



725388

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/26/2011	.	
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The Committee on Judiciary (Flores) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the resolving clause  
and insert:

That the following amendment to Section 4 of Article VII of  
the State Constitution is 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

SECTION 4. Taxation; assessments.—By general law  
regulations shall be prescribed which shall secure a just



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14 valuation of all property for ad valorem taxation, provided:

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

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

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

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

32 (1) Except as provided in paragraph (2), assessments  
33 subject to this subsection shall be changed annually on January  
34 1~~st~~ of each year; but those changes in assessments shall not  
35 exceed the lower of the following:

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

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

42 (2) The legislature may, by general law, allow counties or



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43 municipalities, for the purpose of their respective tax levies  
44 and subject to the provisions of general law, to limit  
45 assessments on homestead property subject to the additional  
46 homestead tax exemption under Section 6(d) to the assessed value  
47 of the property in the prior year if the just value of the  
48 property is equal to or less than one hundred fifty percent of  
49 the average just value of homestead property within the  
50 respective county or municipality. The general law must allow  
51 counties and municipalities to provide this limitation by  
52 ordinance adopted in the manner prescribed by general law,  
53 specify the state agency designated to calculate the average  
54 just value of homestead property within each county and  
55 municipality, and provide that such agency annually supply that  
56 information to each property appraiser. The calculation shall be  
57 based on the prior year's tax roll of each county.

58 (3)~~(2)~~ No assessment shall exceed just value.

59 (4)~~(3)~~ After any change of ownership, as provided by  
60 general law, homestead property shall be assessed at just value  
61 as of January 1 of the following year, unless the provisions of  
62 paragraph (9) ~~(8)~~ apply. Thereafter, the homestead shall be  
63 assessed as provided in this subsection.

64 (5)~~(4)~~ New homestead property shall be assessed at just  
65 value as of January 1 ~~1st~~ of the year following the  
66 establishment of the homestead, unless the provisions of  
67 paragraph (9) ~~(8)~~ apply. That assessment shall only change as  
68 provided in this subsection.

69 (6)~~(5)~~ Changes, additions, reductions, or improvements to  
70 homestead property shall be assessed as provided for by general  
71 law; provided, however, after the adjustment for any change,



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72 addition, reduction, or improvement, the property shall be  
73 assessed as provided in this subsection.

74 ~~(7)(6)~~ In the event of a termination of homestead status,  
75 the property shall be assessed as provided by general law.

76 ~~(8)(7)~~ The provisions of this amendment are severable. If  
77 any of the provisions of this amendment shall be held  
78 unconstitutional by any court of competent jurisdiction, the  
79 decision of such court shall not affect or impair any remaining  
80 provisions of this amendment.

81 ~~(9)(8)~~a. A person who establishes a new homestead as of  
82 January 1, 2009, or January 1 of any subsequent year and who has  
83 received a homestead exemption pursuant to Section 6 of this  
84 Article as of January 1 of either of the two years immediately  
85 preceding the establishment of the new homestead is entitled to  
86 have the new homestead assessed at less than just value. If this  
87 revision is approved in January of 2008, a person who  
88 establishes a new homestead as of January 1, 2008, is entitled  
89 to have the new homestead assessed at less than just value only  
90 if that person received a homestead exemption on January 1,  
91 2007. The assessed value of the newly established homestead  
92 shall be determined as follows:

93 1. If the just value of the new homestead is greater than  
94 or equal to the just value of the prior homestead as of January  
95 1 of the year in which the prior homestead was abandoned, the  
96 assessed value of the new homestead shall be the just value of  
97 the new homestead minus an amount equal to the lesser of  
98 \$500,000 or the difference between the just value and the  
99 assessed value of the prior homestead as of January 1 of the  
100 year in which the prior homestead was abandoned. Thereafter, the



101 homestead shall be assessed as provided in this subsection.

102         2. If the just value of the new homestead is less than the  
103 just value of the prior homestead as of January 1 of the year in  
104 which the prior homestead was abandoned, the assessed value of  
105 the new homestead shall be equal to the just value of the new  
106 homestead divided by the just value of the prior homestead and  
107 multiplied by the assessed value of the prior homestead.

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

115         b. By general law and subject to conditions specified  
116 therein, the Legislature shall provide for application of this  
117 paragraph to property owned by more than one person.

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

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



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

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

138 (2) Twenty percent of the total assessed value of the  
139 property as improved.

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

145 (1) Assessments subject to this subsection shall be changed  
146 annually on the date of assessment provided by law; but those  
147 changes in assessments shall not exceed ten percent (10%) of the  
148 assessment for the prior year.

149 (2) No assessment 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  
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 such  
156 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



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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 changed  
165 annually on the date of assessment provided by law; but those  
166 changes in assessments shall not exceed ten percent (10%) of the  
167 assessment for the prior year.

168 (2) No assessment shall exceed just value.

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

174 (4) The legislature may provide that such property shall be  
175 assessed at just value as of the next assessment date after a  
176 change of ownership or control, as defined by general law,  
177 including any change of ownership of the legal entity that owns  
178 the property. Thereafter, such property shall be assessed as  
179 provided in this subsection.

180 (5) Changes, additions, reductions, or improvements to such  
181 property shall be assessed as provided for by general law;  
182 however, after the adjustment for any change, addition,  
183 reduction, or improvement, the property shall be assessed as  
184 provided in this subsection.

185 (i) The legislature, by general law and subject to  
186 conditions specified therein, may prohibit the consideration of  
187 the following in the determination of the assessed value of real



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188 property used for residential purposes:

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

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

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

194 a. Land used predominantly for commercial fishing purposes.

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

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

198 d. Water-dependent marine manufacturing facilities,  
199 commercial fishing facilities, and marine vessel construction  
200 and repair facilities and their support activities.

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

204 BE IT FURTHER RESOLVED that the following statement be  
205 placed on the ballot:

206 CONSTITUTIONAL AMENDMENT

207 ARTICLE VII, SECTION 4

208 ASSESSMENT OF HOMESTEAD PROPERTY OWNED BY LOW-INCOME SENIOR  
209 CITIZENS.—Currently, counties and municipalities may grant an  
210 additional homestead exemption to a person who is 65 years of  
211 age or older and who has a household income of \$20,000 or less.  
212 This proposed amendment to the State Constitution authorizes  
213 counties and municipalities to limit the assessments of the  
214 homesteads of persons receiving such additional exemption to the  
215 assessed value of the property in the prior year if the just  
216 value of the property is equal to or less than 150 percent of





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217 the average just value of homestead property in the respective  
218 county or municipality. As such, if authorized by a county or  
219 municipality, these individuals will not be required to pay more  
220 county or municipal ad valorem taxes than they paid in the prior  
221 year as the result of an increase in the value of their  
222 homesteads.

223  
224 ===== T I T L E A M E N D M E N T =====

225 And the title is amended as follows:

226 Delete everything before the resolving clause  
227 and insert:

228 A bill to be entitled  
229 A joint resolution proposing an amendment to Section 4  
230 of Article VII of the State Constitution to authorize  
231 counties and municipalities to limit the assessed  
232 value of the homesteads of certain low-income senior  
233 citizens.