

Amendment No.

CHAMBER ACTION

Senate

House

.

Representative Dorworth offered the following:

Amendment (with schedule and ballot amendments)

S C H E D U L E A M E N D M E N T

Remove lines 351-359 and insert:

general election held in November of 2008. Subsections (g) ~~(f)~~ and (h) ~~(g)~~ of Section 4 of Article VII, initially adopted as subsections (f) and (g), are repealed effective January 1, 2023 ~~2019~~; however, the legislature shall by joint resolution propose an amendment abrogating the repeal of subsections (g) ~~(f)~~ and (h) ~~(g)~~, which shall be submitted to the electors of this state for approval or rejection at the general election of 2022 ~~2018~~ and, if approved, shall take effect January 1, 2023 ~~2019~~.

SECTION 32. Property assessments.—This section and the amendment of Section 4 of Article VII addressing homestead and

755247

Approved For Filing: 4/29/2011 8:15:08 PM

Amendment No.

17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44

B A L L O T A M E N D M E N T

Remove lines 395-458 and insert:

(1) This would amend Florida Constitution Article VII, Section 4 (Taxation; assessments) and Section 6 (Homestead exemptions). It also would amend Article XII, Section 27, and add Sections 32 and 33, relating to the Schedule for the amendments.

(2) In certain circumstances, the law requires the assessed value of homestead and specified nonhomestead property to increase when the just value of the property decreases. Therefore, this amendment provides that the Legislature may, by general law, provide that the assessment of homestead and specified nonhomestead property may not increase if the just value of that property is less than the just value of the property on the preceding January 1, subject to any adjustment in the assessed value due to changes, additions, reductions, or improvements to such property which are assessed as provided for by general law. This amendment takes effect upon approval by the voters. If approved at a special election held on the date of the 2012 presidential preference primary, it shall operate retroactively to January 1, 2012, or, if approved at the 2012 general election, shall take effect January 1, 2013.

(3) This amendment reduces from 10 percent to 5 percent the limitation on annual changes in assessments of nonhomestead real property. This amendment takes effect upon approval of the

Amendment No.

45 voters. If approved at a special election held on the date of
46 the 2012 presidential preference primary, it shall operate
47 retroactively to January 1, 2012, or, if approved at the 2012
48 general election, takes effect January 1, 2013.

49 (4) This amendment also authorizes general law to provide,
50 subject to conditions specified in such law, an additional
51 homestead exemption to every person who establishes the right to
52 receive the homestead exemption provided in the Florida
53 Constitution within 1 year after purchasing the homestead
54 property and who has not owned property in the previous 3
55 calendar years to which the Florida homestead exemption applied.
56 The additional homestead exemption shall apply to all levies
57 except school district levies. The additional exemption is an
58 amount equal to 50 percent of the homestead property's just
59 value on January 1 of the year the homestead is established. The
60 additional homestead exemption may not exceed an amount equal to
61 the median just value of all homestead property within the
62 county where the property at issue is located for the calendar
63 year immediately preceding January 1 of the year the homestead
64 is established. The additional exemption shall apply for the
65 shorter of 5 years or the year of sale of the property. The
66 amount of the additional exemption shall be reduced in each
67 subsequent year by an amount equal to 20 percent of the amount
68 of the additional exemption received in the year the homestead
69 was established or by an amount equal to the difference between
70 the just value of the property and the assessed value of the
71 property determined under Article VII, Section 4(d), whichever
72 is greater. Not more than one such exemption shall be allowed

755247

Approved For Filing: 4/29/2011 8:15:08 PM

Amendment No.

73 per homestead property at one time. The additional exemption
74 applies to property purchased on or after January 1, 2011, if
75 approved by the voters at a special election held on the date of
76 the 2012 presidential preference primary, or to property
77 purchased on or after January 1, 2012, if approved by the voters
78 at the 2012 general election. The additional exemption is not
79 available in the sixth and subsequent years after it is first
80 received. The amendment shall take effect upon approval by the
81 voters. If approved at a special election held on the date of
82 the 2012 presidential preference primary, it shall operate
83 retroactively to January 1, 2012, or, if approved at the 2012
84 general election, takes effect January 1, 2013.

85 (5) This amendment also delays until 2023, the repeal,
86 currently scheduled to take effect in 2019, of constitutional
87 amendments adopted in 2008 which limit annual assessment
88 increases for specified nonhomestead real property. This
89 amendment delays until 2022 the submission of an amendment
90 proposing the abrogation of such repeal to the voters.