

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Robaina offered the following:

2  
3 **Amendment to Amendment (749169) (with schedule, ballot, and**  
4 **title amendments)**

5 Remove line(s) 242-357 and insert:

6 five thousand dollars and, for all levies other than school  
7 district levies and levies of municipal service taxing units,  
8 special districts dependent to a county or municipality, and  
9 independent special taxing districts, the predominant function  
10 of which is to provide emergency medical or fire rescue  
11 services, on the assessed valuation greater than fifty thousand  
12 dollars and up to seventy-five thousand dollars, upon

13 establishment of right thereto in the manner prescribed by law.

14 The real estate may be held by legal or equitable title, by the  
15 entirety, jointly, in common, as a condominium, or indirectly  
16 by stock ownership or membership representing the owner's or

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 This exemption is repealed on the effective date of any  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

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

32 (c) As provided by general law and subject to conditions  
33 specified therein, each person who establishes the right to  
34 receive the homestead exemption provided in subsection (a)  
35 within one year after purchasing the homestead property and who  
36 had not previously owned property receiving the homestead  
37 exemption provided in subsection (a) is entitled to an  
38 additional homestead exemption in an amount equal to twenty-five  
39 percent of the homestead property's just value on January 1 of  
40 the year the homestead exemption is established, not to exceed  
41 twenty-five percent of the median just value of homesteads in  
42 the county in which the homestead is located in the year prior  
43 to establishing the new homestead. This exemption is not  
44 available if any owner of the property has previously owned

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45 property that received the homestead exemption provided in  
46 subsection (a). The additional homestead exemption shall be  
47 reduced each year by the difference between the homestead's just  
48 value and assessed value as determined under subsection (c) of  
49 Section 4 of this Article until the value of the exemption is  
50 reduced to zero. The exemption provided under this subsection  
51 shall apply to all levies other than school district levies and  
52 levies of municipal service taxing units, special districts  
53 dependent to a county or municipality, and independent special  
54 taxing districts, the predominant function of which is to  
55 provide emergency medical or fire rescue services ~~By general law~~  
56 ~~and subject to conditions specified therein, the exemption shall~~  
57 ~~be increased to a total of twenty five thousand dollars of the~~  
58 ~~assessed value of the real estate for each school district levy.~~  
59 ~~By general law and subject to conditions specified therein, the~~  
60 ~~exemption for all other levies may be increased up to an amount~~  
61 ~~not exceeding ten thousand dollars of the assessed value of the~~  
62 ~~real estate if the owner has attained age sixty five or is~~  
63 ~~totally and permanently disabled and if the owner is not~~  
64 ~~entitled to the exemption provided in subsection (d).~~

65 ~~(d) By general law and subject to conditions specified~~  
66 ~~therein, the exemption shall be increased to a total of the~~  
67 ~~following amounts of assessed value of real estate for each levy~~  
68 ~~other than those of school districts: fifteen thousand dollars~~  
69 ~~with respect to 1980 assessments; twenty thousand dollars with~~  
70 ~~respect to 1981 assessments; twenty five thousand dollars with~~  
71 ~~respect to assessments for 1982 and each year thereafter.~~

72 ~~However, such increase shall not apply with respect to any~~

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73 ~~assessment roll until such roll is first determined to be in~~  
74 ~~compliance with the provisions of section 4 by a state agency~~  
75 ~~designated by general law. This subsection shall stand repealed~~  
76 ~~on the effective date of any amendment to section 4 which~~  
77 ~~provides for the assessment of homestead property at a specified~~  
78 ~~percentage of its just value.~~

79 (d)~~(e)~~ By general law and subject to conditions specified  
80 therein, the Legislature may provide to renters, who are  
81 permanent residents, ad valorem tax relief on all ad valorem tax  
82 levies. Such ad valorem tax relief shall be in the form and  
83 amount established by general law.

84 (e)~~(f)~~ The legislature may, by general law, allow counties  
85 or municipalities, for the purpose of their respective tax  
86 levies and subject to the provisions of general law, to grant an  
87 additional homestead tax exemption not exceeding fifty thousand  
88 dollars to any person who has the legal or equitable title to  
89 real estate and maintains thereon the permanent residence of the  
90 owner and who has attained age sixty-five and whose household  
91 income, as defined by general law, does not exceed twenty  
92 thousand dollars. The general law must allow counties and  
93 municipalities to grant this additional exemption, within the  
94 limits prescribed in this subsection, by ordinance adopted in  
95 the manner prescribed by general law, and must provide for the  
96 periodic adjustment of the income limitation prescribed in this  
97 subsection for changes in the cost of living.

98 (f)~~(g)~~ Each veteran who is age 65 or older who is  
99 partially or totally permanently disabled shall receive a  
100 discount from the amount of the ad valorem tax otherwise owed on  
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101 homestead property the veteran owns and resides in if the  
102 disability was combat related, the veteran was a resident of  
103 this state at the time of entering the military service of the  
104 United States, and the veteran was honorably discharged upon  
105 separation from military service. The discount shall be in a  
106 percentage equal to the percentage of the veteran's permanent,  
107 service-connected disability as determined by the United States  
108 Department of Veterans Affairs. To qualify for the discount  
109 granted by this subsection, an applicant must submit to the  
110 county property appraiser, by March 1, proof of residency at the  
111 time of entering military service, an official letter from the  
112 United States Department of Veterans Affairs stating the  
113 percentage of the veteran's service-connected disability and  
114 such evidence that reasonably identifies the disability as  
115 combat related, and a copy of the veteran's honorable discharge.  
116 If the property appraiser denies the request for a discount, the  
117 appraiser must notify the applicant in writing of the reasons  
118 for the denial, and the veteran may reapply. The Legislature  
119 may, by general law, waive the annual application requirement in  
120 subsequent years. This subsection shall take effect December 7,  
121 2006, is self-executing, and does not require implementing  
122 legislation.

123 (g) Real property owned and used as a homestead by a  
124 person who has attained age sixty-five and whose household  
125 income, as defined by general law, does not exceed \$23,604 is  
126 exempt from ad valorem taxation. The legislature shall provide  
127 for an annual adjustment of the income limitation prescribed in  
128 this subsection for changes in the cost of living and may

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129 provide additional financial eligibility requirements or other  
130 eligibility requirements.

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133 **S C H E D U L E A M E N D M E N T**

134 Remove line(s) 488-493 and insert:

135 property, providing an additional alternative homestead  
136 exemption, providing an additional \$25,000 homestead exemption  
137 exclusive of certain taxing authorities, authorizing transfer of  
138 the cumulative benefit from the limitations on the assessment of  
139 homestead property, providing an additional homestead exemption  
140 for first-time homestead property owners exclusive of certain  
141 taxing authorities, providing a complete homestead exemption for  
142 low-income seniors, creating a limitation on annual assessment  
143 increases for specified real property, providing for

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146 **B A L L O T A M E N D M E N T**

147 Remove line(s) 518-581 and insert:

148 homestead property, this revision: (1) adds an additional  
149 homestead exemption for most homestead owners excluding levies  
150 by certain taxing authorities, (2) exempts certain low-income  
151 seniors from ad valorem tax on their homesteads, (3) provides an  
152 additional homestead exemption, excluding levies by certain  
153 taxing authorities, that diminishes over time for first-time  
154 Florida homebuyers, and (4) provides for the transfer of  
155 Save-Our-Homes benefits that are not related to school district  
156 levies. With respect to nonhomestead property, this revision

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157 allows the Legislature to provide by law for the assessment of  
158 (4) affordable housing and (5) certain waterfront property under  
159 specific circumstances, (6) provides a \$25,000 exemption for  
160 tangible personal property, and (7) provides for limitations on  
161 assessment increases for real property that is not homestead  
162 property. Further, this revision (8) requires the Legislature to  
163 limit the authority of local governments other than school  
164 districts to increase property taxes, and (9) requires all  
165 county property appraisers or persons responsible for the duties  
166 of a property appraiser in certain counties in which the office  
167 of property appraiser has been abolished to be elected.

168 In more detail, this revision:

169 (1) Increases the homestead exemption by providing an  
170 additional \$25,000 homestead exemption for the portion of the  
171 assessed value above \$50,000 up to \$75,000. This exemption does  
172 not apply to school district levies or levies of municipal  
173 service taxing units, special districts dependent to a county or  
174 municipality, and independent special taxing districts, the  
175 predominant function of which is to provide emergency medical or  
176 fire rescue services.

177 (2) Exempts certain low-income seniors from ad valorem tax  
178 on their homes. Persons 65 or older whose household income is  
179 less than \$23,604, adjusted annually for inflation, will be  
180 totally exempt from ad valorem taxes, including school taxes, on  
181 their homestead property.

182 (3) Provides an increased exemption for first-time Florida  
183 homebuyers beginning in 2008. First-time homebuyers in Florida  
184 who qualify for homestead exemption will be eligible for an

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185 additional exemption equal to 25 percent of the assessed value  
186 of their new home, not to exceed 25 percent of the county median  
187 homestead just value for the prior year. The amount of the  
188 exemption will decrease each year by the amount of the home's  
189 Save Our Homes benefit. When the amount of the home's Save Our  
190 Homes benefit meets or exceeds this exemption, the exemption is  
191 lost. This exemption also is available to 2007 first-time  
192 homebuyers who qualify for homestead exemption January 1, 2008.  
193 This exemption does not apply to school district levies or  
194 levies of municipal service taxing units, special districts  
195 dependent to a county or municipality, and independent special  
196 taxing districts, the predominant function of which is to  
197 provide emergency medical or fire rescue services.

198 (4) Provides for the transfer of cumulative Save-Our-Homes  
199 benefits in a manner that does not affect school district  
200 levies. Homestead property owners will be able to transfer their  
201 Save-Our-Homes benefit to a new homestead within 2 years after  
202 relinquishing their previous homestead; except, if the new  
203 homestead is established on January 1, 2008, the previous  
204 homestead must have been relinquished in 2007. If the new  
205 homestead has a higher just value than the old one, the benefit  
206 can be transferred; if the new homestead has a lower just value,  
207 the amount of benefit transferred will be reduced in proportion  
208 of the just value of the new homestead to the just value of the  
209 old homestead. The transferred benefit may not exceed \$1  
210 million. This provision does not apply to school district levies  
211 on the new homestead.

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212 (5) Provides for assessing certain rent-restricted  
213 affordable housing property as provided by general law. This  
214 provision does not apply to school district levies.

215 (6) Provides for assessing certain waterfront property  
216 used for commercial fishing, commercial water-dependent  
217 activities, and public access as provided by general law. This  
218 provision does not apply to school district levies.

219 (7) Authorizes an exemption from ad valorem taxes of  
220 \$25,000 of assessed value of tangible personal property. This  
221 provision applies to all tax levies.

222 (8) Creates a limitation on assessment increases for  
223 specified real property that is not entitled to the homestead  
224 exemption.

225 (9) Requires the Legislature to limit the authority of  
226 counties, municipalities, and special districts to increase ad  
227 valorem taxes.

228 (10) Requires each county to elect a property appraiser or  
229

230 -----

231 **T I T L E A M E N D M E N T**

232 Remove line(s) 620-622 and insert:

233 property, to increase the homestead exemption excluding certain  
234 levies, to create an additional homestead exemption for first-  
235 time homestead property owners excluding certain levies, to  
236 provide for a complete homestead exemption for low-income  
237 seniors, to require the