



399704

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/03/2016	.	
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	.	
	.	

The Committee on Appropriations (Negron) recommended the following:

Senate Amendment (with ballot and title amendments)

Delete everything after the resolving clause
and insert:

That the following amendment to Sections 3 and 4 of Article VII and the creation of Section 34 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:



399704

ARTICLE VII

FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.—

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law from taxation.

(b) There shall be exempt from taxation, cumulatively, to every head of a family residing in this state, household goods and personal effects to the value fixed by general law, not less than one thousand dollars, and to every widow or widower or person who is blind or totally and permanently disabled, property to the value fixed by general law not less than five hundred dollars.

(c) Any county or municipality may, for the purpose of its respective tax levy and subject to the provisions of this subsection and general law, grant community and economic development ad valorem tax exemptions to new businesses and expansions of existing businesses, as defined by general law. Such an exemption may be granted only by ordinance of the county or municipality, and only after the electors of the county or municipality voting on such question in a referendum authorize the county or municipality to adopt such ordinances. An exemption so granted shall apply to improvements to real property made by or for the use of a new business and



399704

40 improvements to real property related to the expansion of an
41 existing business and shall also apply to tangible personal
42 property of such new business and tangible personal property
43 related to the expansion of an existing business. The amount or
44 limits of the amount of such exemption shall be specified by
45 general law. The period of time for which such exemption may be
46 granted to a new business or expansion of an existing business
47 shall be determined by general law. The authority to grant such
48 exemption shall expire ten years from the date of approval by
49 the electors of the county or municipality, and may be renewable
50 by referendum as provided by general law.

51 (d) Any county or municipality may, for the purpose of its
52 respective tax levy and subject to the provisions of this
53 subsection and general law, grant historic preservation ad
54 valorem tax exemptions to owners of historic properties. This
55 exemption may be granted only by ordinance of the county or
56 municipality. The amount or limits of the amount of this
57 exemption and the requirements for eligible properties must be
58 specified by general law. The period of time for which this
59 exemption may be granted to a property owner shall be determined
60 by general law.

61 (e) By general law and subject to conditions specified
62 therein:

63 (1) Twenty-five thousand dollars of the assessed value of
64 property subject to tangible personal property tax shall be
65 exempt from ad valorem taxation.

66 (2) The assessed value of a solar or renewable energy
67 source device subject to tangible personal property tax may be
68 exempt from ad valorem taxation, subject to conditions,



399704

69 limitations, and reasonable definitions specified by general
70 law.

71 (f) There shall be granted an ad valorem tax exemption for
72 real property dedicated in perpetuity for conservation purposes,
73 including real property encumbered by perpetual conservation
74 easements or by other perpetual conservation protections, as
75 defined by general law.

76 (g) By general law and subject to the conditions specified
77 therein, each person who receives a homestead exemption as
78 provided in section 6 of this article; who was a member of the
79 United States military or military reserves, the United States
80 Coast Guard or its reserves, or the Florida National Guard; and
81 who was deployed during the preceding calendar year on active
82 duty outside the continental United States, Alaska, or Hawaii in
83 support of military operations designated by the legislature
84 shall receive an additional exemption equal to a percentage of
85 the taxable value of his or her homestead property. The
86 applicable percentage shall be calculated as the number of days
87 during the preceding calendar year the person was deployed on
88 active duty outside the continental United States, Alaska, or
89 Hawaii in support of military operations designated by the
90 legislature divided by the number of days in that year.

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

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



399704

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

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

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

111 (1) Assessments subject to this subsection shall be changed
112 annually on January 1st of each year; but those changes in
113 assessments shall not exceed the lower of the following:

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

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

120 (2) No assessment shall exceed just value.

121 (3) After any change of ownership, as provided by general
122 law, homestead property shall be assessed at just value as of
123 January 1 of the following year, unless the provisions of
124 paragraph (8) apply. Thereafter, the homestead shall be assessed
125 as provided in this subsection.

126 (4) New homestead property shall be assessed at just value



399704

127 as of January 1st of the year following the establishment of the
128 homestead, unless the provisions of paragraph (8) apply. That
129 assessment shall only change as provided in this subsection.

130 (5) Changes, additions, reductions, or improvements to
131 homestead property shall be assessed as provided for by general
132 law; provided, however, after the adjustment for any change,
133 addition, reduction, or improvement, the property shall be
134 assessed as provided in this subsection.

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

137 (7) The provisions of this amendment are severable. If any
138 of the provisions of this amendment shall be held
139 unconstitutional by any court of competent jurisdiction, the
140 decision of such court shall not affect or impair any remaining
141 provisions of this amendment.

142 (8)a. A person who establishes a new homestead as of
143 January 1, 2009, or January 1 of any subsequent year and who has
144 received a homestead exemption pursuant to Section 6 of this
145 Article as of January 1 of either of the two years immediately
146 preceding the establishment of the new homestead is entitled to
147 have the new homestead assessed at less than just value. If this
148 revision is approved in January of 2008, a person who
149 establishes a new homestead as of January 1, 2008, is entitled
150 to have the new homestead assessed at less than just value only
151 if that person received a homestead exemption on January 1,
152 2007. The assessed value of the newly established homestead
153 shall be determined as follows:

154 1. If the just value of the new homestead is greater than
155 or equal to the just value of the prior homestead as of January



399704

156 1 of the year in which the prior homestead was abandoned, the
157 assessed value of the new homestead shall be the just value of
158 the new homestead minus an amount equal to the lesser of
159 \$500,000 or the difference between the just value and the
160 assessed value of the prior homestead as of January 1 of the
161 year in which the prior homestead was abandoned. Thereafter, the
162 homestead shall be assessed as provided in this subsection.

163 2. If the just value of the new homestead is less than the
164 just value of the prior homestead as of January 1 of the year in
165 which the prior homestead was abandoned, the assessed value of
166 the new homestead shall be equal to the just value of the new
167 homestead divided by the just value of the prior homestead and
168 multiplied by the assessed value of the prior homestead.
169 However, if the difference between the just value of the new
170 homestead and the assessed value of the new homestead calculated
171 pursuant to this sub-subparagraph is greater than \$500,000, the
172 assessed value of the new homestead shall be increased so that
173 the difference between the just value and the assessed value
174 equals \$500,000. Thereafter, the homestead shall be assessed as
175 provided in this subsection.

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

179 (e) The legislature may, by general law, for assessment
180 purposes and subject to the provisions of this subsection, allow
181 counties and municipalities to authorize by ordinance that
182 historic property may be assessed solely on the basis of
183 character or use. Such character or use assessment shall apply
184 only to the jurisdiction adopting the ordinance. The



399704

185 requirements for eligible properties must be specified by
186 general law.

187 (f) A county may, in the manner prescribed by general law,
188 provide for a reduction in the assessed value of homestead
189 property to the extent of any increase in the assessed value of
190 that property which results from the construction or
191 reconstruction of the property for the purpose of providing
192 living quarters for one or more natural or adoptive grandparents
193 or parents of the owner of the property or of the owner's spouse
194 if at least one of the grandparents or parents for whom the
195 living quarters are provided is 62 years of age or older. Such a
196 reduction may not exceed the lesser of the following:

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

199 (2) Twenty percent of the total assessed value of the
200 property as improved.

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

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

210 (2) No assessment shall exceed just value.

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



399704

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

216 (4) Changes, additions, reductions, or improvements to such
217 property shall be assessed as provided for by general law;
218 however, after the adjustment for any change, addition,
219 reduction, or improvement, the property shall be assessed as
220 provided in this subsection.

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

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

229 (2) No assessment shall exceed just value.

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

235 (4) The legislature may provide that such property shall be
236 assessed at just value as of the next assessment date after a
237 change of ownership or control, as defined by general law,
238 including any change of ownership of the legal entity that owns
239 the property. Thereafter, such property shall be assessed as
240 provided in this subsection.

241 (5) Changes, additions, reductions, or improvements to such
242 property shall be assessed as provided for by general law;



399704

243 however, after the adjustment for any change, addition,
244 reduction, or improvement, the property shall be assessed as
245 provided in this subsection.

246 (i) The legislature, by general law and subject to
247 conditions specified therein, may prohibit the consideration of
248 the following in the determination of the assessed value of real
249 property ~~used for residential purposes~~:

250 (1) Any change or improvement to real property used for
251 residential purposes made to improve for the purpose of
252 ~~improving~~ the property's resistance to wind damage.

253 (2) The installation of a solar or renewable energy source
254 device.

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

257 a. Land used predominantly for commercial fishing purposes.

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

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

261 d. Water-dependent marine manufacturing facilities,
262 commercial fishing facilities, and marine vessel construction
263 and repair facilities and their support activities.

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

267 ARTICLE XII

268 SCHEDULE

269 SECTION 34. Solar or renewable energy source devices;
270 exemption from certain taxation and assessment.—This section,
271 the amendment to subsection (e) of Section 3 of Article VII



399704

272 authorizing the legislature, by general law, to exempt the
273 assessed value of a solar or renewable energy source device from
274 the tangible personal property tax, and the amendment to
275 subsection (i) of Section 4 of Article VII authorizing the
276 legislature, by general law, to prohibit the consideration of
277 the installation of a solar or renewable energy source device in
278 determining the assessed value of real property for the purpose
279 of ad valorem taxation shall take effect on January 1, 2018, and
280 shall expire on December 31, 2037. Upon expiration, this section
281 shall be repealed and the text of subsection (e) of Section 3 of
282 Article VII and subsection (i) of Section 4 of Article VII shall
283 revert to that in existence on December 31, 2017, except that
284 any amendments to such text otherwise adopted shall be preserved
285 and continue to operate to the extent that such amendments are
286 not dependent upon the portions of text which expire pursuant to
287 this section.

288
289 ===== B A L L O T S T A T E M E N T A M E N D M E N T =====

290 And the ballot statement is amended as follows:

291 Delete everything after the resolving clause
292 and insert:

293 CONSTITUTIONAL AMENDMENT

294 ARTICLE VII, SECTIONS 3 AND 4

295 ARTICLE XII, SECTION 34

296 SOLAR OR RENEWABLE ENERGY SOURCE DEVICES; EXEMPTION FROM
297 CERTAIN TAXATION AND ASSESSMENT.—Proposing an amendment to the
298 State Constitution to authorize the Legislature to exempt the
299 assessed value of a solar or renewable energy source device from
300 the tangible personal property tax and authorize the Legislature



399704

301 to prohibit consideration of the installation of such device in
302 determining the assessed value of all real property for the
303 purpose of ad valorem taxation. This amendment takes effect
304 January 1, 2018, and expires on December 31, 2037.

305

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

307 And the title is amended as follows:

308 Delete everything before the resolving clause

309 and insert:

310 A bill to be entitled

311 A joint resolution proposing amendments to Sections 3
312 and 4 of Article VII and the creation of Section 34 of
313 Article XII of the State Constitution to authorize the
314 Legislature, by general law, to exempt the assessed
315 value of a solar or renewable energy source device
316 from the tangible personal property tax, to authorize
317 the Legislature, by general law, to prohibit the
318 consideration of the installation of such device in
319 determining the assessed value of residential and
320 nonresidential real property for the purpose of ad
321 valorem taxation, and to provide effective and
322 expiration dates.