

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Robaina offered the following:

2
3 **Amendment to Senate Amendment (583214) (with schedule,**
4 **ballot, and title amendments)**

5 On page 8, between line(s) 26 and 27,
6 insert:

7 (h) As defined by general law, land that is used
8 predominantly for commercial fishing purposes, used
9 predominantly for commercial or industrial water-dependent
10 activities, or used for public access to waters that are
11 navigable shall be assessed based upon the current use of the
12 property and not the highest and best use of the property.
13 Marinas and drystacks that are open to the public, water-
14 dependent marine manufacturing facilities, commercial fishing
15 facilities, and marine repair facilities and their support
16 facilities shall also be assessed based upon the current use of

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17 the property and not the highest and best use of the property.
 18 By general law, adopted by a three-fifths vote of the
 19 legislature, other water-dependent facilities may also be
 20 assessed as provided herein. For purposes of this subsection,
 21 the term "water-dependent activity" means any activity that can
 22 be conducted only on, in, over, or adjacent to waters that are
 23 navigable and that requires direct access to navigable water and
 24 involves the use of navigable water as an integral part of such
 25 activity. This subsection shall apply to all levies other than
 26 school district levies.

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 28
 29 **S C H E D U L E A M E N D M E N T**

30 On page 12, line(s) 10,
 31 remove: all of said line,
 32
 33 and insert:
 34 property, providing for assessing certain waterfront and marine
 35 lands and facilities based on current use and not on highest and
 36 best use, and this section, if submitted to the electors of

37 -----
 38
 39 **B A L L O T A M E N D M E N T**

40 On page 13, line 14, to page 14, line 14,
 41 remove: all of said lines,
 42
 43 and insert:

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44 exemption for tangible personal property, (4) provides for
45 limitations on assessment increases for specified real property
46 that is not homestead property for levies other than school
47 district levies, and (5) provides for assessments of specified
48 waterfront and marine lands and facilities based upon current
49 use and not highest and best use.

50 In more detail, this revision:

51 (1) Increases the homestead exemption by exempting the
52 assessed value greater than \$50,000 and up to \$75,000. This
53 exemption does not apply to school district levies.

54 (2) Provides for the transfer of accumulated Save-Our-
55 Homes benefits. Homestead property owners will be able to
56 transfer their Save-Our-Homes benefit to a new homestead within
57 1 year and not more than 2 years after relinquishing their
58 previous homestead; except, if this revision is approved by the
59 electors in January of 2008 and if the new homestead is
60 established on January 1, 2008, the previous homestead must have
61 been relinquished in 2007. If the new homestead has a higher
62 just value than the old one, the accumulated benefit can be
63 transferred; if the new homestead has a lower just value, the
64 amount of benefit transferred will be reduced. The transferred
65 benefit may not exceed \$500,000. This provision applies to all
66 tax levies.

67 (3) Authorizes an exemption from property taxes of \$25,000
68 of assessed value of tangible personal property. This provision
69 applies to all tax levies.

70 (4) Limits the assessment increase for specified real
71 property that is not entitled to the homestead exemption to 10
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72 | percent each year. Property will be assessed at just value
73 | following an improvement, as defined by general law, and may be
74 | assessed at just value following a change of ownership or
75 | control if provided by general law. This limitation does not
76 | apply to school district levies. This limitation is repealed
77 | effective January 1, 2019, unless renewed by a vote of the
78 | electors in the general election held in 2018.

79 | (5) Requires property assessments based upon current use
80 | and not on highest and best use for land that is used
81 | predominantly for commercial fishing purposes, used
82 | predominantly for commercial or industrial water-dependent
83 | activities, or used for public access to waters that are
84 | navigable, marinas and drystacks that are open to the public,
85 | water-dependent marine manufacturing facilities, commercial
86 | fishing facilities, and marine repair facilities and their
87 | support facilities and authorizes the Legislature by a three-
88 | fifths vote to assess other water-dependent property based on
89 | current use. Specifies application to all levies other than
90 | school district levies.

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93 | **T I T L E A M E N D M E N T**

94 | On page 15, line(s) 19,
95 | remove: all of said line,

96 |

97 | and insert: specified real property, to require assessment of
98 | certain waterfront and marine lands and facilities on a current
99 | use basis, to increase the

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