

By Commissioner Hawkes

1 A proposal to revise
2 ARTICLE VII, s. 4, Fla. Const.; providing for
3 certain pollution control devices to be
4 classified by general law and assessed solely
5 on the basis of character or use.

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7 It is proposed by the Florida Constitution Revision Commission
8 that:

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10 Section 1. Section 4 of Article VII of the Florida
11 Constitution is amended to read:

12 ARTICLE VII
13 FINANCE AND TAXATION

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

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

22 (b) Pollution control devices that neither generate
23 revenue nor increase productivity may be classified by general
24 law and assessed solely on the basis of character or use.

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

30 (d) ~~(c)~~ All persons entitled to a homestead exemption
31 under Section 6 of this Article shall have their homestead

1 assessed at just value as of January 1 of the year following
2 the effective date of this amendment. This assessment shall
3 change only as provided herein.

4 1. Assessments subject to this provision shall be
5 changed annually on January 1st of each year; but those
6 changes in assessments shall not exceed the lower of the
7 following:

8 (A) three percent (3%) of the assessment for the prior
9 year.

10 (B) the percent change in the Consumer Price Index for
11 all urban consumers, U.S. City Average, all items 1967=100, or
12 successor reports for the preceding calendar year as initially
13 reported by the United States Department of Labor, Bureau of
14 Labor Statistics.

15 2. No assessment shall exceed just value.

16 3. After any change of ownership, as provided by
17 general law, homestead property shall be assessed at just
18 value as of January 1 of the following year. Thereafter, the
19 homestead shall be assessed as provided herein.

20 4. New homestead property shall be assessed at just
21 value as of January 1st of the year following the
22 establishment of the homestead. That assessment shall only
23 change as provided herein.

24 5. Changes, additions, reductions or improvements to
25 homestead property shall be assessed as provided for by
26 general law; provided, however, after the adjustment for any
27 change, addition, reduction or improvement, the property shall
28 be assessed as provided herein.

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

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1 7. The provisions of this amendment are severable. If
2 any of the provisions of this amendment shall be held
3 unconstitutional by any court of competent jurisdiction, the
4 decision of such court shall not affect or impair any
5 remaining provisions of this amendment.
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