

HJR 33

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CHAMBER ACTION

1 The Judiciary Committee recommends the following:

2  
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 authorize the  
8 Legislature to require or authorize counties to provide by  
9 ordinance for assessing certain newly established  
10 homestead property at less than just value, excluding  
11 determinations of value of homestead property taxed for  
12 school purposes.

13  
14 Be It Resolved by the Legislature of the State of Florida:

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

21 ARTICLE VII

22 FINANCE AND TAXATION

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23 SECTION 4. Taxation; assessments.--By general law  
24 regulations shall be prescribed which shall secure a just  
25 valuation of all property for ad valorem taxation, provided:

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

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

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

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

42 a. Three percent (3%) of the assessment for the prior  
43 year.

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

49 (2) No assessment shall exceed just value.

50 (3) After any change of ownership, as provided by general  
 51 law, homestead property shall be assessed at just value as of  
 52 January 1 of the following year, unless the provisions of  
 53 paragraph (8) apply. Thereafter, the homestead shall be assessed  
 54 as provided herein.

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

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 (8) By general law and subject to conditions specified  
 72 therein, the legislature may require or authorize counties to  
 73 provide by ordinance for the assessment of newly established  
 74 homestead property at less than just value if purchased within  
 75 one year after the sale of property previously designated as  
 76 homestead property. The difference between the just value and  
 77 the assessed value of the newly established homestead property

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78 | in the first year may not exceed the difference between the just  
79 | value and the assessed value of the previous homestead property  
80 | in the year sold. This paragraph shall not apply with respect to  
81 | determinations of the value of homestead property taxed for  
82 | school purposes.

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

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

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

103 | (2) Twenty percent of the total assessed value of the  
104 | property as improved.

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105 | BE IT FURTHER RESOLVED that the following statement be  
106 | placed on the ballot:

107 | CONSTITUTIONAL AMENDMENT

108 | ARTICLE VII, SECTION 4

109 | NEWLY ESTABLISHED HOMESTEAD PROPERTY

110 | ASSESSMENTS.--Proposing an amendment to the State Constitution  
111 | to authorize the Legislature, by general law, to require or  
112 | authorize counties to provide for assessing newly established  
113 | homestead property at less than just value if purchased within  
114 | one year after the sale of property previously designated as  
115 | homestead property, subject to certain limitations, and specify  
116 | that the amendment does not apply to determinations of the value  
117 | of homestead property taxed for school purposes.