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2007 Legislature

CS for SJR 2-D, 3rd Engrossed

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A joint resolution proposing amendments to Sections 3, 4, and 6 of Article VII and the creation of Section 27 of Article XII of the State Constitution, to require an exemption from ad valorem taxation for tangible personal property, to provide for the transfer of the accrued benefit from the limitation on the assessed value of homestead property, to create a limitation on annual assessment increases for specified real property, to increase the homestead exemption, and to provide an effective date if such amendments are adopted.

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

That the following amendments to Sections 3, 4, and 6 of Article VII and the creation of Section 27 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.--

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly

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1 for educational, literary, scientific, religious or charitable
2 purposes may be exempted by general law from taxation.

3 (b) There shall be exempt from taxation, cumulatively,
4 to every head of a family residing in this state, household
5 goods and personal effects to the value fixed by general law,
6 not less than one thousand dollars, and to every widow or
7 widower or person who is blind or totally and permanently
8 disabled, property to the value fixed by general law not less
9 than five hundred dollars.

10 (c) Any county or municipality may, for the purpose of
11 its respective tax levy and subject to the provisions of this
12 subsection and general law, grant community and economic
13 development ad valorem tax exemptions to new businesses and
14 expansions of existing businesses, as defined by general law.
15 Such an exemption may be granted only by ordinance of the
16 county or municipality, and only after the electors of the
17 county or municipality voting on such question in a referendum
18 authorize the county or municipality to adopt such
19 ordinances. An exemption so granted shall apply to
20 improvements to real property made by or for the use of a new
21 business and improvements to real property related to the
22 expansion of an existing business and shall also apply to
23 tangible personal property of such new business and tangible
24 personal property related to the expansion of an existing
25 business. The amount or limits of the amount of such exemption
26 shall be specified by general law. The period of time for
27 which such exemption may be granted to a new business or
28 expansion of an existing business shall be determined by
29 general law. The authority to grant such exemption shall
30 expire ten years from the date of approval by the electors of
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1 the county or municipality, and may be renewable by referendum
2 as provided by general law.

3 (d) By general law and subject to conditions specified
4 therein, there may be granted an ad valorem tax exemption to a
5 renewable energy source device and to real property on which
6 such device is installed and operated, to the value fixed by
7 general law not to exceed the original cost of the device, and
8 for the period of time fixed by general law not to exceed ten
9 years.

10 (e) Any county or municipality may, for the purpose of
11 its respective tax levy and subject to the provisions of this
12 subsection and general law, grant historic preservation ad
13 valorem tax exemptions to owners of historic properties. This
14 exemption may be granted only by ordinance of the county or
15 municipality. The amount or limits of the amount of this
16 exemption and the requirements for eligible properties must be
17 specified by general law. The period of time for which this
18 exemption may be granted to a property owner shall be
19 determined by general law.

20 (f) By general law and subject to conditions specified
21 therein, twenty-five thousand dollars of the assessed value of
22 property subject to tangible personal property tax shall be
23 exempt from ad valorem taxation.

24 SECTION 4. Taxation; assessments.--By general law
25 regulations shall be prescribed which shall secure a just
26 valuation of all property for ad valorem taxation, provided:

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

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

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

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

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

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

21 (2) No assessment shall exceed just value.

22 (3) After any change of ownership, as provided by
23 general law, homestead property shall be assessed at just
24 value as of January 1 of the following year, unless the
25 provisions of paragraph (8) apply. Thereafter, the homestead
26 shall be assessed as provided herein.

27 (4) New homestead property shall be assessed at just
28 value as of January 1st of the year following the
29 establishment of the homestead, unless the provisions of
30 paragraph (8) apply. That assessment shall only change as
31 provided herein.

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1 (5) Changes, additions, reductions, or improvements to
2 homestead property shall be assessed as provided for by
3 general law; provided, however, after the adjustment for any
4 change, addition, reduction, or improvement, the property
5 shall be assessed as provided herein.

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

8 (7) The provisions of this amendment are severable. If
9 any of the provisions of this amendment shall be held
10 unconstitutional by any court of competent jurisdiction, the
11 decision of such court shall not affect or impair any
12 remaining provisions of this amendment.

13 (8)a. A person who establishes a new homestead as of
14 January 1, 2009, or January 1 of any subsequent year and who
15 has received a homestead exemption pursuant to Section 6 of
16 this Article as of January 1 of either of the two years
17 immediately preceding the establishment of the new homestead
18 is entitled to have the new homestead assessed at less than
19 just value. If this revision is approved in January of 2008, a
20 person who establishes a new homestead as of January 1, 2008,
21 is entitled to have the new homestead assessed at less than
22 just value only if that person received a homestead exemption
23 on January 1, 2007. The assessed value of the newly
24 established homestead shall be determined as follows:

25 1. If the just value of the new homestead is greater
26 than or equal to the just value of the prior homestead as of
27 January 1 of the year in which the prior homestead was
28 abandoned, the assessed value of the new homestead shall be
29 the just value of the new homestead minus an amount equal to
30 the lesser of \$500,000 or the difference between the just
31 value and the assessed value of the prior homestead as of

1 January 1 of the year in which the prior homestead was
2 abandoned. Thereafter, the homestead shall be assessed as
3 provided herein.

4 2. If the just value of the new homestead is less than
5 the just value of the prior homestead as of January 1 of the
6 year in which the prior homestead was abandoned, the assessed
7 value of the new homestead shall be equal to the just value of
8 the new homestead divided by the just value of the prior
9 homestead and multiplied by the assessed value of the prior
10 homestead. However, if the difference between the just value
11 of the new homestead and the assessed value of the new
12 homestead calculated pursuant to this sub-subparagraph is
13 greater than \$500,000, the assessed value of the new homestead
14 shall be increased so that the difference between the just
15 value and the assessed value equals \$500,000. Thereafter, the
16 homestead shall be assessed as provided herein.

17 b. By general law and subject to conditions specified
18 therein, the Legislature shall provide for application of this
19 paragraph to property owned by more than one person.

20 (d) The legislature may, by general law, for
21 assessment purposes and subject to the provisions of this
22 subsection, allow counties and municipalities to authorize by
23 ordinance that historic property may be assessed solely on the
24 basis of character or use. Such character or use assessment
25 shall apply only to the jurisdiction adopting the ordinance.
26 The requirements for eligible properties must be specified by
27 general law.

28 (e) A county may, in the manner prescribed by general
29 law, provide for a reduction in the assessed value of
30 homestead property to the extent of any increase in the
31 assessed value of that property which results from the

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1 construction or reconstruction of the property for the purpose
2 of providing living quarters for one or more natural or
3 adoptive grandparents or parents of the owner of the property
4 or of the owner's spouse if at least one of the grandparents
5 or parents for whom the living quarters are provided is 62
6 years of age or older. Such a reduction may not exceed the
7 lesser of the following:
8 (1) The increase in assessed value resulting from
9 construction or reconstruction of the property.
10 (2) Twenty percent of the total assessed value of the
11 property as improved.
12 (f) For all levies other than school district levies,
13 assessments of residential real property, as defined by
14 general law, which contains nine units or fewer and which is
15 not subject to the assessment limitations set forth in
16 subsections (a) through (c) shall change only as provided in
17 this subsection.
18 (1) Assessments subject to this subsection shall be
19 changed annually on the date of assessment provided by law;
20 but those changes in assessments shall not exceed ten percent
21 (10%) of the assessment for the prior year.
22 (2) No assessment shall exceed just value.
23 (3) After a change of ownership or control, as defined
24 by general law, including any change of ownership of a legal
25 entity that owns the property, such property shall be assessed
26 at just value as of the next assessment date. Thereafter, such
27 property shall be assessed as provided in this subsection.
28 (4) Changes, additions, reductions, or improvements to
29 such property shall be assessed as provided for by general
30 law; however, after the adjustment for any change, addition,
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1 reduction, or improvement, the property shall be assessed as
2 provided in this subsection.

3 (g) For all levies other than school district levies,
4 assessments of real property that is not subject to the
5 assessment limitations set forth in subsections (a) through
6 (c) and (f) shall change only as provided in this subsection.

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

11 (2) No assessment shall exceed just value.

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

17 (4) The legislature may provide that such property
18 shall be assessed at just value as of the next assessment date
19 after a change of ownership or control, as defined by general
20 law, including any change of ownership of the legal entity
21 that owns the property. Thereafter, such property shall be
22 assessed as provided in this subsection.

23 (5) Changes, additions, reductions, or improvements to
24 such property shall be assessed as provided for by general
25 law; however, after the adjustment for any change, addition,
26 reduction, or improvement, the property shall be assessed as
27 provided in this subsection.

28 SECTION 6. Homestead exemptions.--

29 (a) Every person who has the legal or equitable title
30 to real estate and maintains thereon the permanent residence
31 of the owner, or another legally or naturally dependent upon

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1 the owner, shall be exempt from taxation thereon, except
2 assessments for special benefits, up to the assessed valuation
3 of twenty-five ~~five~~ thousand dollars and, for all levies other
4 than school district levies, on the assessed valuation greater
5 than fifty thousand dollars and up to seventy-five thousand
6 dollars, upon establishment of right thereto in the manner
7 prescribed by law. The real estate may be held by legal or
8 equitable title, by the entireties, jointly, in common, as a
9 condominium, or indirectly by stock ownership or membership
10 representing the owner's or member's proprietary interest in a
11 corporation owning a fee or a leasehold initially in excess of
12 ninety-eight years. The exemption shall not apply with respect
13 to any assessment roll until such roll is first determined to
14 be in compliance with the provisions of section 4 by a state
15 agency designated by general law. This exemption is repealed
16 on the effective date of any amendment to this Article which
17 provides for the assessment of homestead property at less than
18 just value.

19 (b) Not more than one exemption shall be allowed any
20 individual or family unit or with respect to any residential
21 unit. No exemption shall exceed the value of the real estate
22 assessable to the owner or, in case of ownership through stock
23 or membership in a corporation, the value of the proportion
24 which the interest in the corporation bears to the assessed
25 value of the property.

26 ~~(c) By general law and subject to conditions specified~~
27 ~~therein, the exemption shall be increased to a total of~~
28 ~~twenty five thousand dollars of the assessed value of the real~~
29 ~~estate for each school district levy. By general law and~~
30 ~~subject to conditions specified therein, the exemption for all~~
31 ~~other levies may be increased up to an amount not exceeding~~

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1 ~~ten thousand dollars of the assessed value of the real estate~~
2 ~~if the owner has attained age sixty five or is totally and~~
3 ~~permanently disabled and if the owner is not entitled to the~~
4 ~~exemption provided in subsection (d).~~
5 ~~(d) By general law and subject to conditions specified~~
6 ~~therein, the exemption shall be increased to a total of the~~
7 ~~following amounts of assessed value of real estate for each~~
8 ~~levy other than those of school districts: fifteen thousand~~
9 ~~dollars with respect to 1980 assessments; twenty thousand~~
10 ~~dollars with respect to 1981 assessments; twenty five thousand~~
11 ~~dollars with respect to assessments for 1982 and each year~~
12 ~~thereafter. However, such increase shall not apply with~~
13 ~~respect to any assessment roll until such roll is first~~
14 ~~determined to be in compliance with the provisions of section~~
15 ~~4 by a state agency designated by general law. This~~
16 ~~subsection shall stand repealed on the effective date of any~~
17 ~~amendment to section 4 which provides for the assessment of~~
18 ~~homestead property at a specified percentage of its just~~
19 ~~value.~~
20 (c)(e) By general law and subject to conditions
21 specified therein, the Legislature may provide to renters, who
22 are permanent residents, ad valorem tax relief on all ad
23 valorem tax levies. Such ad valorem tax relief shall be in the
24 form and amount established by general law.
25 (d)(f) The legislature may, by general law, allow
26 counties or municipalities, for the purpose of their
27 respective tax levies and subject to the provisions of general
28 law, to grant an additional homestead tax exemption not
29 exceeding fifty thousand dollars to any person who has the
30 legal or equitable title to real estate and maintains thereon
31 the permanent residence of the owner and who has attained age

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1 sixty-five and whose household income, as defined by general
2 law, does not exceed twenty thousand dollars. The general law
3 must allow counties and municipalities to grant this
4 additional exemption, within the limits prescribed in this
5 subsection, by ordinance adopted in the manner prescribed by
6 general law, and must provide for the periodic adjustment of
7 the income limitation prescribed in this subsection for
8 changes in the cost of living.

9 ~~(e)~~ (g) Each veteran who is age 65 or older who is
10 partially or totally permanently disabled shall receive a
11 discount from the amount of the ad valorem tax otherwise owed
12 on homestead property the veteran owns and resides in if the
13 disability was combat related, the veteran was a resident of
14 this state at the time of entering the military service of the
15 United States, and the veteran was honorably discharged upon
16 separation from military service. The discount shall be in a
17 percentage equal to the percentage of the veteran's permanent,
18 service-connected disability as determined by the United
19 States Department of Veterans Affairs. To qualify for the
20 discount granted by this subsection, an applicant must submit
21 to the county property appraiser, by March 1, proof of
22 residency at the time of entering military service, an
23 official letter from the United States Department of Veterans
24 Affairs stating the percentage of the veteran's
25 service-connected disability and such evidence that reasonably
26 identifies the disability as combat related, and a copy of the
27 veteran's honorable discharge. If the property appraiser
28 denies the request for a discount, the appraiser must notify
29 the applicant in writing of the reasons for the denial, and
30 the veteran may reapply. The Legislature may, by general law,
31 waive the annual application requirement in subsequent years.

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1 This subsection shall take effect December 7, 2006, is
2 self-executing, and does not require implementing legislation.

3 ARTICLE XII

4 SCHEDULE

5 SECTION 27. Property tax exemptions and limitations on
6 property tax assessments.--The amendments to Sections 3, 4,
7 and 6 of Article VII, providing a \$25,000 exemption for
8 tangible personal property, providing an additional \$25,000
9 homestead exemption, authorizing transfer of the accrued
10 benefit from the limitations on the assessment of homestead
11 property, and this section, if submitted to the electors of
12 this state for approval or rejection at a special election
13 authorized by law to be held on January 29, 2008, shall take
14 effect upon approval by the electors and shall operate
15 retroactively to January 1, 2008, or, if submitted to the
16 electors of this state for approval or rejection at the next
17 general election, shall take effect January 1 of the year
18 following such general election. The amendments to Section 4
19 of Article VII creating subsections (f) and (g) of that
20 section, creating a limitation on annual assessment increases
21 for specified real property, shall take effect upon approval
22 of the electors and shall first limit assessments beginning
23 January 1, 2009, if approved at a special election held on
24 January 29, 2008, or shall first limit assessments beginning
25 January 1, 2010, if approved at the general election held in
26 November of 2008. Subsections (f) and (g) of Section 4 of
27 Article VII are repealed effective January 1, 2019; however,
28 the legislature shall by joint resolution propose an amendment
29 abrogating the repeal of subsections (f) and (g), which shall
30 be submitted to the electors of this state for approval or

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1 rejection at the general election of 2018 and, if approved,
2 shall take effect January 1, 2019.

3 BE IT FURTHER RESOLVED that the following statement be
4 placed on the ballot:

5 CONSTITUTIONAL REVISION

6 ARTICLE VII, SECTIONS 3, 4, AND 6

7 ARTICLE XII, SECTION 27

8 PROPERTY TAX EXEMPTIONS; LIMITATIONS ON PROPERTY TAX
9 ASSESSMENTS.--This revision proposes changes to the State
10 Constitution relating to property taxation. With respect to
11 homestead property, this revision: (1) increases the homestead
12 exemption except for school district taxes and (2) allows
13 homestead property owners to transfer up to \$500,000 of their
14 Save-Our-Homes benefits to their next homestead. With respect
15 to nonhomestead property, this revision (3) provides a \$25,000
16 exemption for tangible personal property and (4) limits
17 assessment increases for specified nonhomestead real property
18 except for school district taxes.

19 In more detail, this revision:

20 (1) Increases the homestead exemption by exempting the
21 assessed value between \$50,000 and \$75,000. This exemption
22 does not apply to school district taxes.

23 (2) Provides for the transfer of accumulated
24 Save-Our-Homes benefits. Homestead property owners will be
25 able to transfer their Save-Our-Homes benefit to a new
26 homestead within 1 year and not more than 2 years after
27 relinquishing their previous homestead; except, if this
28 revision is approved by the electors in January of 2008 and if
29 the new homestead is established on January 1, 2008, the
30 previous homestead must have been relinquished in 2007. If the
31 new homestead has a higher just value than the previous one,

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1 the accumulated benefit can be transferred; if the new
2 homestead has a lower just value, the amount of benefit
3 transferred will be reduced. The transferred benefit may not
4 exceed \$500,000. This provision applies to all taxes.

5 (3) Authorizes an exemption from property taxes of
6 \$25,000 of assessed value of tangible personal property. This
7 provision applies to all taxes.

8 (4) Limits the assessment increases for specified
9 nonhomestead real property to 10 percent each year. Property
10 will be assessed at just value following an improvement, as
11 defined by general law, and may be assessed at just value
12 following a change of ownership or control if provided by
13 general law. This limitation does not apply to school district
14 taxes. This limitation is repealed effective January 1, 2019,
15 unless renewed by a vote of the electors in the general
16 election held in 2018.

17 Further, this revision:

18 a. Repeals obsolete language on the homestead
19 exemption when it was less than \$25,000 and did not apply
20 uniformly to property taxes levied by all local governments.

21 b. Provides for homestead exemptions to be repealed if
22 a future constitutional amendment provides for assessment of
23 homesteads "at less than just value" rather than as currently
24 provided "at a specified percentage" of just value.

25 c. Schedules the changes to take effect upon approval
26 by the electors and operate retroactively to January 1, 2008,
27 if approved in a special election held on January 29, 2008, or
28 to take effect January 1, 2009, if approved in the general
29 election held in November of 2008. The limitation on annual
30 assessment increases for specified real property shall first
31 apply to the 2009 tax roll if this revision is approved in a

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1 | special election held on January 29, 2008, or shall first
2 | apply to the 2010 tax roll if this revision is approved in the
3 | general election held in November of 2008.
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