

Bill No. SJR 4-B

Barcode 113084

CHAMBER ACTION

Senate

House

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The Committee on Finance and Tax (Deutch) recommended the following amendment:

**Senate Amendment**

On page 3, line 24, through  
page 13, line 12, delete those lines

and insert:

(f) By general law and subject to conditions specified therein, twenty-five thousand dollars of the assessed value of property subject to tangible personal property tax may be exempt from ad valorem taxation. The twenty-five thousand dollar exemption shall be adjusted each year by the percentage change in per capita personal income, as defined by general law, for the previous year.

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

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1 general law and assessed solely on the basis of character or  
2 use.

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

7 (c) All persons entitled to a homestead exemption  
8 under Section 6 of this Article who are entitled to have their  
9 homestead assessed under this subsection pursuant to Section  
10 27 of Article XII shall have their homestead assessed ~~at just~~  
11 ~~value as of January 1 of the year following the effective date~~  
12 ~~of this amendment. This assessment shall change only as~~  
13 provided herein.

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

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

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

25 (2) No assessment shall exceed just value.

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

30 ~~(4) New homestead property shall be assessed at just~~  
31 ~~value as of January 1st of the year following the~~

1 ~~establishment of the homestead. That assessment shall only~~  
2 ~~change as provided herein.~~

3       ~~(4)(5)~~ Changes, additions, reductions, or improvements  
4 to homestead property shall be assessed as provided for by  
5 general law; provided, however, after the adjustment for any  
6 change, addition, reduction, or improvement, the property  
7 shall be assessed as provided herein.

8       ~~(5)(6)~~ In the event of a termination of homestead  
9 status, the property shall be assessed at just value as of  
10 January 1 of the following year ~~as provided by general law.~~

11       ~~(6)(7)~~ The provisions of this amendment are severable.  
12 If any of the provisions of this amendment shall be held  
13 unconstitutional by any court of competent jurisdiction, the  
14 decision of such court shall not affect or impair any  
15 remaining provisions of this amendment.

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

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

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1 or parents for whom the living quarters are provided is 62  
2 years of age or older. Such a reduction may not exceed the  
3 lesser of the following:

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

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

8 (f) As defined by general law, real property that is  
9 used to provide affordable housing and is subject to rent  
10 restrictions imposed by a governmental agency may be assessed  
11 as provided by general law, subject to conditions or  
12 limitations specified therein.

13 (g) As defined by general law, land that is used  
14 exclusively for commercial fishing purposes or that is open to  
15 the public and used predominantly for commercial  
16 water-dependent activities or for public access to waters that  
17 are navigable may be assessed as provided by general law,  
18 subject to conditions or limitations specified therein. For  
19 purposes of this paragraph, the term "water-dependent  
20 activity" means any activity that can be conducted only on,  
21 in, over, or adjacent to waters that are navigable and that  
22 requires direct access to water and involves the use of water  
23 as an integral part of such activity.

24 SECTION 6. Homestead exemptions.--

25 (a) Every person who has the legal or equitable title  
26 to real estate and maintains thereon the permanent residence  
27 of the owner, or another legally or naturally dependent upon  
28 the owner, shall be exempt from taxation ~~thereon~~, except  
29 assessments for special benefits, on seventy-five percent of  
30 up to the just assessed valuation of such property up to two  
31 hundred of five thousand dollars and on fifteen percent of the

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1 just valuation of such property above two hundred thousand  
 2 dollars up to five hundred thousand dollars, upon  
 3 establishment of right thereto in the manner prescribed by  
 4 law. The five hundred thousand dollar threshold shall be  
 5 adjusted each year by the percentage change in per capita  
 6 personal income, as defined by general law, for the previous  
 7 year, and may be increased by general law enacted by an  
 8 affirmative vote of at least two-thirds of the membership of  
 9 each house of the legislature. The exemption shall not be less  
 10 than fifty thousand dollars but, for low-income seniors who  
 11 meet the eligibility criteria under subsection (d), the  
 12 exemption shall not be less than one hundred thousand dollars.

13 The real estate may be held by legal or equitable title, by  
 14 the entireties, jointly, in common, as a condominium, or  
 15 indirectly by stock ownership or membership representing the  
 16 owner's or member's proprietary interest in a corporation  
 17 owning a fee or a leasehold initially in excess of  
 18 ninety-eight years. The exemption shall not apply with respect  
 19 to any assessment roll until such roll is first determined to  
 20 be in compliance with the provisions of section 4 by a state  
 21 agency designated by general law. This exemption is repealed  
 22 on the effective date of any amendment to this Article which  
 23 provides for the assessment of homestead property at less than  
 24 just value.

25 (b) Not more than one exemption shall be allowed any  
 26 individual or family unit or with respect to any residential  
 27 unit. No exemption shall exceed the value of the real estate  
 28 assessable to the owner or, in case of ownership through stock  
 29 or membership in a corporation, the value of the proportion  
 30 which the interest in the corporation bears to the assessed  
 31 value of the property.

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1           ~~(c) By general law and subject to conditions specified~~  
2 ~~therein, the exemption shall be increased to a total of~~  
3 ~~twenty five thousand dollars of the assessed value of the real~~  
4 ~~estate for each school district levy. By general law and~~  
5 ~~subject to conditions specified therein, the exemption for all~~  
6 ~~other levies may be increased up to an amount not exceeding~~  
7 ~~ten thousand dollars of the assessed value of the real estate~~  
8 ~~if the owner has attained age sixty-five or is totally and~~  
9 ~~permanently disabled and if the owner is not entitled to the~~  
10 ~~exemption provided in subsection (d).~~

11           ~~(d) By general law and subject to conditions specified~~  
12 ~~therein, the exemption shall be increased to a total of the~~  
13 ~~following amounts of assessed value of real estate for each~~  
14 ~~levy other than those of school districts: fifteen thousand~~  
15 ~~dollars with respect to 1980 assessments; twenty thousand~~  
16 ~~dollars with respect to 1981 assessments; twenty five thousand~~  
17 ~~dollars with respect to assessments for 1982 and each year~~  
18 ~~thereafter. However, such increase shall not apply with~~  
19 ~~respect to any assessment roll until such roll is first~~  
20 ~~determined to be in compliance with the provisions of section~~  
21 ~~4 by a state agency designated by general law. This subsection~~  
22 ~~shall stand repealed on the effective date of any amendment to~~  
23 ~~section 4 which provides for the assessment of homestead~~  
24 ~~property at a specified percentage of its just value.~~

25           ~~(c)(e)~~ By general law and subject to conditions  
26 specified therein, the Legislature may provide to renters, who  
27 are permanent residents, ad valorem tax relief on all ad  
28 valorem tax levies. Such ad valorem tax relief shall be in the  
29 form and amount established by general law.

30           ~~(d)(f)~~ The legislature may, by general law, allow  
31 counties or municipalities, for the purpose of their

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1 respective tax levies and subject to the provisions of general  
2 law, to grant an additional homestead tax exemption not  
3 exceeding fifty thousand dollars to any person who has the  
4 legal or equitable title to real estate and maintains thereon  
5 the permanent residence of the owner and who has attained age  
6 sixty-five and whose household income, as defined by general  
7 law, does not exceed twenty thousand dollars. The general law  
8 must allow counties and municipalities to grant this  
9 additional exemption, within the limits prescribed in this  
10 subsection, by ordinance adopted in the manner prescribed by  
11 general law, and must provide for the periodic adjustment of  
12 the income limitation prescribed in this subsection for  
13 changes in the cost of living.

14       ~~(e)(9)~~ Each veteran who is age 65 or older who is  
15 partially or totally permanently disabled shall receive a  
16 discount from the amount of the ad valorem tax otherwise owed  
17 on homestead property the veteran owns and resides in if the  
18 disability was combat related, the veteran was a resident of  
19 this state at the time of entering the military service of the  
20 United States, and the veteran was honorably discharged upon  
21 separation from military service. The discount shall be in a  
22 percentage equal to the percentage of the veteran's permanent,  
23 service-connected disability as determined by the United  
24 States Department of Veterans Affairs. To qualify for the  
25 discount granted by this subsection, an applicant must submit  
26 to the county property appraiser, by March 1, proof of  
27 residency at the time of entering military service, an  
28 official letter from the United States Department of Veterans  
29 Affairs stating the percentage of the veteran's  
30 service-connected disability and such evidence that reasonably  
31 identifies the disability as combat related, and a copy of the

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1 veteran's honorable discharge. If the property appraiser  
2 denies the request for a discount, the appraiser must notify  
3 the applicant in writing of the reasons for the denial, and  
4 the veteran may reapply. The Legislature may, by general law,  
5 waive the annual application requirement in subsequent years.  
6 This subsection shall take effect December 7, 2006, is  
7 self-executing, and does not require implementing legislation.

8 SECTION 9. Local taxes.--

9 (a) Counties, school districts, and municipalities  
10 shall, and special districts may, be authorized by law to levy  
11 ad valorem taxes and may be authorized by general law to levy  
12 other taxes, for their respective purposes, except ad valorem  
13 taxes on intangible personal property and taxes prohibited by  
14 this constitution.

15 (b) Ad valorem taxes, exclusive of taxes levied for  
16 the payment of bonds and taxes levied for periods not longer  
17 than two years when authorized by vote of the electors who are  
18 the owners of freeholds therein not wholly exempt from  
19 taxation, shall not be levied in excess of the following  
20 millages upon the assessed value of real estate and tangible  
21 personal property: for all county purposes, ten mills; for all  
22 municipal purposes, ten mills; for all school purposes, ten  
23 mills; for water management purposes for the northwest portion  
24 of the state lying west of the line between ranges two and  
25 three east, 0.05 mill; for water management purposes for the  
26 remaining portions of the state, 1.0 mill; and for all other  
27 special districts a millage authorized by law approved by vote  
28 of the electors who are owners of freeholds therein not wholly  
29 exempt from taxation. A county furnishing municipal services  
30 may, to the extent authorized by law, levy additional taxes  
31 within the limits fixed for municipal purposes.



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1 (c) By general law, the legislature shall limit the  
2 authority of counties, municipalities, and special districts  
3 to increase ad valorem taxes.

4 ARTICLE XII

5 SCHEDULE

6 SECTION 27. Transitional assessments of homestead  
7 property; effective date.--

8 (a) Each person entitled to a homestead exemption  
9 under Section 6 of Article VII on January 1, 2008, shall  
10 continue to have the person's current homestead assessed under  
11 Section 4(c) of Article VII so long as, on January 1 of each  
12 year, the sum of the exemption the person would have received  
13 under Section 6(a)-(d) of Article VII, as it existed on  
14 December 31, 2007, plus the difference between the homestead's  
15 just value and its assessed value determined pursuant to  
16 Section 4(c) of Article VII is greater than the exemption  
17 provided by Section 6(a) of Article VII. After the exemption  
18 provided in Section 6(a) of Article VII exceeds such sum in  
19 any year, the homestead may not be assessed under Section 4(c)  
20 of Article VII.

21 (b) The exemption provided in Section 6(a) of Article  
22 VII to each person entitled to have the person's homestead  
23 assessed under Section 4(c) of Article VII pursuant to  
24 subsection (a) shall be limited to the exemption the person  
25 would have been entitled to under Section 6(a)-(d) of Article  
26 VII as it existed on December 31, 2007.

27 (c) The amendments to Sections 3, 4, 6, and 9 of  
28 Article VII, providing an exemption from ad valorem taxation  
29 for tangible personal property, revising provisions limiting  
30 an increase in the assessed value of homestead property,  
31 providing for assessing rent-restricted affordable housing and

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1 commercial and public-access waterfront property pursuant to  
 2 general law, increasing the homestead exemption by providing a  
 3 schedule for determining the exemption based on a percentage  
 4 of the property's just value, and requiring the legislature to  
 5 limit the authority of counties, municipalities, and special  
 6 districts to increase ad valorem taxes, and this section,  
 7 providing for transitional assessments of homestead property,  
 8 shall take effect upon approval by the electors and shall  
 9 operate retroactively to January 1, 2008.

10 BE IT FURTHER RESOLVED that the following statement be  
 11 placed on the ballot:

12 CONSTITUTIONAL AMENDMENT

13 ARTICLE VII, SECTIONS 3, 4, 6, AND 9;

14 ARTICLE XII, SECTION 27

15 AD VALOREM PROPERTY TAXATION: ASSESSMENTS, EXEMPTIONS,  
 16 LIMITATIONS, AND HOMESTEADS.--Proposing amendments to the  
 17 State Constitution to increase the homestead exemption from  
 18 \$25,000 to 75 percent of the just value of the property up to  
 19 \$200,000 and 15 percent of the just value of the property  
 20 above \$200,000 up to \$500,000, to subject the \$500,000  
 21 threshold to annual adjustments based on the percentage change  
 22 in per capita personal income, to authorize an increase in the  
 23 \$500,000 threshold amount by a two-thirds vote of the  
 24 Legislature, and to specify minimum homestead exemption  
 25 amounts of \$50,000 for everyone except low-income seniors and  
 26 \$100,000 for low-income seniors; to provide for transitional  
 27 assessments of homestead property under the increased  
 28 homestead exemption which include preserving application of  
 29 Save-Our-Homes provisions when those provisions provide a  
 30 benefit that is greater than the increased homestead  
 31 exemption; to revise Save-Our-Homes provisions to conform to

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1 provisions providing for the increased homestead exemption and  
2 transitional assessments of homestead property; to require the  
3 Legislature to limit the authority of counties,  
4 municipalities, and special districts to increase ad valorem  
5 taxes; to authorize, and provide for adjustments to, an  
6 exemption from ad valorem taxes of \$25,000 of assessed value  
7 of tangible personal property; to provide for assessing  
8 rent-restricted affordable

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