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2 A joint resolution proposing amendments to  
3 Sections 3, 4, 6, and 9 of Article VII and the  
4 creation of Section 27 of Article XII of the  
5 State Constitution to authorize an exemption  
6 from ad valorem taxation for tangible personal  
7 property, revise the limitation in the  
8 difference between the just value and the  
9 assessed value for homestead property, provide  
10 for assessing rent-restricted affordable  
11 housing and commercial and public-access  
12 waterfront property by general law, increase  
13 the homestead exemption, require the  
14 Legislature to limit county, municipality, and  
15 special district authority to increase ad  
16 valorem taxes, provide for transitional  
17 assessments of homestead property, and provide  
18 an effective date.

19  
20 Be It Resolved by the Legislature of the State of Florida:

21  
22 That the following amendments to Sections 3, 4, 6, and  
23 9 of Article VII and the creation of Section 27 of Article XII  
24 of the State Constitution are agreed to and shall be submitted  
25 to the electors of this state for approval or rejection at the  
26 next general election or at an earlier special election  
27 specifically authorized by law for that purpose:

28 ARTICLE VII

29 FINANCE AND TAXATION

30 SECTION 3. Taxes; exemptions.--  
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1           (a) All property owned by a municipality and used  
2 exclusively by it for municipal or public purposes shall be  
3 exempt from taxation. A municipality, owning property outside  
4 the municipality, may be required by general law to make  
5 payment to the taxing unit in which the property is located.  
6 Such portions of property as are used predominantly for  
7 educational, literary, scientific, religious or charitable  
8 purposes may be exempted by general law from taxation.

9           (b) There shall be exempt from taxation, cumulatively,  
10 to every head of a family residing in this state, household  
11 goods and personal effects to the value fixed by general law,  
12 not less than one thousand dollars, and to every widow or  
13 widower or person who is blind or totally and permanently  
14 disabled, property to the value fixed by general law not less  
15 than five hundred dollars.

16           (c) Any county or municipality may, for the purpose of  
17 its respective tax levy and subject to the provisions of this  
18 subsection and general law, grant community and economic  
19 development ad valorem tax exemptions to new businesses and  
20 expansions of existing businesses, as defined by general law.  
21 Such an exemption may be granted only by ordinance of the  
22 county or municipality, and only after the electors of the  
23 county or municipality voting on such question in a referendum  
24 authorize the county or municipality to adopt such ordinances.  
25 An exemption so granted shall apply to improvements to real  
26 property made by or for the use of a new business and  
27 improvements to real property related to the expansion of an  
28 existing business and shall also apply to tangible personal  
29 property of such new business and tangible personal property  
30 related to the expansion of an existing business. The amount  
31 or limits of the amount of such exemption shall be specified

1 by general law. The period of time for which such exemption  
2 may be granted to a new business or expansion of an existing  
3 business shall be determined by general law. The authority to  
4 grant such exemption shall expire ten years from the date of  
5 approval by the electors of the county or municipality, and  
6 may be renewable by referendum as provided by general law.

7 (d) By general law and subject to conditions specified  
8 therein, there may be granted an ad valorem tax exemption to a  
9 renewable energy source device and to real property on which  
10 such device is installed and operated, to the value fixed by  
11 general law not to exceed the original cost of the device, and  
12 for the period of time fixed by general law not to exceed ten  
13 years.

14 (e) Any county or municipality may, for the purpose of  
15 its respective tax levy and subject to the provisions of this  
16 subsection and general law, grant historic preservation ad  
17 valorem tax exemptions to owners of historic properties. This  
18 exemption may be granted only by ordinance of the county or  
19 municipality. The amount or limits of the amount of this  
20 exemption and the requirements for eligible properties must be  
21 specified by general law. The period of time for which this  
22 exemption may be granted to a property owner shall be  
23 determined by general law.

24 (f) By general law and subject to conditions specified  
25 therein, not less than twenty-five thousand dollars of the  
26 assessed value of property subject to tangible personal  
27 property tax may be exempt from ad valorem taxation.

28 SECTION 4. Taxation; assessments.--By general law  
29 regulations shall be prescribed which shall secure a just  
30 valuation of all property for ad valorem taxation, provided:

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1           (a) Agricultural land, land producing high water  
2 recharge to Florida's aquifers, or land used exclusively for  
3 noncommercial recreational purposes may be classified by  
4 general law and assessed solely on the basis of character or  
5 use.

6           (b) Pursuant to general law tangible personal property  
7 held for sale as stock in trade and livestock may be valued  
8 for taxation at a specified percentage of its value, may be  
9 classified for tax purposes, or may be exempted from taxation.

10           (c) All persons entitled to a homestead exemption  
11 under Section 6 of this Article who are entitled to have their  
12 homestead assessed under this subsection pursuant to Section  
13 27 of Article XII shall have their homestead assessed ~~at just~~  
14 ~~value as of January 1 of the year following the effective date~~  
15 ~~of this amendment. This assessment shall change only as~~  
16 provided herein.

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

21           a. Three percent (3%) of the assessment for the prior  
22 year.

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

28           (2) No assessment shall exceed just value.

29           (3) After any change of ownership, as provided by  
30 general law, homestead property shall be assessed at just  
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1 value as of January 1 of the following year. ~~Thereafter, the~~  
2 ~~homestead shall be assessed as provided herein.~~

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

7 ~~(4)(5)~~ Changes, additions, reductions, or improvements  
8 to homestead property shall be assessed as provided for by  
9 general law; provided, however, after the adjustment for any  
10 change, addition, reduction, or improvement, the property  
11 shall be assessed as provided herein.

12 ~~(5)(6)~~ In the event of a termination of homestead  
13 status, the property shall be assessed at just value as of  
14 January 1 of the following year ~~as provided by general law.~~

15 ~~(6)(7)~~ The provisions of this amendment are severable.  
16 If any of the provisions of this amendment shall be held  
17 unconstitutional by any court of competent jurisdiction, the  
18 decision of such court shall not affect or impair any  
19 remaining provisions of this amendment.

20 (d) The legislature may, by general law, for  
21 assessment purposes and subject to the provisions of this  
22 subsection, allow counties and municipalities to authorize by  
23 ordinance that historic property may be assessed solely on the  
24 basis of character or use. Such character or use assessment  
25 shall apply only to the jurisdiction adopting the ordinance.  
26 The requirements for eligible properties must be specified by  
27 general law.

28 (e) A county may, in the manner prescribed by general  
29 law, provide for a reduction in the assessed value of  
30 homestead property to the extent of any increase in the  
31 assessed value of that property which results from the

1 construction or reconstruction of the property for the purpose  
2 of providing living quarters for one or more natural or  
3 adoptive grandparents or parents of the owner of the property  
4 or of the owner's spouse if at least one of the grandparents  
5 or parents for whom the living quarters are provided is 62  
6 years of age or older. Such a reduction may not exceed the  
7 lesser of the following:

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

10 (2) Twenty percent of the total assessed value of the  
11 property as improved.

12 (f) As defined by general law, real property that is  
13 used to provide affordable housing and is subject to rent  
14 restrictions imposed by a governmental agency may be assessed  
15 as provided by general law, subject to conditions or  
16 limitations specified therein.

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

28 SECTION 6. Homestead exemptions.--

29 (a) Every person who has the legal or equitable title  
30 to real estate and maintains thereon the permanent residence  
31 of the owner, or another legally or naturally dependent upon

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

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

1 assessable to the owner or, in case of ownership through stock  
2 or membership in a corporation, the value of the proportion  
3 which the interest in the corporation bears to the assessed  
4 value of the property.

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

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

29 (c)(e) By general law and subject to conditions  
30 specified therein, the Legislature may provide to renters, who  
31 are permanent residents, ad valorem tax relief on all ad



1 | valorem tax levies. Such ad valorem tax relief shall be in the  
2 | form and amount established by general law.

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

18 |       (e)~~(g)~~ Each veteran who is age 65 or older who is  
19 | partially or totally permanently disabled shall receive a  
20 | discount from the amount of the ad valorem tax otherwise owed  
21 | on homestead property the veteran owns and resides in if the  
22 | disability was combat related, the veteran was a resident of  
23 | this state at the time of entering the military service of the  
24 | United States, and the veteran was honorably discharged upon  
25 | separation from military service. The discount shall be in a  
26 | percentage equal to the percentage of the veteran's permanent,  
27 | service-connected disability as determined by the United  
28 | States Department of Veterans Affairs. To qualify for the  
29 | discount granted by this subsection, an applicant must submit  
30 | to the county property appraiser, by March 1, proof of  
31 | residency at the time of entering military service, an

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

12 SECTION 9. Local taxes.--

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

19 (b) Ad valorem taxes, exclusive of taxes levied for  
20 the payment of bonds and taxes levied for periods not longer  
21 than two years when authorized by vote of the electors who are  
22 the owners of freeholds therein not wholly exempt from  
23 taxation, shall not be levied in excess of the following  
24 millages upon the assessed value of real estate and tangible  
25 personal property: for all county purposes, ten mills; for all  
26 municipal purposes, ten mills; for all school purposes, ten  
27 mills; for water management purposes for the northwest portion  
28 of the state lying west of the line between ranges two and  
29 three east, 0.05 mill; for water management purposes for the  
30 remaining portions of the state, 1.0 mill; and for all other  
31 special districts a millage authorized by law approved by vote

1 of the electors who are owners of freeholds therein not wholly  
2 exempt from taxation. A county furnishing municipal services  
3 may, to the extent authorized by law, levy additional taxes  
4 within the limits fixed for municipal purposes.

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

8 ARTICLE XII

9 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 the effective date of this  
14 amendment shall continue to have the person's current  
15 homestead assessed under Section 4(c) of Article VII until the  
16 person makes an irrevocable election to no longer have the  
17 person's homestead assessed under Section 4(c) of Article VII.  
18 After the irrevocable election is made, the homestead may not  
19 be assessed under Section 4(c) of Article VII. By general law  
20 and subject to conditions specified therein, the Legislature  
21 shall provide procedures for persons to make the election.

22 (b) The exemption provided in Section 6(a) of Article  
23 VII to each person entitled to have the person's homestead  
24 assessed under Section 4(c) of Article VII pursuant to  
25 subsection (a) shall be limited to the exemption the person  
26 would have been entitled to under Section 6(a)-(d) of Article  
27 VII as it existed on the day before the effective date of this  
28 amendment.

29 (c) The amendments to Sections 3, 4, 6, and 9 of  
30 Article VII, providing an exemption from ad valorem taxation  
31 for tangible personal property, revising provisions limiting

1 an increase in the assessed value of homestead property,  
2 providing for assessing rent-restricted affordable housing and  
3 commercial and public-access waterfront property pursuant to  
4 general law, increasing the homestead exemption by providing a  
5 schedule for determining the exemption based on a percentage  
6 of the property's just value, and requiring the legislature to  
7 limit the authority of counties, municipalities, and special  
8 districts to increase ad valorem taxes, and this section,  
9 providing for transitional assessments of homestead property,  
10 if submitted to the electors of this state for approval or  
11 rejection at a special election authorized by law to be held  
12 on January 29, 2008, shall take effect upon approval by the  
13 electors and shall operate retroactively to January 1, 2008,  
14 or, if submitted to the electors of this state for approval or  
15 rejection at the next general election, shall take effect  
16 January 1 of the year following such general election.

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

19 CONSTITUTIONAL AMENDMENT

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

21 ARTICLE XII, SECTION 27

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

1 amounts of \$50,000 for everyone except low-income seniors and  
2 \$100,000 for low-income seniors; to provide for transitional  
3 assessments of homestead property under the increased  
4 homestead exemption that include preserving application of  
5 Save-Our-Homes provisions until an irrevocable election is  
6 made; 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 commercial  
15 fishing, commercial water-dependent activities, and public  
16 access at less than just value; and to schedule the amendments  
17 to take effect upon approval by the voters and operate  
18 retroactively to January 1, 2008, if approved in a special  
19 election held on January 29, 2008, or shall take effect  
20 January 1, 2009, if approved in the general election held in  
21 November of 2008.

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