ENROLLED

CS/HJR 21, Engrossed 1

2017 Legislature

| 1  | House Joint Resolution  |
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| 2  | A joint resolution proposing an amendment to Section              |
| 3  | 27 of Article XII of the State Constitution to remove             |
| 4  | a future repeal of provisions in Section 4 of Article             |
| 5  | VII that limit the amount of annual increases in                  |
| 6  | assessments, except for school district levies, of                |
| 7  | specified nonhomestead real property.                             |
| 8  |   |
| 9  | Be It Resolved by the Legislature of the State of Florida:        |
| 10 |   |
| 11 | That the following amendment to Section 27 of Article XII         |
| 12 | of the State Constitution is agreed to and shall be submitted to  |
| 13 | the electors of this state for approval or rejection at the next  |
| 14 | general election:   |
| 15 | ARTICLE XII   |
| 16 | SCHEDULE  |
| 17 | SECTION 27. Property tax exemptions and limitations on            |
| 18 | property tax assessments  |
| 19 | (a) The amendments to Sections 3, 4, and 6 of Article VII,        |
| 20 | providing a \$25,000 exemption for tangible personal property,    |
| 21 | providing an additional \$25,000 homestead exemption, authorizing |
| 22 | transfer of the accrued benefit from the limitations on the       |
| 23 | assessment of homestead property, and this section, if submitted  |
| 24 | to the electors of this state for approval or rejection at a      |
| 25 | special election authorized by law to be held on January 29,      |
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|    |   |

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26 2008, shall take effect upon approval by the electors and shall operate retroactively to January 1, 2008, or, if submitted to 27 28 the electors of this state for approval or rejection at the next 29 general election, shall take effect January 1 of the year 30 following such general election. The amendments to Section 4 of 31 Article VII creating subsections (g) (f) and (h) (g) of that 32 section, creating a limitation on annual assessment increases 33 for specified real property, shall take effect upon approval of the electors and shall first limit assessments beginning January 34 35 1, 2009, if approved at a special election held on January 29, 2008, or shall first limit assessments beginning January 1, 36 37 2010, if approved at the general election held in November of 38 2008. Subsections (f) and (g) of Section 4 of Article VII are 39 repealed effective January 1, 2019; however, the legislature 40 shall by joint resolution propose an amendment abrogating the repeal of subsections (f) and (g), which shall be submitted to 41 42 the electors of this state for approval or rejection at the 43 general election of 2018 and, if approved, shall take effect 44 January 1, 2019. 45 The amendment to subsection (a) abrogating the (b) 46 scheduled repeal of subsections (g) and (h) of Section 4 of Article VII of the State Constitution as it existed in 2017, 47 48 shall take effect January 1, 2019. 49 BE IT FURTHER RESOLVED that the following statement be 50 placed on the ballot:

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2017 Legislature

| 51 | CONSTITUTIONAL AMENDMENT                                      |
|----|---|
| 52 | ARTICLE XII, SECTION 27                                       |
| 53 | LIMITATIONS ON PROPERTY TAX ASSESSMENTSProposing an           |
| 54 | amendment to the State Constitution to permanently retain     |
| 55 | provisions currently in effect, which limit property tax      |
| 56 | assessment increases on specified nonhomestead real property, |
| 57 | except for school district taxes, to 10 percent each year. If |
| 58 | approved, the amendment removes the scheduled repeal of such  |
| 59 | provisions in 2019 and shall take effect January 1, 2019.     |

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