

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Altman offered the following:

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

4 On page 7, line(s) 2, through page 12, line 7,
5 remove: all of said lines

6
7 and insert:

8 assessments for special benefits, on thirty percent of up to the
9 just assessed valuation of such property of five thousand
10 dollars, upon establishment of right thereto in the manner
11 prescribed by law. The exemption shall not be less than fifty
12 thousand dollars but, for low-income seniors who meet the
13 eligibility criteria under subsection (d), the exemption shall
14 not be less than one hundred thousand dollars. The real estate
15 may be held by legal or equitable title, by the entireties,
16 jointly, in common, as a condominium, or indirectly by stock

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17 ownership or membership representing the owner's or member's
18 proprietary interest in a corporation owning a fee or a
19 leasehold initially in excess of ninety-eight years. The
20 exemption shall not apply with respect to any assessment roll
21 until such roll is first determined to be in compliance with the
22 provisions of section 4 by a state agency designated by general
23 law. This exemption is repealed on the effective date of any
24 amendment to this Article which provides for the assessment of
25 homestead property at less than just value.

26 (b) Not more than one exemption shall be allowed any
27 individual or family unit or with respect to any residential
28 unit. No exemption shall exceed the value of the real estate
29 assessable to the owner or, in case of ownership through stock
30 or membership in a corporation, the value of the proportion
31 which the interest in the corporation bears to the assessed
32 value of the property.

33 ~~(c) By general law and subject to conditions specified~~
34 ~~therein, the exemption shall be increased to a total of twenty-~~
35 ~~five thousand dollars of the assessed value of the real estate~~
36 ~~for each school district levy. By general law and subject to~~
37 ~~conditions specified therein, the exemption for all other levies~~
38 ~~may be increased up to an amount not exceeding ten thousand~~
39 ~~dollars of the assessed value of the real estate if the owner~~
40 ~~has attained age sixty five or is totally and permanently~~
41 ~~disabled and if the owner is not entitled to the exemption~~
42 ~~provided in subsection (d).~~

43 ~~(d) By general law and subject to conditions specified~~
44 ~~therein, the exemption shall be increased to a total of the~~
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45 ~~following amounts of assessed value of real estate for each levy~~
46 ~~other than those of school districts: fifteen thousand dollars~~
47 ~~with respect to 1980 assessments; twenty thousand dollars with~~
48 ~~respect to 1981 assessments; twenty five thousand dollars with~~
49 ~~respect to assessments for 1982 and each year thereafter.~~
50 ~~However, such increase shall not apply with respect to any~~
51 ~~assessment roll until such roll is first determined to be in~~
52 ~~compliance with the provisions of section 4 by a state agency~~
53 ~~designated by general law. This subsection shall stand repealed~~
54 ~~on the effective date of any amendment to section 4 which~~
55 ~~provides for the assessment of homestead property at a specified~~
56 ~~percentage of its just value.~~

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

62 ~~(d)~~(f) The legislature may, by general law, allow counties
63 or municipalities, for the purpose of their respective tax
64 levies and subject to the provisions of general law, to grant an
65 additional homestead tax exemption not exceeding fifty thousand
66 dollars to any person who has the legal or equitable title to
67 real estate and maintains thereon the permanent residence of the
68 owner and who has attained age sixty-five and whose household
69 income, as defined by general law, does not exceed twenty
70 thousand dollars. The general law must allow counties and
71 municipalities to grant this additional exemption, within the
72 limits prescribed in this subsection, by ordinance adopted in

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73 the manner prescribed by general law, and must provide for the
74 periodic adjustment of the income limitation prescribed in this
75 subsection for changes in the cost of living.

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

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101 SECTION 9. Local taxes.--

102 (a) Counties, school districts, and municipalities shall,
103 and special districts may, be authorized by law to levy ad
104 valorem taxes and may be authorized by general law to levy other
105 taxes, for their respective purposes, except ad valorem taxes on
106 intangible personal property and taxes prohibited by this
107 constitution.

108 (b) Ad valorem taxes, exclusive of taxes levied for the
109 payment of bonds and taxes levied for periods not longer than
110 two years when authorized by vote of the electors who are the
111 owners of freeholds therein not wholly exempt from taxation,
112 shall not be levied in excess of the following millages upon the
113 assessed value of real estate and tangible personal property:
114 for all county purposes, ten mills; for all municipal purposes,
115 ten mills; for all school purposes, ten mills; for water
116 management purposes for the northwest portion of the state lying
117 west of the line between ranges two and three east, 0.05 mill;
118 for water management purposes for the remaining portions of the
119 state, 1.0 mill; and for all other special districts a millage
120 authorized by law approved by vote of the electors who are
121 owners of freeholds therein not wholly exempt from taxation. A
122 county furnishing municipal services may, to the extent
123 authorized by law, levy additional taxes within the limits fixed
124 for municipal purposes.

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

128 ARTICLE XII

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HOUSE AMENDMENT

Bill No. SJR 4B

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157 legislature to limit the authority of counties, municipalities,
158 and special

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

162 On page 12, line(s) 25-31

163 remove: all of said lines

164

165 and insert:

166 \$25,000 to 30 percent of the just value of the property and to

167 specify minimum homestead exemption

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