

By Representative Carassas

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

House Joint Resolution

A joint resolution proposing amendments to Section 3 of Article VII of the State Constitution relating to tax exemptions for certain property owned by municipalities or special districts and used for specified purposes and an exemption for specific types of tangible personal property from ad valorem taxation or ad valorem tax administration, appraisal, and collection requirements and procedures, and proposing the creation of Section 26 of Article XII of the State Constitution to schedule an effective date for such exemptions.

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

That the following amendments to Section 3 of Article VII of the State Constitution and creation of Section 26 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 a 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 or special district and used exclusively by it for governmental or municipal ~~or public~~ purposes shall be exempt from taxation. All property not otherwise exempt from taxation that is owned by a municipality or by a special district and used for the

1 purposes of transportation of passengers or cargo at airports
2 or deepwater seaports or used for other public purposes, as
3 defined by general law, may be exempted from taxation as
4 provided by general law. Any general law authorizing such
5 exemptions shall not be effective, as to property owned by a
6 municipality, unless the municipality that owns such property
7 adopts an ordinance that specifically gives effect to such
8 general law for all such property owned by that municipality,
9 or, as to property owned by a special district, unless the
10 county in which such special district is located adopts an
11 ordinance that specifically gives effect to such general law
12 for all such property owned by all special districts located
13 in such county. The repeal of any such ordinance shall not be
14 effective as to any use of such property that began prior to
15 the effective date of such repeal.A municipality, owning
16 property outside the municipality, may be required by general
17 law to make payment to the taxing unit in which the property
18 is located. Such portions of property as are used
19 predominantly for educational, literary, scientific, religious
20 or charitable purposes may be exempted by general law from
21 taxation.

22 (b) There shall be exempt from taxation, cumulatively,
23 to every head of a family residing in this state, household
24 goods and personal effects to the value fixed by general law,
25 not less than one thousand dollars, and to every widow or
26 widower or person who is blind or totally and permanently
27 disabled, property to the value fixed by general law not less
28 than five hundred dollars.

29 (c) Any county or municipality may, for the purpose of
30 its respective tax levy and subject to the provisions of this
31 subsection and general law, grant community and economic

1 development ad valorem tax exemptions to new businesses and
2 expansions of existing businesses, as defined by general law.
3 Such an exemption may be granted only by ordinance of the
4 county or municipality, and only after the electors of the
5 county or municipality voting on such question in a referendum
6 authorize the county or municipality to adopt such ordinances.
7 An exemption so granted shall apply to improvements to real
8 property made by or for the use of a new business and
9 improvements to real property related to the expansion of an
10 existing business and shall also apply to tangible personal
11 property of such new business and tangible personal property
12 related to the expansion of an existing business. The amount
13 or limits of the amount of such exemption shall be specified
14 by general law. The period of time for which such exemption
15 may be granted to a new business or expansion of an existing
16 business shall be determined by general law. The authority to
17 grant such exemption shall expire ten years from the date of
18 approval by the electors of the county or municipality, and
19 may be renewable by referendum as provided by general law.

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

27 (e) Any county or municipality may, for the purpose of
28 its respective tax levy and subject to the provisions of this
29 subsection and general law, grant historic preservation ad
30 valorem tax exemptions to owners of historic properties. This
31 exemption may be granted only by ordinance of the county or

1 municipality. The amount or limits of the amount of this
2 exemption and the requirements for eligible properties must be
3 specified by general law. The period of time for which this
4 exemption may be granted to a property owner shall be
5 determined by general law.

6 (f) If the legislature determines that it is not
7 economically cost-effective to appraise the value of, or
8 administer, assess, levy, and collect ad valorem taxes on,
9 specific types of tangible personal property, the legislature,
10 by general law, may exempt such property from ad valorem
11 taxation or from the uniform requirements and procedures of ad
12 valorem tax administration, appraisal, and collection, or
13 both.

14 ARTICLE XII

15 SCHEDULE

16 SECTION 26. Exemptions from ad valorem taxes or ad
17 valorem requirements and procedures for specific types of
18 tangible personal property.--The amendments to Section 3 of
19 Article VII, relating to exempting special district property
20 from ad valorem taxation, exempting property owned by a
21 municipality or special district from ad valorem taxation and
22 used for the transportation of passengers or cargo at airports
23 or deepwater seaports or used for public purposes, as defined
24 by general law, and exempting specific types of tangible
25 personal property from ad valorem taxation or from ad valorem
26 tax administration, appraisal, and collection uniform
27 requirements and procedures, or both, shall take effect
28 January 1, 2003.

29 BE IT FURTHER RESOLVED that the following statement be
30 placed on the ballot:

31 CONSTITUTIONAL AMENDMENT

