

By Senator Flores

38-01001-12

20121410__

Senate Joint Resolution

A joint resolution proposing an amendment to Section 4 of Article VII and the creation of a new section in Article XII of the State Constitution to authorize the Legislature to authorize counties, municipalities, special districts, and school districts to require the property appraiser to disregard the installation of video and other surveillance security cameras and related equipment in the determination of the assessed value of real property.

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

That the following amendment to Section 4 of Article VII and the creation of a new section in 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

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

(b) As provided by general law and subject to conditions,

38-01001-12

20121410__

30 limitations, and reasonable definitions specified therein, land
31 used for conservation purposes shall be classified by general
32 law and assessed solely on the basis of character or use.

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

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

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

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

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

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

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

38-01001-12

20121410__

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.

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 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:

38-01001-12

20121410

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.

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

38-01001-12

20121410

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
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 changed
141 annually on the date of assessment provided by law. However,
142 ~~but~~ those changes in assessments may ~~shall~~ not exceed ten
143 percent ~~(10%)~~ of the assessment for the prior year.

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

145 (3) After a change of ownership or control, as defined by

38-01001-12

20121410__

146 general law, including any change of ownership of a legal entity
147 that owns the property, such property shall be assessed at just
148 value as of the next assessment date. Thereafter, such property
149 shall be assessed as provided in this subsection.

150 (4) Changes, additions, reductions, or improvements to such
151 property shall be assessed as provided for by general law.~~†~~
152 However, after the adjustment for any change, addition,
153 reduction, or improvement, the property shall be assessed as
154 provided in this subsection.

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

159 (1) Assessments subject to this subsection shall be changed
160 annually on the date of assessment provided by law. However, †
161 ~~but~~ those changes in assessments may ~~shall~~ not exceed ten
162 percent ~~(10%)~~ of the assessment for the prior year.

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

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

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

38-01001-12

20121410__

175 (5) Changes, additions, reductions, or improvements to such
176 property shall be assessed as provided for by general law.~~†~~
177 However, after the adjustment for any change, addition,
178 reduction, or improvement, the property shall be assessed as
179 provided in this subsection.

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

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

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

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

189 a. Land used predominantly for commercial fishing purposes.

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

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

193 d. Water-dependent marine manufacturing facilities,
194 commercial fishing facilities, and marine vessel construction
195 and repair facilities and their support activities.

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

199 (k) The legislature, by general law and subject to
200 conditions specified therein, may authorize counties,
201 municipalities, special districts, and school districts to
202 require the property appraiser to disregard the installation of
203 video and other surveillance security cameras and related

38-01001-12

20121410__

204 equipment in the determination of the assessed value of real
 205 property.

206 ARTICLE XII

207 SCHEDULE

208 Limitation on the assessed value of real property.—The
 209 amendment to Section 4 of Article VII relating to the
 210 installation of video and other surveillance security cameras
 211 and related equipment shall take effect upon approval by the
 212 electors.

213 BE IT FURTHER RESOLVED that the following statement be
 214 placed on the ballot:

215 CONSTITUTIONAL AMENDMENT

216 ARTICLE VII, SECTION 4

217 ARTICLE XII

218 CHANGES AND IMPROVEMENTS NOT AFFECTING THE ASSESSED VALUE
 219 OF REAL PROPERTY.—This proposed amendment to the State
 220 Constitution authorizes the Legislature, by general law, to
 221 authorize counties, municipalities, special districts, and
 222 school districts to require the property appraiser to disregard
 223 the installation of video and other surveillance security
 224 cameras and related equipment on real property in assessing the
 225 property's value for ad valorem taxation.