

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Cannon and Saunders offered the following:

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3 **Amendment (with title amendment)**

4 Remove everything after the resolving clause and insert:

5 That the following amendments to Sections 3, 4, and 6 of
6 Article VII and Section 1 of Article VIII and the creation of
7 Sections 27 and 28 of Article XII of the State Constitution are
8 agreed to and shall be submitted to the electors of this state
9 for approval or rejection at the next general election or at an
10 earlier special election specifically authorized by law for that
11 purpose:

12 ARTICLE VII

13 FINANCE AND TAXATION

14 SECTION 3. Taxes; exemptions.--

15 (a) All property owned by a municipality and used
16 exclusively by it for municipal or public purposes shall be

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17 exempt from taxation. A municipality, owning property outside
18 the municipality, may be required by general law to make payment
19 to the taxing unit in which the property is located. Such
20 portions of property as are used predominantly for educational,
21 literary, scientific, religious or charitable purposes may be
22 exempted by general law from taxation.

23 (b) There shall be exempt from taxation, cumulatively, to
24 every head of a family residing in this state, household goods
25 and personal effects to the value fixed by general law, not less
26 than one thousand dollars, and to every widow or widower or
27 person who is blind or totally and permanently disabled,
28 property to the value fixed by general law not less than five
29 hundred dollars.

30 (c) Any county or municipality may, for the purpose of its
31 respective tax levy and subject to the provisions of this
32 subsection and general law, grant community and economic
33 development ad valorem tax exemptions to new businesses and
34 expansions of existing businesses, as defined by general law.
35 Such an exemption may be granted only by ordinance of the county
36 or municipality, and only after the electors of the county or
37 municipality voting on such question in a referendum authorize
38 the county or municipality to adopt such ordinances. An
39 exemption so granted shall apply to improvements to real
40 property made by or for the use of a new business and
41 improvements to real property related to the expansion of an
42 existing business and shall also apply to tangible personal
43 property of such new business and tangible personal property
44 related to the expansion of an existing business. The amount or
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45 limits of the amount of such exemption shall be specified by
46 general law. The period of time for which such exemption may be
47 granted to a new business or expansion of an existing business
48 shall be determined by general law. The authority to grant such
49 exemption shall expire ten years from the date of approval by
50 the electors of the county or municipality, and may be renewable
51 by referendum as provided by general law.

52 (d) By general law and subject to conditions specified
53 therein, there may be granted an ad valorem tax exemption to a
54 renewable energy source device and to real property on which
55 such device is installed and operated, to the value fixed by
56 general law not to exceed the original cost of the device, and
57 for the period of time fixed by general law not to exceed ten
58 years.

59 (e) Any county or municipality may, for the purpose of its
60 respective tax levy and subject to the provisions of this
61 subsection and general law, grant historic preservation ad
62 valorem tax exemptions to owners of historic properties. This
63 exemption may be granted only by ordinance of the county or
64 municipality. The amount or limits of the amount of this
65 exemption and the requirements for eligible properties must be
66 specified by general law. The period of time for which this
67 exemption may be granted to a property owner shall be determined
68 by general law.

69 (f) By general law and subject to conditions specified
70 therein, twenty-five thousand dollars of the assessed value of
71 property subject to tangible personal property tax shall be
72 exempt from ad valorem taxation.

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

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

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

84 (c) All persons entitled to a homestead exemption under
85 Section 6 of this Article shall have their homestead assessed at
86 just value as of January 1 of the year following the effective
87 date of this amendment. This assessment shall change only as
88 provided herein.

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

92 a. Three percent (3%) of the assessment for the prior
93 year.

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

99 (2) No assessment shall exceed just value.

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100 (3) After any change of ownership, as provided by general
101 law, homestead property shall be assessed at just value as of
102 January 1 of the following year, unless the provisions of
103 paragraph (8) apply. Thereafter, the homestead shall be assessed
104 as provided herein.

105 (4) New homestead property shall be assessed at just value
106 as of January 1st of the year following the establishment of the
107 homestead, unless the provisions of paragraph (8) apply. That
108 assessment shall only change as provided herein.

109 (5) Changes, additions, reductions, or improvements to
110 homestead property shall be assessed as provided for by general
111 law; provided, however, after the adjustment for any change,
112 addition, reduction, or improvement, the property shall be
113 assessed as provided herein.

114 (6) In the event of a termination of homestead status, the
115 property shall be assessed as provided by general law.

116 (7) The provisions of this amendment are severable. If any
117 of the provisions of this amendment shall be held
118 unconstitutional by any court of competent jurisdiction, the
119 decision of such court shall not affect or impair any remaining
120 provisions of this amendment.

121 (8)a. For all levies other than school district levies, a
122 person who establishes a new homestead as of January 1, 2009, or
123 January 1 of any subsequent year and who has received a
124 homestead exemption pursuant to Section 6 of Article VII of this
125 constitution as of January 1 of either of the two years
126 immediately preceding the establishment of the new homestead is
127 entitled to have the new homestead assessed at less than just
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128 value. A person who establishes a new homestead as of January 1,
129 2008, is entitled to have the new homestead assessed at less
130 than just value only if that person received a homestead
131 exemption on January 1, 2007. The assessed value of the newly
132 established homestead shall be determined as follows:

133 1. If the just value of the new homestead is greater than
134 or equal to the just value of the prior homestead of the person
135 establishing the new homestead as of January 1 of the year in
136 which the prior homestead was abandoned, the assessed value of
137 the new homestead shall be the just value of the new homestead
138 minus an amount equal to the lesser of \$1 million or the
139 difference between the just value and the assessed value of the
140 prior homestead as of January 1 of the year in which the prior
141 homestead was abandoned. Thereafter, the homestead shall be
142 assessed as provided herein.

143 2. If the just value of the new homestead is less than the
144 just value of the prior homestead of the person establishing the
145 new homestead as of January 1 of the year in which the prior
146 homestead was abandoned, the assessed value of the new homestead
147 shall be equal to the just value of the new homestead divided by
148 the just value of the prior homestead and multiplied by the
149 assessed value of the prior homestead. However, if the
150 difference between the just value of the new homestead and the
151 assessed value of the new homestead calculated pursuant to this
152 sub-subparagraph is greater than \$1 million, the assessed value
153 of the new homestead shall be increased so that the difference
154 between the just value and the assessed value equals \$1 million.
155 Thereafter, the homestead shall be assessed as provided herein.

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156 b. By general law and subject to conditions specified
157 therein, the legislature shall provide for application of this
158 paragraph to property owned by more than one person.

159 (d) The legislature may, by general law, for assessment
160 purposes and subject to the provisions of this subsection, allow
161 counties and municipalities to authorize by ordinance that
162 historic property may be assessed solely on the basis of
163 character or use. Such character or use assessment shall apply
164 only to the jurisdiction adopting the ordinance. The
165 requirements for eligible properties must be specified by
166 general law.

167 (e) A county may, in the manner prescribed by general law,
168 provide for a reduction in the assessed value of homestead
169 property to the extent of any increase in the assessed value of
170 that property which results from the construction or
171 reconstruction of the property for the purpose of providing
172 living quarters for one or more natural or adoptive grandparents
173 or parents of the owner of the property or of the owner's spouse
174 if at least one of the grandparents or parents for whom the
175 living quarters are provided is 62 years of age or older. Such a
176 reduction may not exceed the lesser of the following:

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

179 (2) Twenty percent of the total assessed value of the
180 property as improved.

181 (f) As defined by general law, real property that is used
182 to provide affordable housing and is subject to rent
183 restrictions imposed by a governmental agency may be assessed as
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184 provided by general law, subject to conditions or limitations
185 specified therein. This subsection shall apply to all levies
186 other than school district levies.

187 (g) As defined by general law, land that is used as
188 working waterfront property may be assessed as provided by
189 general law, subject to conditions or limitations specified
190 therein. Assessments under this subsection shall apply to all
191 levies other than school district levies.

192 (h) Assessments of residential real property containing
193 nine units or less that is not subject to the assessment
194 limitations set forth in subsections (a) through (g) shall
195 change only as provided herein.

196 (1) Assessments subject to this subsection shall be
197 changed annually on the assessment date of each year as
198 determined by law; but those changes in assessments shall not
199 exceed five percent (5%) of the assessment for the prior year.

200 (2) No assessment shall exceed just value.

201 (3) After any change of ownership, as defined by general
202 law, including any change of ownership of a legal entity that
203 owns the property, such property shall be assessed at just value
204 as of the next assessment date. Thereafter, such property shall
205 be assessed as provided herein.

206 (4) Changes, additions, reductions, or improvements to
207 such property shall be assessed as provided for by general law;
208 provided, however, after the adjustment for any change,
209 addition, reduction, or improvement, the property shall be
210 assessed as provided herein.

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211 (i) Assessments of real property that is not subject to
212 the assessment limitations set forth in subsections (a) through
213 (h) shall change only as provided herein.

214 (1) Assessments subject to this subsection shall be
215 changed annually on the assessment date each year as provided by
216 law; but those changes in assessments shall not exceed five
217 percent (5%) of the assessment for the prior year.

218 (2) No assessment shall exceed just value.

219 (3) After an improvement is made to such property or after
220 a change is made to the property's character or use, as defined
221 by general law, such property shall be assessed at just value as
222 of the next assessment date. Thereafter, such property shall be
223 assessed as provided herein.

224 (4) Changes, additions, reductions, or improvements to
225 such property shall be assessed as provided for by general law;
226 provided, however, after the adjustment for any change,
227 addition, reduction, or improvement, the property shall be
228 assessed as provided herein.

229 SECTION 6. Homestead exemptions.--

230 (a) Every person who has the legal or equitable title to
231 real estate and maintains thereon the permanent residence of the
232 owner, or another legally or naturally dependent upon the owner,
233 shall be exempt from taxation thereon, except assessments for
234 special benefits, up to the assessed valuation of twenty-five
235 ~~five~~ thousand dollars, upon establishment of right thereto in
236 the manner prescribed by law. The real estate may be held by
237 legal or equitable title, by the entirety, jointly, in common,
238 as a condominium, or indirectly by stock ownership or membership

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239 representing the owner's or member's proprietary interest in a
240 corporation owning a fee or a leasehold initially in excess of
241 ninety-eight years. The exemption shall not apply with respect
242 to any assessment roll until such roll is first determined to be
243 in compliance with the provisions of section 4 by a state agency
244 designated by general law. This exemption is repealed on the
245 effective date of any amendment to this Article which provides
246 for the assessment of homestead property at less than just
247 value.

248 (b) Not more than one exemption shall be allowed any
249 individual or family unit or with respect to any residential
250 unit. No exemption shall exceed the value of the real estate
251 assessable to the owner or, in case of ownership through stock
252 or membership in a corporation, the value of the proportion
253 which the interest in the corporation bears to the assessed
254 value of the property.

255 (c) By general law and subject to conditions specified
256 therein, each person who is entitled to receive the homestead
257 exemption provided in subsection (a) and who does not receive
258 the exemption provided in subsection (d) is also entitled to an
259 additional homestead exemption in an amount equal to forty
260 percent of the median just value of homesteads in the county in
261 which the homestead is located for the prior year. The
262 additional exemption shall apply after the first fifty thousand
263 dollars of just value of the homestead property. However, in any
264 year, such person shall receive only the exemption provided in
265 this subsection or the application of the cumulative assessment
266 limitation calculated pursuant to subsection (c) of Section 4,
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267 whichever provides the lowest taxable value. The exemption
268 provided under this subsection shall apply to all levies other
269 than school district levies ~~the exemption shall be increased to~~
270 ~~a total of twenty five thousand dollars of the assessed value of~~
271 ~~the real estate for each school district levy. By general law~~
272 ~~and subject to conditions specified therein, the exemption for~~
273 ~~all other levies may be increased up to an amount not exceeding~~
274 ~~ten thousand dollars of the assessed value of the real estate if~~
275 ~~the owner has attained age sixty five or is totally and~~
276 ~~permanently disabled and if the owner is not entitled to the~~
277 ~~exemption provided in subsection (d).~~

278 (d) By general law and subject to conditions specified
279 therein, any person who is entitled to receive the homestead
280 exemption provided in subsection (a), who has attained age
281 sixty-five, and whose household income, as defined by general
282 law, does not exceed \$23,604 is also entitled to an additional
283 exemption in an amount equal to one hundred percent of the
284 median just value of homesteads in the county in which the
285 homestead is located for the prior year. However, in any year,
286 such person shall receive only the exemption provided in this
287 subsection or the application of the cumulative assessment
288 limitation calculated pursuant to subsection (c) of Section 4,
289 whichever provides the lowest taxable value. The legislature
290 shall provide for an annual adjustment of the income limitation
291 prescribed in this subsection for changes in the cost of living
292 and may provide additional financial eligibility requirements or
293 other eligibility requirements. The exemption provided under
294 this subsection shall apply to all levies other than school

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295 ~~district levies the exemption shall be increased to a total of~~
296 ~~the following amounts of assessed value of real estate for each~~
297 ~~levy other than those of school districts: fifteen thousand~~
298 ~~dollars with respect to 1980 assessments; twenty thousand~~
299 ~~dollars with respect to 1981 assessments; twenty-five thousand~~
300 ~~dollars with respect to assessments for 1982 and each year~~
301 ~~thereafter. However, such increase shall not apply with respect~~
302 ~~to any assessment roll until such roll is first determined to be~~
303 ~~in compliance with the provisions of section 4 by a state agency~~
304 ~~designated by general law. This subsection shall stand repealed~~
305 ~~on the effective date of any amendment to section 4 which~~
306 ~~provides for the assessment of homestead property at a specified~~
307 ~~percentage of its just value.~~

308 (e) By general law and subject to conditions specified
309 therein, the Legislature may provide to renters, who are
310 permanent residents, ad valorem tax relief on all ad valorem tax
311 levies. Such ad valorem tax relief shall be in the form and
312 amount established by general law.

313 (f) The legislature may, by general law, allow counties or
314 municipalities, for the purpose of their respective tax levies
315 and subject to the provisions of general law, to grant an
316 additional homestead tax exemption not exceeding fifty thousand
317 dollars to any person who has the legal or equitable title to
318 real estate and maintains thereon the permanent residence of the
319 owner and who has attained age sixty-five and whose household
320 income, as defined by general law, does not exceed twenty
321 thousand dollars. The general law must allow counties and
322 municipalities to grant this additional exemption, within the
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323 limits prescribed in this subsection, by ordinance adopted in
324 the manner prescribed by general law, and must provide for the
325 periodic adjustment of the income limitation prescribed in this
326 subsection for changes in the cost of living.

327 (g) Each veteran who is age 65 or older who is partially
328 or totally permanently disabled shall receive a discount from
329 the amount of the ad valorem tax otherwise owed on homestead
330 property the veteran owns and resides in if the disability was
331 combat related, the veteran was a resident of this state at the
332 time of entering the military service of the United States, and
333 the veteran was honorably discharged upon separation from
334 military service. The discount shall be in a percentage equal to
335 the percentage of the veteran's permanent, service-connected
336 disability as determined by the United States Department of
337 Veterans Affairs. To qualify for the discount granted by this
338 subsection, an applicant must submit to the county property
339 appraiser, by March 1, proof of residency at the time of
340 entering military service, an official letter from the United
341 States Department of Veterans Affairs stating the percentage of
342 the veteran's service-connected disability and such evidence
343 that reasonably identifies the disability as combat related, and
344 a copy of the veteran's honorable discharge. If the property
345 appraiser denies the request for a discount, the appraiser must
346 notify the applicant in writing of the reasons for the denial,
347 and the veteran may reapply. The Legislature may, by general
348 law, waive the annual application requirement in subsequent
349 years. This subsection shall take effect December 7, 2006, is
350 self-executing, and does not require implementing legislation.

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ARTICLE VIII

LOCAL GOVERNMENT

SECTION 1. Counties.--

(a) POLITICAL SUBDIVISIONS. The state shall be divided by law into political subdivisions called counties. Counties may be created, abolished or changed by law, with provision for payment or apportionment of the public debt.

(b) COUNTY FUNDS. The care, custody and method of disbursing county funds shall be provided by general law.

(c) GOVERNMENT. Pursuant to general or special law, a county government may be established by charter which shall be adopted, amended or repealed only upon vote of the electors of the county in a special election called for that purpose.

(d) COUNTY OFFICERS.

(1) There shall be elected by the electors of each county, for terms of four years, a sheriff, a tax collector, ~~a property appraiser,~~ a supervisor of elections, and a clerk of the circuit court; except, when provided by county charter or special law approved by vote of the electors of the county, any such county officer may be chosen in another manner therein specified, or any such county office may be abolished when all the duties of the office prescribed by general law are transferred to another office.

(2) There shall be elected by the electors of each county, for terms of four years:

a. A property appraiser; or

b. A person responsible for the duties of a property appraiser, as prescribed by general law, in counties in which,

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379 as provided by county charter or special law approved by vote of
380 the electors of the county, the office of the property appraiser
381 has been abolished and all duties of the office prescribed by
382 general law have been transferred to another office.

383 (3) When not otherwise provided by county charter or
384 special law approved by vote of the electors, the clerk of the
385 circuit court shall be ex officio clerk of the board of county
386 commissioners, auditor, recorder and custodian of all county
387 funds.

388 (e) COMMISSIONERS. Except when otherwise provided by
389 county charter, the governing body of each county shall be a
390 board of county commissioners composed of five or seven members
391 serving staggered terms of four years. After each decennial
392 census the board of county commissioners shall divide the county
393 into districts of contiguous territory as nearly equal in
394 population as practicable. One commissioner residing in each
395 district shall be elected as provided by law.

396 (f) NON-CHARTER GOVERNMENT. Counties not operating under
397 county charters shall have such power of self-government as is
398 provided by general or special law. The board of county
399 commissioners of a county not operating under a charter may
400 enact, in a manner prescribed by general law, county ordinances
401 not inconsistent with general or special law, but an ordinance
402 in conflict with a municipal ordinance shall not be effective
403 within the municipality to the extent of such conflict.

404 (g) CHARTER GOVERNMENT. Counties operating under county
405 charters shall have all powers of local self-government not
406 inconsistent with general law, or with special law approved by
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435 application.--The requirement in Section 1(d) of Article VIII
436 for a property appraiser or a person responsible for the duties
437 of a property appraiser to be elected by the electors of the
438 county shall apply in each county, including each charter
439 county, regardless of whether the charter was adopted pursuant
440 to Section 1(g) of Article VIII or pursuant to Section 9,
441 Section 10, Section 11, or Section 24 of Article VIII of the
442 Constitution of 1885, as amended and incorporated by reference
443 in Section 6(e) of Article VIII. Any county that does not
444 provide for the election of a property appraiser or a person
445 responsible for the duties of a property appraiser on the
446 effective date of the amendment to Section 1 of Article VIII of
447 this constitution shall provide for electing a property
448 appraiser or a person responsible for the duties of a property
449 appraiser at the next general election as provided by general
450 law.

451 SECTION 28. Property tax exemptions and ad valorem tax
452 limitations.--The amendments to Sections 3, 4, and 6 of Article
453 VII providing a \$25,000 exemption for tangible personal
454 property, providing an additional alternative homestead
455 exemption, authorizing transfer of the cumulative benefit from
456 the limitations on the assessment of homestead property,
457 providing for an additional alternative homestead exemption for
458 low-income seniors, providing for assessing rent-restricted
459 affordable housing and commercial and public-access waterfront
460 property pursuant to general law, and requiring the legislature
461 to limit the authority of counties, municipalities, and special
462 districts to increase ad valorem taxes, and the creation of

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463 Section 27 of this Article providing for election of a county
464 property appraiser or a person responsible for the duties of a
465 property appraiser, and this section, if submitted to the
466 electors of this state for approval or rejection at a special
467 election authorized by law to be held on January 29, 2008, shall
468 take effect upon approval by the electors and shall operate
469 retroactively to January 1, 2008, or, if submitted to the
470 electors of this state for approval or rejection at the next
471 general election, shall take effect January 1 of the year
472 following such general election. The amendments to Section 4 of
473 Article VII creating subsections (h) and (i) of that section,
474 creating a limitation on annual assessment increases for
475 specified real property, shall take effect upon approval of the
476 electors and shall first limit assessments beginning January 1,
477 2009.

478 BE IT FURTHER RESOLVED that the following statement be
479 placed on the ballot:

480 CONSTITUTIONAL REVISION

481 ARTICLE VII, SECTIONS 3, 4, AND 6

482 ARTICLE VIII, SECTION 1

483 ARTICLE XII, SECTIONS 27 AND 28

484 PROPERTY TAX EXEMPTIONS; LIMITATIONS ON AD VALOREM TAX
485 INCREASES; ELECTED PROPERTY APPRAISERS.--This revision proposes
486 changes to the State Constitution relating to ad valorem
487 taxation and elected property appraisers. With respect to
488 homestead property, this revision: (1) provides for an
489 additional alternative homestead exemption for most homeowners,
490 (2) provides for an additional alternative homestead exemption

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491 for low-income seniors, and (3) provides for the transfer of
492 Save-Our-Homes benefits that are not related to school district
493 levies. With respect to nonhomestead property, this revision
494 allows the Legislature to provide by law for the assessment of
495 (4) affordable housing and (5) certain waterfront property under
496 specific circumstances, (6) provides a \$25,000 exemption for
497 tangible personal property, and (7) provides for limitations on
498 assessment increases for real property that is not homestead
499 property. Further, this revision (8) requires all county
500 property appraisers or persons responsible for the duties of a
501 property appraiser in certain counties in which the office of
502 property appraiser has been abolished to be elected.

503 In more detail, this revision:

504 (1) Provides for an additional homestead exemption equal
505 to 40 percent of the median just value of homestead property in
506 the county for the prior year for the portion of the assessed
507 value greater than \$50,000. This exemption applies in any year
508 in which the amount of the exemption exceeds the amount of the
509 cumulative assessment limitation provided under Save Our Homes.
510 This exemption does not apply to school district levies.

511 (2) Provides for an additional homestead exemption for
512 certain low-income seniors. Persons 65 or older whose household
513 income is less than \$23,604, adjusted annually for inflation,
514 are entitled to an additional alternative homestead exemption.
515 This exemption applies in any year in which the amount of the
516 exemption exceeds the amount of the cumulative assessment
517 limitation provided under Save Our Homes. This exemption does
518 not apply to school district levies.

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519 (3) Provides for the transfer of cumulative Save-Our-Homes
520 benefits in a manner that does not affect school district
521 levies. Homestead property owners will be able to transfer their
522 Save-Our-Homes benefit to a new homestead within 2 years after
523 relinquishing their previous homestead; except, if the new
524 homestead is established on January 1, 2008, the previous
525 homestead must have been relinquished in 2007. If the new
526 homestead has a higher just value than the old one, the benefit
527 can be transferred; if the new homestead has a lower just value,
528 the amount of benefit transferred will be reduced in proportion
529 of the just value of the new homestead to the just value of the
530 old homestead. The transferred benefit may not exceed \$1
531 million. This provision does not apply to school district levies
532 on the new homestead.

533 (4) Provides for assessing certain rent-restricted
534 affordable housing property as provided by general law. This
535 provision does not apply to school district levies.

536 (5) Provides for assessing certain waterfront property
537 used for commercial fishing, commercial water-dependent
538 activities, and public access as provided by general law. This
539 provision does not apply to school district levies.

540 (6) Authorizes an exemption from ad valorem taxes of
541 \$25,000 of assessed value of tangible personal property. This
542 provision applies to all tax levies.

543 (7) Creates a limitation on assessment increases for
544 specified real property that is not entitled to the homestead
545 exemption.

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546 (8) Requires each county to elect a property appraiser or
547 person responsible for the duties of a property appraiser as a
548 county officer and eliminates the option for choosing that
549 county officer in any other manner provided by county charter or
550 special law approved by vote of the electors of the county. The
551 requirement that a property appraiser or person responsible for
552 the duties of a property appraiser be elected by the electors of
553 the county applies in each county without exception, including
554 each charter county, regardless of the authority under which the
555 charter was adopted and notwithstanding constitutional grants of
556 authority to charter counties.

557 Further, this revision:

558 a. Repeals obsolete language on the homestead exemption
559 when it was less than \$25,000 and did not apply uniformly to
560 property taxes levied by all local governments.

561 b. Moves two current provisions related to the homestead
562 exemption and makes them applicable to the increased homestead
563 exemption.

564 c. Schedules the changes to take effect upon approval by
565 the electors and operate retroactively to January 1, 2008, if
566 approved in a special election held on January 29, 2008, or to
567 take effect January 1, 2009, if approved in the general election
568 held in November of 2008.

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

572 Remove the entire title and insert:

573 House Joint Resolution

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574 A joint resolution proposing amendments to Sections 3, 4,
575 6, and 9 of Article VII and Section 1 of Article VIII and
576 the creation of Sections 27 and 28 of Article XII of the
577 State Constitution, to require an exemption from ad
578 valorem taxation for tangible personal property, to
579 provide for the transfer of the cumulative benefit from
580 the limitation on the assessed value of homestead
581 property, to provide for assessing rent-restricted
582 affordable housing and working waterfront property by
583 general law, to create a limitation on annual assessment
584 increases for specified real property, to create an
585 additional alternative homestead exemption, to provide for
586 an additional alternative homestead exemption for low-
587 income seniors, to require each county to have an elected
588 property appraiser or person responsible for the duties of
589 a property appraiser in certain counties in which the
590 office of property appraiser has been abolished, and to
591 provide an effective date if such amendments are adopted.