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House Joint Resolution

A joint resolution proposing amendments to Section 3 of Article VII of the State Constitution, relating to finance and taxation, to exempt from ad valorem taxation special district property used exclusively for special district or public purposes and to authorize the Legislature to exempt specific types of tangible personal property from ad valorem taxation or ad valorem tax administration, appraisal, and collection requirements and procedures, or both, under certain circumstances and creating Section 26 of Article XII of the State Constitution, relating to scheduling an effective date for such amendments.

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

That the amendments to Section 3 of Article VII of the State Constitution and the creation of Section 26 of Article XII of the State Constitution as set forth below are agreed to and shall be submitted to the electors of Florida for approval or rejection at the general election to be held in November 2002:

ARTICLE VII

FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.--

(a) All property owned by a municipality or special district and used exclusively by it for municipal or public purposes or special district or public purposes, respectively,

1 shall be exempt from taxation. A municipality, owning
2 property outside the municipality, may be required by general
3 law to make payment to the taxing unit in which the property
4 is located. Such portions of property as are used
5 predominantly for educational, literary, scientific, religious
6 or charitable purposes may be exempted by general law from
7 taxation.

8 (b) There shall be exempt from taxation, cumulatively,
9 to every head of a family residing in this state, household
10 goods and personal effects to the value fixed by general law,
11 not less than one thousand dollars, and to every widow or
12 widower or person who is blind or totally and permanently
13 disabled, property to the value fixed by general law not less
14 than five hundred dollars.

15 (c) Any county or municipality may, for the purpose of
16 its respective tax levy and subject to the provisions of this
17 subsection and general law, grant community and economic
18 development ad valorem tax exemptions to new businesses and
19 expansions of existing businesses, as defined by general law.
20 Such an exemption may be granted only by ordinance of the
21 county or municipality, and only after the electors of the
22 county or municipality voting on such question in a referendum
23 authorize the county or municipality to adopt such ordinances.
24 An exemption so granted shall apply to improvements to real
25 property made by or for the use of a new business and
26 improvements to real property related to the expansion of an
27 existing business and shall also apply to tangible personal
28 property of such new business and tangible personal property
29 related to the expansion of an existing business. The amount
30 or limits of the amount of such exemption shall be specified
31 by general law. The period of time for which such exemption

1 may be granted to a new business or expansion of an existing
2 business shall be determined by general law. The authority to
3 grant such exemption shall expire ten years from the date of
4 approval by the electors of the county or municipality, and
5 may be renewable by referendum as provided by general law.

6 (d) By general law and subject to conditions specified
7 therein, there may be granted an ad valorem tax exemption to a
8 renewable energy source device and to real property on which
9 such device is installed and operated, to the value fixed by
10 general law not to exceed the original cost of the device, and
11 for the period of time fixed by general law not to exceed ten
12 years.

13 (e) Any county or municipality may, for the purpose of
14 its respective tax levy and subject to the provisions of this
15 subsection and general law, grant historic preservation ad
16 valorem tax exemptions to owners of historic properties. This
17 exemption may be granted only by ordinance of the county or
18 municipality. The amount or limits of the amount of this
19 exemption and the requirements for eligible properties must be
20 specified by general law. The period of time for which this
21 exemption may be granted to a property owner shall be
22 determined by general law.

23 (f) If the legislature determines that it is not
24 economically cost-effective to appraise the value of, or
25 administer, assess, levy, and collect ad valorem taxes on,
26 specific types of tangible personal property, the legislature,
27 by general law, may exempt such property from ad valorem
28 taxation or from the uniform requirements and procedures of ad
29 valorem tax administration, appraisal, and collection, or
30 both.

ARTICLE XII

SCHEDULE

SECTION 26. Exemptions from ad valorem taxes or ad valorem requirements and procedures for specific types of tangible personal property.--The amendments to Section 3 of Article VII, relating to exempting special district property from ad valorem taxation and exempting specific types of tangible personal property from ad valorem taxation or from the uniform requirements and procedures of ad valorem tax administration, appraisal, and collection, or both, shall take effect January 1, 2003.

BE IT FURTHER RESOLVED that in accordance with the requirements of section 101.161, Florida Statutes, the substance of the amendment proposed herein shall appear on the ballot as follows:

AD VALOREM TAXES: EXEMPTION FOR SPECIAL DISTRICT PROPERTY USED FOR DISTRICT OR PUBLIC PURPOSES AND EXEMPTION OR SPECIAL TREATMENT FOR SPECIFIC TYPES OF TANGIBLE PERSONAL PROPERTY

Proposing amendments to Section 3 of Article VII of the State Constitution to exempt from ad valorem taxation property owned by a special district and used exclusively by it for special district or public purposes and to authorize the Legislature, by general law, to exempt specific types of tangible personal property from ad valorem taxation or from the uniform requirements and procedures of ad valorem tax administration, appraisal, and collection, or both, if the appraisal of, or administration, assessment, levy, and collection of, ad valorem taxes on such property is not economically cost-effective, to take effect January 1, 2003, if approved by the electorate.