

1 House Joint Resolution

2 A joint resolution proposing an amendment to Section 4 of
 3 Article VII of the State Constitution to authorize
 4 legislation that would permit counties to enact ordinances
 5 which prohibit an increase in the assessed value of
 6 homestead property owned by certain persons who are 62
 7 years of age or older.

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 9 WHEREAS, William "Bill" Markham served as the Broward
 10 County Property Appraiser from his election in 1968 until his
 11 death in office in 2004, and

12 WHEREAS, Dr. Olga Maria Garcia Martinez, cofounder of
 13 community action agency and "viejos utiles," worked tirelessly
 14 to assist the elderly community until her death in 1973, NOW
 15 THEREFORE,

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 17 Be It Resolved by the Legislature of the State of Florida:

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

24 ARTICLE VII

25 FINANCE AND TAXATION

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

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

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

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

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

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

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

52 (2) No assessment shall exceed just value.

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

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

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

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

67 (7) The provisions of this amendment are severable. If any
 68 of the provisions of this amendment shall be held
 69 unconstitutional by any court of competent jurisdiction, the
 70 decision of such court shall not affect or impair any remaining
 71 provisions of this amendment.

72 (d) The legislature may, by general law, for assessment
 73 purposes and subject to the provisions of this subsection, allow
 74 counties and municipalities to authorize by ordinance that
 75 historic property may be assessed solely on the basis of
 76 character or use. Such character or use assessment shall apply
 77 only to the jurisdiction adopting the ordinance. The
 78 requirements for eligible properties must be specified by
 79 general law.

80 (e) A county may, in the manner prescribed by general law,
 81 provide for a reduction in the assessed value of homestead
 82 property to the extent of any increase in the assessed value of
 83 that property which results from the construction or
 84 reconstruction of the property for the purpose of providing

85 living quarters for one or more natural or adoptive grandparents
 86 or parents of the owner of the property or of the owner's spouse
 87 if at least one of the grandparents or parents for whom the
 88 living quarters are provided is 62 years of age or older. Such a
 89 reduction may not exceed the lesser of the following:

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

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

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

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

103 CONSTITUTIONAL AMENDMENT

104 ARTICLE VII, SECTION 4

105 PROHIBITING HOMESTEAD PROPERTY ASSESSED VALUE INCREASES FOR
 106 SENIOR CITIZENS.--Proposing an amendment to the State
 107 Constitution to provide that a county, by ordinance, may, in the
 108 manner provided by general law, prohibit an increase in the
 109 assessed value of homestead property located in that county
 110 which is owned by a person who has attained age 62 and whose
 111 household income, as defined by general law, does not exceed

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112 | \$25,000 per year, as adjusted for inflation in accordance with
113 | general law.