Florida House of Representatives - 2002 By Representative Carassas

House Joint Resolution 1 2 A joint resolution proposing an amendment to Section 3 of Article VII and the creation of 3 Section 26 of Article XII of the State 4 5 Constitution relating to tax exemption for property owned by municipalities or special б 7 districts. 8 9 Be It Resolved by the Legislature of the State of Florida: 10 11 That the amendment to Section 3 of Article VII and the creation of Section 26 of Article XII of the State 12 13 Constitution set forth below are agreed to and shall be 14 submitted to the electors of Florida for approval or rejection 15 at the general election to be held in November 2002: 16 17 ARTICLE VII FINANCE AND TAXATION 18 19 SECTION 3. Taxes; exemptions.--20 (a) All property owned by a municipality or special 21 district and used exclusively by it for governmental or 2.2 municipal or public purposes shall be exempt from taxation. All property not otherwise exempt from taxation owned by a 23 24 municipality or by a special district and used for the 25 purposes of transportation of passengers or cargo at airports 26 or deepwater seaports or used for purposes for which public 27 funds may be expended may be exempted from taxation as 28 provided by general law.A municipality, owning property 29 outside the municipality, may be required by general law to 30 make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly 31

HJR 833

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Florida House of Representatives - 2002 757-119-02

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

10 (c) Any county or municipality may, for the purpose of 11 its respective tax levy and subject to the provisions of this 12 subsection and general law, grant community and economic 13 development ad valorem tax exemptions to new businesses and 14 expansions of existing businesses, as defined by general law. Such an exemption may be granted only by ordinance of the 15 16 county or municipality, and only after the electors of the county or municipality voting on such question in a referendum 17 authorize the county or municipality to adopt such ordinances. 18 19 An exemption so granted shall apply to improvements to real 20 property made by or for the use of a new business and 21 improvements to real property related to the expansion of an 22 existing business and shall also apply to tangible personal property of such new business and tangible personal property 23 related to the expansion of an existing business. The amount 24 25 or limits of the amount of such exemption shall be specified 26 by general law. The period of time for which such exemption 27 may be granted to a new business or expansion of an existing 28 business shall be determined by general law. The authority to 29 grant such exemption shall expire ten years from the date of approval by the electors of the county or municipality, and 30 31 may be renewable by referendum as provided by general law.

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HJR 833

Florida House of Representatives - 2002 757-119-02

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

8 (e) Any county or municipality may, for the purpose of 9 its respective tax levy and subject to the provisions of this 10 subsection and general law, grant historic preservation ad 11 valorem tax exemptions to owners of historic properties. This 12 exemption may be granted only by ordinance of the county or 13 municipality. The amount or limits of the amount of this 14 exemption and the requirements for eligible properties must be specified by general law. The period of time for which this 15 16 exemption may be granted to a property owner shall be determined by general law. 17 18

## ARTICLE XII

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20 SCHEDULE 21 SECTION 26. Municipal or special district 22 property. -- The amendment to Section 3 of Article VII relating 23 to tax exemption for municipal or special district property 24 shall take effect January 1, 2003. BE IT FURTHER RESOLVED that in accordance with the 25 26 requirements of section 101.161, Florida Statutes, the title 27 and substance of the amendment proposed herein shall appear on 28 the ballot as follows: 29 30 TAXATION OF MUNICIPAL OR SPECIAL DISTRICT PROPERTY

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Florida House of Representatives - 2002 HJR 833 757-119-02

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1	Revises provisions which provide an ad valorem tax
2	exemption for property owned by a municipality, to require
3	that, to qualify for exemption, such property must be used for
4	governmental or municipal purposes, rather than be used
5	exclusively by the municipality for municipal or public
6	purposes, and includes special district property within such
7	exemption. Authorizes the Legislature to enact general laws to
8	exempt from taxation municipal or special district property
9	used for transporting passengers or cargo at airports or
10	deepwater seaports or used for purposes for which public funds
11	may be expended.
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