



271546

LEGISLATIVE ACTION

Senate

House

.
. .
. .
. .
. .
. .

Floor: 1/AD/2R

05/03/2011 05:36 PM

Senator Fasano moved the following:

Senate Amendment (with title amendment)

Delete 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



271546

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

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

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

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

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

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

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

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

41 2.b. The percent change in the Consumer Price Index for all
42 urban consumers, U.S. City Average, all items 1967=100, or a



271546

43 successor index reports for the preceding calendar year as
44 initially reported by the United States Department of Labor,
45 Bureau of Labor Statistics.

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

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

52 (3) After a ~~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, unless the provisions of
55 paragraph (8) apply. Thereafter, the homestead shall be assessed
56 as provided in this subsection.

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

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

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

69 (7) The provisions of this subsection ~~amendment~~ are
70 severable. If a provision ~~any of the provisions~~ of this
71 subsection is ~~amendment shall be~~ held unconstitutional by a ~~any~~



271546

72 court of competent jurisdiction, the decision of the ~~such~~ court
73 does ~~shall~~ not affect or impair any remaining provisions of this
74 subsection ~~amendment~~.

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

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

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



271546

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

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

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

120 (f) A county may, in the manner prescribed by general law,
121 provide for a reduction in the assessed value of homestead
122 property to the extent of any increase in the assessed value of
123 that property which results from the construction or
124 reconstruction of the property for the purpose of providing
125 living quarters for one or more natural or adoptive grandparents
126 or parents of the owner of the property or of the owner's spouse
127 if at least one of the grandparents or parents for whom the
128 living quarters are provided is 62 years of age or older. Such a
129 reduction may not exceed the lesser of the following:



271546

130 (1) The increase in assessed value resulting from
131 construction or reconstruction of the property.
132 (2) Twenty percent of the total assessed value of the
133 property as improved.
134 (g) For all levies other than school district levies,
135 assessments of residential real property, as defined by general
136 law, which contains nine units or fewer and which is not subject
137 to the assessment limitations set forth in subsections (a)
138 through (d) shall change only as provided in this subsection.
139 (1) Assessments subject to this subsection shall be changed
140 annually on the date of assessment provided by law. However,
141 ~~but~~ those changes in assessments may ~~shall~~ not exceed 5 ~~ten~~
142 percent ~~(10%)~~ of the assessment for the prior year. The
143 legislature may provide by general law that, except for changes,
144 additions, reductions, or improvements to property assessed as
145 provided in paragraph (4), an assessment may not increase if the
146 just value of the property is less than the just value of the
147 property on the preceding date of assessment provided by law.
148 (2) An ~~No~~ assessment may not ~~shall~~ exceed just value.
149 (3) After a change of ownership or control, as defined by
150 general law, including any change of ownership of a legal entity
151 that owns the property, such property shall be assessed at just
152 value as of the next assessment date. Thereafter, such property
153 shall be assessed as provided in this subsection.
154 (4) Changes, additions, reductions, or improvements to such
155 property shall be assessed as provided for by general law. †
156 However, after the adjustment for any change, addition,
157 reduction, or improvement, the property shall be assessed as
158 provided in this subsection.



271546

159 (h) For all levies other than school district levies,
160 assessments of real property that is not subject to the
161 assessment limitations set forth in subsections (a) through (d)
162 and (g) shall change only as provided in this subsection.
163 (1) Assessments subject to this subsection shall be changed
164 annually on the date of assessment provided by law. However,
165 ~~but~~ those changes in assessments may ~~shall~~ not exceed 5 ~~ten~~
166 percent ~~(10%)~~ of the assessment for the prior year. The
167 legislature may provide by general law that, except for changes,
168 additions, reductions, or improvements to property assessed as
169 provided in paragraph (5), an assessment may not increase if the
170 just value of the property is less than the just value of the
171 property on the preceding date of assessment provided by law.
172 (2) An ~~No~~ assessment may not ~~shall~~ exceed just value.
173 (3) The legislature must provide that such property shall
174 be assessed at just value as of the next assessment date after a
175 qualifying improvement, as defined by general law, is made to
176 such property. Thereafter, such property shall be assessed as
177 provided in this subsection.
178 (4) The legislature may provide that such property shall be
179 assessed at just value as of the next assessment date after a
180 change of ownership or control, as defined by general law,
181 including any change of ownership of the legal entity that owns
182 the property. Thereafter, such property shall be assessed as
183 provided in this subsection.
184 (5) Changes, additions, reductions, or improvements to such
185 property shall be assessed as provided for by general law. ~~†~~
186 However, after the adjustment for any change, addition,
187 reduction, or improvement, the property shall be assessed as



271546

188 provided in this subsection.

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

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

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

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

198 a. Land used predominantly for commercial fishing purposes.

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

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

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

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

208 SECTION 6. Homestead exemptions.—

209 (a) Every person who has the legal or equitable title to
210 real estate and maintains thereon the permanent residence of the
211 owner, or another legally or naturally dependent upon the owner,
212 shall be exempt from taxation thereon, except assessments for
213 special benefits, up to the assessed valuation of \$25,000
214 ~~twenty-five thousand dollars~~ and, for all levies other than
215 school district levies, on the assessed valuation greater than
216 \$50,000 ~~fifty thousand dollars~~ and up to \$75,000 ~~seventy-five~~



271546

217 ~~thousand dollars~~, upon establishment of right thereto in the
218 manner prescribed by law. The real estate may be held by legal
219 or equitable title, by the entireties, jointly, in common, as a
220 condominium, or indirectly by stock ownership or membership
221 representing the owner's or member's proprietary interest in a
222 corporation owning a fee or a leasehold initially in excess of
223 98 ~~ninety-eight~~ years. The exemption shall not apply with
224 respect to any assessment roll until such roll is first
225 determined to be in compliance with the provisions of Section 4
226 by a state agency designated by general law. This exemption is
227 repealed on the effective date of any amendment to this Article
228 which provides for the assessment of homestead property at less
229 than just value.

230 (b) Not more than one exemption shall be allowed any
231 individual or family unit or with respect to any residential
232 unit. No exemption shall exceed the value of the real estate
233 assessable to the owner or, in case of ownership through stock
234 or membership in a corporation, the value of the proportion
235 which the interest in the corporation bears to the assessed
236 value of the property.

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

242 (d) The legislature may, by general law, allow counties or
243 municipalities, for the purpose of their respective tax levies
244 and subject to the provisions of general law, to grant an
245 additional homestead tax exemption not exceeding \$50,000 ~~fifty~~



271546

246 ~~thousand dollars~~ to any person who has the legal or equitable
247 title to real estate and maintains thereon the permanent
248 residence of the owner and who has attained age 65 ~~sixty-five~~
249 and whose household income, as defined by general law, does not
250 exceed \$20,000 ~~twenty thousand dollars~~. The general law must
251 allow counties and municipalities to grant this additional
252 exemption, within the limits prescribed in this subsection, by
253 ordinance adopted in the manner prescribed by general law, and
254 must provide for the periodic adjustment of the income
255 limitation prescribed in this subsection for changes in the cost
256 of living.

257 (e) Each veteran who is age 65 or older who is partially or
258 totally permanently disabled shall receive a discount from the
259 amount of the ad valorem tax otherwise owed on homestead
260 property the veteran owns and resides in if the disability was
261 combat related, the veteran was a resident of this state at the
262 time of entering the military service of the United States, and
263 the veteran was honorably discharged upon separation from
264 military service. The discount shall be in a percentage equal to
265 the percentage of the veteran's permanent, service-connected
266 disability as determined by the United States Department of
267 Veterans Affairs. To qualify for the discount granted by this
268 subsection, an applicant must submit to the county property
269 appraiser, by March 1, proof of residency at the time of
270 entering military service, an official letter from the United
271 States Department of Veterans Affairs stating the percentage of
272 the veteran's service-connected disability and such evidence
273 that reasonably identifies the disability as combat related, and
274 a copy of the veteran's honorable discharge. If the property



271546

275 appraiser denies the request for a discount, the appraiser must
276 notify the applicant in writing of the reasons for the denial,
277 and the veteran may reapply. The legislature may, by general
278 law, waive the annual application requirement in subsequent
279 years. This subsection shall take effect December 7, 2006, is
280 self-executing, and does not require implementing legislation.

281 (f) As provided by general law and subject to conditions
282 specified therein, every person who establishes the right to
283 receive the homestead exemption provided in subsection (a)
284 within 1 year after purchasing the homestead property and who
285 has not owned property in the previous 3 calendar years to which
286 the homestead exemption provided in subsection (a) applied is
287 entitled to an additional homestead exemption for all levies
288 except school district levies. The additional exemption is an
289 amount equal to 50 percent of the homestead property's just
290 value on January 1 of the year the homestead is established. The
291 additional exemption may not exceed the median just value of all
292 homestead property within the county where the property at issue
293 is located for the calendar year immediately preceding January 1
294 of the year the homestead is established. The additional
295 exemption shall apply for a period of 5 years or until the year
296 the property is sold, whichever occurs first. The amount of the
297 additional exemption shall be reduced in each subsequent year by
298 an amount equal to 20 percent of the amount of the additional
299 exemption received in the year the homestead was established or
300 by an amount equal to the difference between the just value of
301 the property and the assessed value of the property determined
302 under Section 4(d), whichever is greater. Not more than one
303 exemption provided under this subsection shall be allowed per



271546

304 homestead property at one time. The additional exemption applies
305 to property purchased on or after January 1, 2011, if this
306 amendment is approved at a special election held on the date of
307 the 2012 presidential preference primary, or to property
308 purchased on or after January 1, 2012, if this amendment is
309 approved at the 2012 general election, but the additional
310 exemption is not available in the sixth and subsequent years
311 after it is first received.

312 ARTICLE XII

313 SCHEDULE

314 SECTION 27. Property tax exemptions and limitations on
315 property tax assessments.—The amendments to Sections 3, 4, and 6
316 of Article VII, providing a \$25,000 exemption for tangible
317 personal property, providing an additional \$25,000 homestead
318 exemption, authorizing transfer of the accrued benefit from the
319 limitations on the assessment of homestead property, and this
320 section, if submitted to the electors of this state for approval
321 or rejection at a special election authorized by law to be held
322 on January 29, 2008, shall take effect upon approval by the
323 electors and shall operate retroactively to January 1, 2008, or,
324 if submitted to the electors of this state for approval or
325 rejection at the next general election, shall take effect
326 January 1 of the year following such general election. The
327 amendments to Section 4 of Article VII creating subsections (f)
328 and (g) of that section, creating a limitation on annual
329 assessment increases for specified real property, shall take
330 effect upon approval of the electors and shall first limit
331 assessments beginning January 1, 2009, if approved at a special
332 election held on January 29, 2008, or shall first limit



333 assessments beginning January 1, 2010, if approved at the
334 general election held in November of 2008. Subsections (g) ~~(f)~~
335 and (h) ~~(g)~~ of Section 4 of Article VII, initially adopted as
336 subsections (f) and (g), are repealed effective January 1, 2023
337 ~~2019~~; however, the legislature shall by joint resolution propose
338 an amendment abrogating the repeal of subsections (g) ~~(f)~~ and
339 (h) ~~(g)~~, which shall be submitted to the electors of this state
340 for approval or rejection at the general election of 2022 ~~2018~~
341 and, if approved, shall take effect January 1, 2023 ~~2019~~.

342 SECTION 32. Property assessments.—This section and the
343 amendment of Section 4 of Article VII addressing homestead and
344 specified nonhomestead property having a declining just value
345 and reducing the limit on the maximum annual increase in the
346 assessed value of nonhomestead property, if submitted to the
347 electors of this state for approval or rejection at a special
348 election authorized by law to be held on the date of the 2012
349 presidential preference primary, shall take effect upon approval
350 by the electors and shall operate retroactively to January 1,
351 2012, or, if submitted to the electors of this state for
352 approval or rejection at the 2012 general election, shall take
353 effect January 1, 2013.

354 SECTION 33. Additional homestead exemption for owners of
355 homestead property who recently have not owned homestead
356 property.—This section and the amendment to Section 6 of Article
357 VII providing for an additional homestead exemption for owners
358 of homestead property who have not owned homestead property
359 during the 3 calendar years immediately preceding purchase of
360 the current homestead property, if submitted to the electors of
361 this state for approval or rejection at a special election



271546

362 authorized by law to be held on the date of the 2012
363 presidential preference primary, shall take effect upon approval
364 by the electors and operate retroactively to January 1, 2012,
365 and the additional homestead exemption shall be available for
366 properties purchased on or after January 1, 2011, or if
367 submitted to the electors of this state for approval or
368 rejection at the 2012 general election, shall take effect
369 January 1, 2013, and the additional homestead exemption shall be
370 available for properties purchased on or after January 1, 2012.

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

373 CONSTITUTIONAL AMENDMENT

374 ARTICLE VII, SECTIONS 4, 6

375 ARTICLE XII, SECTIONS 27, 32, 33

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

379 (1) This would amend Florida Constitution Article VII,
380 Section 4 (Taxation; assessments) and Section 6 (Homestead
381 exemptions). It also would amend Article XII, Section 27, and
382 add Sections 32 and 33, relating to the Schedule for the
383 amendments.

384 (2) In certain circumstances, the law requires the assessed
385 value of homestead and specified nonhomestead property to
386 increase when the just value of the property decreases.
387 Therefore, this amendment provides that the Legislature may, by
388 general law, provide that the assessment of homestead and
389 specified nonhomestead property may not increase if the just
390 value of that property is less than the just value of the



271546

391 property on the preceding January 1, subject to any adjustment
392 in the assessed value due to changes, additions, reductions, or
393 improvements to such property which are assessed as provided for
394 by general law. This amendment takes effect upon approval by the
395 voters. If approved at a special election held on the date of
396 the 2012 presidential preference primary, it shall operate
397 retroactively to January 1, 2012, or, if approved at the 2012
398 general election, shall take effect January 1, 2013.

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

406 (4) This amendment also authorizes general law to provide,
407 subject to conditions specified in such law, an additional
408 homestead exemption to every person who establishes the right to
409 receive the homestead exemption provided in the Florida
410 Constitution within 1 year after purchasing the homestead
411 property and who has not owned property in the previous 3
412 calendar years to which the Florida homestead exemption applied.
413 The additional homestead exemption shall apply to all levies
414 except school district levies. The additional exemption is an
415 amount equal to 50 percent of the homestead property's just
416 value on January 1 of the year the homestead is established. The
417 additional homestead exemption may not exceed an amount equal to
418 the median just value of all homestead property within the
419 county where the property at issue is located for the calendar



271546

420 year immediately preceding January 1 of the year the homestead
421 is established. The additional exemption shall apply for the
422 shorter of 5 years or the year of sale of the property. The
423 amount of the additional exemption shall be reduced in each
424 subsequent year by an amount equal to 20 percent of the amount
425 of the additional exemption received in the year the homestead
426 was established or by an amount equal to the difference between
427 the just value of the property and the assessed value of the
428 property determined under Article VII, Section 4(d), whichever
429 is greater. Not more than one such exemption shall be allowed
430 per homestead property at one time. The additional exemption
431 applies to property purchased on or after January 1, 2011, if
432 approved by the voters at a special election held on the date of
433 the 2012 presidential preference primary, or to property
434 purchased on or after January 1, 2012, if approved by the voters
435 at the 2012 general election. The additional exemption is not
436 available in the sixth and subsequent years after it is first
437 received. The amendment shall take effect upon approval by the
438 voters. If approved at a special election held on the date of
439 the 2012 presidential preference primary, it shall operate
440 retroactively to January 1, 2012, or, if approved at the 2012
441 general election, takes effect January 1, 2013.

442 (5) This amendment also delays until 2023, the repeal,
443 currently scheduled to take effect in 2019, of constitutional
444 amendments adopted in 2008 which limit annual assessment
445 increases for specified nonhomestead real property. This
446 amendment delays until 2022 the submission of an amendment
447 proposing the abrogation of such repeal to the voters.
448



271546

449 ===== T I T L E A M E N D M E N T =====

450 And the title is amended as follows:

451 Delete everything before the resolving clause

452 and insert:

453 A bill to be entitled

454 A joint resolution proposing amendments to Sections 4
455 and 6 of Article VII and Section 27 of Article XII and
456 the creation of Sections 32 and 33 of Article XII of
457 the State Constitution to allow the Legislature by
458 general law to prohibit increases in the assessed
459 value of homestead and specified nonhomestead property
460 if the just value of the property decreases, reduce
461 the limitation on annual assessment increases
462 applicable to nonhomestead real property, provide an
463 additional homestead exemption for owners of homestead
464 property who have not owned homestead property for a
465 specified time before purchase of the current
466 homestead property, and application and limitations
467 with respect thereto, delay the future repeal of
468 provisions limiting annual assessment increases for
469 specified nonhomestead real property, and provide
470 effective dates.