

House Joint Resolution

A joint resolution proposing an amendment to Section 4 of Article VII and the creation of a new section in Article XII of the State Constitution to eliminate an exception for school district levies from the constitutional limitations on real property assessment increases on specified nonhomestead real property and to provide an effective date.

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

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:

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

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

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

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

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

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

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

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

50 (2) No assessment shall exceed just value.

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

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

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

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

67 (7) The provisions of this amendment are severable. If any
 68 of the provisions of this amendment shall be held
 69 unconstitutional by any court of competent jurisdiction, the
 70 decision of such court shall not affect or impair any remaining
 71 provisions of this amendment.

72 (8)a. A person who establishes a new homestead as of
 73 January 1 and who has received a homestead exemption pursuant to
 74 Section 6 of this Article as of January 1 of any of the three
 75 years immediately preceding the establishment of the new

76 homestead is entitled to have the new homestead assessed at less
77 than just value. The assessed value of the newly established
78 homestead shall be determined as follows:

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

88 2. If the just value of the new homestead is less than the
89 just value of the prior homestead as of January 1 of the year in
90 which the prior homestead was abandoned, the assessed value of
91 the new homestead shall be equal to the just value of the new
92 homestead divided by the just value of the prior homestead and
93 multiplied by the assessed value of the prior homestead.
94 However, if the difference between the just value of the new
95 homestead and the assessed value of the new homestead calculated
96 pursuant to this sub-subparagraph is greater than \$500,000, the
97 assessed value of the new homestead shall be increased so that
98 the difference between the just value and the assessed value
99 equals \$500,000. Thereafter, the homestead shall be assessed as
100 provided in this subsection.

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

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

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

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

124 (2) Twenty percent of the total assessed value of the
 125 property as improved.

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

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

135 (2) No assessment shall exceed just value.

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

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

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

150 (1) Assessments subject to this subsection shall be

151 | changed annually on the date of assessment provided by law; but
 152 | those changes in assessments shall not exceed ten percent (10%)
 153 | of the assessment for the prior year.

154 | (2) No assessment shall exceed just value.

155 | (3) The legislature must provide that such property shall
 156 | be assessed at just value as of the next assessment date after a
 157 | qualifying improvement, as defined by general law, is made to
 158 | such property. Thereafter, such property shall be assessed as
 159 | provided in this subsection.

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

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

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

175 | (1) Any change or improvement to real property used for

176 residential purposes made to improve the property's resistance
 177 to wind damage.

178 (2) The installation of a solar or renewable energy source
 179 device.

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

182 a. Land used predominantly for commercial fishing
 183 purposes.

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

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

187 d. Water-dependent marine manufacturing facilities,
 188 commercial fishing facilities, and marine vessel construction
 189 and repair facilities and their support activities.

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

193 ARTICLE XII

194 SCHEDULE

195 Requiring school district levies for certain properties to
 196 be assessed in the same manner as other levies.-The amendment to
 197 Section 4 of Article VII removing the exception of school
 198 district levies from the limitation on real property assessment
 199 increases on specified nonhomestead real property shall take
 200 effect January 1, 2025.

HJR 331

2024

201 BE IT FURTHER RESOLVED that the following statement be
 202 placed on the ballot:

203 CONSTITUTIONAL AMENDMENT

204 ARTICLE VII, SECTION 4

205 ARTICLE XII

206 LIMITATIONS ON PROPERTY TAX ASSESSMENTS.—Proposing an
 207 amendment to the State Constitution to eliminate an exception
 208 for school district levies from the constitutional limitations
 209 on real property assessment increases on specified nonhomestead
 210 real property. The amendment takes effect January 1, 2025.