

HJR 0041

2004

House Joint Resolution

A joint resolution proposing an amendment to Section 4 of Article VII of the State Constitution to authorize legislation that would permit counties to enact ordinances which prohibit an increase in the assessed value of homestead property owned by certain persons who are 65 years of age or older.

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

That the amendment to Section 4 of Article VII of the State Constitution set forth below is agreed to and shall be submitted to the electors of Florida for approval or rejection at the general election to be held in November 2004:

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

(c) All persons entitled to a homestead exemption under Section 6 of this Article shall have their homestead assessed at just value as of January 1 of the year following the effective

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31 date of this amendment. This assessment shall change only as
 32 provided herein.

33 (1) Assessments subject to this provision shall be changed
 34 annually on January 1st of each year; but those changes in
 35 assessments shall not exceed the lower of the following:

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

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

43 (2) No assessment shall exceed just value.

44 (3) After any change of ownership, as provided by general
 45 law, homestead property shall be assessed at just value as of
 46 January 1 of the following year. Thereafter, the homestead shall
 47 be assessed as provided herein.

48 (4) New homestead property shall be assessed at just value
 49 as of January 1st of the year following the establishment of the
 50 homestead. That assessment shall only change as provided herein.

51 (5) Changes, additions, reductions, or improvements to
 52 homestead property shall be assessed as provided for by general
 53 law; provided, however, after the adjustment for any change,
 54 addition, reduction, or improvement, the property shall be
 55 assessed as provided herein.

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

58 (7) The provisions of this amendment are severable. If any
 59 of the provisions of this amendment shall be held
 60 unconstitutional by any court of competent jurisdiction, the

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61 decision of such court shall not affect or impair any remaining
 62 provisions of this amendment.

63 (d) The legislature may, by general law, for assessment
 64 purposes and subject to the provisions of this subsection, allow
 65 counties and municipalities to authorize by ordinance that
 66 historic property may be assessed solely on the basis of
 67 character or use. Such character or use assessment shall apply
 68 only to the jurisdiction adopting the ordinance. The
 69 requirements for eligible properties must be specified by
 70 general law.

71 (e) A county may, in the manner prescribed by general law,
 72 provide for a reduction in the assessed value of homestead
 73 property to the extent of any increase in the assessed value of
 74 that property which results from the construction or
 75 reconstruction of the property for the purpose of providing
 76 living quarters for one or more natural or adoptive grandparents
 77 or parents of the owner of the property or of the owner's spouse
 78 if at least one of the grandparents or parents for whom the
 79 living quarters are provided is 62 years of age or older. Such a
 80 reduction may not exceed the lesser of the following:

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

83 (2) Twenty percent of the total assessed value of the
 84 property as improved.

85 (f) A county, by ordinance, may, in the manner prescribed
 86 by general law, prohibit an increase in the assessed value of
 87 homestead property located in that county which is owned by any
 88 person who has attained age 65 and whose household income, as
 89 defined by general law, does not exceed twenty thousand dollars
 90 per year, as adjusted in accordance with general law.

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91 BE IT FURTHER RESOLVED that the title and substance of the
 92 amendment proposed herein shall appear on the ballot as follows:

93 PROHIBITING AN INCREASE IN THE ASSESSED VALUE OF
 94 HOMESTEAD PROPERTY FOR SOME SENIOR CITIZENS

95 Proposes an amendment to Section 4 of Article VII of the
 96 State Constitution to provide that a county, by ordinance, may,
 97 in the manner provided by general law, prohibit an increase in
 98 the assessed value of homestead property located in that county
 99 which is owned by a person who has attained age 65 and whose
 100 household income, as defined by general law, does not exceed
 101 \$20,000 per year, as adjusted in accordance with general law.