

Bill No. SJR 1692

Barcode 654516

CHAMBER ACTION

Senate

House

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Comm: RCS  
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The Committee on Community Affairs (Clary) recommended the following amendment:

**Senate Amendment (with title amendment)**

Delete everything after the resolving clause

and insert:

That the following amendment to Section 4 of Article VII of the State Constitution is 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

Bill No. SJR 1692

Barcode 654516

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

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

7 (c) All persons entitled to a homestead exemption  
8 under Section 6 of this Article shall have their homestead  
9 assessed at just value as of January 1 of the year following  
10 the effective date of this amendment. This assessment shall  
11 change only as provided herein.

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

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

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

23 (2) No assessment shall exceed just value.

24 (3) After any change of ownership, as provided by  
25 general law, homestead property shall be assessed at just  
26 value as of January 1 of the following year. Thereafter, the  
27 homestead shall be assessed as provided herein.

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

Bill No. SJR 1692

Barcode 654516

1           (5) Changes, additions, reductions, or improvements to  
 2 homestead property shall be assessed as provided for by  
 3 general law; provided, however, after the adjustment for any  
 4 change, addition, reduction, or improvement, the property  
 5 shall be assessed as provided herein.

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

8           (7) The provisions of this amendment are severable. If  
 9 any of the provisions of this amendment shall be held  
 10 unconstitutional by any court of competent jurisdiction, the  
 11 decision of such court shall not affect or impair any  
 12 remaining provisions of this amendment.

13           (d) The legislature may, by general law, for  
 14 assessment purposes and subject to the provisions of this  
 15 subsection, allow counties and municipalities to authorize by  
 16 ordinance that historic property may be assessed solely on the  
 17 basis of character or use. Such character or use assessment  
 18 shall apply only to the jurisdiction adopting the ordinance.  
 19 The requirements for eligible properties must be specified by  
 20 general law.

21           (e) A county may, in the manner prescribed by general  
 22 law, provide for a reduction in the assessed value of  
 23 homestead property to the extent of any increase in the  
 24 assessed value of that property which results from the  
 25 construction or reconstruction of the property for the purpose  
 26 of providing living quarters for one or more natural or  
 27 adoptive grandparents or parents of the owner of the property  
 28 or of the owner's spouse if at least one of the grandparents  
 29 or parents for whom the living quarters are provided is 62  
 30 years of age or older. Such a reduction may not exceed the  
 31 lesser of the following:

Bill No. SJR 1692

Barcode 654516

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

3 (2) Twenty percent of the total assessed value of the  
4 property as improved.

5 (f) A county, by ordinance, may, in the manner  
6 prescribed by general law, prohibit an increase in the  
7 assessed value of homestead property located in that county  
8 which is owned by any person who has attained age 62 and whose  
9 household income, as defined by general law, does not exceed  
10 twenty-five thousand dollars per year, as adjusted for  
11 inflation in accordance with general law.

12 BE IT FURTHER RESOLVED that the following statement be  
13 placed on the ballot:

14 CONSTITUTIONAL AMENDMENT

15 ARTICLE VII, SECTION 4

16 PROHIBITING HOMESTEAD PROPERTY ASSESSED VALUE INCREASES  
17 FOR SENIOR CITIZENS.--Proposing an amendment to the State  
18 Constitution to provide that a county, by ordinance, may, in  
19 the manner provided by general law, prohibit an increase in  
20 the assessed value of homestead property located in that  
21 county which is owned by a person who has attained age 62 and  
22 whose household income, as defined by general law, does not  
23 exceed \$25,000 per year, as adjusted for inflation in  
24 accordance with general law.

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

28 And the title is amended as follows:

29 Delete everything before the resolving clause

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and insert:

Bill No. SJR 1692

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Senate 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 62 years of age or older.

WHEREAS, William "Bill" Markham served as the Broward County Property Appraiser from his election in 1968 until his death in office in 2004, and

WHEREAS, Dr. Olga Maria Garcia Martinez, cofounder of community action agency and "viejos utiles," worked tirelessly to assist the elderly community until her death in 1973, NOW

THEREFORE,