

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Gelber offered the following:

2  
3 **Amendment (with ballot statement and title amendments)**

4 Remove lines 22-383 and insert:

5 That the following amendments to Sections 3 and 4 of  
6 Article VII and the creation of Section 19 of Article VII and  
7 Section 27 of Article XII of the State Constitution are agreed  
8 to and shall be submitted to the electors of this state for  
9 approval or rejection at a special election to be held in 2007  
10 and specifically authorized by law for that purpose:

11 ARTICLE VII

12 FINANCE AND TAXATION

13 SECTION 3. Taxes; exemptions.--

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

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

29 (c) Any county or municipality may, for the purpose of its  
30 respective tax levy and subject to the provisions of this  
31 subsection and general law, grant community and economic  
32 development ad valorem tax exemptions to new businesses and  
33 expansions of existing businesses, as defined by general law.  
34 Such an exemption may be granted only by ordinance of the county  
35 or municipality, and only after the electors of the county or  
36 municipality voting on such question in a referendum authorize  
37 the county or municipality to adopt such ordinances. An  
38 exemption so granted shall apply to improvements to real  
39 property made by or for the use of a new business and  
40 improvements to real property related to the expansion of an  
41 existing business and shall also apply to tangible personal  
42 property of such new business and tangible personal property  
43 related to the expansion of an existing business. The amount or  
44 limits of the amount of such exemption shall be specified by

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45 general law. The period of time for which such exemption may be  
46 granted to a new business or expansion of an existing business  
47 shall be determined by general law. The authority to grant such  
48 exemption shall expire ten years from the date of approval by  
49 the electors of the county or municipality, and may be renewable  
50 by referendum as provided by general law.

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

58 (e) Any county or municipality may, for the purpose of its  
59 respective tax levy and subject to the provisions of this  
60 subsection and general law, grant historic preservation ad  
61 valorem tax exemptions to owners of historic properties. This  
62 exemption may be granted only by ordinance of the county or  
63 municipality. The amount or limits of the amount of this  
64 exemption and the requirements for eligible properties must be  
65 specified by general law. The period of time for which this  
66 exemption may be granted to a property owner shall be determined  
67 by general law.

68 (f) By general law and subject to conditions specified  
69 therein, tangible personal property up to a value of twenty-five  
70 thousand dollars shall be exempt from taxation.

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

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

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

82 (c) All persons entitled to a homestead exemption under  
83 Section 6 of this Article shall have their homestead assessed at  
84 just value as of January 1 of the year following the effective  
85 date of this amendment. This assessment shall change only as  
86 provided herein.

87 (1) Assessments subject to this provision shall be changed  
88 annually on January 1st of each year; but those changes in  
89 assessments shall not exceed the lower of the following:

90 a. Three percent (3%) of the assessment for the prior  
91 year.

92 b. The percent change in the Consumer Price Index for all  
93 urban consumers, U.S. City Average, all items 1967=100, or  
94 successor reports for the preceding calendar year as initially  
95 reported by the United States Department of Labor, Bureau of  
96 Labor Statistics.

97 (2) No assessment shall exceed just value.

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98 (3) After any change of ownership, as provided by general  
99 law, homestead property shall be assessed at just value as of  
100 January 1 of the following year. Thereafter, the homestead shall  
101 be assessed as provided herein.

102 (4) New homestead property shall be assessed at just value  
103 as of January 1st of the year following the establishment of the  
104 homestead. That assessment shall only change as provided herein.

105 (5) Changes, additions, reductions, or improvements to  
106 homestead property shall be assessed as provided for by general  
107 law; provided, however, after the adjustment for any change,  
108 addition, reduction, or improvement, the property shall be  
109 assessed as provided herein.

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

112 (7) The provisions of this amendment are severable. If any  
113 of the provisions of this amendment shall be held  
114 unconstitutional by any court of competent jurisdiction, the  
115 decision of such court shall not affect or impair any remaining  
116 provisions of this amendment.

117 (8) When the benefit is greater than the benefit provided  
118 in paragraph (1), all homestead property owners shall be  
119 entitled to an additional exemption equal to one half of the  
120 median just value of all homesteads in the county in which the  
121 homestead is located in lieu of the benefit provided in  
122 paragraph (1). Such additional exemption shall apply only after  
123 the first twenty-five thousand dollars of value is taxed.

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

132 (e) A county may, in the manner prescribed by general law,  
133 provide for a reduction in the assessed value of homestead  
134 property to the extent of any increase in the assessed value of  
135 that property which results from the construction or  
136 reconstruction of the property for the purpose of providing  
137 living quarters for one or more natural or adoptive grandparents  
138 or parents of the owner of the property or of the owner's spouse  
139 if at least one of the grandparents or parents for whom the  
140 living quarters are provided is 62 years of age or older. Such a  
141 reduction may not exceed the lesser of the following:

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

144 (2) Twenty percent of the total assessed value of the  
145 property as improved.

146 (f) Non-homestead residential property shall be entitled  
147 to a property tax rebate equal to the tax savings produced by  
148 exempting one fourth of the median just value of similar  
149 property in the county in which the property is located after  
150 the first twenty-five thousand dollars of value is taxed. The  
151 county shall collect sufficient funds for the rebate on a pro-  
152 rata basis from all taxing authorities having the property  
153 within its boundaries and then consolidate such funds for

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154 distribution to the property owners, except that the county  
155 commission may distribute all or part of the rebate for a  
156 property directly to the tenants of a property who are permanent  
157 residents, as provided by general law.

158 (g) Commercial and industrial property that is not  
159 residential shall be entitled to an exemption equal to one  
160 fourth of the first one million dollars of just value.

161 SECTION 19. Alternative revenue sources.--If this revision  
162 to the constitution receives the required number of votes in  
163 2007, the Legislature shall, by no later than the end of the  
164 2008 session, provide alternative revenue sources to fund 80  
165 percent of the cost of the revisions to the affected taxing  
166 authorities. If the Legislature chooses any revenue sources that  
167 require an amendment to this constitution, a statutory source  
168 shall be provided that would take effect upon the failure of the  
169 amendment.

## ARTICLE XII

### SCHEDULE

172 SECTION 27. Property tax relief reform; nonseverability.--

173 (a) The amendments to Sections 3 and 4 of Article VII and  
174 the creation of Section 19 of Article VII and this section of  
175 this constitution contained in this revision shall take effect  
176 January 1, 2008, if approved in a special election held in 2007  
177 as provided by law.

178 (b) The amendments to Sections 3 and 4 of Article VII and  
179 the creation of Section 19 of Article VII of this constitution  
180 contained in this revision are not severable. If any portion of  
181 this revision is held invalid under any provision of this

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182 constitution, the effect of such declaration shall be that the  
183 amendments to Sections 3 and 4 of Article VII and the creation  
184 of Section 19 of Article VII of this constitution contained in  
185 this revision shall be null, void, and without effect.

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188 == B A L L O T S T A T E M E N T A M E N D M E N T ==

189 Remove lines 387-416 and insert:

190 ARTICLE VII, SECTIONS 3, 4, 19

191 ARTICLE XII, SECTION 27

192 PROPERTY TAX EXEMPTIONS; AD VALOREM TAX MILLAGE LIMITATION;

193 INCREASED REVENUE SOURCES.--Proposing amendment of the State

194 Constitution to provide for a \$25,000 exemption from ad valorem

195 taxes for tangible personal property; to provide for an

196 additional homestead exemption equal to one-half of the median

197 just value of all homesteads in a county instead of the Save Our

198 Homes cap; to provide for a property tax rebate to nonhomestead

199 residential property equal to the tax savings from exempting

200 one-fourth of the median just value of similar property in the

201 county; to provide for an exemption for commercial and

202 industrial property equal to one-fourth of the first \$1 million

203 of just value; to direct the Legislature to provide alternative

204 revenue sources to fund the revision; to require that provisions

205 of the revision are not severable such that if any are held

206 invalid, all will be invalid; to provide for a special election

207 in 2007; and to provide an effective date of January 1, 2008, if

208 adopted.

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===== T I T L E A M E N D M E N T =====

Remove lines 2-18 and insert:

A joint resolution proposing amendments to Sections 3 and 4 of Article VII and the creation of Section 19 of Article VII and Section 27 of Article XII of the State Constitution to provide for an ad valorem tax exemption for tangible personal property, provide for an additional homestead exemption, provide for a property tax rebate to nonhomestead residential property and an exemption for commercial and industrial property, direct the Legislature to provide alternative revenue sources to fund the revision, and provide applicability, nonseverability, and an effective date.