

Amendment No.

CHAMBER ACTION

Senate

House

.

Representative Dorworth offered the following:

**Substitute Amendment for Amendment (381305) (with title amendment)**

Remove everything after the resolving clause and insert:

That the following amendments to Sections 4 and 6 of Article VII and Section 27 of Article XII and the creation of Sections 32 and 33 of Article XII of the State Constitution are 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

Amendment No.

15 SECTION 4. Taxation; assessments.—By general law  
16 regulations shall be prescribed which shall secure a just  
17 valuation of all property for ad valorem taxation, provided:

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

22 (b) As provided by general law and subject to conditions,  
23 limitations, and reasonable definitions specified therein, land  
24 used for conservation purposes shall be classified by general  
25 law and assessed solely on the basis of character or use.

26 (c) Pursuant to general law tangible personal property  
27 held for sale as stock in trade and livestock may be valued for  
28 taxation at a specified percentage of its value, may be  
29 classified for tax purposes, or may be exempted from taxation.

30 (d) All persons entitled to a homestead exemption under  
31 Section 6 ~~of this Article~~ shall have their homestead assessed ~~at~~  
32 ~~just value as of January 1 of the year following the effective~~  
33 ~~date of this amendment. This assessment shall change only as~~  
34 provided in this subsection.

35 (1) Assessments subject to this subsection shall change ~~be~~  
36 ~~changed~~ annually on January 1 ~~1st~~ of each year. ~~but these~~  
37 ~~changes in assessments~~

38 a. A change in an assessment may ~~shall~~ not exceed the  
39 lower of the following:

40 1.a. Three percent ~~(3%)~~ of the assessment for the prior  
41 year.

260161

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Amendment No.

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

47        b. The legislature may provide by general law that, except  
48 for changes, additions, reductions, or improvements to homestead  
49 property assessed as provided in paragraph (5), an assessment  
50 may not increase if the just value of the property is less than  
51 the just value of the property on the preceding January 1.

52        (2) An ~~No~~ assessment may not ~~shall~~ exceed just value.

53        (3) After a ~~any~~ change of ownership, as provided by  
54 general law, homestead property shall be assessed at just value  
55 as of January 1 of the following year, unless the provisions of  
56 paragraph (8) apply. Thereafter, the homestead shall be assessed  
57 as provided in this subsection.

58        (4) New homestead property shall be assessed at just value  
59 as of January 1 ~~1st~~ of the year following the establishment of  
60 the homestead, unless the provisions of paragraph (8) apply.  
61 That assessment shall ~~only~~ change only as provided in this  
62 subsection.

63        (5) Changes, additions, reductions, or improvements to  
64 homestead property shall be assessed as provided for by general  
65 law. ~~;~~ ~~provided,~~ However, after the adjustment for any change,  
66 addition, reduction, or improvement, the property shall be  
67 assessed as provided in this subsection.

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

260161

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Amendment No.

70 (7) The provisions of this subsection ~~amendment~~ are  
71 severable. If a provision ~~any of the provisions~~ of this  
72 subsection is amendment ~~shall be~~ held unconstitutional by a any  
73 court of competent jurisdiction, the decision of the ~~such~~ court  
74 does shall not affect or impair any remaining provisions of this  
75 subsection amendment.

76 (8)a. A person who ~~establishes a new homestead as of~~  
77 ~~January 1, 2009, or January 1 of any subsequent year and who~~ has  
78 received a homestead exemption pursuant to Section 6 ~~of this~~  
79 ~~Article~~ as of January 1 of either of the 2 ~~two~~ years immediately  
80 preceding the establishment of a ~~the~~ new homestead is entitled  
81 to have the new homestead assessed at less than just value. ~~If~~  
82 ~~this revision is approved in January of 2008, a person who~~  
83 ~~establishes a new homestead as of January 1, 2008, is entitled~~  
84 ~~to have the new homestead assessed at less than just value only~~  
85 ~~if that person received a homestead exemption on January 1,~~  
86 ~~2007.~~ The assessed value of the newly established homestead  
87 shall be determined as follows:

88 1. If the just value of the new homestead is greater than  
89 or equal to the just value of the prior homestead as of January  
90 1 of the year in which the prior homestead was abandoned, the  
91 assessed value of the new homestead shall be the just value of  
92 the new homestead minus an amount equal to the lesser of  
93 \$500,000 or the difference between the just value and the  
94 assessed value of the prior homestead as of January 1 of the  
95 year in which the prior homestead was abandoned. Thereafter, the  
96 homestead shall be assessed as provided in this subsection.

260161

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Amendment No.

97           2. If the just value of the new homestead is less than the  
98 just value of the prior homestead as of January 1 of the year in  
99 which the prior homestead was abandoned, the assessed value of  
100 the new homestead shall be equal to the just value of the new  
101 homestead divided by the just value of the prior homestead and  
102 multiplied by the assessed value of the prior homestead.

103 However, if the difference between the just value of the new  
104 homestead and the assessed value of the new homestead calculated  
105 pursuant to this sub-subparagraph is greater than \$500,000, the  
106 assessed value of the new homestead shall be increased so that  
107 the difference between the just value and the assessed value  
108 equals \$500,000. Thereafter, the homestead shall be assessed as  
109 provided in this subsection.

110           b. By general law and subject to conditions specified  
111 therein, the legislature shall provide for application of this  
112 paragraph to property owned by more than one person.

113           (e) The legislature may, by general law, for assessment  
114 purposes and subject to the provisions of this subsection, allow  
115 counties and municipalities to authorize by ordinance that  
116 historic property may be assessed solely on the basis of  
117 character or use. Such character or use assessment shall apply  
118 only to the jurisdiction adopting the ordinance. The  
119 requirements for eligible properties must be specified by  
120 general law.

121           (f) A county may, in the manner prescribed by general law,  
122 provide for a reduction in the assessed value of homestead  
123 property to the extent of any increase in the assessed value of  
124 that property which results from the construction or

260161

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Amendment No.

125 reconstruction of the property for the purpose of providing  
126 living quarters for one or more natural or adoptive grandparents  
127 or parents of the owner of the property or of the owner's spouse  
128 if at least one of the grandparents or parents for whom the  
129 living quarters are provided is 62 years of age or older. Such a  
130 reduction may not exceed the lesser of the following:

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

133 (2) Twenty percent of the total assessed value of the  
134 property as improved.

135 (g) For all levies other than school district levies,  
136 assessments of residential real property, as defined by general  
137 law, which contains nine units or fewer and which is not subject  
138 to the assessment limitations set forth in subsections (a)  
139 through (d) shall change only as provided in this subsection.

140 (1) Assessments subject to this subsection shall be  
141 changed annually on the date of assessment provided by law.  
142 However, ~~but~~ those changes in assessments may ~~shall~~ not exceed  
143 5 ~~ten~~ percent (~~10%~~) of the assessment for the prior year. The  
144 legislature may provide by general law that, except for changes,  
145 additions, reductions, or improvements to property assessed as  
146 provided in paragraph (4), an assessment may not increase if the  
147 just value of the property is less than the just value of the  
148 property on the preceding date of assessment provided by law.

149 (2) An ~~No~~ assessment may not ~~shall~~ exceed just value.

150 (3) After a change of ownership or control, as defined by  
151 general law, including any change of ownership of a legal entity  
152 that owns the property, such property shall be assessed at just  
260161

Approved For Filing: 4/27/2011 4:56:26 PM

Amendment No.

153 value as of the next assessment date. Thereafter, such property  
154 shall be assessed as provided in this subsection.

155 (4) Changes, additions, reductions, or improvements to  
156 such property shall be assessed as provided for by general law.~~+~~  
157 However, after the adjustment for any change, addition,  
158 reduction, or improvement, the property shall be assessed as  
159 provided in this subsection.

160 (h) For all levies other than school district levies,  
161 assessments of real property that is not subject to the  
162 assessment limitations set forth in subsections (a) through (d)  
163 and (g) shall change only as provided in this subsection.

164 (1) Assessments subject to this subsection shall be  
165 changed annually on the date of assessment provided by law.  
166 However,~~+~~ but those changes in assessments may ~~shall~~ not exceed  
167 5 ten percent (10%) of the assessment for the prior year. The  
168 legislature may provide by general law that, except for changes,  
169 additions, reductions, or improvements to property assessed as  
170 provided in paragraph (5), an assessment may not increase if the  
171 just value of the property is less than the just value of the  
172 property on the preceding date of assessment provided by law.

173 (2) An ~~No~~ assessment may not ~~shall~~ exceed just value.

174 (3) The legislature must provide that such property shall  
175 be assessed at just value as of the next assessment date after a  
176 qualifying improvement, as defined by general law, is made to  
177 such property. Thereafter, such property shall be assessed as  
178 provided in this subsection.

179 (4) The legislature may provide that such property shall  
180 be assessed at just value as of the next assessment date after a  
260161

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Amendment No.

181 change of ownership or control, as defined by general law,  
182 including any change of ownership of the legal entity that owns  
183 the property. Thereafter, such property shall be assessed as  
184 provided in this subsection.

185 (5) Changes, additions, reductions, or improvements to  
186 such property shall be assessed as provided for by general law.~~7~~  
187 However, after the adjustment for any change, addition,  
188 reduction, or improvement, the property shall be assessed as  
189 provided in this subsection.

190 (i) The legislature, by general law and subject to  
191 conditions specified therein, may prohibit the consideration of  
192 the following in the determination of the assessed value of real  
193 property used for residential purposes:

194 (1) Any change or improvement made for the purpose of  
195 improving the property's resistance to wind damage.

196 (2) The installation of a renewable energy source device.

197 (j) (1) The assessment of the following working waterfront  
198 properties shall be based upon the current use of the property:

199 a. Land used predominantly for commercial fishing  
200 purposes.

201 b. Land that is accessible to the public and used for  
202 vessel launches into waters that are navigable.

203 c. Marinas and drystacks that are open to the public.

204 d. Water-dependent marine manufacturing facilities,  
205 commercial fishing facilities, and marine vessel construction  
206 and repair facilities and their support activities.

260161

Approved For Filing: 4/27/2011 4:56:26 PM



Amendment No.

207 (2) The assessment benefit provided by this subsection is  
208 subject to conditions and limitations and reasonable definitions  
209 as specified by the legislature by general law.

210 SECTION 6. Homestead exemptions.-

211 (a) Every person who has the legal or equitable title to  
212 real estate and maintains thereon the permanent residence of the  
213 owner, or another legally or naturally dependent upon the owner,  
214 shall be exempt from taxation thereon, except assessments for  
215 special benefits, up to the assessed valuation of \$25,000  
216 ~~twenty-five thousand dollars~~ and, for all levies other than  
217 school district levies, on the assessed valuation greater than  
218 \$50,000 ~~fifty thousand dollars~~ and up to \$75,000 ~~seventy-five~~  
219 ~~thousand dollars~~, upon establishment of right thereto in the  
220 manner prescribed by law. The real estate may be held by legal  
221 or equitable title, by the entirety, jointly, in common, as a  
222 condominium, or indirectly by stock ownership or membership  
223 representing the owner's or member's proprietary interest in a  
224 corporation owning a fee or a leasehold initially in excess of  
225 98 ~~ninety-eight~~ years. The exemption shall not apply with  
226 respect to any assessment roll until such roll is first  
227 determined to be in compliance with the provisions of Section 4  
228 by a state agency designated by general law. This exemption is  
229 repealed on the effective date of any amendment to this Article  
230 which provides for the assessment of homestead property at less  
231 than just value.

232 (b) Not more than one exemption shall be allowed any  
233 individual or family unit or with respect to any residential  
234 unit. No exemption shall exceed the value of the real estate  
260161

Approved For Filing: 4/27/2011 4:56:26 PM

Amendment No.

235 assessable to the owner or, in case of ownership through stock  
236 or membership in a corporation, the value of the proportion  
237 which the interest in the corporation bears to the assessed  
238 value of the property.

239 (c) By general law and subject to conditions specified  
240 therein, the legislature may provide to renters, who are  
241 permanent residents, ad valorem tax relief on all ad valorem tax  
242 levies. Such ad valorem tax relief shall be in the form and  
243 amount established by general law.

244 (d) The legislature may, by general law, allow counties or  
245 municipalities, for the purpose of their respective tax levies  
246 and subject to the provisions of general law, to grant an  
247 additional homestead tax exemption not exceeding \$50,000 ~~fifty~~  
248 ~~thousand dollars~~ to any person who has the legal or equitable  
249 title to real estate and maintains thereon the permanent  
250 residence of the owner and who has attained age 65 ~~sixty-five~~  
251 and whose household income, as defined by general law, does not  
252 exceed \$20,000 ~~twenty thousand dollars~~. The general law must  
253 allow counties and municipalities to grant this additional  
254 exemption, within the limits prescribed in this subsection, by  
255 ordinance adopted in the manner prescribed by general law, and  
256 must provide for the periodic adjustment of the income  
257 limitation prescribed in this subsection for changes in the cost  
258 of living.

259 (e) Each veteran who is age 65 or older who is partially  
260 or totally permanently disabled shall receive a discount from  
261 the amount of the ad valorem tax otherwise owed on homestead  
262 property the veteran owns and resides in if the disability was  
260161

Approved For Filing: 4/27/2011 4:56:26 PM

Amendment No.

263 combat related, the veteran was a resident of this state at the  
264 time of entering the military service of the United States, and  
265 the veteran was honorably discharged upon separation from  
266 military service. The discount shall be in a percentage equal to  
267 the percentage of the veteran's permanent, service-connected  
268 disability as determined by the United States Department of  
269 Veterans Affairs. To qualify for the discount granted by this  
270 subsection, an applicant must submit to the county property  
271 appraiser, by March 1, proof of residency at the time of  
272 entering military service, an official letter from the United  
273 States Department of Veterans Affairs stating the percentage of  
274 the veteran's service-connected disability and such evidence  
275 that reasonably identifies the disability as combat related, and  
276 a copy of the veteran's honorable discharge. If the property  
277 appraiser denies the request for a discount, the appraiser must  
278 notify the applicant in writing of the reasons for the denial,  
279 and the veteran may reapply. The legislature may, by general  
280 law, waive the annual application requirement in subsequent  
281 years. This subsection shall take effect December 7, 2006, is  
282 self-executing, and does not require implementing legislation.

283 (f) As provided by general law and subject to conditions  
284 specified therein, every person who establishes the right to  
285 receive the homestead exemption provided in subsection (a)  
286 within 1 year after purchasing the homestead property and who  
287 has not owned property in the previous 3 calendar years to which  
288 the homestead exemption provided in subsection (a) applied is  
289 entitled to an additional homestead exemption for all levies  
290 except school district levies. The additional exemption is an

260161

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Amendment No.

291 amount equal to 50 percent of the homestead property's just  
292 value on January 1 of the year the homestead is established. The  
293 additional exemption may not exceed the median just value of all  
294 homestead property within the county where the property at issue  
295 is located for the calendar year immediately preceding January 1  
296 of the year the homestead is established. The additional  
297 exemption shall apply for a period of 5 years or until the year  
298 the property is sold, whichever occurs first. The amount of the  
299 additional exemption shall be reduced in each subsequent year by  
300 an amount equal to 20 percent of the amount of the additional  
301 exemption received in the year the homestead was established or  
302 by an amount equal to the difference between the just value of  
303 the property and the assessed value of the property determined  
304 under Section 4(d), whichever is greater. Not more than one  
305 exemption provided under this subsection shall be allowed per  
306 homestead property at one time. The additional exemption applies  
307 to property purchased on or after January 1, 2011, if this  
308 amendment is approved at a special election held on the date of  
309 the 2012 presidential preference primary, or to property  
310 purchased on or after January 1, 2012, if this amendment is  
311 approved at the 2012 general election, but the additional  
312 exemption is not available in the sixth and subsequent years  
313 after it is first received.

314 ARTICLE XII

315 SCHEDULE

316 SECTION 27. Property tax exemptions and limitations on  
317 property tax assessments.—The amendments to Sections 3, 4, and 6  
318 of Article VII, providing a \$25,000 exemption for tangible  
260161

Approved For Filing: 4/27/2011 4:56:26 PM

Amendment No.

319 personal property, providing an additional \$25,000 homestead  
320 exemption, authorizing transfer of the accrued benefit from the  
321 limitations on the assessment of homestead property, and this  
322 section, if submitted to the electors of this state for approval  
323 or rejection at a special election authorized by law to be held  
324 on January 29, 2008, shall take effect upon approval by the  
325 electors and shall operate retroactively to January 1, 2008, or,  
326 if submitted to the electors of this state for approval or  
327 rejection at the next general election, shall take effect  
328 January 1 of the year following such general election. The  
329 amendments to Section 4 of Article VII creating subsections (f)  
330 and (g) of that section, creating a limitation on annual  
331 assessment increases for specified real property, shall take  
332 effect upon approval of the electors and shall first limit  
333 assessments beginning January 1, 2009, if approved at a special  
334 election held on January 29, 2008, or shall first limit  
335 assessments beginning January 1, 2010, if approved at the  
336 general election held in November of 2008. Subsections (f) and  
337 (g) of Section 4 of Article VII are repealed effective January  
338 1, 2023 ~~2019~~; however, the legislature shall by joint resolution  
339 propose an amendment abrogating the repeal of subsections (f)  
340 and (g), which shall be submitted to the electors of this state  
341 for approval or rejection at the general election of 2022 ~~2018~~  
342 and, if approved, shall take effect January 1, 2023 ~~2019~~.

343 SECTION 32. Property assessments.—This section and the  
344 amendment of Section 4 of Article VII protecting homestead and  
345 specified nonhomestead property having a declining just value  
346 and reducing the limit on the maximum annual increase in the

260161

Approved For Filing: 4/27/2011 4:56:26 PM

Amendment No.

347 assessed value of nonhomestead property, if submitted to the  
348 electors of this state for approval or rejection at a special  
349 election authorized by law to be held on the date of the 2012  
350 presidential preference primary, shall take effect upon approval  
351 by the electors and shall operate retroactively to January 1,  
352 2012, or, if submitted to the electors of this state for  
353 approval or rejection at the 2012 general election, shall take  
354 effect January 1, 2013.

355 SECTION 33. Additional homestead exemption for owners of  
356 homestead property who recently have not owned homestead  
357 property.—This section and the amendment to Section 6 of Article  
358 VII providing for an additional homestead exemption for owners  
359 of homestead property who have not owned homestead property  
360 during the 3 calendar years immediately preceding purchase of  
361 the current homestead property, if submitted to the electors of  
362 this state for approval or rejection at a special election  
363 authorized by law to be held on the date of the 2012  
364 presidential preference primary, shall take effect upon approval  
365 by the electors and operate retroactively to January 1, 2012,  
366 and the additional homestead exemption shall be available for  
367 properties purchased on or after January 1, 2011, or if  
368 submitted to the electors of this state for approval or  
369 rejection at the 2012 general election, shall take effect  
370 January 1, 2013, and the additional homestead exemption shall be  
371 available for properties purchased on or after January 1, 2012.

372 BE IT FURTHER RESOLVED that the following statement be  
373 placed on the ballot:

374 CONSTITUTIONAL AMENDMENT

260161

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Amendment No.

ARTICLE VII, SECTIONS 4, 6

ARTICLE XII, SECTIONS 27, 32, 33

PROPERTY TAX LIMITATIONS; PROPERTY VALUE DECLINE; REDUCTION FOR NONHOMESTEAD ASSESSMENT INCREASES; DELAY OF SCHEDULED REPEAL.—

(1) In certain circumstances, the law requires the assessed value of homestead and specified nonhomestead property to increase when the just value of the property decreases. Therefore, this amendment provides that the Legislature may, by general law, provide that the assessment of homestead and specified nonhomestead property may not increase if the just value of that property is less than the just value of the property on the preceding January 1, subject to any adjustment in the assessed value due to changes, additions, reductions, or improvements to such property which are assessed as provided for by general law. This amendment takes effect upon approval by the voters. If approved at a special election held on the date of the 2012 presidential preference primary, it shall operate retroactively to January 1, 2012, or, if approved at the 2012 general election, shall take effect January 1, 2013.

(2) This amendment reduces from 10 percent to 5 percent the limitation on annual changes in assessments of nonhomestead real property. This amendment takes effect upon approval of the voters. If approved at a special election held on the date of the 2012 presidential preference primary, it shall operate retroactively to January 1, 2012, or, if approved at the 2012 general election, takes effect January 1, 2013.

260161

Approved For Filing: 4/27/2011 4:56:26 PM

Amendment No.

402 (3) This amendment also authorizes general law to provide,  
403 subject to conditions specified in such law, an additional  
404 homestead exemption to every person who establishes the right to  
405 receive the homestead exemption provided in the Florida  
406 Constitution within 1 year after purchasing the homestead  
407 property and who has not owned property in the previous 3  
408 calendar years to which the Florida homestead exemption applied.  
409 The additional homestead exemption shall apply to all levies  
410 except school district levies. The additional exemption is an  
411 amount equal to 50 percent of the homestead property's just  
412 value on January 1 of the year the homestead is established. The  
413 additional homestead exemption may not exceed an amount equal to  
414 the median just value of all homestead property within the  
415 county where the property at issue is located for the calendar  
416 year immediately preceding January 1 of the year the homestead  
417 is established. The additional exemption shall apply for the  
418 shorter of 5 years or the year of sale of the property. The  
419 amount of the additional exemption shall be reduced in each  
420 subsequent year by an amount equal to 20 percent of the amount  
421 of the additional exemption received in the year the homestead  
422 was established or by an amount equal to the difference between  
423 the just value of the property and the assessed value of the  
424 property determined under section 4(d), whichever is greater.  
425 Not more than one exemption provided under this subsection shall  
426 be allowed per homestead property at one time. The additional  
427 exemption applies to property purchased on or after January 1,  
428 2011, if approved by the voters at a special election held on  
429 the date of the 2012 presidential preference primary, or to  
260161

Approved For Filing: 4/27/2011 4:56:26 PM



Amendment No.

430 property purchased on or after January 1, 2012, if approved by  
 431 the voters at the 2012 general election. The additional  
 432 exemption is not available in the sixth and subsequent years  
 433 after it is first received. The amendment shall take effect upon  
 434 approval by the voters. If approved at a special election held  
 435 on the date of the 2012 presidential preference primary, it  
 436 shall operate retroactively to January 1, 2012, or, if approved  
 437 at the 2012 general election, takes effect January 1, 2013.

438 (4) This amendment also delays until 2023, the repeal,  
 439 currently scheduled to take effect in 2019, of constitutional  
 440 amendments adopted in 2008 which limit annual assessment  
 441 increases for specified nonhomestead real property. The  
 442 amendment delays until 2022 the submission of such repeal to the  
 443 voters.

444  
 445

446 -----

447 **T I T L E A M E N D M E N T**

448 Remove the entire title and insert:

449 A bill to be entitled

450 A joint resolution proposing amendments to Sections 4  
 451 and 6 of Article VII and Section 27 of Article XII and  
 452 the creation of Sections 32 and 33 of Article XII of  
 453 the State Constitution to allow the Legislature by  
 454 general law to prohibit increases in the assessed  
 455 value of homestead and specified nonhomestead property  
 456 if the just value of the property decreases, reduce  
 457 the limitation on annual assessment increases

260161

Approved For Filing: 4/27/2011 4:56:26 PM

Amendment No.

458 applicable to nonhomestead real property, provide an  
459 additional homestead exemption for owners of homestead  
460 property who have not owned homestead property for a  
461 specified time before purchase of the current  
462 homestead property, and application and limitations  
463 with respect thereto, delay the future repeal of  
464 provisions limiting annual assessment increases for  
465 specified nonhomestead real property, and provide  
466 effective dates.