

1 Resolution of the Taxation and Budget Reform Commission  
2 A resolution proposing an amendment to Section 4 of  
3 Article VII and the creation of a new section in Article  
4 XII of the State Constitution to provide for the  
5 classification of land used for conservation purposes and  
6 assessment of that land solely on the basis of character  
7 of use.

8  
9 Be It Resolved by the Taxation and Budget Reform Commission:

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11 That the following amendment to Section 4 of Article VII  
12 and the creation of a new section in Article XII of the State  
13 Constitution is agreed to and shall be submitted to the electors  
14 of this state for approval or rejection at the next general  
15 election or at an earlier special election specifically  
16 authorized by law for that purpose:

17 ARTICLE VII

18 FINANCE AND TAXATION

19 SECTION 4. Taxation; assessments.—By general law  
20 regulations shall be prescribed which shall secure a just  
21 valuation of all property for ad valorem taxation, provided:

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

26 (b) Land used for conservation purposes shall be  
27 classified by general law and assessed solely on the basis of  
28 character of use. The assessment benefit provided by this  
29 subsection is subject to conditions and limitations and  
30 reasonable definitions specified by the legislature by law.

31        ~~(c)~~(b) 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)~~(e) 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 herein.

40        (1) Assessments subject to this provision shall be changed  
41 annually on January 1st of each year; but those changes in  
42 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. Thereafter, the homestead shall  
54 be assessed as provided herein.

55        (4) New homestead property shall be assessed at just value  
56 as of January 1st of the year following the establishment of the  
57 homestead. That assessment shall only change as provided herein.

58        (5) Changes, additions, reductions, or improvements to  
59 homestead property shall be assessed as provided for by general  
60 law; provided, however, after the adjustment for any change,

61 addition, reduction, or improvement, the property shall be  
62 assessed as provided herein.

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

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

70 (e)~~(d)~~ The legislature may, by general law, for assessment  
71 purposes and subject to the provisions of this subsection, allow  
72 counties and municipalities to authorize by ordinance that  
73 historic property may be assessed solely on the basis of  
74 character or use. Such character or use assessment shall apply  
75 only to the jurisdiction adopting the ordinance. The  
76 requirements for eligible properties must be specified by  
77 general law.

78 (f)~~(e)~~ A county may, in the manner prescribed by general  
79 law, provide for a reduction in the assessed value of homestead  
80 property to the extent of any increase in the assessed value of  
81 that property which results from the construction or  
82 reconstruction of the property for the purpose of providing  
83 living quarters for one or more natural or adoptive grandparents  
84 or parents of the owner of the property or of the owner's spouse  
85 if at least one of the grandparents or parents for whom the  
86 living quarters are provided is 62 years of age or older. Such a  
87 reduction may not exceed the lesser of the following:

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

90 (2) Twenty percent of the total assessed value of the  
91 property as improved.

92 ARTICLE XII

93 SCHEDULE

94 The amendment to Article VII, Section 4, requiring the  
95 classification of land used for conservation purposes, and this  
96 section, shall take effect upon approval by the electors and  
97 shall be implemented by January 1, 2010.

98  
99 BE IT FURTHER RESOLVED that the following statement be  
100 placed on the ballot:

101 CONSTITUTIONAL AMENDMENT

102 ARTICLE VII, SECTION 4;

103 ARTICLE XII

104 AD VALOREM TAXATION OF LAND USED FOR CONSERVATION  
105 PURPOSES.--This proposed amendment to the State Constitution  
106 requires the Legislature to classify land used for conservation  
107 purposes and requires such land to be assessed for the purposes  
108 of ad valorem taxation on the basis of character of use.