

By Senator Lee

20-00160-17

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Senate Joint Resolution

A joint resolution proposing an amendment to Section 27 of Article XII of the State Constitution to remove a future repeal of provisions in Section 4 of Article VII which limit annual assessment increases for specified nonhomestead real property.

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

That the following amendment to Section 27 of Article XII 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 XII

SCHEDULE

SECTION 27. Property tax exemptions and limitations on property tax assessments.—

The amendments to Sections 3, 4, and 6 of Article VII, providing a \$25,000 exemption for tangible personal property, providing an additional \$25,000 homestead exemption, authorizing transfer of the accrued benefit from the limitations on the assessment of homestead property, and this section, if submitted to the electors of this state for approval or rejection at a special election authorized by law to be held on January 29, 2008, shall take effect upon approval by the electors and shall operate retroactively to January 1, 2008, or, if submitted to the electors of this state for approval or rejection at the next general election, shall take effect January 1 of the year following such general election. The amendments to Section 4 of Article VII creating subsections (g) ~~(f)~~ and (h) ~~(g)~~ of that section, creating a limitation on annual assessment increases

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33 for specified real property, shall take effect upon approval of
34 the electors and shall first limit assessments beginning January
35 1, 2009, if approved at a special election held on January 29,
36 2008, or shall first limit assessments beginning January 1,
37 2010, if approved at the general election held in November of
38 2008. ~~Subsections (f) and (g) of Section 4 of Article VII are~~
39 ~~repealed effective January 1, 2019; however, the legislature~~
40 ~~shall by joint resolution propose an amendment abrogating the~~
41 ~~repeal of subsections (f) and (g), which shall be submitted to~~
42 ~~the electors of this state for approval or rejection at the~~
43 ~~general election of 2018 and, if approved, shall take effect~~
44 ~~January 1, 2019.~~

45 BE IT FURTHER RESOLVED that the following statement be
46 placed on the ballot:

47 CONSTITUTIONAL AMENDMENT

48 ARTICLE XII, SECTION 27

49 LIMITATIONS ON PROPERTY TAX ASSESSMENTS.—Proposing an
50 amendment to the State Constitution to retain provisions adopted
51 in 2008 that limit assessment increases for specified
52 nonhomestead real property, except for school district taxes, to
53 10 percent each year. If approved, the amendment removes the
54 scheduled repeal in 2019 of the provisions.