural or  
31 adoptive grandparents or parents of the owner of the property

1 or of the owner's spouse if at least one of the grandparents  
2 or parents for whom the living quarters are provided is 62  
3 years of age or older. Such a reduction may not exceed the  
4 lesser of the following:

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

7 (2) Twenty percent of the total assessed value of the  
8 property as improved.

9 (f) A county, by ordinance, may, in the manner  
10 prescribed by general law, prohibit an increase in the  
11 assessed value of homestead property located in that county  
12 which is owned by any person who has attained age 62 and whose  
13 household income, as defined by general law, does not exceed  
14 twenty-five thousand dollars per year, as adjusted for  
15 inflation in accordance with general law.

16 BE IT FURTHER RESOLVED that the following statement be  
17 placed on the ballot:

18 CONSTITUTIONAL AMENDMENT

19 ARTICLE VII, SECTION 4

20 PROHIBITING HOMESTEAD PROPERTY ASSESSED VALUE INCREASES  
21 FOR SENIOR CITIZENS.--Proposing an amendment to the State  
22 Constitution to provide that a county, by ordinance, may, in  
23 the manner provided by general law, prohibit an increase in  
24 the assessed value of homestead property located in that  
25 county which is owned by a person who has attained age 62 and  
26 whose household income, as defined by general law, does not  
27 exceed \$25,000 per year, as adjusted for inflation in  
28 accordance with general law.

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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
COMMITTEE SUBSTITUTE FOR  
SJR 1692

The CS revises the age and income thresholds contained in the joint resolution. Specifically, the CS decreases the age limit from 65 to 62, and increases the household income threshold from \$20,000 to \$25,000.