

Amendment No.

CHAMBER ACTION

Senate

House



1 Representative(s) Robaina offered the following:

2

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

4 Remove line(s) 160-337 and insert:

5 (g) Marinas, boatyards, boat ramps, commercial fishing
6 facilities, and similar facilities classified as recreational
7 and commercial working waterfronts pursuant to general law and
8 open to the public on a first-come, first-served basis shall be
9 classified by general law and assessed solely on the basis of an
10 income approach to value and using a capitalization rate of no
11 less than ten percent.

12 SECTION 6. Homestead exemptions.--

13 (a) Every person who has the legal or equitable title to
14 real estate and maintains thereon the permanent residence of the
15 owner, or another legally or naturally dependent upon the owner,
16 shall be exempt from taxation ~~thereon~~, except assessments for
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17 | special benefits, on seventy-five percent of up to the just
18 | ~~assessed~~ valuation of such property up to two hundred of five
19 | thousand dollars and on fifteen percent of the just valuation of
20 | such property above two hundred thousand dollars up to five
21 | hundred thousand dollars, upon establishment of right thereto in
22 | the manner prescribed by law. The five hundred thousand dollar
23 | threshold shall be adjusted each year by the percentage change
24 | in per capita personal income, as defined by general law, for
25 | the previous year, and may be increased by general law enacted
26 | by an affirmative vote of at least two-thirds of the membership
27 | of each house of the legislature. The exemption shall not be
28 | less than fifty thousand dollars but, for low-income seniors who
29 | meet the eligibility criteria under subsection (d), the
30 | exemption shall not be less than one hundred thousand dollars.
31 | The real estate may be held by legal or equitable title, by the
32 | entirety, jointly, in common, as a condominium, or indirectly
33 | by stock ownership or membership representing the owner's or
34 | member's proprietary interest in a corporation owning a fee or a
35 | leasehold initially in excess of ninety-eight years. The
36 | exemption shall not apply with respect to any assessment roll
37 | until such roll is first determined to be in compliance with the
38 | provisions of section 4 by a state agency designated by general
39 | law. This exemption is repealed on the effective date of any
40 | amendment to this Article which provides for the assessment of
41 | homestead property at less than just value.

42 | (b) Not more than one exemption shall be allowed any
43 | individual or family unit or with respect to any residential
44 | unit. No exemption shall exceed the value of the real estate

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45 assessable to the owner or, in case of ownership through stock
46 or membership in a corporation, the value of the proportion
47 which the interest in the corporation bears to the assessed
48 value of the property.

49 ~~(c) By general law and subject to conditions specified~~
50 ~~therein, the exemption shall be increased to a total of twenty-~~
51 ~~five thousand dollars of the assessed value of the real estate~~
52 ~~for each school district levy. By general law and subject to~~
53 ~~conditions specified therein, the exemption for all other levies~~
54 ~~may be increased up to an amount not exceeding ten thousand~~
55 ~~dollars of the assessed value of the real estate if the owner~~
56 ~~has attained age sixty five or is totally and permanently~~
57 ~~disabled and if the owner is not entitled to the exemption~~
58 ~~provided in subsection (d).~~

59 ~~(d) By general law and subject to conditions specified~~
60 ~~therein, the exemption shall be increased to a total of the~~
61 ~~following amounts of assessed value of real estate for each levy~~
62 ~~other than those of school districts: fifteen thousand dollars~~
63 ~~with respect to 1980 assessments; twenty thousand dollars with~~
64 ~~respect to 1981 assessments; twenty five thousand dollars with~~
65 ~~respect to assessments for 1982 and each year thereafter.~~
66 ~~However, such increase shall not apply with respect to any~~
67 ~~assessment roll until such roll is first determined to be in~~
68 ~~compliance with the provisions of section 4 by a state agency~~
69 ~~designated by general law. This subsection shall stand repealed~~
70 ~~on the effective date of any amendment to section 4 which~~
71 ~~provides for the assessment of homestead property at a specified~~
72 ~~percentage of its just value.~~

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73 | ~~(c)(e)~~ By general law and subject to conditions specified
74 | therein, the Legislature may provide to renters, who are
75 | permanent residents, ad valorem tax relief on all ad valorem tax
76 | levies. Such ad valorem tax relief shall be in the form and
77 | amount established by general law.

78 | ~~(d)(f)~~ The legislature may, by general law, allow counties
79 | or municipalities, for the purpose of their respective tax
80 | levies and subject to the provisions of general law, to grant an
81 | additional homestead tax exemption not exceeding fifty thousand
82 | dollars to any person who has the legal or equitable title to
83 | real estate and maintains thereon the permanent residence of the
84 | owner and who has attained age sixty-five and whose household
85 | income, as defined by general law, does not exceed twenty
86 | thousand dollars. The general law must allow counties and
87 | municipalities to grant this additional exemption, within the
88 | limits prescribed in this subsection, by ordinance adopted in
89 | the manner prescribed by general law, and must provide for the
90 | periodic adjustment of the income limitation prescribed in this
91 | subsection for changes in the cost of living.

92 | ~~(e)(g)~~ Each veteran who is age 65 or older who is
93 | partially or totally permanently disabled shall receive a
94 | discount from the amount of the ad valorem tax otherwise owed on
95 | homestead property the veteran owns and resides in if the
96 | disability was combat related, the veteran was a resident of
97 | this state at the time of entering the military service of the
98 | United States, and the veteran was honorably discharged upon
99 | separation from military service. The discount shall be in a
100 | percentage equal to the percentage of the veteran's permanent,
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101 service-connected disability as determined by the United States
102 Department of Veterans Affairs. To qualify for the discount
103 granted by this subsection, an applicant must submit to the
104 county property appraiser, by March 1, proof of residency at the
105 time of entering military service, an official letter from the
106 United States Department of Veterans Affairs stating the
107 percentage of the veteran's service-connected disability and
108 such evidence that reasonably identifies the disability as
109 combat related, and a copy of the veteran's honorable discharge.
110 If the property appraiser denies the request for a discount, the
111 appraiser must notify the applicant in writing of the reasons
112 for the denial, and the veteran may reapply. The Legislature
113 may, by general law, waive the annual application requirement in
114 subsequent years. This subsection shall take effect December 7,
115 2006, is self-executing, and does not require implementing
116 legislation.

117 SECTION 9. Local taxes.--

118 (a) Counties, school districts, and municipalities shall,
119 and special districts may, be authorized by law to levy ad
120 valorem taxes and may be authorized by general law to levy other
121 taxes, for their respective purposes, except ad valorem taxes on
122 intangible personal property and taxes prohibited by this
123 constitution.

124 (b) Ad valorem taxes, exclusive of taxes levied for the
125 payment of bonds and taxes levied for periods not longer than
126 two years when authorized by vote of the electors who are the
127 owners of freeholds therein not wholly exempt from taxation,
128 shall not be levied in excess of the following millages upon the
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129 assessed value of real estate and tangible personal property:
 130 for all county purposes, ten mills; for all municipal purposes,
 131 ten mills; for all school purposes, ten mills; for water
 132 management purposes for the northwest portion of the state lying
 133 west of the line between ranges two and three east, 0.05 mill;
 134 for water management purposes for the remaining portions of the
 135 state, 1.0 mill; and for all other special districts a millage
 136 authorized by law approved by vote of the electors who are
 137 owners of freeholds therein not wholly exempt from taxation. A
 138 county furnishing municipal services may, to the extent
 139 authorized by law, levy additional taxes within the limits fixed
 140 for municipal purposes.

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

ARTICLE XII

SCHEDULE

146 SECTION 27. Transitional assessments of homestead
 147 property; effective date.--

148 (a) Each person entitled to a homestead exemption under
 149 Section 6 of Article VII on January 1, 2008, shall continue to
 150 have the person's current homestead assessed under Section 4(c)
 151 of Article VII so long as, on January 1 of each year, the sum of
 152 the exemption the person would have received under Section 6(a) -
 153 (d) of Article VII, as it existed on December 31, 2007, plus the
 154 difference between the homestead's just value and its assessed
 155 value determined pursuant to Section 4(c) of Article VII is
 156 greater than the exemption provided by Section 6(a) of Article

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157 VII. After the exemption provided in Section 6(a) of Article VII
158 exceeds such sum in any year, the homestead may not be assessed
159 under Section 4(c) of Article VII.

160 (b) The exemption provided in Section 6(a) of Article VII
161 to each person entitled to have the person's homestead assessed
162 under Section 4(c) of Article VII pursuant to subsection (a)
163 shall be limited to the exemption the person would have been
164 entitled to under Section 6(a)-(d) of Article VII as it existed
165 on December 31, 2007.

166 (c) The amendments to Sections 3, 4, 6, and 9 of Article
167 VII, providing an exemption from ad valorem taxation for
168 tangible personal property, revising provisions limiting an
169 increase in the assessed value of homestead property, providing
170 for assessing rent-restricted affordable housing and
171 recreational and commercial working waterfront property pursuant
172 to general law, increasing the homestead exemption by providing
173 a schedule for determining the exemption based on a percentage
174 of the property's just value, and requiring the legislature to
175 limit the authority of counties, municipalities, and special
176 districts to increase ad valorem taxes, and this section,
177 providing for transitional assessments of homestead property,
178 shall take effect upon approval by the electors and shall
179 operate retroactively to January 1, 2008.

180

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

182 Remove line(s) 366-368, and insert:

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(LATE FILED)

HOUSE AMENDMENT

Bill No. HJR 3B

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183 housing property and recreational and commercial working
184 waterfront property at less than just value; and to schedule the
185 amendments

186

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

188 Remove line(s) 9 and insert:

189 housing and recreational and commercial working waterfront

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