



663244

LEGISLATIVE ACTION

Senate	.	House
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The Committee on Budget (Fasano) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the resolving clause
and insert:

That the following amendments to Sections 4 and 6 of
Article VII and Section 27 of Article XII and the creation of
Sections 32 and 33 of 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



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14 SECTION 4. Taxation; assessments.—By general law
15 regulations shall be prescribed which shall secure a just
16 valuation of all property for ad valorem taxation, provided:

17 (a) Agricultural land, land producing high water recharge
18 to Florida's aquifers, or land used exclusively for
19 noncommercial recreational purposes may be classified by general
20 law and assessed solely on the basis of character or use.

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

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

29 (d) All persons entitled to a homestead exemption under
30 Section 6 ~~of this Article~~ shall have their homestead assessed ~~at~~
31 ~~just value as of January 1 of the year following the effective~~
32 ~~date of this amendment. This assessment shall change only as~~
33 provided in this subsection.

34 (1) Assessments subject to this subsection shall change ~~be~~
35 ~~changed~~ annually on January 1 ~~1st~~ of each year, ~~but those~~
36 ~~changes in assessments~~

37 a. A change in an assessment may ~~shall~~ not exceed the lower
38 of the following:

39 1.a. Three percent ~~(3%)~~ of the assessment for the prior
40 year.

41 2.b. The percent change in the Consumer Price Index for all
42 urban consumers, U.S. City Average, all items 1967=100, or a



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43 successor index reports for the preceding calendar year as
44 initially reported by the United States Department of Labor,
45 Bureau of Labor Statistics.

46 b. The legislature may provide by general law that, except
47 for changes, additions, reductions, or improvements to homestead
48 property assessed as provided in paragraph (5), an assessment
49 may not increase if the just value of the property is less than
50 the just value of the property on the preceding January 1.

51 (2) An ~~No~~ assessment may not ~~shall~~ exceed just value.

52 (3) After a ~~any~~ change of ownership, as provided by general
53 law, homestead property shall be assessed at just value as of
54 January 1 of the following year, unless the provisions of
55 paragraph (8) apply. Thereafter, the homestead shall be assessed
56 as provided in this subsection.

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

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

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

69 (7) The provisions of this subsection ~~amendment~~ are
70 severable. If a provision ~~any of the provisions~~ of this
71 subsection is ~~amendment~~ ~~shall be~~ held unconstitutional by a ~~any~~



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72 court of competent jurisdiction, the decision of the ~~such~~ court
73 does shall not affect or impair any remaining provisions of this
74 subsection amendment.

75 (8)a. A person who ~~establishes a new homestead as of~~
76 ~~January 1, 2009, or January 1 of any subsequent year and who~~ has
77 received a homestead exemption pursuant to Section 6 ~~of this~~
78 ~~Article~~ as of January 1 of either of the 2 ~~two~~ years immediately
79 preceding the establishment of a ~~the~~ new homestead is entitled
80 to have the new homestead assessed at less than just value. ~~If~~
81 ~~this revision is approved in January of 2008, a person who~~
82 ~~establishes a new homestead as of January 1, 2008, is entitled~~
83 ~~to have the new homestead assessed at less than just value only~~
84 ~~if that person received a homestead exemption on January 1,~~
85 ~~2007.~~ The assessed value of the newly established homestead
86 shall be determined as follows:

87 1. If the just value of the new homestead is greater than
88 or equal to the just value of the prior homestead as of January
89 1 of the year in which the prior homestead was abandoned, the
90 assessed value of the new homestead shall be the just value of
91 the new homestead minus an amount equal to the lesser of
92 \$500,000 or the difference between the just value and the
93 assessed value of the prior homestead as of January 1 of the
94 year in which the prior homestead was abandoned. Thereafter, the
95 homestead shall be assessed as provided in this subsection.

96 2. If the just value of the new homestead is less than the
97 just value of the prior homestead as of January 1 of the year in
98 which the prior homestead was abandoned, the assessed value of
99 the new homestead shall be equal to the just value of the new
100 homestead divided by the just value of the prior homestead and



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101 multiplied by the assessed value of the prior homestead.
102 However, if the difference between the just value of the new
103 homestead and the assessed value of the new homestead calculated
104 pursuant to this sub-subparagraph is greater than \$500,000, the
105 assessed value of the new homestead shall be increased so that
106 the difference between the just value and the assessed value
107 equals \$500,000. Thereafter, the homestead shall be assessed as
108 provided in this subsection.

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

112 (e) The legislature may, by general law, for assessment
113 purposes and subject to the provisions of this subsection, allow
114 counties and municipalities to authorize by ordinance that
115 historic property may be assessed solely on the basis of
116 character or use. Such character or use assessment shall apply
117 only to the jurisdiction adopting the ordinance. The
118 requirements for eligible properties must be specified by
119 general law.

120 (f) A county may, in the manner prescribed by general law,
121 provide for a reduction in the assessed value of homestead
122 property to the extent of any increase in the assessed value of
123 that property which results from the construction or
124 reconstruction of the property for the purpose of providing
125 living quarters for one or more natural or adoptive grandparents
126 or parents of the owner of the property or of the owner's spouse
127 if at least one of the grandparents or parents for whom the
128 living quarters are provided is 62 years of age or older. Such a
129 reduction may not exceed the lesser of the following:



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

132 (2) Twenty percent of the total assessed value of the
133 property as improved.

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

139 (1) Assessments subject to this subsection shall be changed
140 annually on the date of assessment provided by law. However, ~~+~~
141 but those changes in assessments may ~~shall~~ not exceed 5 ~~ten~~
142 percent ~~(10%)~~ of the assessment for the prior year. The
143 legislature may provide by general law that, except for changes,
144 additions, reductions, or improvements to property assessed as
145 provided in paragraph (4) an assessment may not increase if the
146 just value of the property is less than the just value of the
147 property on the preceding date of assessment provided by law.

148 (2) An ~~No~~ assessment may not ~~shall~~ exceed just value.

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

154 (4) Changes, additions, reductions, or improvements to such
155 property shall be assessed as provided for by general law. ~~+~~
156 However, after the adjustment for any change, addition,
157 reduction, or improvement, the property shall be assessed as
158 provided in this subsection.



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159 (h) For all levies other than school district levies,
160 assessments of real property that is not subject to the
161 assessment limitations set forth in subsections (a) through (d)
162 and (g) shall change only as provided in this subsection.
163 (1) Assessments subject to this subsection shall be changed
164 annually on the date of assessment provided by law. However,
165 ~~but~~ those changes in assessments may ~~shall~~ not exceed 5 ~~ten~~
166 percent ~~(10%)~~ of the assessment for the prior year. The
167 legislature may provide by general law that, except for changes,
168 additions, reductions, or improvements to property assessed as
169 provided in paragraph (5) an assessment may not increase if the
170 just value of the property is less than the just value of the
171 property on the preceding date of assessment provided by law.
172 (2) An ~~No~~ assessment may not ~~shall~~ exceed just value.
173 (3) The legislature must provide that such property shall
174 be assessed at just value as of the next assessment date after a
175 qualifying improvement, as defined by general law, is made to
176 such property. Thereafter, such property shall be assessed as
177 provided in this subsection.
178 (4) The legislature may provide that such property shall be
179 assessed at just value as of the next assessment date after a
180 change of ownership or control, as defined by general law,
181 including any change of ownership of the legal entity that owns
182 the property. Thereafter, such property shall be assessed as
183 provided in this subsection.
184 (5) Changes, additions, reductions, or improvements to such
185 property shall be assessed as provided for by general law. ~~+~~
186 However, after the adjustment for any change, addition,
187 reduction, or improvement, the property shall be assessed as



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188 provided in this subsection.

189 (i) The legislature, by general law and subject to
190 conditions specified therein, may prohibit the consideration of
191 the following in the determination of the assessed value of real
192 property used for residential purposes:

193 (1) Any change or improvement made for the purpose of
194 improving the property's resistance to wind damage.

195 (2) The installation of a renewable energy source device.

196 (j)(1) The assessment of the following working waterfront
197 properties shall be based upon the current use of the property:

198 a. Land used predominantly for commercial fishing purposes.

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

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

202 d. Water-dependent marine manufacturing facilities,
203 commercial fishing facilities, and marine vessel construction
204 and repair facilities and their support activities.

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

208 SECTION 6. Homestead exemptions.—

209 (a) Every person who has the legal or equitable title to
210 real estate and maintains thereon the permanent residence of the
211 owner, or another legally or naturally dependent upon the owner,
212 shall be exempt from taxation thereon, except assessments for
213 special benefits, up to the assessed valuation of \$25,000
214 ~~twenty-five thousand dollars~~ and, for all levies other than
215 school district levies, on the assessed valuation greater than
216 \$50,000 ~~fifty thousand dollars~~ and up to \$75,000 ~~seventy-five~~



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217 ~~thousand dollars~~, upon establishment of right thereto in the
218 manner prescribed by law. The real estate may be held by legal
219 or equitable title, by the entireties, jointly, in common, as a
220 condominium, or indirectly by stock ownership or membership
221 representing the owner's or member's proprietary interest in a
222 corporation owning a fee or a leasehold initially in excess of
223 98 ~~ninety-eight~~ years. The exemption shall not apply with
224 respect to any assessment roll until such roll is first
225 determined to be in compliance with the provisions of Section 4
226 by a state agency designated by general law. This exemption is
227 repealed on the effective date of any amendment to this Article
228 which provides for the assessment of homestead property at less
229 than just value.

230 (b) Not more than one exemption shall be allowed any
231 individual or family unit or with respect to any residential
232 unit. No exemption shall exceed the value of the real estate
233 assessable to the owner or, in case of ownership through stock
234 or membership in a corporation, the value of the proportion
235 which the interest in the corporation bears to the assessed
236 value of the property.

237 (c) By general law and subject to conditions specified
238 therein, the legislature may provide to renters, who are
239 permanent residents, ad valorem tax relief on all ad valorem tax
240 levies. Such ad valorem tax relief shall be in the form and
241 amount established by general law.

242 (d) The legislature may, by general law, allow counties or
243 municipalities, for the purpose of their respective tax levies
244 and subject to the provisions of general law, to grant an
245 additional homestead tax exemption not exceeding \$50,000 ~~fifty~~



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246 ~~thousand dollars~~ to any person who has the legal or equitable
247 title to real estate and maintains thereon the permanent
248 residence of the owner and who has attained age 65 ~~sixty-five~~
249 and whose household income, as defined by general law, does not
250 exceed \$20,000 ~~twenty thousand dollars~~. The general law must
251 allow counties and municipalities to grant this additional
252 exemption, within the limits prescribed in this subsection, by
253 ordinance adopted in the manner prescribed by general law, and
254 must provide for the periodic adjustment of the income
255 limitation prescribed in this subsection for changes in the cost
256 of living.

257 (e) Each veteran who is age 65 or older who is partially or
258 totally permanently disabled shall receive a discount from the
259 amount of the ad valorem tax otherwise owed on homestead
260 property the veteran owns and resides in if the disability was
261 combat related, the veteran was a resident of this state at the
262 time of entering the military service of the United States, and
263 the veteran was honorably discharged upon separation from
264 military service. The discount shall be in a percentage equal to
265 the percentage of the veteran's permanent, service-connected
266 disability as determined by the United States Department of
267 Veterans Affairs. To qualify for the discount granted by this
268 subsection, an applicant must submit to the county property
269 appraiser, by March 1, proof of residency at the time of
270 entering military service, an official letter from the United
271 States Department of Veterans Affairs stating the percentage of
272 the veteran's service-connected disability and such evidence
273 that reasonably identifies the disability as combat related, and
274 a copy of the veteran's honorable discharge. If the property



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275 appraiser denies the request for a discount, the appraiser must
276 notify the applicant in writing of the reasons for the denial,
277 and the veteran may reapply. The legislature may, by general
278 law, waive the annual application requirement in subsequent
279 years. This subsection shall take effect December 7, 2006, is
280 self-executing, and does not require implementing legislation.

281 (f) As provided by general law and subject to conditions
282 specified therein, every person who establishes the right to
283 receive the homestead exemption provided in subsection (a)
284 within 1 year after purchasing the homestead property and who
285 has not owned property in the previous 3 calendar years to which
286 the homestead exemption provided in subsection (a) applied is
287 entitled to an additional homestead exemption in an amount equal
288 to 50 percent of the median just value for homestead property in
289 the county where the property at issue is located in the
290 calendar year immediately preceding the January 1 of the year
291 the homestead is established for all levies other than school
292 district levies. The additional exemption shall apply for a
293 period of 5 years or until the year the property is sold,
294 whichever occurs first. The amount of the additional exemption
295 shall be reduced in each subsequent year by an amount equal to
296 20 percent of the amount of the additional exemption received in
297 the year the homestead was established or by an amount equal to
298 the difference between the just value of the property and the
299 assessed value of the property determined under Section 4(d),
300 whichever is greater. Not more than one exemption provided under
301 this subsection shall be allowed per homestead property. The
302 additional exemption shall apply to property purchased on or
303 after January 1, 2011, if this amendment is approved at a



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304 special election held on the date of the 2012 presidential
305 preference primary, or on or after January 1, 2012, if approved
306 at the 2012 general election, but shall not be available in the
307 sixth and subsequent years after the additional exemption is
308 first received.

309 ARTICLE XII

310 SCHEDULE

311 SECTION 27. Property tax exemptions and limitations on
312 property tax assessments.—The amendments to Sections 3, 4, and 6
313 of Article VII, providing a \$25,000 exemption for tangible
314 personal property, providing an additional \$25,000 homestead
315 exemption, authorizing transfer of the accrued benefit from the
316 limitations on the assessment of homestead property, and this
317 section, if submitted to the electors of this state for approval
318 or rejection at a special election authorized by law to be held
319 on January 29, 2008, shall take effect upon approval by the
320 electors and shall operate retroactively to January 1, 2008, or,
321 if submitted to the electors of this state for approval or
322 rejection at the next general election, shall take effect
323 January 1 of the year following such general election. The
324 amendments to Section 4 of Article VII creating subsections (f)
325 and (g) of that section, creating a limitation on annual
326 assessment increases for specified real property, shall take
327 effect upon approval of the electors and shall first limit
328 assessments beginning January 1, 2009, if approved at a special
329 election held on January 29, 2008, or shall first limit
330 assessments beginning January 1, 2010, if approved at the
331 general election held in November of 2008. ~~Subsections (f) and~~
332 ~~(g) of Section 4 of Article VII are repealed effective January~~



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333 ~~1, 2019; however, the legislature shall by joint resolution~~
334 ~~propose an amendment abrogating the repeal of subsections (f)~~
335 ~~and (g), which shall be submitted to the electors of this state~~
336 ~~for approval or rejection at the general election of 2018 and,~~
337 ~~if approved, shall take effect January 1, 2019.~~

338 SECTION 32. Property assessments.—This section and the
339 amendment of Section 4 of Article VII protecting homestead and
340 specified nonhomestead property having a declining just value
341 and reducing the limit on the maximum annual increase in the
342 assessed value of nonhomestead property from 10 percent to 5
343 percent, if submitted to the electors of this state for approval
344 or rejection at a special election authorized by law to be held
345 on the date of the 2012 presidential preference primary, shall
346 take effect upon approval by the electors and shall operate
347 retroactively to January 1, 2012, or, if submitted to the
348 electors of this state for approval or rejection at the 2012
349 general election, shall take effect January 1, 2013.

350 SECTION 33. Additional homestead exemption for owners of
351 homestead property who recently have not owned homestead
352 property.—This section and the amendment to Section 6 of Article
353 VII providing for an additional homestead exemption for owners
354 of homestead property who have not owned homestead property
355 during the 3 calendar years immediately preceding purchase of
356 the current homestead property, if submitted to the electors of
357 this state for approval or rejection at a special election
358 authorized by law to be held on the date of the 2012
359 presidential preference primary, shall take effect upon approval
360 by the electors and operate retroactively to January 1, 2012,
361 and the additional homestead exemption shall be available for



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362 properties purchased on or after January 1, 2011, or if
363 submitted to the electors of this state for approval or
364 rejection at the 2012 general election, shall take effect
365 January 1, 2013, and the additional homestead exemption shall be
366 available for properties purchased on or after January 1, 2012.

367 BE IT FURTHER RESOLVED that the following statement be
368 placed on the ballot:

369 CONSTITUTIONAL AMENDMENT

370 ARTICLE VII, SECTIONS 4, 6

371 ARTICLE XII, SECTIONS 27, 32, 33

372 PROPERTY TAX LIMITATIONS; PROPERTY VALUE DECLINE; REDUCTION
373 FOR NONHOMESTEAD ASSESSMENT INCREASES; ABROGATION OF SCHEDULED
374 REPEAL.—

375 (1) In certain circumstances, the law requires the assessed
376 value of homestead and specified nonhomestead property to
377 increase when the just value of the property decreases.
378 Therefore, this amendment provides that the Legislature may, by
379 general law, provide that the assessed value of homestead and
380 specified nonhomestead property will not increase if the just
381 value of that property decreases, subject to any adjustment in
382 the assessed value due to changes, additions, reductions, or
383 improvements to such property which are assessed as provided for
384 by general law. This amendment takes effect upon approval by the
385 voters, if approved at a special election held on the date of
386 the 2012 presidential preference primary and operates
387 retroactively to January 1, 2012, or, if approved by the voters
388 at the general election, takes effect January 1, 2013.

389 (2) This amendment reduces from 10 percent to 5 percent the
390 limitation on annual increases in assessments of nonhomestead



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391 real property. This amendment takes effect upon approval of the
392 voters, if approved at a special election held on the date of
393 the 2012 presidential preference primary and operates
394 retroactively to January 1, 2012, or, if approved by the voters
395 at the general election, takes effect January 1, 2013.

396 (3) This amendment also provides owners of homestead
397 property who have not owned homestead property during the 3
398 calendar years immediately preceding purchase of the current
399 homestead property with an additional homestead exemption equal
400 to 50 percent of the median just value for homestead property in
401 the county where the property at issue is located in the
402 calendar year immediately preceding the first year of the
403 additional exemption, for all levies other than school district
404 levies; applies the additional exemption for the shorter of 5
405 years or the year of sale of the property; reduces the amount of
406 the additional exemption in each succeeding year for 5 years by
407 the greater of 20 percent of the amount of the initial
408 additional exemption or the difference between the just value
409 and the assessed value of the property; limits the additional
410 exemption to one per homestead property; limits the additional
411 exemption to properties purchased on or after January 1, 2011,
412 if approved by the voters at a special election held on the date
413 of the 2012 presidential preference primary, or on or after
414 January 1, 2012, if approved by the voters at the 2012 general
415 election; prohibits availability of the additional exemption in
416 the sixth and subsequent years after the additional exemption is
417 granted; and provides for the amendment to take effect upon
418 approval of the voters and operate retroactively to January 1,
419 2012, if approved at the special election held on the date of



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420 the 2012 presidential preference primary, or on January 1, 2013,
421 if approved by the voters at the 2012 general election.

422 (4) This amendment also removes from the State Constitution
423 a repeal, scheduled to take effect in 2019, of constitutional
424 amendments adopted in 2008 that limit annual assessment
425 increases for specified nonhomestead real property.

426
427 ===== T I T L E A M E N D M E N T =====

428 And the title is amended as follows:

429 Delete everything before the resolving clause
430 and insert:

431 A bill to be entitled
432 A joint resolution proposing amendments to Sections 4
433 and 6 of Article VII and Section 27 of Article XII and
434 the creation of Sections 32 and 33 of Article XII of
435 the State Constitution to allow the Legislature by
436 general law to prohibit increases in the assessed
437 value of homestead and specified nonhomestead property
438 if the just value of the property decreases, reduce
439 the limitation on annual assessment increases
440 applicable to nonhomestead real property, provide an
441 additional homestead exemption for owners of homestead
442 property who have not owned homestead property for a
443 specified time before purchase of the current
444 homestead property, and application and limitations
445 with respect thereto, delete a future repeal of
446 provisions limiting annual assessment increases for
447 specified nonhomestead real property, and provide
448 effective dates.