

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, relating to  
8 limitations on assessments of property, to authorize the  
9 Legislature to authorize counties to provide by ordinance  
10 for applying to all real property, with specified  
11 exceptions, the limitations on assessments applicable only  
12 to homestead property, and to declare nonapplicability to  
13 determinations of the value of real property taxed for  
14 school purposes.

15  
16 Be It Resolved by the Legislature of the State of Florida:

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

23 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.

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

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

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

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

(2) No assessment shall exceed just value.

HJR 39

2006  
CS

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

56 (4) New homestead property shall be assessed at just value  
57 as of January 1st of the year following the establishment of the  
58 homestead. That 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 (d) The legislature may, by general law, for assessment  
72 purposes and subject to the provisions of this subsection, allow  
73 counties and municipalities to authorize by ordinance that  
74 historic property may be assessed solely on the basis of  
75 character or use. Such character or use assessment shall apply  
76 only to the jurisdiction adopting the ordinance. The  
77 requirements for eligible properties must be specified by  
78 general law.

HJR 39

2006  
CS

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

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

91 | (2) Twenty percent of the total assessed value of the  
92 | property as improved.

93 | (f) By general law, the legislature may authorize  
94 | counties, subject to the conditions specified therein, to  
95 | provide by ordinance for the application of the provisions of  
96 | subsection (c) to all real property, other than property  
97 | assessed under subsection (a) or subsection (d). This subsection  
98 | shall not apply to determinations of the value of real property  
99 | taxed for school purposes.

100 | BE IT FURTHER RESOLVED that the following statement be  
101 | placed on the ballot:

102 | CONSTITUTIONAL AMENDMENT

103 | ARTICLE VII, SECTION 4

104 | LIMITATIONS ON ASSESSMENTS OF REAL PROPERTY.--Proposing an  
105 | amendment to the State Constitution to authorize the  
106 | Legislature, by general law, to authorize counties to provide by

HJR 39

2006  
CS

107 | ordinance for applying to all real property, other than  
108 | agricultural land, land producing high water recharge to  
109 | Florida's aquifers, land used exclusively for noncommercial  
110 | recreational purposes, and historic property assessed on the  
111 | basis of character or use, the limitations on assessments of  
112 | property at just value currently applicable only to homestead  
113 | property and specify that the amendment does not apply to  
114 | determinations of the value of real property taxed for school  
115 | purposes.