

Amendment No.

CHAMBER ACTION

Senate

House

1 Representative(s) Allen offered the following:

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

4 Remove line(s) 96-327, and insert:

5 (c) All persons ~~entitled to a homestead exemption under~~
6 ~~Section 6 of this Article~~ shall have their real property
7 ~~homestead~~ assessed at just value as of January 1 ~~of the year~~
8 ~~following the effective date of this amendment~~. This assessment
9 shall change only as provided herein.

10 (1) Assessments subject to this provision shall be changed
11 annually on January 1st of each year, only if determined to be
12 necessary by the property appraiser based upon market data as
13 provided by general law; but those changes in assessments shall
14 not exceed the lower of the following:

15 a. Three percent (3%) of the assessment for the prior
16 year.

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

22 (2) No assessment shall exceed just value.

23 (3) After any change of ownership, as provided by general
24 law, real ~~homestead~~ property shall be assessed at just value as
25 of January 1 of the following year. Thereafter, the real
26 property ~~homestead~~ shall be assessed as provided herein.

27 (4) New real ~~homestead~~ property shall be assessed at just
28 value as of January 1st of the year following the establishment
29 of the real property ~~homestead~~. That assessment shall only
30 change as provided herein.

31 (5) Changes, additions, reductions, or improvements to
32 real ~~homestead~~ property shall be assessed as provided for by
33 general law; provided, however, after the adjustment for any
34 change, addition, reduction, or improvement, the property shall
35 be assessed as provided herein.

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

38 (6)~~(7)~~ The provisions of this amendment are severable. If
39 any of the provisions of this amendment shall be held
40 unconstitutional by any court of competent jurisdiction, the
41 decision of such court shall not affect or impair any remaining
42 provisions of this amendment.

43 (d) The legislature may, by general law, for assessment
44 purposes and subject to the provisions of this subsection, allow
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45 counties and municipalities to authorize by ordinance that
46 historic property may be assessed solely on the basis of
47 character or use. Such character or use assessment shall apply
48 only to the jurisdiction adopting the ordinance. The
49 requirements for eligible properties must be specified by
50 general law.

51 (e) A county may, in the manner prescribed by general law,
52 provide for a reduction in the assessed value of homestead
53 property to the extent of any increase in the assessed value of
54 that property which results from the construction or
55 reconstruction of the property for the purpose of providing
56 living quarters for one or more natural or adoptive grandparents
57 or parents of the owner of the property or of the owner's spouse
58 if at least one of the grandparents or parents for whom the
59 living quarters are provided is 62 years of age or older. Such a
60 reduction may not exceed the lesser of the following:

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

63 (2) Twenty percent of the total assessed value of the
64 property as improved.

65 (f) As defined by general law, real property that is used
66 to provide affordable housing and is subject to rent
67 restrictions imposed by a governmental agency may be assessed as
68 provided by general law, subject to conditions or limitations
69 specified therein.

70 (g) As defined by general law, land that is used
71 exclusively for commercial fishing purposes or that is open to
72 the public and used predominantly for commercial water-dependent

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73 activities or for public access to waters that are navigable may
74 be assessed as provided by general law, subject to conditions or
75 limitations specified therein. For purposes of this paragraph,
76 the term "water-dependent activity" means any activity that can
77 be conducted only on, in, over, or adjacent to waters that are
78 navigable and that requires direct access to water and involves
79 the use of water as an integral part of such activity.

80 SECTION 6. Homestead exemptions.--

81 (a) Every person who has the legal or equitable title to
82 real estate and maintains thereon the permanent residence of the
83 owner, or another legally or naturally dependent upon the owner,
84 shall be exempt from taxation ~~thereon~~, except assessments for
85 special benefits, on seventy-five percent of up to the just
86 assessed valuation of such property up to two hundred of five
87 thousand dollars and on fifteen percent of the just valuation of
88 such property above two hundred thousand dollars up to five
89 hundred thousand dollars, upon establishment of right thereto in
90 the manner prescribed by law. The five hundred thousand dollar
91 threshold shall be adjusted each year by the percentage change
92 in per capita personal income, as defined by general law, for
93 the previous year, and may be increased by general law enacted
94 by an affirmative vote of at least two-thirds of the membership
95 of each house of the legislature. The exemption shall not be
96 less than fifty thousand dollars except, for low-income seniors
97 who meet the eligibility criteria under subsection (d), the
98 exemption shall not be less than one hundred thousand dollars.

99 The real estate may be held by legal or equitable title, by the
100 entires, jointly, in common, as a condominium, or indirectly
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101 by stock ownership or membership representing the owner's or
102 member's proprietary interest in a corporation owning a fee or a
103 leasehold initially in excess of ninety-eight years. The
104 exemption shall not apply with respect to any assessment roll
105 until such roll is first determined to be in compliance with the
106 provisions of section 4 by a state agency designated by general
107 law. This exemption is repealed on the effective date of any
108 amendment to this Article which provides for the assessment of
109 homestead property at less than just value.

110 (b) Not more than one exemption shall be allowed any
111 individual or family unit or with respect to any residential
112 unit. No exemption shall exceed the value of the real estate
113 assessable to the owner or, in case of ownership through stock
114 or membership in a corporation, the value of the proportion
115 which the interest in the corporation bears to the assessed
116 value of the property.

117 ~~(c) By general law and subject to conditions specified~~
118 ~~therein, the exemption shall be increased to a total of twenty-~~
119 ~~five thousand dollars of the assessed value of the real estate~~
120 ~~for each school district levy. By general law and subject to~~
121 ~~conditions specified therein, the exemption for all other levies~~
122 ~~may be increased up to an amount not exceeding ten thousand~~
123 ~~dollars of the assessed value of the real estate if the owner~~
124 ~~has attained age sixty five or is totally and permanently~~
125 ~~disabled and if the owner is not entitled to the exemption~~
126 ~~provided in subsection (d).~~

127 ~~(d) By general law and subject to conditions specified~~
128 ~~therein, the exemption shall be increased to a total of the~~
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129 ~~following amounts of assessed value of real estate for each levy~~
130 ~~other than those of school districts: fifteen thousand dollars~~
131 ~~with respect to 1980 assessments; twenty thousand dollars with~~
132 ~~respect to 1981 assessments; twenty five thousand dollars with~~
133 ~~respect to assessments for 1982 and each year thereafter.~~
134 ~~However, such increase shall not apply with respect to any~~
135 ~~assessment roll until such roll is first determined to be in~~
136 ~~compliance with the provisions of section 4 by a state agency~~
137 ~~designated by general law. This subsection shall stand repealed~~
138 ~~on the effective date of any amendment to section 4 which~~
139 ~~provides for the assessment of homestead property at a specified~~
140 ~~percentage of its just value.~~

141 ~~(c)~~(e) By general law and subject to conditions specified
142 therein, the Legislature may provide to renters, who are
143 permanent residents, ad valorem tax relief on all ad valorem tax
144 levies. Such ad valorem tax relief shall be in the form and
145 amount established by general law.

146 ~~(d)~~(f) The legislature may, by general law, allow counties
147 or municipalities, for the purpose of their respective tax
148 levies and subject to the provisions of general law, to grant an
149 additional homestead tax exemption not exceeding fifty thousand
150 dollars to any person who has the legal or equitable title to
151 real estate and maintains thereon the permanent residence of the
152 owner and who has attained age sixty-five and whose household
153 income, as defined by general law, does not exceed twenty
154 thousand dollars. The general law must allow counties and
155 municipalities to grant this additional exemption, within the
156 limits prescribed in this subsection, by ordinance adopted in
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157 the manner prescribed by general law, and must provide for the
158 periodic adjustment of the income limitation prescribed in this
159 subsection for changes in the cost of living.

160 ~~(e)(g)~~ Each veteran who is age 65 or older who is
161 partially or totally permanently disabled shall receive a
162 discount from the amount of the ad valorem tax otherwise owed on
163 homestead property the veteran owns and resides in if the
164 disability was combat related, the veteran was a resident of
165 this state at the time of entering the military service of the
166 United States, and the veteran was honorably discharged upon
167 separation from military service. The discount shall be in a
168 percentage equal to the percentage of the veteran's permanent,
169 service-connected disability as determined by the United States
170 Department of Veterans Affairs. To qualify for the discount
171 granted by this subsection, an applicant must submit to the
172 county property appraiser, by March 1, proof of residency at the
173 time of entering military service, an official letter from the
174 United States Department of Veterans Affairs stating the
175 percentage of the veteran's service-connected disability and
176 such evidence that reasonably identifies the disability as
177 combat related, and a copy of the veteran's honorable discharge.
178 If the property appraiser denies the request for a discount, the
179 appraiser must notify the applicant in writing of the reasons
180 for the denial, and the veteran may reapply. The Legislature
181 may, by general law, waive the annual application requirement in
182 subsequent years. This subsection shall take effect December 7,
183 2006, is self-executing, and does not require implementing
184 legislation.

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185 SECTION 9. Local taxes.--

186 (a) Counties, school districts, and municipalities shall,
187 and special districts may, be authorized by law to levy ad
188 valorem taxes and may be authorized by general law to levy other
189 taxes, for their respective purposes, except ad valorem taxes on
190 intangible personal property and taxes prohibited by this
191 constitution.

192 (b) Ad valorem taxes, exclusive of taxes levied for the
193 payment of bonds and taxes levied for periods not longer than
194 two years when authorized by vote of the electors who are the
195 owners of freeholds therein not wholly exempt from taxation,
196 shall not be levied in excess of the following millages upon the
197 assessed value of real estate and tangible personal property:
198 for all county purposes, ten mills; for all municipal purposes,
199 ten mills; for all school purposes, ten mills; for water
200 management purposes for the northwest portion of the state lying
201 west of the line between ranges two and three east, 0.05 mill;
202 for water management purposes for the remaining portions of the
203 state, 1.0 mill; and for all other special districts a millage
204 authorized by law approved by vote of the electors who are
205 owners of freeholds therein not wholly exempt from taxation. A
206 county furnishing municipal services may, to the extent
207 authorized by law, levy additional taxes within the limits fixed
208 for municipal purposes.

209 (c) By general law, the legislature shall limit the
210 authority of counties, municipalities, and special districts to
211 increase ad valorem taxes.

212 ARTICLE XII

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SCHEDULE

213
214 SECTION 27. Transitional assessments of homestead
215 property; effective date.--

216 (a) Each person entitled to a homestead exemption under
217 Section 6 of Article VII on January 1, 2008, shall continue to
218 have the person's current homestead assessed under Section 4(c)
219 of Article VII so long as, on January 1 of each year, the sum of
220 the exemption the person would have received under Section 6(a)-
221 (d) of Article VII, as it existed on December 31, 2007, plus the
222 difference between the homestead's just value and its assessed
223 value determined pursuant to Section 4(c) of Article VII is
224 greater than the exemption provided by Section 6(a) of Article
225 VII. After the exemption provided in Section 6(a) of Article VII
226 exceeds such sum in any year, the homestead may not be assessed
227 under Section 4(c) of Article VII.

228 (b) The exemption provided in Section 6(a) of Article VII
229 to each person entitled to have the person's homestead assessed
230 under Section 4(c) of Article VII pursuant to subsection (a)
231 shall be limited to the exemption the person would have been
232 entitled to under Section 6(a)-(d) of Article VII as it existed
233 on December 31, 2007.

234 (c) The amendments to Sections 3, 4, 6, and 9 of Article
235 VII, providing an exemption from ad valorem taxation for
236 tangible personal property, revising provisions limiting an
237 increase in the assessed value of homestead property to apply to
238 all real property and require changes in assessments only if
239 determined to be necessary by the property appraiser based upon
240 market data, providing

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242 == B A L L O T S T A T E M E N T A M E N D M E N T ==
243 Remove line(s) 358-360, and insert:
244 homestead exemption; to revise Save-Our-Homes provisions to
245 apply to all real property the limitations on assessments
246 currently applied only to homestead property and require changes
247 in assessments only if determined to be necessary by the
248 property appraiser based upon market data; to
249
250 ===== T I T L E A M E N D M E N T =====
251 Remove line(s) 6-8 and insert:
252 property, apply to all real property the limitations on
253 assessments applied to homestead property and revise assessment
254 requirements, provide for assessing rent-restricted affordable