

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Gelber offered the following:

2

3 **Amendment (with ballot statement amendment)**

4 Remove line(s) 96-337 and insert:

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

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

13 a. Three percent (3%) of the assessment for the prior
14 year.

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

20 (2) No assessment shall exceed just value.

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

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

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

33 (6) In the event of a termination of homestead status, the
34 property shall be assessed at just value as of January 1 of the
35 following year ~~as provided by general law.~~

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

41 (d) The legislature may, by general law, for assessment
42 purposes and subject to the provisions of this subsection, allow
43 counties and municipalities to authorize by ordinance that
44 historic property may be assessed solely on the basis of

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45 character or use. Such character or use assessment shall apply
46 only to the jurisdiction adopting the ordinance. The
47 requirements for eligible properties must be specified by
48 general law.

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

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

61 (2) Twenty percent of the total assessed value of the
62 property as improved.

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

68 (g) As defined by general law, land that is used
69 exclusively for commercial fishing purposes or that is open to
70 the public and used predominantly for commercial water-dependent
71 activities or for public access to waters that are navigable may
72 be assessed as provided by general law, subject to conditions or
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73 limitations specified therein. For purposes of this paragraph,
74 the term "water-dependent activity" means any activity that can
75 be conducted only on, in, over, or adjacent to waters that are
76 navigable and that requires direct access to water and involves
77 the use of water as an integral part of such activity.

78 SECTION 6. Homestead exemptions.--

79 (a) When the benefit is greater than the benefit provided
80 in Section 4(c), every person who has the legal or equitable
81 title to real estate and maintains thereon the permanent
82 residence of the owner, or another legally or naturally
83 dependent upon the owner, shall be exempt from taxation thereon,
84 except assessments for special benefits, on seventy-five percent
85 of up to the just assessed valuation of such property up to two
86 hundred of five thousand dollars and on fifteen percent of the
87 just valuation of such property above two hundred thousand
88 dollars up to five hundred thousand dollars, upon establishment
89 of right thereto in the manner prescribed by law. The five
90 hundred thousand dollar threshold shall be adjusted each year by
91 the percentage change in per capita personal income, as defined
92 by general law, for the previous year, and may be increased by
93 general law enacted by an affirmative vote of at least two-
94 thirds of the membership of each house of the legislature. The
95 exemption shall not be less than fifty thousand dollars but, for
96 low-income seniors who meet the eligibility criteria under
97 subsection (d), the exemption shall not be less than one hundred
98 thousand dollars. The real estate may be held by legal or
99 equitable title, by the entirety, jointly, in common, as a
100 condominium, or indirectly by stock ownership or membership

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101 representing the owner's or member's proprietary interest in a
102 corporation owning a fee or a leasehold initially in excess of
103 ninety-eight years. The exemption shall not apply with respect
104 to any assessment roll until such roll is first determined to be
105 in compliance with the provisions of Section 4 by a state agency
106 designated by general law. This exemption is repealed on the
107 effective date of any amendment to this Article which provides
108 for the assessment of homestead property at less than just
109 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

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

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

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

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

Remove line(s) 348 and insert:
to \$500,000 when the benefit is greater than the Save-Our-Homes benefit, to subject the \$500,000 threshold to annual

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