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CS/HJR 193, Engrossed 1

2016 Legislature

House Joint Resolution

A joint resolution proposing amendments to Sections 3 and 4 of Article VII and the creation of Section 34 of Article XII of the State Constitution to authorize the Legislature, by general law, to exempt from ad valorem taxation the assessed value of solar devices or renewable energy source devices that are subject to tangible personal property tax, to authorize the Legislature, by general law, to prohibit the consideration of the installation of such devices in determining the assessed value of residential and nonresidential real property for the purpose of ad valorem taxation, and to provide effective and expiration dates.

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

That the following amendments to Sections 3 and 4 of Article VII and the creation of Section 34 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

SECTION 3. Taxes; exemptions.—



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27 (a) All property owned by a municipality and used  
28 exclusively by it for municipal or public purposes shall be  
29 exempt from taxation. A municipality, owning property outside  
30 the municipality, may be required by general law to make payment  
31 to the taxing unit in which the property is located. Such  
32 portions of property as are used predominantly for educational,  
33 literary, scientific, religious or charitable purposes may be  
34 exempted by general law from taxation.

35 (b) There shall be exempt from taxation, cumulatively, to  
36 every head of a family residing in this state, household goods  
37 and personal effects to the value fixed by general law, not less  
38 than one thousand dollars, and to every widow or widower or  
39 person who is blind or totally and permanently disabled,  
40 property to the value fixed by general law not less than five  
41 hundred dollars.

42 (c) Any county or municipality may, for the purpose of its  
43 respective tax levy and subject to the provisions of this  
44 subsection and general law, grant community and economic  
45 development ad valorem tax exemptions to new businesses and  
46 expansions of existing businesses, as defined by general law.  
47 Such an exemption may be granted only by ordinance of the county  
48 or municipality, and only after the electors of the county or  
49 municipality voting on such question in a referendum authorize  
50 the county or municipality to adopt such ordinances. An  
51 exemption so granted shall apply to improvements to real  
52 property made by or for the use of a new business and



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53 improvements to real property related to the expansion of an  
54 existing business and shall also apply to tangible personal  
55 property of such new business and tangible personal property  
56 related to the expansion of an existing business. The amount or  
57 limits of the amount of such exemption shall be specified by  
58 general law. The period of time for which such exemption may be  
59 granted to a new business or expansion of an existing business  
60 shall be determined by general law. The authority to grant such  
61 exemption shall expire ten years from the date of approval by  
62 the electors of the county or municipality, and may be renewable  
63 by referendum as provided by general law.

64 (d) Any county or municipality may, for the purpose of its  
65 respective tax levy and subject to the provisions of this  
66 subsection and general law, grant historic preservation ad  
67 valorem tax exemptions to owners of historic properties. This  
68 exemption may be granted only by ordinance of the county or  
69 municipality. The amount or limits of the amount of this  
70 exemption and the requirements for eligible properties must be  
71 specified by general law. The period of time for which this  
72 exemption may be granted to a property owner shall be determined  
73 by general law.

74 (e) By general law and subject to conditions specified  
75 therein:7

76 (1) Twenty-five thousand dollars of the assessed value of  
77 property subject to tangible personal property tax shall be  
78 exempt from ad valorem taxation.



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79           (2) The assessed value of solar devices or renewable  
80 energy source devices subject to tangible personal property tax  
81 may be exempt from ad valorem taxation, subject to limitations  
82 provided by general law.

83           (f) There shall be granted an ad valorem tax exemption for  
84 real property dedicated in perpetuity for conservation purposes,  
85 including real property encumbered by perpetual conservation  
86 easements or by other perpetual conservation protections, as  
87 defined by general law.

88           (g) By general law and subject to the conditions specified  
89 therein, each person who receives a homestead exemption as  
90 provided in section 6 of this article; who was a member of the  
91 United States military or military reserves, the United States  
92 Coast Guard or its reserves, or the Florida National Guard; and  
93 who was deployed during the preceding calendar year on active  
94 duty outside the continental United States, Alaska, or Hawaii in  
95 support of military operations designated by the legislature  
96 shall receive an additional exemption equal to a percentage of  
97 the taxable value of his or her homestead property. The  
98 applicable percentage shall be calculated as the number of days  
99 during the preceding calendar year the person was deployed on  
100 active duty outside the continental United States, Alaska, or  
101 Hawaii in support of military operations designated by the  
102 legislature divided by the number of days in that year.

103           SECTION 4. Taxation; assessments.—By general law  
104 regulations shall be prescribed which shall secure a just



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105 valuation of all property for ad valorem taxation, provided:

106       (a) Agricultural land, land producing high water recharge

107 to Florida's aquifers, or land used exclusively for

108 noncommercial recreational purposes may be classified by general

109 law and assessed solely on the basis of character or use.

110       (b) As provided by general law and subject to conditions,

111 limitations, and reasonable definitions specified therein, land

112 used for conservation purposes shall be classified by general

113 law and assessed solely on the basis of character or use.

114       (c) Pursuant to general law tangible personal property

115 held for sale as stock in trade and livestock may be valued for

116 taxation at a specified percentage of its value, may be

117 classified for tax purposes, or may be exempted from taxation.

118       (d) All persons entitled to a homestead exemption under

119 Section 6 of this Article shall have their homestead assessed at

120 just value as of January 1 of the year following the effective

121 date of this amendment. This assessment shall change only as

122 provided in this subsection.

123       (1) Assessments subject to this subsection shall be

124 changed annually on January 1st of each year; but those changes

125 in assessments shall not exceed the lower of the following:

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

127 year.

128           b. The percent change in the Consumer Price Index for all

129 urban consumers, U.S. City Average, all items 1967=100, or

130 successor reports for the preceding calendar year as initially



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131 reported by the United States Department of Labor, Bureau of  
132 Labor Statistics.

133 (2) No assessment shall exceed just value.

134 (3) After any change of ownership, as provided by general  
135 law, homestead property shall be assessed at just value as of  
136 January 1 of the following year, unless the provisions of  
137 paragraph (8) apply. Thereafter, the homestead shall be assessed  
138 as provided in this subsection.

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

143 (5) Changes, additions, reductions, or improvements to  
144 homestead property shall be assessed as provided for by general  
145 law; provided, however, after the adjustment for any change,  
146 addition, reduction, or improvement, the property shall be  
147 assessed as provided in this subsection.

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

150 (7) The provisions of this amendment are severable. If any  
151 of the provisions of this amendment shall be held  
152 unconstitutional by any court of competent jurisdiction, the  
153 decision of such court shall not affect or impair any remaining  
154 provisions of this amendment.

155 (8)a. A person who establishes a new homestead as of  
156 January 1, 2009, or January 1 of any subsequent year and who has



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157 received a homestead exemption pursuant to Section 6 of this  
158 Article as of January 1 of either of the two years immediately  
159 preceding the establishment of the new homestead is entitled to  
160 have the new homestead assessed at less than just value. If this  
161 revision is approved in January of 2008, a person who  
162 establishes a new homestead as of January 1, 2008, is entitled  
163 to have the new homestead assessed at less than just value only  
164 if that person received a homestead exemption on January 1,  
165 2007. The assessed value of the newly established homestead  
166 shall be determined as follows:

167 1. If the just value of the new homestead is greater than  
168 or equal to the just value of the prior homestead as of January  
169 1 of the year in which the prior homestead was abandoned, the  
170 assessed value of the new homestead shall be the just value of  
171 the new homestead minus an amount equal to the lesser of  
172 \$500,000 or the difference between the just value and the  
173 assessed value of the prior homestead as of January 1 of the  
174 year in which the prior homestead was abandoned. Thereafter, the  
175 homestead shall be assessed as provided in this subsection.

176 2. If the just value of the new homestead is less than the  
177 just value of the prior homestead as of January 1 of the year in  
178 which the prior homestead was abandoned, the assessed value of  
179 the new homestead shall be equal to the just value of the new  
180 homestead divided by the just value of the prior homestead and  
181 multiplied by the assessed value of the prior homestead.

182 However, if the difference between the just value of the new



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183 homestead and the assessed value of the new homestead calculated  
184 pursuant to this sub-subparagraph is greater than \$500,000, the  
185 assessed value of the new homestead shall be increased so that  
186 the difference between the just value and the assessed value  
187 equals \$500,000. Thereafter, the homestead shall be assessed as  
188 provided in this subsection.

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

192 (e) The legislature may, by general law, for assessment  
193 purposes and subject to the provisions of this subsection, allow  
194 counties and municipalities to authorize by ordinance that  
195 historic property may be assessed solely on the basis of  
196 character or use. Such character or use assessment shall apply  
197 only to the jurisdiction adopting the ordinance. The  
198 requirements for eligible properties must be specified by  
199 general law.

200 (f) A county may, in the manner prescribed by general law,  
201 provide for a reduction in the assessed value of homestead  
202 property to the extent of any increase in the assessed value of  
203 that property which results from the construction or  
204 reconstruction of the property for the purpose of providing  
205 living quarters for one or more natural or adoptive grandparents  
206 or parents of the owner of the property or of the owner's spouse  
207 if at least one of the grandparents or parents for whom the  
208 living quarters are provided is 62 years of age or older. Such a





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209 reduction may not exceed the lesser of the following:

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

212 (2) Twenty percent of the total assessed value of the  
213 property as improved.

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

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

223 (2) No assessment shall exceed just value.

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

229 (4) Changes, additions, reductions, or improvements to  
230 such property shall be assessed as provided for by general law;  
231 however, after the adjustment for any change, addition,  
232 reduction, or improvement, the property shall be assessed as  
233 provided in this subsection.

234 (h) For all levies other than school district levies,



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235 assessments of real property that is not subject to the  
236 assessment limitations set forth in subsections (a) through (d)  
237 and (g) shall change only as provided in this subsection.

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

242 (2) No assessment shall exceed just value.

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

248 (4) The legislature may provide that such property shall  
249 be assessed at just value as of the next assessment date after a  
250 change of ownership or control, as defined by general law,  
251 including any change of ownership of the legal entity that owns  
252 the property. Thereafter, such property shall be assessed as  
253 provided in this subsection.

254 (5) Changes, additions, reductions, or improvements to  
255 such property shall be assessed as provided for by general law;  
256 however, after the adjustment for any change, addition,  
257 reduction, or improvement, the property shall be assessed as  
258 provided in this subsection.

259 (i) The legislature, by general law and subject to  
260 conditions specified therein, may prohibit the consideration of



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261 the following in the determination of the assessed value of real  
 262 property ~~used for residential purposes:~~

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

266 (2) The installation of a solar or renewable energy source  
 267 device.

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

270 a. Land used predominantly for commercial fishing  
 271 purposes.

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

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

275 d. Water-dependent marine manufacturing facilities,  
 276 commercial fishing facilities, and marine vessel construction  
 277 and repair facilities and their support activities.

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

281 ARTICLE XII

282 SCHEDULE

283 SECTION 34. Solar devices or renewable energy source  
 284 devices; exemption from certain taxation and assessment.—This  
 285 section, the amendment to subsection (e) of Section 3 of Article  
 286 VII authorizing the legislature, subject to limitations set



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287 forth in general law, to exempt the assessed value of solar  
 288 devices or renewable energy source devices subject to tangible  
 289 personal property tax from ad valorem taxation, and the  
 290 amendment to subsection (i) of Section 4 of Article VII  
 291 authorizing the legislature, by general law, to prohibit the  
 292 consideration of the installation of a solar device or a  
 293 renewable energy source device in determining the assessed value  
 294 of real property for the purpose of ad valorem taxation shall  
 295 take effect on January 1, 2018, and shall expire on December 31,  
 296 2037. Upon expiration, this section shall be repealed and the  
 297 text of subsection (e) of Section 3 of Article VII and  
 298 subsection (i) of Section 4 of Article VII shall revert to that  
 299 in existence on December 31, 2017, except that any amendments to  
 300 such text otherwise adopted shall be preserved and continue to  
 301 operate to the extent that such amendments are not dependent  
 302 upon the portions of text which expire pursuant to this section.

303 BE IT FURTHER RESOLVED that the following statement be  
 304 placed on the ballot:

305 CONSTITUTIONAL AMENDMENT

306 ARTICLE VII, SECTIONS 3 AND 4

307 ARTICLE XII, SECTION 34

308 SOLAR DEVICES OR RENEWABLE ENERGY SOURCE DEVICES; EXEMPTION  
 309 FROM CERTAIN TAXATION AND ASSESSMENT.—Proposing an amendment to  
 310 the State Constitution to authorize the Legislature, by general  
 311 law, to exempt from ad valorem taxation the assessed value of  
 312 solar or renewable energy source devices subject to tangible



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313 | personal property tax, and to authorize the Legislature, by  
314 | general law, to prohibit consideration of such devices in  
315 | assessing the value of real property for ad valorem taxation  
316 | purposes. This amendment takes effect January 1, 2018, and  
317 | expires on December 31, 2037.