

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

1 Committee/Subcommittee hearing bill: Regulatory Affairs
 2 Committee
 3 Representative Rodrigues, R. offered the following:

Amendment (with title amendment)

6 Remove everything after the resolving clause and insert:

7 That the following amendment to Sections 3 and 4 of Article
 8 VII and the creation of Section 34 of Article XII of the State
 9 Constitution are agreed to and shall be submitted to the
 10 electors of this state for approval or rejection at the next
 11 general election or at an earlier special election specifically
 12 authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.—

16 (a) All property owned by a municipality and used
 17 exclusively by it for municipal or public purposes shall be

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18 exempt from taxation. A municipality, owning property outside
19 the municipality, may be required by general law to make payment
20 to the taxing unit in which the property is located. Such
21 portions of property as are used predominantly for educational,
22 literary, scientific, religious or charitable purposes may be
23 exempted by general law from taxation.

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

31 (c) Any county or municipality may, for the purpose of its
32 respective tax levy and subject to the provisions of this
33 subsection and general law, grant community and economic
34 development ad valorem tax exemptions to new businesses and
35 expansions of existing businesses, as defined by general law.
36 Such an exemption may be granted only by ordinance of the county
37 or municipality, and only after the electors of the county or
38 municipality voting on such question in a referendum authorize
39 the county or municipality to adopt such ordinances. An
40 exemption so granted shall apply to improvements to real
41 property made by or for the use of a new business and
42 improvements to real property related to the expansion of an
43 existing business and shall also apply to tangible personal

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

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

63 (e) By general law and subject to conditions specified
64 therein:

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

68 (2) The assessed value of a renewable energy source device
69 subject to tangible personal property tax shall be exempt from

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70 | ad valorem taxation.

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

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96 noncommercial recreational purposes may be classified by general
97 law and assessed solely on the basis of character or use.

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
103 held 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
112 changed annually on January 1st of each year; but those changes
113 in assessments shall not exceed the lower of the following:

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

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

121 (2) No assessment shall exceed just value.

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

127 (4) New homestead property shall be assessed at just value
128 as of January 1st of the year following the establishment of the
129 homestead, unless the provisions of paragraph (8) apply. That
130 assessment shall only change as provided in this subsection.

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

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

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

143 (8)a. A person who establishes a new homestead as of
144 January 1, 2009, or January 1 of any subsequent year and who has
145 received a homestead exemption pursuant to Section 6 of this
146 Article as of January 1 of either of the two years immediately
147 preceding the establishment of the new homestead is entitled to

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148 have the new homestead assessed at less than just value. If this
149 revision is approved in January of 2008, a person who
150 establishes a new homestead as of January 1, 2008, is entitled
151 to have the new homestead assessed at less than just value only
152 if that person received a homestead exemption on January 1,
153 2007. The assessed value of the newly established homestead
154 shall be determined as follows:

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

164 2. If the just value of the new homestead is less than the
165 just value of the prior homestead as of January 1 of the year in
166 which the prior homestead was abandoned, the assessed value of
167 the new homestead shall be equal to the just value of the new
168 homestead divided by the just value of the prior homestead and
169 multiplied by the assessed value of the prior homestead.

170 However, if the difference between the just value of the new
171 homestead and the assessed value of the new homestead calculated
172 pursuant to this sub-subparagraph is greater than \$500,000, the
173 assessed value of the new homestead shall be increased so that

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174 the difference between the just value and the assessed value
175 equals \$500,000. Thereafter, the homestead shall be assessed as
176 provided in this subsection.

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

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

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

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

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

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

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

211 (2) No assessment shall exceed just value.

212 (3) After a change of ownership or control, as defined by
213 general law, including any change of ownership of a legal entity
214 that owns the property, such property shall be assessed at just
215 value as of the next assessment date. Thereafter, such property
216 shall be assessed as provided in this subsection.

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

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

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

230 (2) No assessment shall exceed just value.

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

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

242 (5) Changes, additions, reductions, or improvements to
243 such property shall be assessed as provided for by general law;
244 however, after the adjustment for any change, addition,
245 reduction, or improvement, the property shall be assessed as
246 provided in this subsection.

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

251 (1) Any change or improvement to residential real property

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252 made to improve ~~for the purpose of improving~~ the property's
253 resistance to wind damage.

254 (2) The installation of a renewable energy source 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
258 purposes.

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

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

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

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

268 ARTICLE XII

269 SCHEDULE

270 SECTION 34. Renewable energy source devices; exemption
271 from certain taxation and assessment.—This section, the
272 amendment to subsection (e) of Section 3 of Article VII
273 requiring the legislature, by general law, to exempt the
274 assessed value of a renewable energy source device subject to
275 tangible personal property tax from ad valorem taxation, and the
276 amendment to subsection (i) of Section 4 of Article VII allowing
277 the legislature, by general law, to prohibit consideration of a

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278 renewable energy source device in assessing the value of real
279 property for the purpose of ad valorem taxation shall take
280 effect on January 1, 2017, and shall expire on December 31,
281 2036. Upon expiration, this section shall be repealed and the
282 text of subsection (e) of Section 3 of Article VII and
283 subsection (i) of Section 4 of Article VII shall revert to that
284 in existence on December 31, 2016, except that any amendments to
285 such text otherwise adopted shall be preserved and continue to
286 operate to the extent that such amendments are not dependent
287 upon the portions of text which expire pursuant to this section.

288 BE IT FURTHER RESOLVED that the following statement be
289 placed on the ballot:

290 CONSTITUTIONAL AMENDMENT

291 ARTICLE VII, SECTIONS 3 AND 4

292 ARTICLE XII, SECTION 34

293 RENEWABLE ENERGY SOURCE DEVICES; EXEMPTION FROM CERTAIN
294 TAXATION AND ASSESSMENT.—Proposing an amendment to the State
295 Constitution to require the Legislature, by general law, to
296 exempt from ad valorem taxation the assessed value of renewable
297 energy source devices that are subject to tangible personal
298 property taxes and allow the Legislature, by general law, to
299 prohibit consideration of such devices in assessing the value of
300 real property for the purpose of ad valorem taxation. This
301 amendment takes effect January 1, 2017, and expires on December
302 31, 2036.

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

Remove everything before the resolving clause and insert:

House Joint Resolution

A joint resolution proposing amendments to Sections 3 and 4 of Article VII and the creation of Section 34 of Article XII of the State Constitution to require the Legislature, by general law, to exempt from ad valorem taxation the assessed value of renewable energy source devices that are subject to tangible personal property taxes and to allow the Legislature, by general law, to prohibit consideration of such installed devices in assessment of the value of real property for the purpose of ad valorem taxation, and to provide effective and expiration dates.