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CS/CS/CS/CS/HJR 381, Engrossed 2

2011 Legislature

House Joint Resolution

A joint resolution proposing amendments to Sections 4 and 6 of Article VII and Section 27 of Article XII and the creation of Sections 32 and 33 of Article XII of the State Constitution to allow the Legislature by general law to prohibit increases in the assessed value of homestead and specified nonhomestead property if the just value of the property decreases, reduce the limitation on annual assessment increases applicable to nonhomestead real property, provide an additional homestead exemption for owners of homestead property who have not owned homestead property for a specified time before purchase of the current homestead property, and application and limitations with respect thereto, delay the future repeal of provisions limiting annual assessment increases for specified nonhomestead real property, and provide effective dates.

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

That the following amendments to Sections 4 and 6 of Article VII and Section 27 of Article XII and the creation of Sections 32 and 33 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

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FINANCE AND TAXATION

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

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

(b) As provided by general law and subject to conditions, limitations, and reasonable definitions specified therein, land used for conservation purposes shall be classified by general law and assessed solely on the basis of character or use.

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

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

(1) Assessments subject to this subsection shall change ~~be changed~~ annually on January 1 ~~1st~~ of each year. ~~but those changes in assessments~~

a. A change in an assessment may ~~shall~~ not exceed the lower of the following:

1.a. ~~Three percent (3%)~~ of the assessment for the prior year.

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57 | ~~2.b.~~ The percent change in the Consumer Price Index for
 58 | all urban consumers, U.S. City Average, all items 1967=100, or a
 59 | successor index reports for the preceding calendar year as
 60 | initially reported by the United States Department of Labor,
 61 | Bureau of Labor Statistics.

62 | b. The legislature may provide by general law that, except
 63 | for changes, additions, reductions, or improvements to homestead
 64 | property assessed as provided in paragraph (5), an assessment
 65 | may not increase if the just value of the property is less than
 66 | the just value of the property on the preceding January 1.

67 | (2) An ~~No~~ assessment may not ~~shall~~ exceed just value.

68 | (3) After a ~~any~~ change of ownership, as provided by
 69 | general law, homestead property shall be assessed at just value
 70 | as of January 1 of the following year, unless the provisions of
 71 | paragraph (8) apply. Thereafter, the homestead shall be assessed
 72 | as provided in this subsection.

73 | (4) New homestead property shall be assessed at just value
 74 | as of January 1 ~~1st~~ of the year following the establishment of
 75 | the homestead, unless the provisions of paragraph (8) apply.
 76 | That assessment shall ~~only~~ change only as provided in this
 77 | subsection.

78 | (5) Changes, additions, reductions, or improvements to
 79 | homestead property shall be assessed as provided for by general
 80 | law. ~~; provided,~~ However, after the adjustment for any change,
 81 | addition, reduction, or improvement, the property shall be
 82 | assessed as provided in this subsection.

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

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85 (7) The provisions of this subsection ~~amendment~~ are
 86 severable. If a provision ~~any of the provisions~~ of this
 87 subsection is amendment ~~shall be~~ held unconstitutional by a ~~any~~
 88 court of competent jurisdiction, the decision of the ~~such~~ court
 89 does ~~shall~~ not affect or impair any remaining provisions of this
 90 subsection ~~amendment~~.

91 (8)a. A person who ~~establishes a new homestead as of~~
 92 ~~January 1, 2009, or January 1 of any subsequent year and who~~ has
 93 received a homestead exemption pursuant to Section 6 ~~of this~~
 94 ~~Article~~ as of January 1 of either of the 2 ~~two~~ years immediately
 95 preceding the establishment of a ~~the~~ new homestead is entitled
 96 to have the new homestead assessed at less than just value. ~~If~~
 97 ~~this revision is approved in January of 2008, a person who~~
 98 ~~establishes a new homestead as of January 1, 2008, is entitled~~
 99 ~~to have the new homestead assessed at less than just value only~~
 100 ~~if that person received a homestead exemption on January 1,~~
 101 ~~2007.~~ The assessed value of the newly established homestead
 102 shall be determined as follows:

103 1. If the just value of the new homestead is greater than
 104 or equal to the just value of the prior homestead as of January
 105 1 of the year in which the prior homestead was abandoned, the
 106 assessed value of the new homestead shall be the just value of
 107 the new homestead minus an amount equal to the lesser of
 108 \$500,000 or the difference between the just value and the
 109 assessed value of the prior homestead as of January 1 of the
 110 year in which the prior homestead was abandoned. Thereafter, the
 111 homestead shall be assessed as provided in this subsection.

112 2. If the just value of the new homestead is less than the

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113 just value of the prior homestead as of January 1 of the year in
 114 which the prior homestead was abandoned, the assessed value of
 115 the new homestead shall be equal to the just value of the new
 116 homestead divided by the just value of the prior homestead and
 117 multiplied by the assessed value of the prior homestead.

118 However, if the difference between the just value of the new
 119 homestead and the assessed value of the new homestead calculated
 120 pursuant to this sub-subparagraph is greater than \$500,000, the
 121 assessed value of the new homestead shall be increased so that
 122 the difference between the just value and the assessed value
 123 equals \$500,000. Thereafter, the homestead shall be assessed as
 124 provided in this subsection.

125 b. By general law and subject to conditions specified
 126 therein, the legislature shall provide for application of this
 127 paragraph to property owned by more than one person.

128 (e) The legislature may, by general law, for assessment
 129 purposes and subject to the provisions of this subsection, allow
 130 counties and municipalities to authorize by ordinance that
 131 historic property may be assessed solely on the basis of
 132 character or use. Such character or use assessment shall apply
 133 only to the jurisdiction adopting the ordinance. The
 134 requirements for eligible properties must be specified by
 135 general law.

136 (f) A county may, in the manner prescribed by general law,
 137 provide for a reduction in the assessed value of homestead
 138 property to the extent of any increase in the assessed value of
 139 that property which results from the construction or
 140 reconstruction of the property for the purpose of providing

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141 living quarters for one or more natural or adoptive grandparents
 142 or parents of the owner of the property or of the owner's spouse
 143 if at least one of the grandparents or parents for whom the
 144 living quarters are provided is 62 years of age or older. Such a
 145 reduction may not exceed the lesser of the following:

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

148 (2) Twenty percent of the total assessed value of the
 149 property as improved.

150 (g) For all levies other than school district levies,
 151 assessments of residential real property, as defined by general
 152 law, which contains nine units or fewer and which is not subject
 153 to the assessment limitations set forth in subsections (a)
 154 through (d) shall change only as provided in this subsection.

155 (1) Assessments subject to this subsection shall be
 156 changed annually on the date of assessment provided by law.
 157 However, ~~but~~ those changes in assessments may ~~shall~~ not exceed
 158 5 ten percent (10%) of the assessment for the prior year. The
 159 legislature may provide by general law that, except for changes,
 160 additions, reductions, or improvements to property assessed as
 161 provided in paragraph (4), an assessment may not increase if the
 162 just value of the property is less than the just value of the
 163 property on the preceding date of assessment provided by law.

164 (2) An ~~No~~ assessment may not ~~shall~~ exceed just value.

165 (3) After a change of ownership or control, as defined by
 166 general law, including any change of ownership of a legal entity
 167 that owns the property, such property shall be assessed at just
 168 value as of the next assessment date. Thereafter, such property

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169 shall be assessed as provided in this subsection.

170 (4) Changes, additions, reductions, or improvements to
 171 such property shall be assessed as provided for by general law.~~+~~
 172 However, after the adjustment for any change, addition,
 173 reduction, or improvement, the property shall be assessed as
 174 provided in this subsection.

175 (h) For all levies other than school district levies,
 176 assessments of real property that is not subject to the
 177 assessment limitations set forth in subsections (a) through (d)
 178 and (g) shall change only as provided in this subsection.

179 (1) Assessments subject to this subsection shall be
 180 changed annually on the date of assessment provided by law.
 181 However,~~+~~ but those changes in assessments may ~~shall~~ not exceed
 182 5 ~~ten~~ percent ~~(10%)~~ of the assessment for the prior year. The
 183 legislature may provide by general law that, except for changes,
 184 additions, reductions, or improvements to property assessed as
 185 provided in paragraph (5), an assessment may not increase if the
 186 just value of the property is less than the just value of the
 187 property on the preceding date of assessment provided by law.

188 (2) An ~~No~~ assessment may not ~~shall~~ exceed just value.

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

194 (4) The legislature may provide that such property shall
 195 be assessed at just value as of the next assessment date after a
 196 change of ownership or control, as defined by general law,

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197 including any change of ownership of the legal entity that owns
 198 the property. Thereafter, such property shall be assessed as
 199 provided in this subsection.

200 (5) Changes, additions, reductions, or improvements to
 201 such property shall be assessed as provided for by general law.+
 202 However, after the adjustment for any change, addition,
 203 reduction, or improvement, the property shall be assessed as
 204 provided in this subsection.

205 (i) The legislature, by general law and subject to
 206 conditions specified therein, may prohibit the consideration of
 207 the following in the determination of the assessed value of real
 208 property used for residential purposes:

209 (1) Any change or improvement made for the purpose of
 210 improving the property's resistance to wind damage.

211 (2) The installation of a renewable energy source device.

212 (j) (1) The assessment of the following working waterfront
 213 properties shall be based upon the current use of the property:

214 a. Land used predominantly for commercial fishing
 215 purposes.

216 b. Land that is accessible to the public and used for
 217 vessel launches into waters that are navigable.

218 c. Marinas and drystacks that are open to the public.

219 d. Water-dependent marine manufacturing facilities,
 220 commercial fishing facilities, and marine vessel construction
 221 and repair facilities and their support activities.

222 (2) The assessment benefit provided by this subsection is
 223 subject to conditions and limitations and reasonable definitions
 224 as specified by the legislature by general law.

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225 SECTION 6. Homestead exemptions.—
 226 (a) Every person who has the legal or equitable title to
 227 real estate and maintains thereon the permanent residence of the
 228 owner, or another legally or naturally dependent upon the owner,
 229 shall be exempt from taxation thereon, except assessments for
 230 special benefits, up to the assessed valuation of \$25,000
 231 ~~twenty-five thousand dollars~~ and, for all levies other than
 232 school district levies, on the assessed valuation greater than
 233 \$50,000 ~~fifty thousand dollars~~ and up to \$75,000 ~~seventy-five~~
 234 ~~thousand dollars~~, upon establishment of right thereto in the
 235 manner prescribed by law. The real estate may be held by legal
 236 or equitable title, by the entireties, jointly, in common, as a
 237 condominium, or indirectly by stock ownership or membership
 238 representing the owner's or member's proprietary interest in a
 239 corporation owning a fee or a leasehold initially in excess of
 240 98 ~~ninety-eight~~ years. The exemption shall not apply with
 241 respect to any assessment roll until such roll is first
 242 determined to be in compliance with the provisions of Section 4
 243 by a state agency designated by general law. This exemption is
 244 repealed on the effective date of any amendment to this Article
 245 which provides for the assessment of homestead property at less
 246 than just value.
 247 (b) Not more than one exemption shall be allowed any
 248 individual or family unit or with respect to any residential
 249 unit. No exemption shall exceed the value of the real estate
 250 assessable to the owner or, in case of ownership through stock
 251 or membership in a corporation, the value of the proportion
 252 which the interest in the corporation bears to the assessed

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253 value of the property.

254 (c) By general law and subject to conditions specified
 255 therein, the legislature may provide to renters, who are
 256 permanent residents, ad valorem tax relief on all ad valorem tax
 257 levies. Such ad valorem tax relief shall be in the form and
 258 amount established by general law.

259 (d) The legislature may, by general law, allow counties or
 260 municipalities, for the purpose of their respective tax levies
 261 and subject to the provisions of general law, to grant an
 262 additional homestead tax exemption not exceeding \$50,000 ~~fifty~~
 263 ~~thousand dollars~~ to any person who has the legal or equitable
 264 title to real estate and maintains thereon the permanent
 265 residence of the owner and who has attained age 65 ~~sixty-five~~
 266 and whose household income, as defined by general law, does not
 267 exceed \$20,000 ~~twenty thousand dollars~~. The general law must
 268 allow counties and municipalities to grant this additional
 269 exemption, within the limits prescribed in this subsection, by
 270 ordinance adopted in the manner prescribed by general law, and
 271 must provide for the periodic adjustment of the income
 272 limitation prescribed in this subsection for changes in the cost
 273 of living.

274 (e) Each veteran who is age 65 or older who is partially
 275 or totally permanently disabled shall receive a discount from
 276 the amount of the ad valorem tax otherwise owed on homestead
 277 property the veteran owns and resides in if the disability was
 278 combat related, the veteran was a resident of this state at the
 279 time of entering the military service of the United States, and
 280 the veteran was honorably discharged upon separation from

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281 military service. The discount shall be in a percentage equal to
 282 the percentage of the veteran's permanent, service-connected
 283 disability as determined by the United States Department of
 284 Veterans Affairs. To qualify for the discount granted by this
 285 subsection, an applicant must submit to the county property
 286 appraiser, by March 1, proof of residency at the time of
 287 entering military service, an official letter from the United
 288 States Department of Veterans Affairs stating the percentage of
 289 the veteran's service-connected disability and such evidence
 290 that reasonably identifies the disability as combat related, and
 291 a copy of the veteran's honorable discharge. If the property
 292 appraiser denies the request for a discount, the appraiser must
 293 notify the applicant in writing of the reasons for the denial,
 294 and the veteran may reapply. The legislature may, by general
 295 law, waive the annual application requirement in subsequent
 296 years. This subsection shall take effect December 7, 2006, is
 297 self-executing, and does not require implementing legislation.

298 (f) As provided by general law and subject to conditions
 299 specified therein, every person who establishes the right to
 300 receive the homestead exemption provided in subsection (a)
 301 within 1 year after purchasing the homestead property and who
 302 has not owned property in the previous 3 calendar years to which
 303 the homestead exemption provided in subsection (a) applied is
 304 entitled to an additional homestead exemption for all levies
 305 except school district levies. The additional exemption is an
 306 amount equal to 50 percent of the homestead property's just
 307 value on January 1 of the year the homestead is established. The
 308 additional exemption may not exceed the median just value of all

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309 homestead property within the county where the property at issue
 310 is located for the calendar year immediately preceding January 1
 311 of the year the homestead is established. The additional
 312 exemption shall apply for a period of 5 years or until the year
 313 the property is sold, whichever occurs first. The amount of the
 314 additional exemption shall be reduced in each subsequent year by
 315 an amount equal to 20 percent of the amount of the additional
 316 exemption received in the year the homestead was established or
 317 by an amount equal to the difference between the just value of
 318 the property and the assessed value of the property determined
 319 under Section 4(d), whichever is greater. Not more than one
 320 exemption provided under this subsection shall be allowed per
 321 homestead property at one time. The additional exemption applies
 322 to property purchased on or after January 1, 2011, if this
 323 amendment is approved at a special election held on the date of
 324 the 2012 presidential preference primary, or to property
 325 purchased on or after January 1, 2012, if this amendment is
 326 approved at the 2012 general election, but the additional
 327 exemption is not available in the sixth and subsequent years
 328 after it is first received.

ARTICLE XII

SCHEDULE

331 SECTION 27. Property tax exemptions and limitations on
 332 property tax assessments.—The amendments to Sections 3, 4, and 6
 333 of Article VII, providing a \$25,000 exemption for tangible
 334 personal property, providing an additional \$25,000 homestead
 335 exemption, authorizing transfer of the accrued benefit from the
 336 limitations on the assessment of homestead property, and this

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337 section, if submitted to the electors of this state for approval
 338 or rejection at a special election authorized by law to be held
 339 on January 29, 2008, shall take effect upon approval by the
 340 electors and shall operate retroactively to January 1, 2008, or,
 341 if submitted to the electors of this state for approval or
 342 rejection at the next general election, shall take effect
 343 January 1 of the year following such general election. The
 344 amendments to Section 4 of Article VII creating subsections (f)
 345 and (g) of that section, creating a limitation on annual
 346 assessment increases for specified real property, shall take
 347 effect upon approval of the electors and shall first limit
 348 assessments beginning January 1, 2009, if approved at a special
 349 election held on January 29, 2008, or shall first limit
 350 assessments beginning January 1, 2010, if approved at the
 351 general election held in November of 2008. Subsections (g) ~~(f)~~
 352 and (h) ~~(g)~~ of Section 4 of Article VII, initially adopted as
 353 subsections (f) and (g), are repealed effective January 1, 2023
 354 ~~2019~~; however, the legislature shall by joint resolution propose
 355 an amendment abrogating the repeal of subsections (g) ~~(f)~~ and
 356 (h) ~~(g)~~, which shall be submitted to the electors of this state
 357 for approval or rejection at the general election of 2022 ~~2018~~
 358 and, if approved, shall take effect January 1, 2023 ~~2019~~.

359 SECTION 32. Property assessments.—This section and the
 360 amendment of Section 4 of Article VII addressing homestead and
 361 specified nonhomestead property having a declining just value
 362 and reducing the limit on the maximum annual increase in the
 363 assessed value of nonhomestead property, if submitted to the
 364 electors of this state for approval or rejection at a special

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365 election authorized by law to be held on the date of the 2012
 366 presidential preference primary, shall take effect upon approval
 367 by the electors and shall operate retroactively to January 1,
 368 2012, or, if submitted to the electors of this state for
 369 approval or rejection at the 2012 general election, shall take
 370 effect January 1, 2013.

371 SECTION 33. Additional homestead exemption for owners of
 372 homestead property who recently have not owned homestead
 373 property.—This section and the amendment to Section 6 of Article
 374 VII providing for an additional homestead exemption for owners
 375 of homestead property who have not owned homestead property
 376 during the 3 calendar years immediately preceding purchase of
 377 the current homestead property, if submitted to the electors of
 378 this state for approval or rejection at a special election
 379 authorized by law to be held on the date of the 2012
 380 presidential preference primary, shall take effect upon approval
 381 by the electors and operate retroactively to January 1, 2012,
 382 and the additional homestead exemption shall be available for
 383 properties purchased on or after January 1, 2011, or if
 384 submitted to the electors of this state for approval or
 385 rejection at the 2012 general election, shall take effect
 386 January 1, 2013, and the additional homestead exemption shall be
 387 available for properties purchased on or after January 1, 2012.

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

390 CONSTITUTIONAL AMENDMENT

391 ARTICLE VII, SECTIONS 4, 6

392 ARTICLE XII, SECTIONS 27, 32, 33

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393 PROPERTY TAX LIMITATIONS; PROPERTY VALUE DECLINE; REDUCTION
 394 FOR NONHOMESTEAD ASSESSMENT INCREASES; DELAY OF SCHEDULED
 395 REPEAL.—

396 (1) This would amend Florida Constitution Article VII,
 397 Section 4 (Taxation; assessments) and Section 6 (Homestead
 398 exemptions). It also would amend Article XII, Section 27, and
 399 add Sections 32 and 33, relating to the Schedule for the
 400 amendments.

401 (2) In certain circumstances, the law requires the
 402 assessed value of homestead and specified nonhomestead property
 403 to increase when the just value of the property decreases.
 404 Therefore, this amendment provides that the Legislature may, by
 405 general law, provide that the assessment of homestead and
 406 specified nonhomestead property may not increase if the just
 407 value of that property is less than the just value of the
 408 property on the preceding January 1, subject to any adjustment
 409 in the assessed value due to changes, additions, reductions, or
 410 improvements to such property which are assessed as provided for
 411 by general law. This amendment takes effect upon approval by the
 412 voters. If approved at a special election held on the date of
 413 the 2012 presidential preference primary, it shall operate
 414 retroactively to January 1, 2012, or, if approved at the 2012
 415 general election, shall take effect January 1, 2013.

416 (3) This amendment reduces from 10 percent to 5 percent
 417 the limitation on annual changes in assessments of nonhomestead
 418 real property. This amendment takes effect upon approval of the
 419 voters. If approved at a special election held on the date of
 420 the 2012 presidential preference primary, it shall operate

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421 retroactively to January 1, 2012, or, if approved at the 2012
 422 general election, takes effect January 1, 2013.

423 (4) This amendment also authorizes general law to provide,
 424 subject to conditions specified in such law, an additional
 425 homestead exemption to every person who establishes the right to
 426 receive the homestead exemption provided in the Florida
 427 Constitution within 1 year after purchasing the homestead
 428 property and who has not owned property in the previous 3
 429 calendar years to which the Florida homestead exemption applied.
 430 The additional homestead exemption shall apply to all levies
 431 except school district levies. The additional exemption is an
 432 amount equal to 50 percent of the homestead property's just
 433 value on January 1 of the year the homestead is established. The
 434 additional homestead exemption may not exceed an amount equal to
 435 the median just value of all homestead property within the
 436 county where the property at issue is located for the calendar
 437 year immediately preceding January 1 of the year the homestead
 438 is established. The additional exemption shall apply for the
 439 shorter of 5 years or the year of sale of the property. The
 440 amount of the additional exemption shall be reduced in each
 441 subsequent year by an amount equal to 20 percent of the amount
 442 of the additional exemption received in the year the homestead
 443 was established or by an amount equal to the difference between
 444 the just value of the property and the assessed value of the
 445 property determined under Article VII, Section 4(d), whichever
 446 is greater. Not more than one such exemption shall be allowed
 447 per homestead property at one time. The additional exemption
 448 applies to property purchased on or after January 1, 2011, if

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449 approved by the voters at a special election held on the date of
450 the 2012 presidential preference primary, or to property
451 purchased on or after January 1, 2012, if approved by the voters
452 at the 2012 general election. The additional exemption is not
453 available in the sixth and subsequent years after it is first
454 received. The amendment shall take effect upon approval by the
455 voters. If approved at a special election held on the date of
456 the 2012 presidential preference primary, it shall operate
457 retroactively to January 1, 2012, or, if approved at the 2012
458 general election, takes effect January 1, 2013.

459 (5) This amendment also delays until 2023, the repeal,
460 currently scheduled to take effect in 2019, of constitutional
461 amendments adopted in 2008 which limit annual assessment
462 increases for specified nonhomestead real property. This
463 amendment delays until 2022 the submission of an amendment
464 proposing the abrogation of such repeal to the voters.