

Bill No. SJR 4-B

Barcode 175282

	CHAMBER ACTION	
<u>Senate</u>		<u>House</u>

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Senator Hill moved the following amendment:

Senate Amendment (with title amendment)

On page 6, line 17, through
page 13, line 14, delete those lines

and insert:

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

SECTION 6. Homestead exemptions.--

(a) Every person who has the legal or equitable title

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

31 (b) Not more than one exemption shall be allowed any

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1 individual or family unit or with respect to any residential
 2 unit. No exemption shall exceed the value of the real estate
 3 assessable to the owner or, in case of ownership through stock
 4 or membership in a corporation, the value of the proportion
 5 which the interest in the corporation bears to the assessed
 6 value of the property.

7 ~~(c) By general law and subject to conditions specified~~
 8 ~~therein, the exemption shall be increased to a total of~~
 9 ~~twenty-five thousand dollars of the assessed value of the real~~
 10 ~~estate for each school district levy. By general law and~~
 11 ~~subject to conditions specified therein, the exemption for all~~
 12 ~~other levies may be increased up to an amount not exceeding~~
 13 ~~ten thousand dollars of the assessed value of the real estate~~
 14 ~~if the owner has attained age sixty-five or is totally and~~
 15 ~~permanently disabled and if the owner is not entitled to the~~
 16 ~~exemption provided in subsection (d).~~

17 ~~(d) By general law and subject to conditions specified~~
 18 ~~therein, the exemption shall be increased to a total of the~~
 19 ~~following amounts of assessed value of real estate for each~~
 20 ~~levy other than those of school districts: fifteen thousand~~
 21 ~~dollars with respect to 1980 assessments; twenty thousand~~
 22 ~~dollars with respect to 1981 assessments; twenty-five thousand~~
 23 ~~dollars with respect to assessments for 1982 and each year~~
 24 ~~thereafter. However, such increase shall not apply with~~
 25 ~~respect to any assessment roll until such roll is first~~
 26 ~~determined to be in compliance with the provisions of section~~
 27 ~~4 by a state agency designated by general law. This subsection~~
 28 ~~shall stand repealed on the effective date of any amendment to~~
 29 ~~section 4 which provides for the assessment of homestead~~
 30 ~~property at a specified percentage of its just value.~~

31 ~~(c)(e)~~ By general law and subject to conditions

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1 specified therein, the Legislature may provide to renters, who
2 are permanent residents, ad valorem tax relief on all ad
3 valorem tax levies. Such ad valorem tax relief shall be in the
4 form and amount established by general law.

5 ~~(d)(f)~~ The legislature may, by general law, allow
6 counties or municipalities, for the purpose of their
7 respective tax levies and subject to the provisions of general
8 law, to grant an additional homestead tax exemption not
9 exceeding fifty thousand dollars to any person who has the
10 legal or equitable title to real estate and maintains thereon
11 the permanent residence of the owner and who has attained age
12 sixty-five and whose household income, as defined by general
13 law, does not exceed twenty thousand dollars. The general law
14 must allow counties and municipalities to grant this
15 additional exemption, within the limits prescribed in this
16 subsection, by ordinance adopted in the manner prescribed by
17 general law, and must provide for the periodic adjustment of
18 the income limitation prescribed in this subsection for
19 changes in the cost of living.

20 ~~(e)(g)~~ Each veteran who is age 65 or older who is
21 partially or totally permanently disabled shall receive a
22 discount from the amount of the ad valorem tax otherwise owed
23 on homestead property the veteran owns and resides in if the
24 disability was combat related, the veteran was a resident of
25 this state at the time of entering the military service of the
26 United States, and the veteran was honorably discharged upon
27 separation from military service. The discount shall be in a
28 percentage equal to the percentage of the veteran's permanent,
29 service-connected disability as determined by the United
30 States Department of Veterans Affairs. To qualify for the
31 discount granted by this subsection, an applicant must submit

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1 to the county property appraiser, by March 1, proof of
 2 residency at the time of entering military service, an
 3 official letter from the United States Department of Veterans
 4 Affairs stating the percentage of the veteran's
 5 service-connected disability and such evidence that reasonably
 6 identifies the disability as combat related, and a copy of the
 7 veteran's honorable discharge. If the property appraiser
 8 denies the request for a discount, the appraiser must notify
 9 the applicant in writing of the reasons for the denial, and
 10 the veteran may reapply. The Legislature may, by general law,
 11 waive the annual application requirement in subsequent years.
 12 This subsection shall take effect December 7, 2006, is
 13 self-executing, and does not require implementing legislation.

14 SECTION 9. Local taxes.--

15 (a) Counties, school districts, and municipalities
 16 shall, and special districts may, be authorized by law to levy
 17 ad valorem taxes and may be authorized by general law to levy
 18 other taxes, for their respective purposes, except ad valorem
 19 taxes on intangible personal property and taxes prohibited by
 20 this constitution.

21 (b) Ad valorem taxes, exclusive of taxes levied for
 22 the payment of bonds and taxes levied for periods not longer
 23 than two years when authorized by vote of the electors who are
 24 the owners of freeholds therein not wholly exempt from
 25 taxation, shall not be levied in excess of the following
 26 millages upon the assessed value of real estate and tangible
 27 personal property: for all county purposes, ten mills; for all
 28 municipal purposes, ten mills; for all school purposes, ten
 29 mills; for water management purposes for the northwest portion
 30 of the state lying west of the line between ranges two and
 31 three east, 0.05 mill; for water management purposes for the

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1 remaining portions of the state, 1.0 mill; and for all other
 2 special districts a millage authorized by law approved by vote
 3 of the electors who are owners of freeholds therein not wholly
 4 exempt from taxation. A county furnishing municipal services
 5 may, to the extent authorized by law, levy additional taxes
 6 within the limits fixed for municipal purposes.

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

ARTICLE XII

SCHEDULE

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

12 (a) Each person entitled to a homestead exemption
 13 under Section 6 of Article VII on January 1, 2008, shall
 14 continue to have the person's current homestead assessed under
 15 Section 4(c) of Article VII so long as, on January 1 of each
 16 year, the sum of the exemption the person would have received
 17 under Section 6(a)-(d) of Article VII, as it existed on
 18 December 31, 2007, plus the difference between the homestead's
 19 just value and its assessed value determined pursuant to
 20 Section 4(c) of Article VII is greater than the exemption
 21 provided by Section 6(a) of Article VII. After the exemption
 22 provided in Section 6(a) of Article VII exceeds such sum in
 23 any year, the homestead may not be assessed under Section 4(c)
 24 of Article VII.

25 (b) The exemption provided in Section 6(a) of Article
 26 VII to each person entitled to have the person's homestead
 27 assessed under Section 4(c) of Article VII pursuant to
 28 subsection (a) shall be limited to the exemption the person
 29 would have been entitled to under Section 6(a)-(d) of Article
 30 VII.

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1 VII as it existed on December 31, 2007.

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

16 BE IT FURTHER RESOLVED that the following statement be
17 placed on the ballot:

18 CONSTITUTIONAL AMENDMENT

19 ARTICLE VII, SECTIONS 3, 4, 6, AND 9;

20 ARTICLE XII, SECTION 27

21 AD VALOREM PROPERTY TAXATION: ASSESSMENTS, EXEMPTIONS,
22 LIMITATIONS, AND HOMESTEADS.--Proposing amendments to the
23 State Constitution to increase the homestead exemption from
24 \$25,000 to 75 percent of the just value of the property up to
25 \$200,000 and 15 percent of the just value of the property
26 above \$200,000 up to \$500,000, to subject the \$500,000
27 threshold to annual adjustments based on the percentage change
28 in per capita personal income, to authorize an increase in the
29 \$500,000 threshold amount by a two-thirds vote of the
30 Legislature, and to specify minimum homestead exemption
31 amounts of \$50,000 for everyone except low-income seniors and

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1 \$100,000 for low-income seniors; to provide for transitional
2 assessments of homestead property under the increased
3 homestead exemption that include preserving application of
4 Save-Our-Homes provisions when those provisions provide a
5 benefit that is greater than the increased homestead
6 exemption; to revise Save-Our-Homes provisions to conform to
7 provisions providing for the increased homestead exemption and
8 transitional assessments of homestead property; to require the
9 Legislature to limit the authority of counties,
10 municipalities, and special districts to increase ad valorem
11 taxes; to authorize an exemption from ad valorem taxes of no
12 less than \$25,000 of assessed value of tangible personal
13 property; to provide for assessing rent-restricted affordable
14 housing property and waterfront property used for purposes of
15 commercial fishing or for commercial industrial use,
16 commercial water-dependent activities, and public

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

20 And the title is amended as follows:

21 On page 1, line 11, delete that line

23 and insert:

24 housing, commercial industrial, and commercial
25 and public-access