

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.

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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.

29 (c)~~(b)~~ Pursuant to general law tangible personal property
30 held for sale as stock in trade and livestock may be valued for

31 taxation at a specified percentage of its value, may be
32 classified for tax purposes, or may be exempted from taxation.

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

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

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

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

48 (2) No assessment shall exceed just value.

49 (3) After any change of ownership, as provided by general
50 law, homestead property shall be assessed at just value as of
51 January 1 of the following year. Thereafter, the homestead shall
52 be assessed as provided herein.

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

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

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

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

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

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

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

88 (2) Twenty percent of the total assessed value of the
89 property as improved.

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ARTICLE XII

SCHEDULE

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

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

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 4;

ARTICLE XII

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