

Amendment No.

CHAMBER ACTION

Senate

House

.

1 Representative Gelber offered the following:

2
3 **Amendment (with ballot statement amendment)**

4 On page 4, line 10, through page 12, line 16
5 remove: all of said lines

6
7 and insert:

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

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

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17 a. Three percent (3%) of the assessment for the prior
18 year.

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

24 (2) No assessment shall exceed just value.

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

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

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

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

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

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

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

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

65 (2) Twenty percent of the total assessed value of the
66 property as improved.

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

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

82 SECTION 6. Homestead exemptions.--

83 (a) When the benefit is greater than the benefit provided
84 in Section 4(c), plus the exemption they would have been
85 entitled to under this section as it existed on December 31,
86 2007, every person who has the legal or equitable title to real
87 estate and maintains thereon the permanent residence of the
88 owner, or another legally or naturally dependent upon the owner,
89 shall be exempt from taxation thereon, except assessments for
90 special benefits, on seventy-five percent of up to the just
91 assessed valuation of such property up to two hundred of five
92 thousand dollars and on fifteen percent of the just valuation of
93 such property above two hundred thousand dollars up to five
94 hundred thousand dollars, upon establishment of right thereto in
95 the manner prescribed by law. The five hundred thousand dollar
96 threshold shall be adjusted each year by the percentage change
97 in per capita personal income, as defined by general law, for
98 the previous year, and may be increased by general law enacted
99 by an affirmative vote of at least two-thirds of the membership

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100 of each house of the legislature. The exemption shall not be
101 less than fifty thousand dollars but, for low-income seniors who
102 meet the eligibility criteria under subsection (d), the
103 exemption shall not be less than one hundred thousand dollars.
104 The real estate may be held by legal or equitable title, by the
105 entirety, jointly, in common, as a condominium, or indirectly
106 by stock ownership or membership representing the owner's or
107 member's proprietary interest in a corporation owning a fee or a
108 leasehold initially in excess of ninety-eight years. The
109 exemption shall not apply with respect to any assessment roll
110 until such roll is first determined to be in compliance with the
111 provisions of Section 4 by a state agency designated by general
112 law. This exemption is repealed on the effective date of any
113 amendment to this Article which provides for the assessment of
114 homestead property at less than just value.

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

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

132 ~~(d) By general law and subject to conditions specified~~
133 ~~therein, the exemption shall be increased to a total of the~~
134 ~~following amounts of assessed value of real estate for each levy~~
135 ~~other than those of school districts: fifteen thousand dollars~~
136 ~~with respect to 1980 assessments; twenty thousand dollars with~~
137 ~~respect to 1981 assessments; twenty-five thousand dollars with~~
138 ~~respect to assessments for 1982 and each year thereafter.~~

139 ~~However, such increase shall not apply with respect to any~~
140 ~~assessment roll until such roll is first determined to be in~~
141 ~~compliance with the provisions of section 4 by a state agency~~
142 ~~designated by general law. This subsection shall stand repealed~~
143 ~~on the effective date of any amendment to section 4 which~~
144 ~~provides for the assessment of homestead property at a specified~~
145 ~~percentage of its just value.~~

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

151 ~~(d)(f)~~ The legislature may, by general law, allow counties
152 or municipalities, for the purpose of their respective tax
153 levies and subject to the provisions of general law, to grant an
154 additional homestead tax exemption not exceeding fifty thousand
155 dollars to any person who has the legal or equitable title to

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156 real estate and maintains thereon the permanent residence of the
157 owner and who has attained age sixty-five and whose household
158 income, as defined by general law, does not exceed twenty
159 thousand dollars. The general law must allow counties and
160 municipalities to grant this additional exemption, within the
161 limits prescribed in this subsection, by ordinance adopted in
162 the manner prescribed by general law, and must provide for the
163 periodic adjustment of the income limitation prescribed in this
164 subsection for changes in the cost of living.

165 ~~(e)-(g)~~ Each veteran who is age 65 or older who is
166 partially or totally permanently disabled shall receive a
167 discount from the amount of the ad valorem tax otherwise owed on
168 homestead property the veteran owns and resides in if the
169 disability was combat related, the veteran was a resident of
170 this state at the time of entering the military service of the
171 United States, and the veteran was honorably discharged upon
172 separation from military service. The discount shall be in a
173 percentage equal to the percentage of the veteran's permanent,
174 service-connected disability as determined by the United States
175 Department of Veterans Affairs. To qualify for the discount
176 granted by this subsection, an applicant must submit to the
177 county property appraiser, by March 1, proof of residency at the
178 time of entering military service, an official letter from the
179 United States Department of Veterans Affairs stating the
180 percentage of the veteran's service-connected disability and
181 such evidence that reasonably identifies the disability as
182 combat related, and a copy of the veteran's honorable discharge.
183 If the property appraiser denies the request for a discount, the
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184 appraiser must notify the applicant in writing of the reasons
185 for the denial, and the veteran may reapply. The Legislature
186 may, by general law, waive the annual application requirement in
187 subsequent years. This subsection shall take effect December 7,
188 2006, is self-executing, and does not require implementing
189 legislation.

190 SECTION 9. Local taxes.--

191 (a) Counties, school districts, and municipalities shall,
192 and special districts may, be authorized by law to levy ad
193 valorem taxes and may be authorized by general law to levy other
194 taxes, for their respective purposes, except ad valorem taxes on
195 intangible personal property and taxes prohibited by this
196 constitution.

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

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212 authorized by law, levy additional taxes within the limits fixed
213 for municipal purposes.

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

217 ARTICLE XII

218 SCHEDULE

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

221 (a) The exemption provided in Section 6(a) of Article VII
222 to each person entitled to have the person's homestead assessed
223 under Section 4(c) of Article VII shall be limited to the
224 exemption the person would have been entitled to under Section
225 6(a)-(d) of Article VII as it existed on December 31, 2007.

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

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HOUSE AMENDMENT

Bill No. SJR 4B

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240

241

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 On page 12, line 27,

244 remove: all of said line

245

246 and insert:

247 above \$200,000 up to \$500,000 when the benefit is greater than

248 the Save-Our-Homes benefit, to subject the \$500,000

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