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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/11/2016	.	
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	.	
	.	

The Committee on Finance and Tax (Flores) recommended the following:

Senate Amendment (with ballot and title amendments)

Delete lines 78 - 288

and insert:

(2) The assessed value of a renewable energy source device shall be exempt from the tangible personal property tax.

(f) There shall be granted an ad valorem tax exemption for real property dedicated in perpetuity for conservation purposes, including real property encumbered by perpetual conservation easements or by other perpetual conservation protections, as



11 defined by general law.

12 (g) By general law and subject to the conditions specified
13 therein, each person who receives a homestead exemption as
14 provided in section 6 of this article; who was a member of the
15 United States military or military reserves, the United States
16 Coast Guard or its reserves, or the Florida National Guard; and
17 who was deployed during the preceding calendar year on active
18 duty outside the continental United States, Alaska, or Hawaii in
19 support of military operations designated by the legislature
20 shall receive an additional exemption equal to a percentage of
21 the taxable value of his or her homestead property. The
22 applicable percentage shall be calculated as the number of days
23 during the preceding calendar year the person was deployed on
24 active duty outside the continental United States, Alaska, or
25 Hawaii in support of military operations designated by the
26 legislature divided by the number of days in that year.

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

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

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

38 (c) Pursuant to general law tangible personal property held
39 for sale as stock in trade and livestock may be valued for



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40 taxation at a specified percentage of its value, may be
41 classified for tax purposes, or may be exempted from taxation.

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

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

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

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

56 (2) No assessment shall exceed just value.

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

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

66 (5) Changes, additions, reductions, or improvements to
67 homestead property shall be assessed as provided for by general
68 law; provided, however, after the adjustment for any change,



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69 addition, reduction, or improvement, the property shall be
70 assessed as provided in this subsection.

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

73 (7) The provisions of this amendment are severable. If any
74 of the provisions of this amendment shall be held
75 unconstitutional by any court of competent jurisdiction, the
76 decision of such court shall not affect or impair any remaining
77 provisions of this amendment.

78 (8)a. A person who establishes a new homestead as of
79 January 1, 2009, or January 1 of any subsequent year and who has
80 received a homestead exemption pursuant to Section 6 of this
81 Article as of January 1 of either of the two years immediately
82 preceding the establishment of the new homestead is entitled to
83 have the new homestead assessed at less than just value. If this
84 revision is approved in January of 2008, a person who
85 establishes a new homestead as of January 1, 2008, is entitled
86 to have the new homestead assessed at less than just value only
87 if that person received a homestead exemption on January 1,
88 2007. The assessed value of the newly established homestead
89 shall be determined as follows:

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



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98 homestead shall be assessed as provided in this subsection.

99 2. If the just value of the new homestead is less than the
100 just value of the prior homestead as of January 1 of the year in
101 which the prior homestead was abandoned, the assessed value of
102 the new homestead shall be equal to the just value of the new
103 homestead divided by the just value of the prior homestead and
104 multiplied by the assessed value of the prior homestead.
105 However, if the difference between the just value of the new
106 homestead and the assessed value of the new homestead calculated
107 pursuant to this sub-subparagraph is greater than \$500,000, the
108 assessed value of the new homestead shall be increased so that
109 the difference between the just value and the assessed value
110 equals \$500,000. Thereafter, the homestead shall be assessed as
111 provided in this subsection.

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

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

123 (f) A county may, in the manner prescribed by general law,
124 provide for a reduction in the assessed value of homestead
125 property to the extent of any increase in the assessed value of
126 that property which results from the construction or



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127 reconstruction of the property for the purpose of providing
128 living quarters for one or more natural or adoptive grandparents
129 or parents of the owner of the property or of the owner's spouse
130 if at least one of the grandparents or parents for whom the
131 living quarters are provided is 62 years of age or older. Such a
132 reduction may not exceed the lesser of the following:

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

135 (2) Twenty percent of the total assessed value of the
136 property as improved.

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

142 (1) Assessments subject to this subsection shall be changed
143 annually on the date of assessment provided by law; but those
144 changes in assessments shall not exceed ten percent (10%) of the
145 assessment for the prior year.

146 (2) No assessment shall exceed just value.

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

152 (4) Changes, additions, reductions, or improvements to such
153 property shall be assessed as provided for by general law;
154 however, after the adjustment for any change, addition,
155 reduction, or improvement, the property shall be assessed as



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156 provided in this subsection.

157 (h) For all levies other than school district levies,
158 assessments of real property that is not subject to the
159 assessment limitations set forth in subsections (a) through (d)
160 and (g) shall change only as provided in this subsection.

161 (1) Assessments subject to this subsection shall be changed
162 annually on the date of assessment provided by law; but those
163 changes in assessments shall not exceed ten percent (10%) of the
164 assessment for the prior year.

165 (2) No assessment shall exceed just value.

166 (3) The legislature must provide that such property shall
167 be assessed at just value as of the next assessment date after a
168 qualifying improvement, as defined by general law, is made to
169 such property. Thereafter, such property shall be assessed as
170 provided in this subsection.

171 (4) The legislature may provide that such property shall be
172 assessed at just value as of the next assessment date after a
173 change of ownership or control, as defined by general law,
174 including any change of ownership of the legal entity that owns
175 the property. Thereafter, such property shall be assessed as
176 provided in this subsection.

177 (5) Changes, additions, reductions, or improvements to such
178 property shall be assessed as provided for by general law;
179 however, after the adjustment for any change, addition,
180 reduction, or improvement, the property shall be assessed as
181 provided in this subsection.

182 (i) The legislature, by general law and subject to
183 conditions specified therein, may prohibit the consideration of
184 the following in the determination of the assessed value of real



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185 ~~property used for residential purposes:~~

186 (1) Any change or improvement to real property used for
187 residential purposes made to improve ~~for the purpose of~~
188 ~~improving~~ the property's resistance to wind damage.

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

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

192 a. Land used predominantly for commercial fishing purposes.

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

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

196 d. Water-dependent marine manufacturing facilities,
197 commercial fishing facilities, and marine vessel construction
198 and repair facilities and their support activities.

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

202 ARTICLE XII

203 SCHEDULE

204 SECTION 34. Renewable energy source devices; exemption from
205 certain taxation and assessment.—This section, the amendment to
206 subsection (e) of Section 3 of Article VII requiring the
207 legislature, by general law, to exempt the assessed value of a
208 renewable energy source device from the tangible personal
209 property tax, and the amendment to subsection (i) of Section 4
210 of Article VII allowing the legislature, by general law, to
211 prohibit the consideration of the installation of a renewable
212 energy source device in determining the assessed
213



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214 ===== B A L L O T S T A T E M E N T A M E N D M E N T =====

215 And the ballot statement is amended as follows:

216 Delete lines 304 - 310

217 and insert:

218 RENEWABLE ENERGY SOURCE DEVICES; EXEMPTION FROM CERTAIN
219 TAXATION AND ASSESSMENT.—Proposing an amendment to the State
220 Constitution to require the Legislature to exempt the assessed
221 value of a renewable energy source device from the tangible
222 personal property tax and allow the Legislature to prohibit
223 consideration of the installation of such device in determining
224 the

225

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

227 And the title is amended as follows:

228 Delete lines 6 - 10

229 and insert:

230 value of a renewable energy source device from the
231 tangible personal property tax, to allow the
232 Legislature, by general law, to prohibit the
233 consideration of the installation of such device in
234 determining the assessed value