

By Representative Cosgrove

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House Joint Resolution

A joint resolution proposing an amendment to Section 3 of Article VII of the State Constitution, relating to finance and taxation, to allow the Legislature by general law to exclude from assessed value for ad valorem tax purposes value attributable to improvements made for purposes of disaster preparedness.

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

That the following amendment to Section 3 of Article VII of the State Constitution is 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
FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.--

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law from taxation.

(b) There shall be exempt from taxation, cumulatively, to every head of a family residing in this state, household goods and personal effects to the value fixed by general law,

1 not less than one thousand dollars, and to every widow or
2 widower or person who is blind or totally and permanently
3 disabled, property to the value fixed by general law not less
4 than five hundred dollars.

5 (c) Any county or municipality may, for the purpose of
6 its respective tax levy and subject to the provisions of this
7 subsection and general law, grant community and economic
8 development ad valorem tax exemptions to new businesses and
9 expansions of existing businesses, as defined by general law.
10 Such an exemption may be granted only by ordinance of the
11 county or municipality, and only after the electors of the
12 county or municipality voting on such question in a referendum
13 authorize the county or municipality to adopt such ordinances.
14 An exemption so granted shall apply to improvements to real
15 property made by or for the use of a new business and
16 improvements to real property related to the expansion of an
17 existing business and shall also apply to tangible personal
18 property of such new business and tangible personal property
19 related to the expansion of an existing business. The amount
20 or limits of the amount of such exemption shall be specified
21 by general law. The period of time for which such exemption
22 may be granted to a new business or expansion of an existing
23 business shall be determined by general law. The authority to
24 grant such exemption shall expire ten years from the date of
25 approval by the electors of the county or municipality, and
26 may be renewable by referendum as provided by general law.

27 (d) By general law and subject to conditions specified
28 therein, there may be granted an ad valorem tax exemption to a
29 renewable energy source device and to real property on which
30 such device is installed and operated, to the value fixed by
31 general law not to exceed the original cost of the device, and

1 for the period of time fixed by general law not to exceed ten
2 years.

3 (e) Any county or municipality may, for the purpose of
4 its respective tax levy and subject to the provisions of this
5 subsection and general law, grant historic preservation ad
6 valorem tax exemptions to owners of historic properties
7 engaging in the rehabilitation or renovation of these
8 properties in accordance with approved historic preservation
9 guidelines. This exemption may be granted only by ordinance
10 of the county or municipality. The amount or limits of the
11 amount of this exemption and the requirements for eligible
12 properties must be specified by general law. The period of
13 time for which this exemption may be granted to a property
14 owner shall be determined by general law.

15 (f) By general law and subject to conditions specified
16 therein, there may be granted an ad valorem tax exemption for
17 value attributable to improvements made for purposes of
18 disaster preparedness.

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

21 CONSTITUTIONAL AMENDMENT

22 ARTICLE VII, SECTION 3

23 EXEMPTION FOR DISASTER PREPAREDNESS.--Proposing an
24 amendment to the State Constitution to allow an ad valorem tax
25 exemption for property value attributable to improvements made
26 for purposes of disaster preparedness.

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