



825478

LEGISLATIVE ACTION

Senate

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House

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The Committee on Community Affairs (Diaz) recommended the following:

**Senate Amendment (with ballot and title amendments)**

Delete everything after the resolving clause  
and insert:

That the following amendment to Section 4 of Article VII  
and the creation of a new section in 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:



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ARTICLE VII

FINANCE AND TAXATION

SECTION 4. Taxation; assessments.—

By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided:

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

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

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

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

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

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

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



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40 successor reports for the preceding calendar year as initially  
41 reported by the United States Department of Labor, Bureau of  
42 Labor Statistics.

43 (2) No assessment shall exceed just value.

44 (3) After any change of ownership, as provided by general  
45 law, homestead property shall be assessed at just value as of  
46 January 1 of the following year, unless the provisions of  
47 paragraph (8) apply. Thereafter, the homestead shall be assessed  
48 as provided in this subsection.

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

53 (5) Changes, additions, reductions, or improvements to  
54 homestead property shall be assessed as provided for by general  
55 law; provided, however, after the adjustment for any change,  
56 addition, reduction, or improvement, the property shall be  
57 assessed as provided in this subsection.

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

60 (7) The provisions of this amendment are severable. If any  
61 of the provisions of this amendment shall be held  
62 unconstitutional by any court of competent jurisdiction, the  
63 decision of such court shall not affect or impair any remaining  
64 provisions of this amendment.

65 (8)a. A person who establishes a new homestead as of  
66 January 1, 2009, or January 1 of any subsequent year and who has  
67 received a homestead exemption pursuant to Section 6 of this  
68 Article as of January 1 of either of the two years immediately



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69 preceding the establishment of the new homestead is entitled to  
70 have the new homestead assessed at less than just value. If this  
71 revision is approved in January of 2008, a person who  
72 establishes a new homestead as of January 1, 2008, is entitled  
73 to have the new homestead assessed at less than just value only  
74 if that person received a homestead exemption on January 1,  
75 2007. The assessed value of the newly established homestead  
76 shall be determined as follows:

77       1. If the just value of the new homestead is greater than  
78 or equal to the just value of the prior homestead as of January  
79 1 of the year in which the prior homestead was abandoned, the  
80 assessed value of the new homestead shall be the just value of  
81 the new homestead minus an amount equal to the lesser of  
82 \$500,000 or the difference between the just value and the  
83 assessed value of the prior homestead as of January 1 of the  
84 year in which the prior homestead was abandoned. Thereafter, the  
85 homestead shall be assessed as provided in this subsection.

86       2. If the just value of the new homestead is less than the  
87 just value of the prior homestead as of January 1 of the year in  
88 which the prior homestead was abandoned, the assessed value of  
89 the new homestead shall be equal to the just value of the new  
90 homestead divided by the just value of the prior homestead and  
91 multiplied by the assessed value of the prior homestead.

92 However, if the difference between the just value of the new  
93 homestead and the assessed value of the new homestead calculated  
94 pursuant to this sub-subparagraph is greater than \$500,000, the  
95 assessed value of the new homestead shall be increased so that  
96 the difference between the just value and the assessed value  
97 equals \$500,000. Thereafter, the homestead shall be assessed as



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98 provided in this subsection.

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

102       (e) The legislature may, by general law, for assessment  
103 purposes and subject to the provisions of this subsection, allow  
104 counties and municipalities to authorize by ordinance that  
105 historic property may be assessed solely on the basis of  
106 character or use. Such character or use assessment shall apply  
107 only to the jurisdiction adopting the ordinance. The  
108 requirements for eligible properties must be specified by  
109 general law.

110       (f) A county may, in the manner prescribed by general law,  
111 provide for a reduction in the assessed value of homestead  
112 property to the extent of any increase in the assessed value of  
113 that property which results from the construction or  
114 reconstruction of the property for the purpose of providing  
115 living quarters for one or more natural or adoptive grandparents  
116 or parents of the owner of the property or of the owner's spouse  
117 if at least one of the grandparents or parents for whom the  
118 living quarters are provided is 62 years of age or older. Such a  
119 reduction may not exceed the lesser of the following:

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

122       (2) Twenty percent of the total assessed value of the  
123 property as improved.

124       (g) For all levies other than school district levies,  
125 assessments of residential real property, as defined by general  
126 law, which contains nine units or fewer and which is not subject



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127 to the assessment limitations set forth in subsections (a)  
128 through (d) shall change only as provided in this subsection.

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

133 (2) No assessment shall exceed just value.

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

139 (4) Changes, additions, reductions, or improvements to such  
140 property shall be assessed as provided for by general law;  
141 however, after the adjustment for any change, addition,  
142 reduction, or improvement, the property shall be assessed as  
143 provided in this subsection.

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

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

152 (2) No assessment shall exceed just value.

153 (3) The legislature must provide that such property shall  
154 be assessed at just value as of the next assessment date after a  
155 qualifying improvement, as defined by general law, is made to



156 such property. Thereafter, such property shall be assessed as  
157 provided in this subsection.

158 (4) The legislature may provide that such property shall be  
159 assessed at just value as of the next assessment date after a  
160 change of ownership or control, as defined by general law,  
161 including any change of ownership of the legal entity that owns  
162 the property. Thereafter, such property shall be assessed as  
163 provided in this subsection.

164 (5) Changes, additions, reductions, or improvements to such  
165 property shall be assessed as provided for by general law;  
166 however, after the adjustment for any change, addition,  
167 reduction, or improvement, the property shall be assessed as  
168 provided in this subsection.

169 (i) The legislature, by general law and subject to  
170 conditions specified therein, may prohibit the consideration of  
171 the following in the determination of the assessed value of real  
172 property:

173 (1) Any change or improvement to real property used for  
174 residential purposes made to improve the property's resistance  
175 to wind damage.

176 (2) The installation of a solar or renewable energy source  
177 device.

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

180 a. Land used predominantly for commercial fishing purposes.

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

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

184 d. Water-dependent marine manufacturing facilities,



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185 commercial fishing facilities, and marine vessel construction  
186 and repair facilities and their support activities.

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

190 (k) By general law, and subject to conditions specified  
191 therein, the legislature may, for school district levy purposes,  
192 prohibit increases in the assessed value of property qualifying  
193 for a homestead exemption under section 6 of this article, if  
194 the legal or equitable title to the property is held by a person  
195 who:

196 (1) Has attained age sixty-five; and

197 (2) Has held legal or equitable title to the property and  
198 maintained permanent residence thereon for at least twenty-five  
199 years.

200 ARTICLE XII

201 SCHEDULE

202 Assessment limitation for school district levy purposes for  
203 certain persons who have attained age sixty-five.—This section  
204 and the amendment to Section 4 of Article VII authorizing the  
205 legislature, for school district levy purposes, to prohibit  
206 increases in the assessed value of homestead property if the  
207 legal or equitable title to the property is held by a person who  
208 has attained age sixty-five and if he or she has held legal or  
209 equitable title to the property and maintained permanent  
210 residence thereon for at least twenty-five years, shall take  
211 effect January 1, 2021.

212  
213 ===== B A L L O T S T A T E M E N T A M E N D M E N T =====





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214 And the ballot statement is amended as follows:

215 Delete everything after the resolving clause  
216 and insert:

217 CONSTITUTIONAL AMENDMENT

218 ARTICLE VII, SECTION 4

219 ARTICLE XII

220 HOMESTEAD ASSESSMENT LIMITATION FOR SCHOOL DISTRICT LEVY  
221 PURPOSES FOR CERTAIN PERSONS AGE 65 OR OLDER.—Authorizes the  
222 Legislature, by general law, to prohibit increases in the  
223 assessed value of homestead property, for school district levy  
224 purposes, if the legal or equitable title to the property is  
225 held by a person who is 65 years of age or older and if he or  
226 she has held such title and maintained permanent residence on  
227 the property for at least 25 years. This amendment takes effect  
228 January 1, 2021.

229  
230 ===== T I T L E A M E N D M E N T =====

231 And the title is amended as follows:

232 Delete everything before the resolving clause  
233 and insert:

234 Senate Joint Resolution

235 A joint resolution proposing an amendment to Section 4  
236 of Article VII and the creation of a new section in  
237 Article XII of the State Constitution to authorize the  
238 Legislature, by general law, to prohibit increases in  
239 the assessed value of homestead property, for school  
240 district levy purposes, if the legal or equitable  
241 title to the property is held by a person who is 65  
242 years of age or older and if he or she has held such



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title and maintained permanent residence on the  
property for at least 25 years, and to provide an  
effective date.