

By the Committee on Community Affairs; and Senator Diaz

578-02719-19

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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, by general law, to prohibit increases in the assessed value of homestead property, for school district levy purposes, if the legal or equitable title to the property is held by a person who is 65 years of age or older and if he or she has held such title and maintained permanent residence on the property for at least 25 years, and to provide an effective date.

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

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

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

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

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

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

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

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

54 (2) No assessment shall exceed just value.

55 (3) After any change of ownership, as provided by general
56 law, homestead property shall be assessed at just value as of
57 January 1 of the following year, unless the provisions of
58 paragraph (8) apply. Thereafter, the homestead shall be assessed

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59 as provided in this subsection.

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

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

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

71 (7) The provisions of this amendment are severable. If any
72 of the provisions of this amendment shall be held
73 unconstitutional by any court of competent jurisdiction, the
74 decision of such court shall not affect or impair any remaining
75 provisions of this 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 the new homestead is entitled to
81 have the new homestead assessed at less than just value. If this
82 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:

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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

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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; but those
142 changes in assessments shall not exceed ten percent (10%) of the
143 assessment for the prior year.

144 (2) No assessment shall exceed just value.

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

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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; but those
161 changes in assessments shall not exceed ten percent (10%) of the
162 assessment for the prior year.

163 (2) No assessment 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.

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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:

184 (1) Any change or improvement to real property used for
185 residential purposes made to improve the property's resistance
186 to wind damage.

187 (2) The installation of a solar or renewable energy source
188 device.

189 (j) (1) The assessment of the following working waterfront
190 properties shall be based upon the current use of the property:
191 a. Land used predominantly for commercial fishing purposes.
192 b. Land that is accessible to the public and used for
193 vessel launches into waters that are navigable.
194 c. Marinas and drystacks that are open to the public.
195 d. Water-dependent marine manufacturing facilities,
196 commercial fishing facilities, and marine vessel construction
197 and repair facilities and their support activities.

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

201 (k) By general law, and subject to conditions specified
202 therein, the legislature may, for school district levy purposes,
203 prohibit increases in the assessed value of property qualifying

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204 for a homestead exemption under section 6 of this article, if
205 the legal or equitable title to the property is held by a person
206 who:

207 (1) Has attained age sixty-five; and

208 (2) Has held legal or equitable title to the property and
209 maintained permanent residence thereon for at least twenty-five
210 years.

211 ARTICLE XII

212 SCHEDULE

213 Assessment limitation for school district levy purposes for
214 certain persons who have attained age sixty-five.—This section
215 and the amendment to Section 4 of Article VII authorizing the
216 legislature, for school district levy purposes, to prohibit
217 increases in the assessed value of homestead property if the
218 legal or equitable title to the property is held by a person who
219 has attained age sixty-five and if he or she has held legal or
220 equitable title to the property and maintained permanent
221 residence thereon for at least twenty-five years, shall take
222 effect January 1, 2021.

223 BE IT FURTHER RESOLVED that the following statement be
224 placed on the ballot:

225 CONSTITUTIONAL AMENDMENT

226 ARTICLE VII, SECTION 4

227 ARTICLE XII

228 HOMESTEAD ASSESSMENT LIMITATION FOR SCHOOL DISTRICT LEVY
229 PURPOSES FOR CERTAIN PERSONS AGE 65 OR OLDER.—Authorizes the
230 Legislature, by general law, to prohibit increases in the
231 assessed value of homestead property, for school district levy
232 purposes, if the legal or equitable title to the property is

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233 held by a person who is 65 years of age or older and if he or
234 she has held such title and maintained permanent residence on
235 the property for at least 25 years. This amendment takes effect
236 January 1, 2021.